

Carleton University Students' Association, Inc.  
Financial Statements  
For the year ended April 30, 2025

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## Independent Auditor's Report

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To the members of the board of  
Carleton University Students' Association, Inc.

**Opinion**

We have audited the financial statements of Carleton University Students' Association, Inc. (the "Association"), which comprise the statement of financial position as at April 30, 2025, and the statements of changes in net assets, of operations and of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and supplementary information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at April 30, 2025, and its results of operations and its 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 Financial Statements* section of our report. We are independent of the Association 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.

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

Management is responsible for the preparation and fair presentation of these 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 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 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 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 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 Association'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 Association'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 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 Association to cease to continue as a going concern.
- 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario  
November 6, 2025

# Carleton University Students' Association, Inc. Statement of Financial Position

April 30	2025	2024
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 1,270,591	\$ 1,374,363
Short-term investments (Note 2)	349,025	333,056
Accounts receivable	112,747	249,373
Prepaid expenses	18,861	20,451
Inventories	40,136	83,804
	1,791,360	2,061,047
Long-term investments (Note 2)	1,661,078	2,186,442
Tangible capital assets (Note 3)	1,068,937	1,349,695
	\$ 4,521,375	\$ 5,597,184
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities (Note 11)	\$ 1,232,922	\$ 1,763,006
Consignment books liability	-	21,508
Due to Radio Carleton Inc.	31,065	30,455
Due to Carleton University	83,975	88,863
	1,347,962	1,903,832
Deferred contributions (Note 5)	556,047	504,244
Deferred contributions related to tangible capital assets (Note 6)	184,390	149,722
	2,088,399	2,557,798
Contractual obligations (Note 7)		
Contingencies (Note 8)		
Subsequent event (Note 12)		
<b>Net Assets</b>		
Invested in tangible capital assets	884,547	1,199,973
Internally restricted (Note 9)	921,212	1,111,329
Unrestricted	627,217	728,084
	2,432,976	3,039,386
	\$ 4,521,375	\$ 5,597,184

On behalf of the Board:

Mahomed Gerides Governor  
M. Gerides Governor

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

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**Carleton University Students' Association, Inc.**  
**Statement of Changes in Net Assets**

April 30	Invested in tangible capital assets	Internally restricted (Note 9)	Unrestricted	2025	2024
Balance, beginning of the year	\$ 1,199,973	\$ 1,111,329	\$ 728,084	\$ 3,039,386	\$ 4,275,906
Deficiency of revenues over expenses	(319,925)	(68,839)	(217,646)	(606,410)	(1,236,520)
Acquisition of tangible capital assets	74,869	-	(74,869)	-	-
Transfer from deferred contributions (Note 5)	(70,370)	-	70,370	-	-
Internal transfer (Note 9)	-	(121,278)	121,278	-	-
Balance, end of the year	<u>\$ 884,547</u>	<u>\$ 921,212</u>	<u>\$ 627,217</u>	<u>\$ 2,432,976</u>	<u>\$ 3,039,386</u>

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**Carleton University Students' Association, Inc.**  
**Statement of Operations**

<u>April 30</u>	<u>2025</u>	<u>2024</u>
<b>Revenues</b>		
Business operations - Schedule 1	\$ 1,776,398	\$ 2,001,486
University centre fees	1,454,036	1,369,217
Student fees	1,293,666	1,133,258
Other revenues - Schedule 2	670,068	718,301
Investment income	<u>208,137</u>	<u>183,576</u>
	<u>5,402,305</u>	<u>5,405,838</u>
<b>Expenses</b>		
Business operations - Schedule 1		
Cost of sales	823,984	946,143
Operating expenses	1,687,944	1,940,874
Executives, services and program - Schedule 3	1,363,463	1,659,780
Support and administration - Schedule 4	1,910,117	2,095,561
Impairment loss on building	<u>223,207</u>	-
	<u>6,008,715</u>	<u>6,642,358</u>
<b>Deficiency of revenues over expenses</b>	<b>\$ (606,410)</b>	<b>\$ (1,236,520)</b>

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**Carleton University Students' Association, Inc.**  
**Statement of Cash Flows**

