# SUS BUDGET BALANCE SHEET - 2017-18 BUDGET

# Unrestricted Funds Supported SUS Activities and Operations

<u>DEPARTMENT</u>	PR	OJECTED SUF	RPLUS/DEFICIT
0100 Corporate	\$	131,940	
0200 Student Affairs	\$	(68,044)	
0300 Student Services*	\$	(39,898.16)	${\bf *} Awards\text{-}Scholarships\text{-}Grants\text{-}Endowments\text{-}Donations (0305)/Food Bank (0306)}$
0400 Food and Beverage	\$	(39,824)	
	\$	(15,826)	

Department>	Corporate - 0100

Account	Description	April	May	June	July	August	September	October	November	December	January	February	March	Total
4000-0100	Student Union Society Membership Fees	-	90,551	32,520	30		255,740	-	37,740		224,986	35,663		677,230
4025-0100	Marketing (Advertising, Sponsorship etc.)	_	-	-	5,250		,	76	,		-	,		5,326
4030-0100	Program Subsidy		10.000	-	-									10,000
4040-0100	Chequing & General Interest Income	1,134	211	231	279	210	264	264	261	223	474	200	469	4,219
4050-0100	Restricted Donations	-	-	-	- 1				110	3,600	-			3,710
4056-0100	Unrestricted Donations	_	_	_	_					·				· -
4061-0100	Wage Subsidies	-	-	-	-									-
4070-0100	Miscellaneous Income	_	-	-	-	-	-		22			-	-	22
4110-0100	Sales Revenue	_	-	-	-									-
4120-0100	Tenant Rent/Lease	-	-	-	-									-
4126-0100	Commercial Lease Profit Sharing	-	-	-	-									-
4135-0100	SUB Equipment Rentals	-	39	450	-	150	1,551	1,516	2,909	300	700	700	700	9,015
4140-0100	ATM	74	-	-	107		41	212	45	30	114	54	113	790
4145-0100	Vending Machine	-	-	916	407			434			490			2,247
4150-0100	Investment Fund Revenues	-	-	-	-									· -
4160-0100	Asset Disposal	_	-	-	-									-
4280 -0100	Miscellaneous Sales	22	22	22	19	22	22	22	22	22	19	22	22	258
4400-0100	Facilities Rental	81	7,084	1,656	2,500	310	3,230	1,525	3,820	400	928	2,298	3,319	27,151
	Total Revenue	1,311	107,907	35,795	8,592	692	260,848	4,049	44,929	4,575	227,711	38,937	4,623	739,968
										-				
Expenses	NOTE we need accounts for event labour cost revenues and	l event labour co	sts											
5000-0100	Full Time Salaries	1,366	13,907	16,745	18,125	18,125	18,125	18,125	18,125	18,125	18,125	18,125	18,125	195,143
5008-0100	SUS Staff/Exec Teambuilding	-	1,280	149	50	86	200		200	929	200	200	200	3,494
5009-0100	Professional Development	803	-	-		519			236	236	236	235	235	2,500
5010-0100	Part Time Staff Costs	14,539	21,904	10,273	10,493	11,821	12,660	13,220	24,845	10,119	20,832	20,781	20,577	192,065
5020-0100	Honorarium	250	250	250	250	250	250	600	150	250	250	250	250	3,250
5030-0100	Full Time Benefits	2,018	2,222	3,492	3,079	3,206	3,836	3,593	3,213	3,444	3,444	3,444	3,444	38,434
5040-0100	Part Time Benefits	1,638	529	629	746	673	899	848	1,407	577	1,187	1,185	1,173	11,491
5050-0100	Professional Fees	6,056	2,363	5,036	8,225	6,370	437	1,929	2,166	1,500	1,500	1,500	1,500	38,582
5070-0100	Marketing, Advertising & Promotion	-	67	148	79		450	450	419	450	450	450	450	3,413
5080-0100	Licenses/Dues/Certificates	-	8,744	1,971	1,871	1,871	1,971	1,871	1,871	1,871	1,971	1,871	1,871	27,754
5090-0100	Cash Over/Short	30	30	30	30	30	30	30	30	30	30	30	30	360
5100-0100	Postage & Courier	30	30	30	30	30	30	30	30	30	30	30	30	360
5110-0100	Contracted Services	76	-	-				960	150	150	150	150	150	1,786
5115-0100	Contracted Custodial	-	-	-			1,457							1,457
5130-0100	IT Software/Hardware/Support	1,349	1,212	1,212		2,383	125	125	125	125	125	125	125	7,031
5138-0100	Cable & Internet	279	141	668	255	255	255	246	259	259	259	259	259	3,394
5139-0100	Telephone	-	570	540	300	180	300	300	310	310	310	310	310	3,740
5140-0100	Operating Supplies	1,570	2,457	294			-	78	200	200	200	200	200	5,399
5149-0100	Office Supplies	208	304	200	262	277	649	450	489	265	529	529	529	4,692
5150-0100	Small Equipment	185	-	101	177	194	288	-	18	100	100	100	100	1,363
5160-0100	Meetings	1,499	2,811	64		34	105	18	75	75	75	75	75	4,906
5170-0100	Internal Volunteer Recognition	-	-	-			-				200		400	600
5180-0100	Equipment Lease/Rental	157	-	-	157			157					157	628
5200-0100	Printing & Copying	23	202	104	140	214	105	102	67	150	150	150	150	1,557
5210-0100	Vehicle Op/Parking Pass	1,390	110	110	110	110	110	110	110	110	1,870	110	110	4,360
5220-0100	Program/Event Expenses	-	-	-										-
5300-0100	Conferences/Travel	-	2,157	2,801	3,627	120	240	2,514	2,315		420		3,960	18,154
5310-0100	Occupancy Charges	-	-											-
5315-0100	Repairs & Maintenance	-	-				-	-	50	50	50	50	50	250
5320-0100	Insurance	1,383	2,178	2,179	2,179	2,179	2,179	2,178	2,178	2,178	2,178	2,178	2,178	25,345
5325-0100	Credit Card & Bank Charges	45	65	-	50		45	50	6	50	50	50	50	461

	Surplus-Deficit	- 34,410	44,070 -	11,396 -	41,804 -	48,399	215,891 -	44,176 -	14,815 -	37,906	171,890 -	14,349 -	52,964	131,940
	Total Corporate Expenses	35,721	63,837	47,191	50,396	49,091	44,957	48,225	59,744	42,481	55,821	53,286	57,587	608,028
5336-0100	Amortization													-
5335-0100	Bad Debt	306	-	-										306
5330-0100	Payroll Services Fees	211	304	165	161	164	211	241	700	899	899	899	899	5,753
5326-0100	Non-Deductible Interest Penalty	310												

Important BUDGET NOTE: Increased staff costs began mid September as a result of raising the minimum wage paid by SUS to \$12 in an effort to reduce turnover and to attract more staff applicants - often had to shut down operations or limit hours due to lack of staff.

