

# Camosun College Student Society

## Multi-period Balance Sheet

Interim Financial Statements for April 1 - Dec 31, 2025.

	December 2025	December 2024
<b>ASSET</b>		
<b>CURRENT ASSETS</b>		
Health and Dental Account	2,190,237.54	4,016,066.30
Total Health & Dental Funds	2,190,237.54	4,016,066.30
Square	8,846.72	10,857.31
College A/R Deposit	2,512.69	527.33
Operating Account	1,502,509.15	1,023,716.76
Shares	10.00	10.00
Term Deposit (Aug 19, 2025)(HD)	500,000.00	0.00
Term Deposit (Aug 19 2025)(HD)	500,000.00	0.00
Term Deposit((Aug 19, 2025)(HD)	575,266.14	546,052.34
Term Dep( Dec5 2012)(H+D)	500,000.00	0.00
Term Deposit (Aug 19, 2025)(HD)	2,075,266.14	546,052.34
<b>TOTAL OTHER TERM DEPOSITS</b>	50.00	50.00
Cash Float - Lansdowne	200.00	250.00
Cash Float - Interurban	142,607.30	1,722.39
Accounts Receivable	171,027.23	257,553.80
Accrued Receivable	1,456,228.45	1,245,199.00
A/R Health And Dental Fees	8,171.93	11,160.00
Prepaid Expenses	141.54	141.54
Suspense Account	8,057,808.69	7,113,306.77
<b>TOTAL CURRENT ASSETS</b>	8,057,808.69	7,113,306.77
<b>LONG TERM INVESTMENTS</b>		
Building Fund Investment	8,053,970.68	6,918,988.33
<b>TOTAL LONG TERM INVESTMENTS</b>	8,053,970.68	6,918,988.33
<b>FIXED ASSETS</b>		
Office Equipment	76,900.86	76,460.16
Accum Amortization (Off Equip)	-57,796.92	-54,274.91
Office Equipment (Net)	19,103.94	22,185.25
Computer Equipment	40,329.93	33,714.55
Accum Amortization (Computers)	-30,394.31	-29,737.47
Computer Equipment (Net)	9,935.62	3,977.08
Golf Cart	24,146.92	24,146.92
Accum Amort (Golf Cart)	-20,363.31	-19,417.41
Golf Cart (Net)	3,783.61	4,729.51
Tent	49,652.71	49,652.71
Accum Dep (Tent)	-31,773.88	-27,304.17
Tent (Net)	17,878.83	22,348.54
Broiler BBQ	5,202.96	5,202.96
Accum Amortization (BBQ)	-4,974.14	-4,916.93
<b>TOTAL FIXED ASSETS</b>	50,930.82	53,526.41
<b>TOTAL ASSET</b>	16,162,710.19	14,085,821.51
<b>LIABILITY</b>		
<b>CURRENT LIABILITIES</b>		
Accrued Payable	126.78	30.98
Accounts Payable	102,224.63	110,602.03
Accrued Wages Payable	13,637.13	11,794.46
Health and Dental held In Trust	4,318,646.00	3,570,973.00
Carpe Diem Club Surplus	0.21	0.21
Psychology Club Surplus	1,501.31	1,501.31
CSEESA Surplus	138.01	138.01
COMIX Club Surplus	171.82	171.82
Nursing Student Club	1,149.51	1,149.51
Visual Arts Club	6,462.42	3,865.28
Campus Closet Club	1,145.00	1,145.00
Accounting & Finance Club	2,768.26	3,695.59
Soccer Club	857.40	541.00
Food Bank Deferred Rev	9,031.40	7,475.00

# Camosun College Student Society

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Interim Financial Statements for April 1 - Dec 31, 2025.