<u>April 30</u>	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities</b>		
Deficiency of revenues over expenses	\$ (606,410)	\$ (1,236,520)
Items not affecting cash:		
Amortization of tangible capital assets	132,420	152,331
Amortization of deferred contributions related to tangible capital assets	(35,702)	(39,002)
Impairment loss on building	<u>223,207</u>	<u>-</u>
	(286,485)	(1,123,191)
<b>Changes in non-cash working capital:</b>		
Accounts receivable	136,626	(144,854)
Prepaid expenses	1,590	204
Inventories	43,668	182,322
Due to Radio Carleton Inc.	610	12,093
Accounts payable and accrued liabilities	(530,084)	218,389
Consignment books liability	(21,508)	17,066
Due to Carleton University	(4,888)	94,375
Deferred contributions	51,803	(170,849)
Transfer from tangible capital asset to deferred contributions	<u>70,370</u>	<u>138,478</u>
	(538,298)	(775,967)
<b>Cash flows from investing activities</b>		
Acquisition of tangible capital assets	(74,869)	(138,478)
Acquisition of investments	<u>509,395</u>	<u>743,176</u>
	434,526	604,698
<b>Net decrease in cash</b>	<b>(103,772)</b>	<b>(171,269)</b>
<b>Cash, beginning of the year</b>	<b>1,374,363</b>	<b>1,545,632</b>
<b>Cash, end of the year</b>	<b>\$ 1,270,591</b>	<b>\$ 1,374,363</b>

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# Carleton University Students' Association, Inc.

## Notes to Financial Statements

April 30, 2025

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### 1. Accounting Policies

Status and Purpose of Association	<p>Carleton University Students' Association, Inc. (the "Association") is a not-for-profit organization incorporated without share capital under the laws of the Ontario Corporations Act, and been continued under the <i>Ontario Not-for-Profit Corporations Act, 2010</i>, on May 2, 2022. The Association has four purposes and objectives:</p> <ul style="list-style-type: none"><li>a) to serve the needs of the students;</li><li>b) to represent the students of Carleton University to the University Administration, to the public and public officials, to other centres of learning and to other organizations;</li><li>c) to advance the cause of higher learning at Carleton University, the Province of Ontario, and the Dominion of Canada; and</li><li>d) to promote and assist in maintaining an academic and social environment free from prejudice, exploitations, abuse or violence on the basis of, but not limited to, sex, race, language, religion, age, national or social status, political affiliation or belief, sexual orientation or marital status.</li></ul>
Basis of Accounting	<p>The Association is a non-profit organization under the <i>Income Tax Act</i> and, as such, is exempt from income taxes.</p>
Use of Estimates	<p>The Association applies the Canadian accounting standards for not-for-profit organizations.</p> <p>The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses for the year covered. The main estimates relate to the estimated useful lives of tangible capital assets.</p>
Revenue Recognition	<p>The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Student fees, Unified support centre fees, University centre fees, and campus clubs levies are recognized as revenue when received or receivable if amounts can be reasonably estimated and collection is reasonably assured.</p>

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# Carleton University Students' Association, Inc.

## Notes to Financial Statements

April 30, 2025

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### 1. Accounting Policies (continued)

Revenue Recognition (continued)	Deferred revenue arises when the Association collects upfront fees and levies for semesters that have not yet been started.  Business operations, and building operations are recognized when goods or services are provided if amounts can be reasonably estimated and collection is reasonably assured.  Investment income is recognized as revenue when earned and includes interest and realized gains and losses on investments.										
Financial Instruments	Arm's length financial instruments are recorded at fair value at initial recognition.  In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.  Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.										
Tangible Capital Assets	Tangible capital assets are accounted for at cost and amortized on the basis of their useful life of the asset on a straight line basis as follows:  <table><tbody><tr><td>Equipment and furniture</td><td>3 - 5 years</td></tr><tr><td>Leasehold improvements</td><td>10 years</td></tr><tr><td>Accessibility program assets</td><td>5 years</td></tr><tr><td>Automation equipment</td><td>3 years</td></tr><tr><td>Building</td><td>25 years</td></tr></tbody></table>	Equipment and furniture	3 - 5 years	Leasehold improvements	10 years	Accessibility program assets	5 years	Automation equipment	3 years	Building	25 years
Equipment and furniture	3 - 5 years										
Leasehold improvements	10 years										
Accessibility program assets	5 years										
Automation equipment	3 years										
Building	25 years										