# Fall/Winter Term

# Corporate - 0100

Pt. Staff Position	# of Staff	# of hrs/week	Pay/h	<u>ır</u>	Weekly	Subtotal	Mont	hly Subtotal
Digital Communications Coordinator	1	40	\$	14.39	\$	575.52	\$	2,302.08
Facilities Staff	2	20	\$	12.00	\$	480.00	\$	1,920.00
Information Desk Attendant	1	20	\$	12.00	\$	240.00	\$	960.00
Information Desk Attendant	1	25	\$	12.00	\$	300.00	\$	1,200.00
SUB Facilities Coordinator	1	20.5	\$	13.65	\$	279.83	\$	1,119.30
Assistant to Services/Marketing Director	1	10.5	\$	12.00	\$	126.00	\$	504.00
Executive Assistant	1	20	\$	12.00	\$	240.00	\$	960.00
Financial Assistant	1	20	\$	13.65	\$	273.00	\$	1,092.00
Clubs and Association Coordinator	1	10	\$	12.00	\$	120.00	\$	480.00
Ethnocultural Coordinator	1	10	\$	12.00	\$	120.00	\$	480.00
Leadership and Peer Mentorship Coordinator	1	10	\$	12.00	\$	120.00	\$	480.00
Pride Center Coordinators	2	15	\$	12.00	\$	360.00	\$	1,440.00
Pride Center Coordinators	2	15	\$	12.00	\$	360.00	\$	1,440.00
Executive Salaries	3				\$	1,465.00	\$	5,860
							Ś	20.237.38

Chief Returning Officer

**CRO Elections work Schedule** 

<u>January</u>

February

### January

January 4 - January 12

2 weeks - 10 hours per week preparing nomination packages,

review of rules, planning of election campaigning, inspections, sanctioning.

2 weeks - 10 hours per week Weekly Subtotal: 10

January 15 - Feb. 2January3 weeks - 5 hours per weekWeekly Subtotal:5 Month Total Hours35 \$ 595.00

**February** 

Feb. 5 - 9

Nominees Review

Daily 4 hours - 2 days Weekly Subtotal: 8

Feb. 11 - 15 (Reading Week)

Feb. 19- Feb. 23

Candidate campaigning - (Tuesday, Wednesday, Thursday>debates/campaigns)

Daily: 4 hours Weekly Subtotal: 12

For	. 26-	Marc	h フ

Candidate campaigning - (Tuesday, Wednesday, Thursday>debates/campaigns)	Candidate campaigning -	(Tuesday, Wednesday,	Thursday>debates/	(campaigns)
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Daily: 4 hours Weekly Subtotal: 12 Month Total Hours 32 \$ 544.00

March

Week 1 - last week of campaigning - (Tuesday, Wednesday, Thursday>debates/campaigns)

Daily: 4 hours Week Subtotal: 12

Week 2 - Elections: March 19-22 (Monday-Thursday)

Thursday & Friday - 4 hours Week Subtotal: 8 Month Total Hours 20 \$ 340.00

Total Hours 87 \$ 1,479.00

February

March

# Summer

# Corporate - 0100

Pt. Staff Position	# of Staff	# of hrs/week	Pay/h	<u>ır</u>	Weekly	Subtotal	Мо	nthly Subtotal
Digital Communications/Graphics Coordinator	1	15	\$	14.39	\$	215.82	\$	863.28
Facilities Staff	1	0	\$	12.00	\$	-	\$	-
Information Desk Attendant	1	40	\$	12.00	\$	480.00	\$	1,920.00
Information Desk Attendant	1	0	\$	12.00	\$	-	\$	-
SUB Facilities Coordinator	1	23	\$	13.65	\$	313.95	\$	1,255.80
Assistant to Services/Marketing Director	1	0	\$	12.00	\$	-	\$	-
Executive Assistant	1	15	\$	12.00	\$	180.00	\$	720.00
Financial Assistant	1	20	\$	13.65	\$	273.00	\$	1,092.00
Clubs and Association Coordinator	1	20	\$	12.00	\$	240.00	\$	960.00
Ethnocultural Coordinator	1	10	\$	12.00	\$	120.00	\$	480.00
Leadership and Peer Mentorship Coordinator	1	10	\$	12.00	\$	120.00	\$	480.00
							\$	7,771.08

# Summer Term (June - mid Sept)

# **Orientation Program (0201)**

Pt. Staff Position	# of Staff	# of hrs/week	Pay/h	<u>ır</u>	Weekly	<u>Subtotal</u>	Month	ly Subtotal	
Orientation Coordinator	1	0	\$	12.00	\$	-	\$	-	(June/July/August)
Orientation Sophs	10	25	\$	12.00	\$	3,000.00	\$	3,000.00	(Training (5 hrs)/2 days)
							Ś	3.000.00	

# **Pride Center Programs - Events (0202)**

Pt. Staff Position	# of Staff	# of hrs/wee	k Pay	y/hr	Weekly	Subtotal	Month	ly Subtotal
Centre Coordinator		2	15 \$	12.00	\$	360.00	\$	1,440.00
							Ċ	1 440 00

# **Gender Equality Center (0203)**

Pt. Staff Position	# of Staff	# of hrs/week	<u>Pay</u>	<u>/hr</u>	Weekly Subto	<u>tal</u>	Monthly Su	<u>btotal</u>
Centre Coordinator		2	15 \$	12.00	\$	360.00	\$	1,440.00

1,440 \$

1,440 \$

November

\$

\$

**Gender Equality Center (0203)** 

1,440 \$

1,440 \$

<u>December</u>

1,440 \$

<u>January</u>

1,440 \$

1,440 \$

<u>February</u>

1,440 \$

1,440

March

1,440

Department> Student Affairs - 0200

<u>Revenues</u>	Orientation Program (0201)													
<u>Account</u>	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total
4030-0201	Program Subsidy										-			-
4050-0201	Restricted Donations													-
4055-0201	Unrestricted Donations													-
4060-0201	Wage Subsidies													-
4070-0201	Miscellaneous													-
4100-0201	Ticket Sales													-
	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses														
5000-0201	Full Time Salaries													-
5010-0201	Part Time Staff Costs						3,162				1,152			4,314
5020-0201	Honorarium						25							25
5030-0201	Full Time Benefits													-
5040-0201	Part Time Benefits						169				62			231
5050-0201	Professional Fees													-
5060-0201	Talent Fees (performers/speakers)				945	2,000					3,000			5,945
5070-0201	Marketing, Advertising & Promotion													-
5080-0201	Licenses, Dues, Certificates													-
5090-0201	Cash Over/Short													-
5100-0201	Postage & Courier													-
5110-0201	Contracted Services													-
5120-0201	Production (AV-PA) Services						1,477							1,477
5130-0201	IT (software, hardware, tech support)													-
5140-0201	Operating Supplies													-
5150-0201	Equipment					129								129
5160-0201	Meetings													-
5170-0201	Internal Volunteer Recognition													-
5180-0201	Equipment Lease/Rental													-
5190-0201	Telephone													-
5200-0201	Printing & Copying													-
5210-0201	Vehicle Op/Parking Pass													-
5220-0201	Program/Event Expenses			48	33	13,991	9,310				1,900			25,282
	Total Orientation Expenses	-	-	48	978	16,120	14,143	-	-	-	6,114	-	-	37,403
	Surplus-Deficit		-	(48)	(978)	(16,120)	(14,143)	-	-	-	(6,114)	-	-	- 37,403
Revenues	Pride Center Programs - Events (0202)	April	May	June	July	August	September	October	November	December	January	February	March	Total
4030-0202	Program Subsidy													-
4050-0202	Restricted Donations													-
4055-0202	Unrestricted Donations													-
4060-0202	Wage Subsidies													-
4070-0202	Miscellaneous													-
4100-0202	Ticket Sales													-

	Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Expenses														
5000-0202	Full Time Salaries													-
5010-0202	Part Time Staff Costs													-
5020-0202	Honorarium													-
5030-0202	Full Time Benefits													-
5040-0202	Part Time Benefits								-	-	-	-	-	-
5050-0202	Professional Fees													-
5060-0202	Talent Fees (performers/speakers)													-
5070-0202	Marketing, Advertising & Promotion													-
5080-0202	Licenses, Dues, Certificates													-
5090-0202	Cash Over/Short													-
5100-0202	Postage & Courier													-
5110-0202	Contracted Services													-
5120-0202	Production (AV-PA) Services													-
5130-0202	IT (software, hardware, tech support)													-
5140-0202	Operating Supplies										372			372
5150-0202	Equipment													-
5160-0202	Meetings													-
5170-0202	Internal Volunteer Recognition													-
5180-0202	Equipment Lease/Rental													-
5190-0202	Telephone													-
5200-0202	Printing & Copying													-
5210-0202	Vehicle Op/Parking Pass													-
5220-0202	Program/Event Expenses										385	285	285	955
	Total Pride Center Expenses	-	-	-	-	-	-	-	-	-	757	285	285	1,327
	Surplus-Deficit	_	_	-	_	_	_	_	-	_	(757)	(285)	(285) -	1,327
											(. 37)	1-301	(=30)	-,

# Gender Equality Center (0203)

ccount	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	To
030-0203	Program Subsidy													
050-0203	Restricted Donations													
055-0203	Unrestricted Donations													
060-0203	Wage Subsidies													
070-0203	Miscellaneous													
100-0203	Ticket Sales													
	Total Revenue			-	-			-	-	-	-	-	-	
<u>oenses</u>														
00-0203	Full Time Salaries													
10-0203	Part Time Staff Costs													
020-0203	Honorarium													
030-0203	Full Time Benefits													
040-0203	Part Time Benefits								-	-	-	-	-	
050-0203	Professional Fees													
060-0203	Talent Fees (performers/speakers)													
070-0203	Marketing, Advertising & Promotion													

5080-0203	Licenses, Dues, Certificates													-
5090-0203	Cash Over/Short													-
5100-0203	Postage & Courier													-
5110-0203	Contracted Services													-
5120-0203	Production (AV-PA) Services													-
5130-0203	IT (software, hardware, tech support)													-
5140-0203	Operating Supplies										372			372
5150-0203	Equipment													-
5160-0203	Meetings													-
5170-0203	Internal Volunteer Recognition													-
5180-0203	Equipment Lease/Rental													-
5190-0203	Telephone													-
5200-0203	Printing & Copying													-
5210-0203	Vehicle Op/Parking Pass													-
5220-0203	Program/Event Expenses										385	285	285	955
	Total Gender Equality Center Expenses	-	-	-	-	-	-	-	-	-	757	285	285	1,327
	Surplus-Deficit	 -	-	-	-	-	-	-	-	-	(757)	(285)	(285) -	1,327

# SUS Programs - Events (0204)

<u>s</u>		April	May	June	July	August	September	October	November	December	January	February	Mar
			iviuy	June	July	лидиле	эсриспівсі	October	HOVEHIBEI	Determine	Juliaury	restauty	
0204	Program Subsidy												
0204	Restricted Donations												
0204	Unrestricted Donations												
204	Wage Subsidies												
204	Miscellaneous												
-0204	Ticket Sales												
	Total Revenue		-		-	-	-	-	-	-	-	-	
ses													
204	Full Time Salaries												
204	Part Time Staff Costs												
204	Honorarium												
204	Full Time Benefits												
0204	Part Time Benefits												

5000-0204         Full Time Salaries           5010-0204         Part Time Staff Costs           5020-0204         Honorarium           5030-0204         Full Time Benefits           5040-0204         Part Time Benefits           5050-0204         Professional Fees           5060-0204         Talent Fees (performers/speakers)           5070-0204         Marketing, Advertising & Promotion           5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services           5120-0204         Production (AV-PA) Services
5020-0204         Honorarium           5030-0204         Full Time Benefits           5040-0204         Part Time Benefits           5050-0204         Professional Fees           5060-0204         Talent Fees (performers/speakers)           5070-0204         Marketing, Advertising & Promotion           5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5030-0204         Full Time Benefits           5040-0204         Part Time Benefits           5050-0204         Professional Fees           5060-0204         Talent Fees (performers/speakers)           5070-0204         Marketing, Advertising & Promotion           5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5040-0204         Part Time Benefits           5050-0204         Professional Fees           5060-0204         Talent Fees (performers/speakers)           5070-0204         Marketing, Advertising & Promotion           5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5050-0204         Professional Fees           5060-0204         Talent Fees (performers/speakers)           5070-0204         Marketing, Advertising & Promotion           5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5060-0204 Talent Fees (performers/speakers) 5070-0204 Marketing, Advertising & Promotion 5080-0204 Licenses, Dues, Certificates 5090-0204 Cash Over/Short 5100-0204 Postage & Courier 5110-0204 Contracted Services
5070-0204 Marketing, Advertising & Promotion 5080-0204 Licenses, Dues, Certificates 5090-0204 Cash Over/Short 5100-0204 Postage & Courier 5110-0204 Contracted Services
5080-0204         Licenses, Dues, Certificates           5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5090-0204         Cash Over/Short           5100-0204         Postage & Courier           5110-0204         Contracted Services
5100-0204 Postage & Courier 5110-0204 Contracted Services
5110-0204 Contracted Services
5120-0204 Production (AV-PA) Services
5130-0204 IT (software, hardware, tech support)
5140-0204 Operating Supplies
5150-0204 Equipment
5160-0204 Meetings
5170-0204 Internal Volunteer Recognition
5180-0204 Equipment Lease/Rental
5190-0204 Telephone
5200-0204 Printing & Copying
5210-0204 Vehicle Op/Parking Pass

5220-0204	Program/Event Expenses	5,742						1,014 \$	8,253 \$	940 \$	1,339 \$	4,639 \$	6,061 \$	27,986
	Total SUS Program-Events Expenses	5,742	-	-	-	-	-	1,014	8,253	940	1,339	4,639	6,061	27,986
	Surplus-Deficit	(5,742)	-	-	-	-	-	(1,014)	(8,253)	(940)	(1,339)	(4,639)	(6,061) -	27,986

Department> Student Services - 0300

Note: FixIT is its own department given the COGS and operating contract with a party external to UFV and SUS