	December 2025	December 2024
H&D deferred revenue	1,159,271.71	1,180,561.06
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,617,131.59</b>	<b>4,893,644.26</b>
<b>TOTAL LIABILITY</b>	<b>5,617,131.59</b>	<b>4,893,644.26</b>
<b>EQUITY</b>		
<b>OPERATIONAL FUNDS</b>		
Current Earnings	419,889.98	401,108.86
Operational Funds From Previous Yr	1,391,039.82	1,442,407.47
<b>TOTAL OPERATIONAL FUNDS</b>	<b>1,810,929.80</b>	<b>1,843,516.33</b>
<b>OTHER FUNDS</b>		
Building Fund	8,284,499.95	6,920,710.72
<b>TOTAL OTHER FUNDS</b>	<b>8,284,499.95</b>	<b>6,920,710.72</b>
<b>Restricted Funds</b>		
Restricted Funds Walk Safer Capital	10,000.00	1,501.76
Restricted Funds Clubs	151,865.32	151,315.96
Restricted Funds Events	78,225.77	75,432.21
Restricted Funds Food Bank	3,486.76	5,730.18
Restricted Funds Student Refugees	31,100.11	15,650.28
Restricted Funds Indigenous Student	1,000.00	1,000.00
Restricted Funds Pride	1,377.01	1,000.00
Restricted Funds Student Wellness	1,000.00	1,000.00
Restricted Funds Walksafer	31,102.70	31,102.70
Restricted Funds Womens	1,000.00	1,000.00
Restricted Funds Sustainability	734.83	1,000.00
Restricted Funds International S	1,000.00	1,000.00
Emp Child Care & Ben Stab Fund	3,451.65	6,701.65
HR Restricted Fund	40,994.63	40,994.63
CASA, Advocacy & Campaigns Trust	93,810.07	93,520.83
<b>Total Restricted Funds</b>	<b>450,148.85</b>	<b>427,950.20</b>
<b>TOTAL EQUITY</b>	<b>10,545,578.60</b>	<b>9,192,177.25</b>
<b>LIABILITIES AND EQUITY</b>	<b>16,162,710.19</b>	<b>14,085,821.51</b>

**On behalf of the Board:**

Signature:   
[Terence Babuyut \(Mar 24, 2026 15:55:17 PDT\)](#)

Signature:   
[Benjamin madariaga \(Mar 24, 2026 15:45:10 PDT\)](#)

# Camosun College Student Society

## Multi-period Income Statement

Interim Financial Statements for April 1 - Dec 31, 2025.

01/01/2025 to 12/31/2025

04/01/2024 to 12/31/2024

### REVENUE

#### REVENUE

Interest ( H+D )	101,329.79	149,429.82
Interest (Oper)	25,606.94	44,579.12
Student Levy	675,000.00	720,000.00
BCFS Levy	132,000.00	138,500.00
Donations To Foodbank (Non Tax R)	3,474.95	1,122.00
Advertising Revenue	8,624.82	11,137.95
Fund Raising Revenue	3,969.23	2,620.47
Special Events Revenue	1,000.00	2,203.05
Health and Dental Revenue	1,737,463.13	1,779,524.22
Camfest Revenue	3,000.00	1,500.00
Virtual Health Revenue	236,852.79	226,753.55
Misc Revenue	653.85	1,051.74

#### TOTAL REVENUE

2,928,975.50 3,078,421.92

### TOTAL REVENUE

2,928,975.50 3,078,421.92

### EXPENSE

#### PERSONNEL COSTS

Wages	628,871.47	657,364.33
Employee Benefits	98,461.81	106,933.14
Honorariums	5,607.00	7,108.96
Payroll Service Charges	1,275.85	1,181.01
Election Expenses	873.66	2,180.13
Staff Development	0.00	1,072.00
Board Benefits	4,098.00	2,300.30

#### TOTAL PERSONNEL COSTS

739,187.79 778,139.87

#### ADMINISTRATION COSTS

Advertising and Promotional Costs	9,550.32	15,853.01
Auditing	-25.00	105.00
Bank Service Charges	770.51	702.50
Bookkeeping	6,600.00	8,494.56
Computer Equipment Expense	5,517.11	20,836.13
Conferences	18,782.92	15,462.37
Daycare Equipment Donation	2,000.00	2,000.00
Donations To Clubs	6,646.84	3,969.70
Emergency Student Aid	6,000.00	6,000.00
Food Expense	9,887.03	7,566.72
Fundraising expense	1,525.66	0.00
Gifts To Individuals(Donations)	55,368.53	45,961.58
Insurance	7,847.00	7,580.00
Levy - Ombudsman	10,840.00	10,182.00
Legal	-7,346.60	1,521.65
Maintenance	540.18	3,540.40
Meetings	12,850.70	10,214.35
Nexus Operations Expense	48,763.62	48,763.62
T-shirt Expense	53.74	0.00
Donations - Ombuds	22,160.00	17,470.50
Office Supplies	2,215.78	4,432.40
Office Equipment Expense	2,207.60	2,169.49
Daycare Donation	5,800.00	5,800.00
Printing Costs	19,590.13	28,004.38
Printshop	1,192.65	0.00
Postage	92.53	56.69
Office Safety	262.50	387.88
Ombudsperson - Computer Expense	86.29	0.00
Nexus Levy	10,905.20	10,888.89
Staff Conferences	31,088.02	17,626.66
Sales Commission For Handbooks	3,694.69	3,327.19
Special Events Expenses	19,169.67	21,602.49
Subscriptions	268.48	302.04
Tent Expense	525.00	1,058.37

# Camosun College Student Society

## Multi-period Income Statement

Interim Financial Statements for April 1 - Dec 31, 2025.