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## Carleton University Students' Association, Inc. Notes to Financial Statements

April 30, 2025

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### 1. Accounting policies (continued)

Impairment of Long-Lived Assets	When a tangible capital asset no longer has any long-term service potential to the Association, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.
Contributed Materials and Services	Volunteers contribute many hours per year to assist the Association in carrying out its activities. Due to the difficulty of determining their fair value, contributed materials and services are not recognized in the financial statements.
Deferred Contributions Related to Tangible Capital Assets	Contributions relating to tangible capital assets are accounted for as deferred contributions and amortized on the same basis as the related tangible capital assets.
Fees for Designated Organizations	The Association collects CUSA levy, equity, diversity and inclusion levy, first year levy, foot patrol levy, clubs and societies levy as well as accessibility building fund and redistributes these funds to its service centers run by the Association.
	Amounts received by the Association from Carleton University in regards to the Canadian Federation of Students, the Ontario Federation of Students, Radio Carleton Inc., the Ontario Public Interest Research Group, the World University Service of Canada, the Interval House, Sock 'n' Buskin Theatre Company, Garden Spot, the University of Ottawa Community Legal Clinic, Debating Society, Millennium Promise Alliance, World Food Program, CUSA Bursary Fund are re-distributed to the respective Associations and not recognized as revenue.

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Carleton University Students' Association, Inc.  
Notes to Financial Statements

April 30, 2025

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2. Investments

The short-term investments are comprised of the following:

	2025	2024
Guaranteed Investment Certificates, interest rate of 4.95% (2024 - 5.2%), maturing in December 2025 (2024 - November 2024).	<u>\$ 349,025</u>	<u>\$ 333,056</u>

The long-term investments are comprised of the following:

	2025	2024
Equity Securities	\$ 1,009,085	\$ 1,150,847
Guaranteed Investment Certificates, interest rate of 4.75% (2024 - 4.75% - 4.95%), maturing in December 2026 (2024 - December 2025 and December 2026).	348,107	664,884
Fixed Income Funds	<u>303,886</u>	<u>370,711</u>
	<u><u>\$ 1,661,078</u></u>	<u><u>\$ 2,186,442</u></u>

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**Carleton University Students' Association, Inc.**  
**Notes to Financial Statements**

April 30, 2025

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**3. Tangible Capital Assets**

	2025		2024	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
<b>General</b>				
Leasehold improvements	\$ 41,197	\$ 41,197	\$ 41,197	\$ 41,197
Accessibility program assets	524,806	340,413	454,437	304,711
	<u>566,003</u>	<u>381,610</u>	<u>495,634</u>	<u>345,908</u>
<b>Business operations</b>				
Equipment and furniture				
Ollie's Pub & Patio	87,164	73,664	82,663	63,948
Rooster's Coffeehouse	60,813	58,876	60,813	56,603
Haven Books & Café	81,815	9,818	81,815	6,545
Leasehold improvements				
Ollie's Pub & Patio	308,580	308,580	308,580	308,580
Rooster's Coffeehouse	344,630	344,628	344,630	337,235
Building	<u>1,365,978</u>	<u>568,870</u>	<u>1,829,638</u>	<u>736,136</u>
	<u>2,248,980</u>	<u>1,364,436</u>	<u>2,708,139</u>	<u>1,509,047</u>
	<u>2,814,983</u>	<u>1,746,046</u>	<u>3,203,773</u>	<u>1,854,955</u>
<b>University Centre</b>				
Equipment and furniture				
- Main hall	<u>7,503</u>	<u>7,503</u>	<u>7,503</u>	<u>6,626</u>
	<u>\$ 2,822,486</u>	<u>\$ 1,753,549</u>	<u>\$ 3,211,276</u>	<u>\$ 1,861,581</u>
Net carrying amount		<u>\$ 1,068,937</u>		<u>\$ 1,349,695</u>

During the year, due to the change in use of the building, an amount of \$223,207 was written off. As a result, an impairment loss was recognized in the statement of operations.