# UPASS (0301)

R	е	V	е	n	u	е	

Account	Description	April	May	June	July	August	September	October	November	December	January	February	March	Total
4000-0301	Membership Fees		129,524	45,724	44		372,156				327,439	49,169		924,056
4010-0301	External Contribution													-
4025-0301	Marketing (Advertising, Sponsorship etc.)													-
4030-0301	Program Subsidy			20,000										20,000
4040-0301	Chequing & General Interest Income	322	325	512	519	678	726	609	633	661	657	640	648	6,929
4050-0301	Restricted Donations													-
4055-0301	Unrestricted Donations													-
4060-0301	Wage Subsidies													-
4070-0301	Miscellaneous		2,219											2,219
4100-0301	Ticket Sales													-
	Total Revenue	322	132,068	66,236	563	678	372,882	609	633	661	328,096	49,809	648	953,204
											,	,		,
Expenses														
5000-0301	Full Time Salaries													-
5010-0301	Part Time Staff Costs													-
5030-0301	Full Time Benefits													-
5040-0301	Part Time Benefits													-
5050-0301	Professional Fees													-
5070-0301	Marketing, Advertising & Promotion													-
5080-0301	Licenses, Dues, Certificates													-
5090-0301	Cash Over/Short													-
5100-0301	Postage & Courier													-
5110-0301	Contracted Services	\$ 2,540	3,970	140,937	4,180	2,880	2,540	372,621	2,540	2,540	2,540	325,141	2,540	864,969.28
5130-0301	IT (software, hardware, tech support)													-
5140-0301	Operating Supplies													-
5150-0301	Equipment													-
5160-0301	Meetings													-
5180-0301	Equipment Lease/Rental													-
5200-0301	Printing & Copying													-
5210-0301 5220-0301	Vehicle Op/Parking Pass													-
5220-0301 5225-0301	Program/Event Expenses	43												- 42.90
5225-0301	Opt Out Rebates	43												42.90
	Total Upass Expenses	2,583	3,970	140,937	4,180	2,880	2,540	372,621	2,540	2,540	2,540	325,141	2,540	865,012

128,098 - 74,701 - 3,617 - 2,202

# Shuttle (0302)

Surplus-Deficit

### Revenues

Account	Description	April	May	June	Jul
4000-0302	Membership Fees		82,190	29,582	
4010-0302	External Contribution				
4025-0302	Marketing (Advertising, Sponsorship etc.)				
4030-0302	Program Subsidy			100,000	
4040-0302	Chequing & General Interest Income	322	325	512	
4050-0302	Restricted Donations				
4055-0302	Unrestricted Donations				
4060-0302	Wage Subsidies				
4070-0302	Miscellaneous				
4100-0302	Ticket Sales				

- 2,261

April	May	June	July	August	September	October	November	December	January	February	March	Total
	82,190	29,582	27		231,130		32,084		203,356	25,000		603,369
												-
												-
		100,000										100,000
322	325	512	519	678	726	609	633	661	657	640	648	6,929
												-
												-
												-
												-
												-

370,342 - 372,012 - 1,907 - 1,879 325,556 - 275,332 - 1,892

88,192

	Total Revenue	322	82,515	130,094	546	678	231,856	609	32,717	661	204,013	25,640	647.85	710,298
Expenses														
5000-0302	Full Time Salaries													-
5010-0302	Part Time Staff Costs													-
5030-0302	Full Time Benefits													-
5040-0302	Part Time Benefits													-
5050-0302	Professional Fees													-
5070-0302	Marketing, Advertising & Promotion													-
5080-0302	Licenses, Dues, Certificates													-
5090-0302	Cash Over/Short													-
5100-0302	Postage & Courier													-
5110-0302	Contracted Services	41,939	41,608	41,608	35,516	36,815	65,387	74,137	75,840	26,218	75,840	74,137	75,840	664,885.44
5130-0302	IT (software, hardware, tech support)	430	430	430	430	430	430	430	430	430	430	430	430	5,160.00
5140-0302	Operating Supplies													-
5150-0302	Equipment													-
5160-0302	Meetings													-
5180-0302	Equipment Lease/Rental													-
5200-0302	Printing & Copying													-
5210-0302	Vehicle Op/Parking Pass													-
5220-0302	Program/Event Expenses													-
5225-0302	Opt Out Rebates													-
	Total Shuttle Expenses	42,369	42,038	42,038	35,946	37,245	65,817	74,567	76,270	26,648	76,270	74,567	76,270	670,045
	Surplus-Deficit	- 42,047	40,477	88,056 -	35,400 -	36,567	166,038 -	73,958 -	43,553 -	25,987	127,743 -	48,927 -	75,622	40,253

# Health and Dental Plan - 0303

Account	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total
4000-0303	Membership Fees			11,287			1,001,103					48,133		1,060,523
4010-0303	External Contribution			, -			, ,					,		-
4025-0303	Marketing (Advertising, Sponsorship etc.)													-
4030-0303	Program Subsidy													-
4040-0303	Chequing & General Interest Income	322	326											648
4050-0303	Restricted Donations													-
4055-0303	Unrestricted Donations													-
4060-0303	Wage Subsidies													-
4070-0303	Miscellaneous		170											170
4100-0303	Ticket Sales													-
	Total Revenue	322	496	11,287	-	-	1,001,103	-	-	-	-	48,133	-	1,061,341
Expenses														
5000-0303	Full Time Salaries													-
5010-0303	Part Time Staff Costs													-
5030-0303	Full Time Benefits													-
5040-0303	Part Time Benefits													-
5050-0303	Professional Fees													-
5070-0303	Marketing, Advertising & Promotion													-
5080-0303	Licenses, Dues, Certificates													-
5090-0303	Cash Over/Short													-
5100-0303	Postage & Courier													-
5110-0303	Contracted Services	-	-	82,275	68,422	68,422			396,073			-		615,192
5130-0303	IT (software, hardware, tech support)													-
5140-0303	Operating Supplies													-
5150-0303	Equipment													-
5160-0303	Meetings													-