	01/01/2025 to 12/31/2025	04/01/2024 to 12/31/2024
Telephone/Fax	8,131.27	6,574.95
Travel (Non Union)	462.08	549.74
Travel (Union Staff)	418.83	1,007.05
Campaigns	5,063.74	5,428.91
BCFS Expense	113,000.00	138,500.00
Health and Dental expense	988,196.75	1,023,929.59
Camfest Expense	16,010.74	21,867.70
Living Expencc	50,726.08	59,835.45
CASA Membership Fee Expense	30,108.97	28,813.03
BCNPHA Charge	19,544.58	33,241.33
Virtual Health Expense	209,163.59	253,176.54
Memberships	13,640.00	4,368.33
<b>TOTAL ADMINISTRATION COSTS</b>	<u>1,769,897.73</u>	<u>1,899,173.19</u>
<b>TOTAL EXPENSE</b>	<u>2,509,085.52</u>	<u>2,677,313.06</u>
<b>NET INCOME</b>	<u><u>419,889.98</u></u>	<u><u>401,108.86</u></u>

**CCSS Exec. & Constituency Dir. - Weekly Timesheets \$18.40/hr + 4%, to \$18.85/hr + 4% in June**

2025-26 Week Ending	Finance Exec. (15hrs)	External Exec. (30hrs)	Lansdowne Exec. (20hrs)	Interurban Exec. (20hrs)	Indigenous Dir (15hrs)	Pride Dir. (15hrs)	SWA Dir. (15hrs)	Sustainability Dir. (10hrs)	Women's Dir. (15hrs)	International Dir. (10hrs)	Other	
<b>Apr - Dec 2025</b>	\$ 2,995	\$ 21,748	\$ 9,908	\$ 11,242	\$ 5,224	\$ 1,435	\$ 8,190	\$ 6,420	\$ 8,114	\$ 3,684	\$ -	\$ 78,960

# Camosun College Student Society

Program Income Summary 04/01/2025 to 12/31/2025

Interim Financial Statements for April 1 - Dec 31, 2025.

Acco...	Account Name	Revenue	Expense
<b>Administration</b>			
4015	Interest ( H+D )	7,441.05	
4016	Interest (Oper)	25,606.94	
4020	Student Levy	440,769.49	
4022	Donations To Foodbank (Non Tax R)	3,100.00	
4025	Fund Raising Revenue	620.59	
5001	Wages		351,660.80
5002	Employee Benefits		54,522.35
5003	Honorariums		5,607.00
5004	Payroll Service Charges		519.07
5005	Election Expenses		873.66
5008	Board Benefits		4,098.00
5022	Advertising and Promotional Costs		2,473.68
5023	Auditing		-25.00
5024	Bank Service Charges		686.51
5025	Bookkeeping		6,600.00
5026	Computer Equipment Expense		3,095.36
5027	Conferences		7,229.15
5028	Daycare Equipment Donation		2,000.00
5030	Emergency Student Aid		6,000.00
5031	Food Expense		55.44
5034	Gifts To Individuals(Donations)		6,500.57
5035	Insurance		7,595.00
5036	Levy - Ombudsman		10,840.00
5038	Legal		-7,346.60
5040	Meetings		10,633.19
5042	Nexus Operations Expense		48,763.62
5044	Donations - Ombuds		22,160.00
5045	Office Supplies		1,094.53
5047	Daycare Donation		5,800.00
5050	Printing Costs		1,197.09
5051	Printshop		412.15
5054	Postage		92.53
5056	Ombudsperson - Computer Expense		86.29
5058	Nexus Levy		10,905.20
5074	Staff Conferences		10,151.09
5076	Special Events Expenses		2,451.81
5077	Subscriptions		268.48
5080	Telephone/Fax		2,179.01
5081	Travel (Non Union)		197.70
5082	Travel (Union Staff)		218.23
5083	Campaigns		3,775.95
5201	BCNPHA Charge		6,609.60
5800	Memberships		8,250.00
		<u>477,538.07</u>	<u>598,231.46</u>
<b>REVENUE minus EXPENSE</b>		<b>-120,693.39</b>	
<b>British Columbia Federation of Students</b>			
4021	BCFS Levy	132,000.00	
5084	BCFS Expense		113,000.00
		<u>132,000.00</u>	<u>113,000.00</u>
<b>REVENUE minus EXPENSE</b>		<b>19,000.00</b>	
<b>CASA, Advocacy &amp; Campaigns</b>			
4020	Student Levy	43,631.49	
5027	Conferences		9,922.09
5074	Staff Conferences		11,968.10
5200	CASA Membership Fee Expense		30,108.97
		<u>43,631.49</u>	<u>51,999.16</u>
<b>REVENUE minus EXPENSE</b>		<b>-8,367.67</b>	
<b>Clubs</b>			
4020	Student Levy	66,724.38	

# Camosun College Student Society

Program Income Summary 04/01/2025 to 12/31/2025

Interim Financial Statements for April 1 - Dec 31, 2025.