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## Carleton University Students' Association, Inc. Notes to Financial Statements

April 30, 2025

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### 4. Line of Credit

The Association has a line of credit by way of bank overdraft of \$250,000 that is due on demand and bears interest at the bank's prime rate plus 0.50% per annum, with a seasonal bulge to \$500,000 between July 1 and November 30. As at April 30, 2025 and 2024, the credit facility remained unused. The line of credit is secured by all present and future personal property with appropriate insurance coverage as well as all present and future student fees and levies due to the Association and disbursed by Carleton University.

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### 5. Deferred Contributions

Deferred contributions represent externally restricted amounts received in the prior and current years for expenses in future years. The contributions are used to ensure that events held and services provided by the Association are accessible to all students. The balance of deferred contributions includes the following:

	2025	2024
Accessibility funding	<u>\$ 556,047</u>	<u>\$ 504,244</u>

The variations in the balance of deferred contributions is as follows:

	2025	2024
Balance, beginning of year	\$ 504,244	\$ 675,093
Plus: amount received during the year	165,876	161,651
Less: amount transferred to deferred contributions related to tangible capital assets	(70,370)	(138,478)
Less: amount recognized as revenue in the year	(43,703)	(194,022)
Balance, end of year	<u>\$ 556,047</u>	<u>\$ 504,244</u>

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## Carleton University Students' Association, Inc. Notes to Financial Statements

April 30, 2025

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### 6. Deferred Contributions Related to Tangible Capital Assets

Deferred contributions related to tangible capital assets represent the unamortized amount used for the purchase of tangible capital assets relating to the Accessibility Program. Changes in the deferred balance are as follows:

	2025	2024
Balance, beginning of year	\$ 149,722	\$ 50,246
Plus: amount transferred from deferred contributions	70,370	138,478
Less: amount recognized as revenue in the year	(35,702)	(39,002)
Balance, end of year	<u>\$ 184,390</u>	<u>\$ 149,722</u>

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### 7. Contractual Obligations

The Association leases its premises under a lease expiring in November 2027 and subject to early termination upon notice. Future minimum lease payments total \$1,901,810 for the next three years:

2026	\$ 735,132
2027	\$ 735,132
2028	\$ 431,546

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### 8. Contingencies

A former tenant on a joint and several basis, launched a lawsuit against the Carleton University and the organization for general damages in the amount of \$1,000,000, as well as punitive, aggravated and moral damages of \$150,000.

The Association has contested this claim and, in management's opinion, the lawsuit is groundless. Neither the possible outcome nor the amount of possible settlement can be foreseen. Therefore, no provision has been recognized in the financial statements.

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## Carleton University Students' Association, Inc. Notes to Financial Statements

April 30, 2025

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### 9. Internally Restricted Net Assets

The Association has created internally restricted assets to cover the costs of their health and wellness program. Changes in the internally restricted funds are as follows:

	2025	2024
Balance, beginning of year	\$ 1,111,329	\$ 1,275,528
Less: expenses incurred in the health and wellness program	(68,839)	(164,199)
Less: transfer to the unrestricted reserve	(121,278)	-
 Balance: end of the year	 \$ 921,212	 \$ 1,111,329

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### 10. Financial Instruments

#### Credit risk

The Association is exposed to credit risk with respect to accounts receivable. The Association assesses, on a continuous basis, its accounts receivable on the basis of amounts it is virtually certain to receive and will set up an appropriate allowance for doubtful accounts when needed. It also faces credit risk from maintaining all bank accounts at a single financial institution, with Canada Deposit Insurance Corporation (CDIC) coverage limited to \$100,000 per depositor per category. This concentration poses a risk in the event of financial institution failure. Overall credit risk has decreased due to lower cash and accounts receivable balances compared to the prior year.

#### Interest rate risk

The Association is exposed to interest rate risk on its fixed rate financial instruments. Fixed interest instruments subject the Association to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. There has not been any significant change in the Association's interest rate risk exposure from the prior year.

#### Other price risk

The Association is exposed to other price risk through its investments for which the value fluctuates with the quoted market price. There have not been any significant changes in the Association's other price risk from the prior year.