5180-0303 5200-0303 5210-0303 5220-0303 5225-0303	Equipment Lease/Rental Printing & Copying Vehicle Op/Parking Pass Program/Event Expenses Opt Out Rebates													- - - -
	Total Health and Dental Expenses		-	82,275	68,422	68,422	-	-	396,073	-	-	-	-	615,192
	Surplus-Deficit	322	496 -	70,988 -	68,422 -	68,422	1,001,103	-	- 396,073	-	-	48,133	-	446,149
	Wellness Center - 0304													
Revenues														
Account	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total
4000-0304 4010-0304	Membership Fees External Contribution													-
4025-0304	Marketing (Advertising, Sponsorship etc.)													-
4030-0304 4040-0304	Program Subsidy Chequing & General Interest Income													-
4050-0304	Restricted Donations													-
4055-0304 4060-0304	Unrestricted Donations Wage Subsidies													-
4070-0304	Miscellaneous													-
4100-0304	Ticket Sales													-
	Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Expenses														
5000-0304	Full Time Salaries													-
5010-0304 5030-0304	Part Time Staff Costs Full Time Benefits													-
5040-0304	Part Time Benefits													-
5050-0304	Professional Fees													-
5070-0304 5080-0304	Marketing, Advertising & Promotion Licenses, Dues, Certificates													-
5090-0304	Cash Over/Short													-
5100-0304	Postage & Courier													-
5110-0304 5130-0304	Contracted Services IT (software, hardware, tech support)													-
5140-0304	Operating Supplies													-
5150-0304 5160-0304	Equipment													-
5180-0304	Meetings Equipment Lease/Rental													-
5200-0304	Printing & Copying													-
5210-0304 5220-0304	Vehicle Op/Parking Pass Program/Event Expenses													-
5225-0304	Opt Out Rebates													-
	Total Wellness Center Expenses		-	-	-	-	-	-	-	-	-	-	-	-
	Surplus-Deficit	-	-	-	-	-	-	-	-	-	-	-	-	<u>-</u>
	Awards-Scholarships-Grants-Endowments-Donation	s (0305)												
<u>Expenses</u>		April	May	June	July	August	September	October	November	December	January	February	March	Total
5400-0305	SIP - Student Association Funding			350	98	714	22	292	500	500	2,217	2,217	2,217	9,127
5401-0305	SIP - Student Clubs Funding		154	120	431	578	445	1,777	458	500	2,103	2,103	2,103	10,772

5402-0305 5405-0305 5410-0305 5420-0305 5430-0305 5435-0305	SIP - Student Research Projects Student Awards Scholarships Endowment Emergency Student Grants Restricted Donations-External Programs  Total Scholarship-Grants-Endowments-Donations Fund Expenses Surplus-Deficit	-	154 154	470 470	529 529	1,292 1,292	20,000 20,467 20,467	2,069 2,069	- - - - 958	1,000	- - - - 4,320 4,320	- - - - - 4,320	4,320 4,320	20,000 - - - - - 39,898 \$ (39,898.16)
	SUS Food Bank (0306)													
Revenues														
Account	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total
4005-0306 4010-0306 4050-0306 4055-0306 4060-0306 4070-0306	SUS Food Bank Fee External Contribution Restricted Donations Unrestricted Donations Wage Subsidies Miscellaneous													- - - - -
	Total Revenue									-				
<u>Expenses</u>														
5000-0306 5010-0306 5030-0306 5040-0306 5070-0306 5080-0306 5110-0306 5140-0306 5150-0306 5160-0306 5180-0306 5200-0306	Full Time Salaries Part Time Staff Costs Full Time Benefits Part Time Benefits Marketing, Advertising & Promotion Licenses, Dues, Certificates Courier, Postage, Freight Contracted Services Operating Supplies Equipment Meetings Equipment Lease/Rental Printing & Copying Program/Event Expenses													
	Total Food Bank Expenses		-	-	-	-	-	-	-	-	-	-	-	-
	Surplus-Deficit	_	-	-	-	-	-	-	-	-	-	-	-	

### **Total Food and Beverage Revenues**

Departmental Sa	ales/Cost o	f Goods/Gr	oss Margin	Totals

Total Sales Total Cost of Goods Gross Margin Gross Margin %

_	April	May	June	July	August	September	October	November	December	January	February	March	Total
_	6,933	3,565	5,561	6,465	2,314	14,192	17,320	23,390	3,366	13,580	9,440	19,487	125,613
_	2,879	2,769	3,086	2,204	2,735	7,538	7,701	10,394	1,565	6,378	4,434	9,153	60,836
	4,054	796	2,475	4,261 -	421	6,654	9,619	12,997	1,801	7,202	5,006	10,334	64,776
	58.5%	22.3%	44.5%	65.9%	-18.2%	46.9%	55.5%	55.6%	53.5%	53.0%	53.0%	53.0%	51.6%
COGS>	42%	78%	55%	34%	118%	53%	44%	44%	46%	47%	47%	47%	48%

# The Canoe (0401)

<u>Account</u>	Description	_	April	May	June	July	August	September	October	November	December	January	February	March	Total
4200-0401	Food Sales		5,784	3,260	5,182	6,024	1,917	12,310	14,768	20,153	2,638	11,686	8,123	16,769	108,614 420
6200-0401	Food Cost of Goods		2,657	2,546	2,656	2,100	2,249	6,886	7,318	9,809	1,356	6,005	4,174	8,617	56,373 6200
	Gross Margin	_	3,127	714	2,526	3,924 -	332	5,424	7,450	10,344	1,283	5,681	3,949	8,152	52,241
		cogs>	46%	78%	51%	35%	117%	56%	50%	49%	51%	51%	51%	51%	52%
4220-0401	Draught Sales				-					-	-	-	-	-	- 4220
6220-0401	Draught Cost of Goods	_		27.00	273.00					-	-	-	-	-	300 6220
	Gross Margin	_		27.00 -	273.00	-	-	-	-	-	-	-	-		300
240-0401	Bottled Beer Sales				48	37	94	347	557	659	87	384	267	551	3,030 4240
240-0401	Bottled Beer Cost of Goods		26	11	24 -	10	47	132	186	238	31	138	96	197	1,115 624
	Gross Margin	_	26 -	11	24	47	47	215	371	422	56	246	171	353	1,915
		cogs>	#DIV/0!	#DIV/0!	50.0%	-27.0%	50.0%	38.0%	33.4%	36.1%	35.8%	35.8%	35.8%	35.8%	36.8%
260-0401	Liquor Sales		471	125	124	10	4	20	92	90	11	48	33	69	1,097 426
260-0401	Liquor Cost of Goods	_	13	9		-	72	198	51	-	6	27	18	38	288 626
	Gross Margin	-	458	116	124	10	76	- 178	41	90	5	21	15	31	808_
270-0401	Wine Sales														- 4270
70-0401	Wine Cost of Goods	_													- 6270
	Gross Margin	=	-	-	-	-	-	-	-	-	-	-	-	-	-
80-0401	Miscellaneous Sales		-	180	2	7	9	5	37	17	3	15	10	21	305 428
80-0401	Miscellaneous Cost of Goods								- 2	-					2 6280
	Gross Margin	=	-	180	2	7	9	5	39	17	3	15	10	21	308
90-0401	Pop-Juice Sales				205	387	290	1,510	1,866	2,471	327	1,448	1,007	2,078	11,588 429
90-0401	Pop-Juice Cost of Goods		107	176	133	114	511	322	149	347	47	209	145	300	2,561 6290
	Gross Margin		107	176	72	273 -	221	1,188	1,717	2,124	280	1,239	861	1,778	9,027
		COGS>	#DIV/0!	#DIV/0!	64.9%	29.5%	176.2%	21.3%	8.0%	14.0%	14.5%	14.5%	14.5%	14.5%	22.1%
	Canoe Total Sales		6,255	3,565	5,561	6,465	2,314	14,192	17,320	23,390	3,066	13,580	9,440	19,487	124,635
	Canoe Total Cost of Goods	_	2,803	2,769	3,086	2,204	2,735	7,538	7,701	10,394	1,440	6,378	4,434	9,153	60,635
	Canoe Gross Margin	_	3,452	796	2,475	4,261 -	421	6,654	9,619	12,997	1,626	7,202	5,006	10,334	63,999
	Canoe Gross Margin %		55.2%	22.3%	44.5%	65.9%	-18.2%	46.9%	55.5%	55.6%	53.0%	53.0%	53.0%	53.0%	51.3%
penses		COGS>	45%	78%	55%	34%	118%	53%	44%	44%	47%	47%	47%	47%	49% Expe
<del>Jenses</del>															EXP
00-0401	Full Time Salaries														- 5000
10-0401	Part Time Staff Costs		6,682	3,060	2,684	2,708	2,768	6,135	8,614	18,623	7,763	12,540	11,346	13,137	96,060 5010
30-0401	Full Time Benefits														- 5030
40-0401	Part Time Benefits		390	157	131	224	127	376	548	995	442	715	647	749	5,501 5040
50-0401	Professional Fees														- 5050
080-0401	Licenses, Dues, Certificates		220	520	325			40		55	350				1,510 5080