Acco...	Account Name	Revenue	Expense
5001	Wages		48,090.28
5002	Employee Benefits		8,887.93
5022	Advertising and Promotional Costs		94.56
5024	Bank Service Charges		49.00
5029	Donations To Clubs		5,606.72
5045	Office Supplies		68.36
5076	Special Events Expenses		296.31
5080	Telephone/Fax		1,053.02
		66,724.38	64,146.18

**REVENUE minus EXPENSE** 2,578.20

## Events

4020	Student Levy	35,228.32	
4030	Special Events Revenue	1,000.00	
4038	Camfest Revenue	3,000.00	
5001	Wages		336.55
5045	Office Supplies		112.94
5046	Office Equipment Expense		7.84
5055	Office Safety		262.50
5075	Sales Commission For Handbooks		1,312.50
5076	Special Events Expenses		9,999.38
5079	Tent Expense		525.00
5082	Travel (Union Staff)		9.15
5087	Camfest Expense		16,010.74
		39,228.32	28,576.60

**REVENUE minus EXPENSE** 10,651.72

## Food Bank

4020	Student Levy	10,640.00	
4022	Donations To Foodbank (Non Tax R)	374.95	
4025	Fund Raising Revenue	2,382.14	
5001	Wages		2,872.02
5027	Conferences		179.80
5031	Food Expense		9,717.58
5032	Fundraising expense		1,525.66
5034	Gifts To Individuals(Donations)		450.00
5045	Office Supplies		85.60
5076	Special Events Expenses		112.28
5081	Travel (Non Union)		199.38
5082	Travel (Union Staff)		111.63
		13,397.09	15,253.95

**REVENUE minus EXPENSE** -1,856.86

## Handbook

4020	Student Levy	13,250.00	
4023	Advertising Revenue	8,624.82	
5026	Computer Equipment Expense		618.11
5050	Printing Costs		18,234.66
5075	Sales Commission For Handbooks		2,382.19
5083	Campaigns		249.49
		21,874.82	21,484.45

**REVENUE minus EXPENSE** 390.37

## Health & Dental Premiums

4033	Health and Dental Revenue	1,737,463.13	
5086	Health and Dental expense		976,147.55
		1,737,463.13	976,147.55

**REVENUE minus EXPENSE** 761,315.58

## Health & Dental Program

4015	Interest ( H+D )	93,888.74	
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# Camosun College Student Society

Program Income Summary 04/01/2025 to 12/31/2025

Interim Financial Statements for April 1 - Dec 31, 2025.

Acco...	Account Name	Revenue	Expense
5001	Wages		177,465.22
5002	Employee Benefits		35,051.53
5022	Advertising and Promotional Costs		5,107.20
5024	Bank Service Charges		35.00
5026	Computer Equipment Expense		235.65
5027	Conferences		807.37
5034	Gifts To Individuals(Donations)		47,458.90
5045	Office Supplies		436.03
5050	Printing Costs		8.38
5074	Staff Conferences		8,500.48
5076	Special Events Expenses		1,813.94
5082	Travel (Union Staff)		59.78
5083	Campaigns		400.00
5086	Health and Dental expense		12,049.20
5201	BCNPHA Charge		12,934.98
5800	Memberships		390.00
		93,888.74	302,753.66
<b>REVENUE minus EXPENSE</b>		-208,864.92	
<b>Indigenous Students Program</b>			
4020	Student Levy	10,640.00	
5027	Conferences		399.00
5034	Gifts To Individuals(Donations)		550.00
5076	Special Events Expenses		418.67
		10,640.00	1,367.67
<b>REVENUE minus EXPENSE</b>		9,272.33	
<b>International Students</b>			
4020	Student Levy	1,000.00	
5076	Special Events Expenses		250.00
		1,000.00	250.00
<b>REVENUE minus EXPENSE</b>		750.00	
<b>Pride</b>			
4020	Student Levy	1,425.00	
4025	Fund Raising Revenue	966.50	
5031	Food Expense		69.01
5043	T-shirt Expense		53.74
5045	Office Supplies		315.16
5046	Office Equipment Expense		582.38
5050	Printing Costs		150.00
5051	Printshop		430.00
5076	Special Events Expenses		1,053.35
		2,391.50	2,653.64
<b>REVENUE minus EXPENSE</b>		-262.14	
<b>Student Refugee Program</b>			
4996	Misc Revenue	653.85	
5026	Computer Equipment Expense		1,567.99
5027	Conferences		245.51
5029	Donations To Clubs		1,040.12
5034	Gifts To Individuals(Donations)		184.18
5035	Insurance		252.00
5040	Meetings		1,435.69
5045	Office Supplies		39.32
5074	Staff Conferences		468.35
5080	Telephone/Fax		4,876.36
5081	Travel (Non Union)		24.02
5082	Travel (Union Staff)		20.04
5110	Living Expence		50,726.08
5800	Memberships		5,000.00
		653.85	65,879.66