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## Carleton University Students' Association, Inc. Notes to Financial Statements

April 30, 2025

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### 11. Employee Benefits

The Association provides termination benefits for all full-time unionized employees. These benefits provide for the payment or termination of one week's normal salary for every year of service with the Association at the current rate of pay, as well as fifty percent of the value of all accrued sick leave at the current rate of pay.

In 2025, the value of these benefits is \$311,823 (2024 - \$362,822) and is included in accounts payable and accrued liabilities.

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### 12. Subsequent Event

During the year ended April 30, 2025, the Carleton University Students' Association, Inc. closed its business operation, Haven's, due to ongoing financial losses. Following the closure, the building was vacant for several months while management explored opportunities to improve the profitability of the space.

Subsequent to year-end, in June and July of 2025, CUSA entered into two lease agreements with third-party tenants for portions of the building located at 432 Sunnyside Avenue and 43 Seneca Street A. These agreements provide for long-term rental income and represent part of CUSA's strategy to enhance financial sustainability through more profitable use of its real estate assets.

**Carleton University Students' Association, Inc.**  
**Schedule 1 - Revenues and Expenses - Business Operations**

For the year ended April 30

	Haven Books & Café	Rooster's Coffeehouse	Ollie's Pub & Patio	The Wing	2025 Total
Revenues	\$ 113,224	\$ 1,042,293	\$ 615,132	\$ 5,749	\$ 1,776,398
Cost of sales	79,717	476,446	265,287	2,534	823,984
Gross profit	33,507	565,847	349,845	3,215	952,414
Operating expenses	320,223	599,680	688,901	79,140	1,687,944
Deficiency of revenues over expenses	\$ (286,716)	\$ (33,833)	\$ (339,056)	\$ (75,925)	\$ (735,530)

	Haven Books & Café	Rooster's Coffeehouse	Ollie's Pub & Patio	The Wing	2024 Total
Revenues	\$ 406,298	\$ 958,615	\$ 636,573	\$ -	\$ 2,001,486
Cost of sales	170,695	489,421	286,027	-	946,143
Gross profit (loss)	235,603	469,194	350,546	-	1,055,343
Operating expenses	463,853	712,101	761,604	3,316	1,940,874
Deficiency of revenues over expenses	\$ (228,250)	\$ (242,907)	\$ (411,058)	\$ (3,316)	\$ (885,531)

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Carleton University Students' Association, Inc.  
Schedule 2 - Other Revenues

For the year ended April 30

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	2025	2024
Other revenues		
Accessibility funds	\$ -	\$ 155,025
Amortization of deferred contributions related to tangible capital assets	35,702	39,002
Building operations	141,440	132,454
Campus clubs	261,696	187,772
Miscellaneous	33,330	52,016
Unified Support Centre	197,677	152,032
Publications	223	-
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	\$ 670,068	\$ 718,301

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**Carleton University Students' Association, Inc.**  
**Schedule 3 - Executives, Services and Program Expenses**

For the year ended April 30

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	2025	2024
Executives, services and programs		
President	\$ 13,841	\$ 20,656
VP Finance		
Executive honoraria	413,770	357,536
VP Internal Affairs		
Administrative	46,829	46,233
Clubs & Societies	242,229	355,675
Council	4,687	5,779
Elections	18,084	31,143
VP Student Issues	5,069	38,539
VP Student Life	94,368	183,724
VP Student Services		
Administrative	53,225	31,612
Disability Awareness Centre	34,047	56,231
Food Centre	156	-
Gender Sexuality Resource Centre	42,906	74,971
Hatch	672	96
Health & Wellness Centre	65,509	46,566
International Students' Centre	25,397	57,626
Mawandoseg Centre	19,153	27,242
Unified Support Centre	246,745	273,158
Womxn's Centre	36,776	52,993
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	\$ 1,363,463	\$ 1,659,780

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Carleton University Students' Association, Inc.  
Schedule 4 - Support and Administration

For the year ended April 30

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	2025	2024
Support and administration		
Administration	\$ 1,015,817	\$ 964,939
Automation	37,515	41,697
Building operations	464,905	483,600
Entertainment productions	2,888	8,639
Front desk	57,277	114,254
Graphic design	262,684	292,229
Health and wellness program costs	68,839	164,199
Sponsorship	192	26,004
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	\$ 1,910,117	\$ 2,095,561

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