5090-0401	Cash Over/Short	3 -	1 -	0 -	4	2 -	9 -	9	12	5	5	5	5	14 5	5090-0401
5100-0401	Postage & Courier	60	60	60	60	60	67	103	74	128	128	128	128	1,056	5100-0401
5110-0401	Contracted Services		1,084	100										1,184	5110-0401
5115-0401	Contracted Custodial													- 5	5115-0401
5130-0401	IT (software, hardware, tech support)	92	172	372	142	142	275	275	325	325	325	325	325	3,097	5130-0401
5140-0401	Operating Supplies		62	1,293	1,264	123	2,899	1,654	2,017	1,095	2,190	2,190	2,190	16,977	5140-0401
5149-0401	Office Supplies	26	-		4	75			11	15	15	15	15	176	5149-0401
5150-0401	Equipment							17	300	300	300	300	300	1,517	5150-0401
5180-0401	Equipment Lease/Rental								15	15	15	15	15	75 5	5180-0401
5200-0401	Printing & Copying								15	15	15	15	15	75 5	5200-0401
5210-0401	Vehicle Op/Parking Pass													- 5	5210-0401
5300-0401	Conferences/Travel													- 5	5300-0401
5310-0401	Occupancy Charges	1,752	1,067	1,067	1,067	1,067	1,067	1,067	1,334	1,334	1,334	1,334	1,334	14,826	5310-0401
5315-0401	Repairs & Maintenance		100				294	417	417	417	417	417	417	2,896	315-0401
5325-0401	Credit Card & Bank Charges	419	539	219	236	224	203	263	263	263	263	263	263	3,418	325-0401
5335-0401	Bad Debt													- 5	335-0401
5650-0401	Glassware													- 5	5650-0401
5660-0401	Smallwares								50	50	50	50	50	250 5	5660-0401
5670-0401	Non-reusables													- 5	670-0401
5680-0401	Promotion - Food													- 5	5680-0401
5685-0401	Staff Discount - Food					75	80	191	207	190	190	190	190	1,313 5	5685-0401
5690-0401	Spillage/Spoilage			27	626	153	221	258	38	257	257	257	257	2,351 5	5690-0401
5695-0401	Promotion - Non-Alc. Bev													- 5	5695-0401
	Total Canoe Expenses	9,644	6,820	6,278	6,328	4,816	11,648	13,398	24,752	12,965	18,759	17,497	19,390	152,296	
	Surplus-Deficit	- 6,192 -	6,024 -	3,804 -	2,067 -	5,238 -	4,994 -	3,779 -	11,755 -	11,339 -	11,557 -	12,491 -	9,056 -	88,297	
	•		•	-	-	•	•	•	•	-	•	-	•	•	

# Fairgrounds (0402)

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Account	<u>Description</u>	-	April	May	June	July	August	September	October	November	December	January	February	March	Total
4200-0402	Food Sales		9.497	8,031	6,938	2,456	2,698	9,135	9.457	7.744	1.731	8,602	4,174	18,334	88,798
6200-0402	Food Cost of Goods		1,451	1,100	1,158	525	270	3,684	2,847	3,328	610	3,029	1,470	6,457	25,929
	Gross Margin	-	8,046	6,931	5,780	1,931	2,428	5,451	6,610	4,416	1,122	5,573	2,704	11,878	62,869
	<u> </u>	cogs>	15.3%	13.7%	16.7%	21.4%	10.0%	40.3%	30.1%	43.0%	35.2%	35.2%	35.2%	35.2%	29.2%
4290-0402	Pop-Juice Sales				448	1,185	594	1,320	886	796	197	981	476	2,090	8,972
6290-0402	Pop-Juice Cost of Goods		214	155	219	155	430	554	488	523	96	476	231	1,014	4,554
	Gross Margin	-	- 214	- 155	229	1,030	164	766	398	273	102	505	245	1,076	4,418
		cogs>	#DIV/0!	#DIV/0!	48.9%	13.1%	72.4%	42.0%	55.1%	65.7%	48.5%	48.5%	48.5%	48.5%	50.8%
4300-0402	Coffee Sales				1,625	3,634	1,275	3,008	2,818	2,642	558	2,771	1,345	5,907	25,583
6300-0402	Coffee Cost of Goods		612	631	426	588	543	1,818	777	777	245	1,220	592	2,599	10,828
	Gross Margin	_	- 612	- 631	1,199	3,046	732	1,190	2,041	1,865	312	1,552	753	3,308	14,755
		cogs>	#DIV/0!	#DIV/0!	26.2%	16.2%	42.6%	60.4%	27.6%	29.4%	44.0%	44.0%	44.0%	44.0%	42.3%
4310-0402	Speciality Coffee Sales						2,088	8,769	9,756	10,200	1,897	9,424	4,572	20,086	66,793
6310-0402	Specialty Coffee Cost of Goods		869	446	757	871	833	3,619	3,128	3,661	695	3,456	1,677	7,365	27,376
	Gross Margin	_	- 869	- 446	- 757	- 871	1,255	5,150	6,628	6,539	1,201	5,969	2,896	12,721	39,416
		· <u>-</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	39.9%	41.3%	32.1%	35.9%	36.7%	36.7%	36.7%	36.7%	41.0%
4320-0402	Tea Sales						555	3,710	4,844	4,686	874	4,340	2,106	9,251	30,366
6320-0402	Tea Cost of Goods		146	119	154	116	62	421	181	539	31	155	75	330	2,329
	Gross Margin	-	- 146	- 119	- 154	- 116	493	3,289	4,663	4,147	842	4,186	2,031	8,921	28,037
		cogs>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.2%	11.3%	3.7%	11.5%	7.7%	7.7%	7.7%	7.7%	7.7%
4250-0402	Smoothie/Specialty Juice/Shakes Sales						588	2,648	1,650	783	331	1,646	799	3,509	11,955
6250-0402	Smoothie/Specialty Juice/Shakes Cost of Go	oods	82	56	316	368	197	877	186	301	74	365	177	779	3,778
	Gross Margin	-	- 82	- 56	- 316	- 368	391	1,771	1,464	482	258	1,281	621	2,730	8,177
		cogs>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	33.5%	33.1%	11.3%	38.4%	22.2%	22.2%	22.2%	22.2%	31.6%
4280-0402	Miscellaneous Sales				25		1		8	11					45
6280-0402	Miscellaneous Cost of Goods														-