# Camosun College Student Society

Program Income Summary 04/01/2025 to 12/31/2025

Interim Financial Statements for April 1 - Dec 31, 2025.

Acco...	Account Name	Revenue	Expense
<b>REVENUE minus EXPENSE</b>		-65,225.81	
<b>Student Wellness &amp; Access</b>			
4020	Student Levy	1,663.00	
5040	Meetings		20.00
		1,663.00	20.00
<b>REVENUE minus EXPENSE</b>		1,643.00	
<b>Sustainability</b>			
4020	Student Levy	1,500.00	
5034	Gifts To Individuals(Donations)		166.38
5051	Printshop		198.00
5076	Special Events Expenses		603.49
5081	Travel (Non Union)		40.98
5083	Campaigns		36.97
		1,500.00	1,045.82
<b>REVENUE minus EXPENSE</b>		454.18	
<b>Virtual Health Premium</b>			
4994	Virtual Health Revenue	236,852.79	
5202	Virtual Health Expense		209,163.59
		236,852.79	209,163.59
<b>REVENUE minus EXPENSE</b>		27,689.20	
<b>Virtual Health Program</b>			
5034	Gifts To Individuals(Donations)		18.50
<b>REVENUE minus EXPENSE</b>		-18.50	
<b>Walk Safer</b>			
4020	Student Levy	35,228.32	
5001	Wages		41,946.60
5004	Payroll Service Charges		756.78
5022	Advertising and Promotional Costs		1,874.88
5039	Maintenance		540.18
5040	Meetings		761.82
5080	Telephone/Fax		22.88
		35,228.32	45,903.14
<b>REVENUE minus EXPENSE</b>		-10,674.82	
<b>Womens Centre</b>			
4020	Student Levy	13,300.00	
5001	Wages		6,500.00
5031	Food Expense		45.00
5034	Gifts To Individuals(Donations)		40.00
5045	Office Supplies		63.84
5046	Office Equipment Expense		1,617.38
5051	Printshop		152.50
5076	Special Events Expenses		2,170.44
5083	Campaigns		601.33
		13,300.00	11,190.49
<b>REVENUE minus EXPENSE</b>		2,109.51	











# CCSS\_Interim\_Financial\_Statements-Dec\_31,\_2026\_Multi

Final Audit Report

2026-03-24

Created:	2026-03-24
By:	Matthew Martin (martinm@camosun.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAAa9tT8mn8PBHC7K3YwWzednYbMjZGPofx

## "CCSS\_Interim\_Financial\_Statements-Dec\_31,\_2026\_Multi" History

-  Document created by Matthew Martin (martinm@camosun.ca)  
2026-03-24 - 6:02:21 PM GMT
-  Document emailed to baluyut@camosunstudent.org for signature  
2026-03-24 - 6:02:26 PM GMT
-  Document emailed to madariaga@camosunstudent.org for signature  
2026-03-24 - 6:02:26 PM GMT
-  Email viewed by madariaga@camosunstudent.org  
2026-03-24 - 10:44:36 PM GMT
-  Signer madariaga@camosunstudent.org entered name at signing as Benjamin madariaga  
2026-03-24 - 10:45:08 PM GMT
-  Document e-signed by Benjamin madariaga (madariaga@camosunstudent.org)  
Signature Date: 2026-03-24 - 10:45:10 PM GMT - Time Source: server
-  Email viewed by baluyut@camosunstudent.org  
2026-03-24 - 10:54:47 PM GMT
-  Signer baluyut@camosunstudent.org entered name at signing as Terence Baluyut  
2026-03-24 - 10:55:15 PM GMT
-  Document e-signed by Terence Baluyut (baluyut@camosunstudent.org)  
Signature Date: 2026-03-24 - 10:55:17 PM GMT - Time Source: server
-  Agreement completed.  
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