36.3%

	Gross Margin	_	-	-	25	-	1	-	8	11	-	-	-	-	45
	Fairgrounds Total Sales		9,497	8,031	9,036	7,275	7,799	28,590	29,419	26,862	5,588	27,765	13,471	59,178	232,510
	Fairgrounds Total Cost of Goods		3,374	2,507	3,030	2,623	2,335	10,973	7,607	9,129	1,751	8,700	4.221	18,544	74,794
	Fairgrounds Gross Margin	-	6,123	5,524	6,006	4,652	5,464	17,617	21,812	17,733	3,837	19,065	9,250	40,634	157,716
	Fairgrounds Gross Margin %	-	1	1	1	1	3,404 1	17,017	1	17,733	1	19,003	3,230 1	1	137,710
	Taligiodilus dioss Maigili 70	COGS>	35.5%	31.2%	33.5%	36.1%	29.9%	38.4%	25.9%	34.0%	31.3%	31.3%	31.3%	31.3%	32.2%
Expenses		cods	33.370	31.2/0	33.370	30.170	23.370	30.470	23.370	34.070	31.370	31.370	31.370	31.370	32.270
5000-0402	Full Time Salaries														-
5010-0402	Part Time Staff Costs		4,690	3,678	2,671	2,937	2,751	5,460	6,748	11,525	5,292	7,423	6,716	7,776	67,667
5030-0402	Full Time Benefits														-
5040-0402	Part Time Benefits		257	195	142	230	132	312	460	587	302	423	383	443	3,866
5050-0402	Professional Fees														-
5080-0402	Licenses, Dues, Certificates		82	7	7	7	7	7	7	7	7	82	7	7	233
5090-0402	Cash Over/Short		16 -	16 -	1	9 -	2		17	18	4	4	4	4	57
5100-0402	Postage & Courier		80	80	90	80	100	106	163	-	-	-	-	-	699
5110-0402	Contracted Services		\$422	\$422	\$422	\$422	\$422	\$422	\$422	\$422	\$422	\$422	\$422	\$422	5,064
5115-0402	Contracted Custodial														-
5130-0402	IT (software, hardware, tech support)		31	57	257	88	88	222	221	222	222	222	222	222	2,074
5140-0402	Operating Supplies			47	637	737	1,116	2,408	2,826	2,300	1,381	2,762	2,762	2,762	19,740
5149-0402	Office Supplies				20		75		149						244
5150-0402	Equipment									150	150	150	150	150	750
5180-0402	Equipment Lease/Rental														-
5200-0402	Printing & Copying									50	50	50	50	50	250
5210-0402	Vehicle Op/Parking Pass														-
5300-0402	Conferences/Travel														-
5310-0402	Occupancy Charges														-
5315-0402	Repairs & Maintenance								100	100	100	100	100	100	600
5325-0402	Credit Card & Bank Charges		419	539	219	236	224	203	307	307	307	307	307	307	3,682
5335-0402	Bad Debt														-
5650-0402	Glassware														-
5660-0402	Smallwares														-
5670-0402	Non-reusables														-
5680-0402	Promotion - Food														-
5685-0402	Staff Discount - Food						167	290	386	648	322	322	322	322	2,779
5690-0402	Spillage/Spoilage				1	79	332			29	100	100	100	100	841
5695-0402	Promotion - Non-Alc. Bev						100	272	384	543	293	293	293	293	2,471
Total SUS Fairgrou	nds Evnenses	-	5,997	5,009	4,465	4,825	5,512	9,702	12,190	16,908	8,952	12,660	11,838	12,959	111,017
. otal 303 i aligioui	ido Experioco	-	3,337	3,003	7,703	7,023	3,312	3,702	12,130	10,300	0,332	12,000	11,030	12,555	111,017
	Surplus-Deficit	_	126	515	1,541 -	173 -	48	7,915	9,622	825 -	5,115	6,405 -	2,588	27,675	46,700

# SUS Catering Services (0403)

Revenues	_	April	May	June	July	August	September	October	November	December	January	February	March	Total
Account 4200-0403 6200-0403	<u>Description</u> Food Sales Food Cost of Goods	678 76							-	300 125	-	-	-	978 201
	Gross Margin	602	-	-	-	-	-	-	-	175	-	-	-	777
4220-0403 6220-0403	Draught Sales Draught Cost of Goods Gross Margin	-	-	-	-	-	-	-	-	-	-	-	-	

4240-0403 Bottled Beer Sales

6240-0403	Bottled Beer Cost of Goods													
	Gross Margin		-	-	-	-	-	-	-	-	-	-	-	
4260-0403	Liquor Sales													-
6260-0403	Liquor Cost of Goods Gross Margin										_			
	Gross Margin													
4290-0403	Pop-Juice Sales													
6290-0403	Pop-Juice Cost of Goods													-
0230 0403	Gross Margin		-					_	-			_	-	_
	2.222	-												
4280-0403	Miscellaneous Sales													
6280-0403	Miscellaneous Cost of Goods													-
	Gross Margin	-	-			-	-	-	-		-	-	-	-
	Catering Services Total Sales	678	-	-	-	-	-	-	-	300	-	-	-	978
	Catering Services Total Cost of Goods	76	-	-	-	-	-	-	-	125	-	-	-	201
	Catering Services Gross Margin	602	- #DIV/01	- #DIV/01	- #DU//01	- #DIV/01	- #DU//01	- #DU//01	- #DIV/01	175	- #DIV/01	- #DIV/01	- #DU//01	777
	Catering Services Gross Margin %	88.8%	#DIV/0!	58.3%	#DIV/0!	#DIV/0!	#DIV/0!	79.4%						
Expenses														
5000-0403	Full Time Salaries													-
5010-0403	Part Time Staff Costs													-
5030-0403	Full Time Benefits													-
5040-0403	Part Time Benefits													-
5050-0403	Professional Fees													-
5080-0403	Licenses, Dues, Certificates													-
5090-0403	Cash Over/Short													-
5100-0403 5110-0403	Postage & Courier Contracted Services							9						9
5115-0403	Contracted Services  Contracted Custodial													-
5130-0403	IT (software, hardware, tech support)													-
5140-0403	Operating Supplies							188						188
5149-0403	Office Supplies													-
5150-0403	Equipment							2,988						2,988
5180-0403	Equipment Lease/Rental													-
5200-0403	Printing & Copying													-
5210-0403	Vehicle Op/Parking Pass													-
5300-0403	Conferences/Travel													-
5310-0403	Occupancy Charges													-
5315-0403	Repairs & Maintenance													-
5325-0403	Credit Card & Bank Charges													-
5335-0403	Bad Debt													-
5650-0403 5660-0403	Glassware Smallwares													-
5670-0403	Non-reusables													-
5680-0403	Promotion - Food													_
5685-0403	Staff Discount - Food													
5690-0403	Spillage/Spoilage													-
5695-0403	Promotion - Non-Alc. Bev													-
	Total CHC Cottains Comings France							2.405						2.405
	Total SUS Catering Services Expenses	-	-	-	-	-	-	3,185	-	-	-	-	-	3,185
	Surplus-Deficit	602	_	-	_	_	_	- 3,185	_	175	_	_		2,408
								5,205						

# REVENUE ANALYSIS

# SALES MIX ANALYSIS

Revenues

# CANOE Sales Mix

		su	mmer			_		2016-17 - Cost	ts not segrated	l; are aggrega	ited				
ount	Description	April	May June	e July	August	September	October	November	December	January	February	March	Total	% 5	Sales Mix
0401	Food Sales	5784	3260	5182 6024	1917	12310	14768	20153	3046	1456	6 1021	14 21	.063 1	18286	90% F
0401	Draught Sales			0										0	0.0%
-0401	Bottled Beer Sales			48 37	94	347	557	659						1742	1.3% E
0401	Liquor Sales	471	125	124 10	4	20		90	467	100	9 61	19 1	.285	4316	3.3% L
-0401	Wine Sales		123	12-1	•	20	32	30	-107	100			.203	0	0.0% V
0401	Miscellaneous Sales	0	180	2 7	9	5	37	17						257	0.2%
-0401	Pop-Juice Sales	0	100	205 387	290	1510		2471						6731	5.1% F
0401	Pop-Juice Sales			205 387	290	1510	1000	24/1						0/31	5.1% F
	Canoe Total Sales	6255	3565	5561 6465	2314	14192	17322	23390	3513	1557	5 1083	33 22	348 1	31332	
	SEPT/OCT/NOV "ISO"														
	SEPTEMBER			OCTOBER			AVERAGE OF SEPT	/OCT/NOV			November				
<u>unt</u>	Description	September %	Sales Mix Account	Description	October	% Sales Mix				Account	Description	October	% Sales I	Mix	
0401	Food Sales	\$ 12,310	86.7% 4200-040	1 Food Sales	14768	85.3%	86%	Food Sales		4200-0401	Food Sales	20	153	86.2%	
-0401	Draught Sales		0.0% 4220-040	<ol> <li>Draught Sales</li> </ol>		0.0%	0.0%	Draught Sales		4220-0401	Draught Sales			0.0%	
-0401	Bottled Beer Sales	\$ 347	2.4% 4240-040	1 Bottled Beer Sales	557	3.2%	2.8%	Bottled Beer Sa	Sales	4240-0401	Bottled Beer Sales	s	659	2.8%	
-0401	Liquor Sales	\$ 20	0.1% 4260-040		92			Liquor Sales		4260-0401	Liquor Sales		90	0.4%	
-0401	Wine Sales		0.0% 4270-040			0.0%		Wine Sales		4270-0401	Wine Sales			0.0%	
-0401	Miscellaneous Sales	\$ 5	0.0% 4280-040		37			Miscellaneous	s Sales	4280-0401	Miscellaneous Sal	es	17	0.1%	
0401	Pop-Juice Sales	\$ 1,510	10.6% 4290-040		1868			Pop-Juice Sale:		4290-0401	Pop-Juice Sales			10.6%	
	Canoe Total Sales	\$ 14,192	100.0%	Canoe Total Sales	\$ 17,322	100.0%	100.0%				Canoe Total Sales	\$ 23,3	390 1	.00.0%	
	FAIRGROUNDS Sales Mix														
nues															
unt	Description	April M	mmer ay June	July	August	September		<b>2016-17 - Cost</b> November	ts not segrated December	<i>l; are aggrega</i> January	rted February	March	Total	0/ 0	Sales Mix
int.	Description	April W	ay Julie	July	August	September	October	November	December	January	rebluary	iviaicii	Total	/0.	sales IVIIX
-0402	Food Sales	9497	8031	6938	2456 2698	9135	9457	7744	3500	1738	2 842	29 37	055 1	22322	66.8%
0402	Pop-Juice Sales			448	1185 594	1320	886	796						5229	2.9%
0402	Coffee Sales			1625	3634 1275	3008	2818	2643						15003	8.2%
0402	Speciality Coffee Sales				2088	8769	9756	10200						30813	16.8%
0402	Tea Sales				555			4686						13795	7.5%
-0402	Smoothie etc.				588			783						5669	3.1%
0402	Miscellaneous Sales			25	1	2040	8	11						45	0.0%
0402	iviiscellatieous sales			23	1		0	11						45	0.0%
															0.0%
	Fairgrounds Total Sales	9497	8031	9036	7275 7799	28590	29419	19915	3500	1738	2 842	29 37	055 1	83156	100.0%
	SEPT/OCT/NOV "ISO" SALES N	их								_					
	SEPTEMBER			OCTOBER			COMBINED			November					
unt	Description	September %	Sales Mix Account												
0402	Food Sales	\$ 9,135	32.0% 4200-040	2 Food Sales	\$ 9,457	32.1%	31.0%	Food Sales		Food Sales	774	14 28	3.8%		
0402	Pop-Juice Sales	\$ 1,320	4.6% 4290-040	2 Pop-Juice Sales	\$ 886	3.0%	3.5%	Pop-Juice Sales	es	Pop-Juice Sal	le: 79	96 3	3.0%		
0402	Coffee Sales	\$ 3,008	10.5% 4300-040		\$ 2,818			Coffee Sales		Coffee Sales	264		9.8%		
0402	Speciality Coffee Sales	\$ 8,769	30.7% 4310-040					Speciality Coffe	fee Sales	Speciality Co			3.0%		
0402															
												36 17			
	Tea Sales	\$ 3,710	13.0% 4320-040	2 Tea Sales	\$ 4,844	16.5%	15.6%	Tea Sales		Tea Sales	468		7.4%		
-0402	Tea Sales Smoothie etc.		13.0% 4320-040 9.3% 4250-040	2 Tea Sales 2 Smoothie etc.	\$ 4,844 \$ 1,650	16.5% 5.6%	15.6% 5.9% s	Tea Sales Smoothie etc.		Tea Sales Smoothie etc	468	33 2	7.4% 2.9%		
)-0402 )-0402	Tea Sales	\$ 3,710	13.0% 4320-040 9.3% 4250-040 4280-040	2 Tea Sales 2 Smoothie etc.	\$ 4,844	16.5% 5.6% 0.0%	15.6% 5.9% s	Tea Sales		Tea Sales	468	33 2 11 0	7.4% 2.9% 0.0%		
0402	Tea Sales Smoothie etc.	\$ 3,710	13.0% 4320-040 9.3% 4250-040	2 Tea Sales 2 Smoothie etc.	\$ 4,844 \$ 1,650	16.5% 5.6% 0.0% 100.0%	15.6% 5.9% s	Tea Sales Smoothie etc.		Tea Sales Smoothie etc	468	33 2 11 0 100	7.4% 2.9% 0.0%		

\$ 29,419

\$

26,863

Canoe Total Sales

\$ 28,590

# CANOE COGS %

Revenues																											
Account	Description	А	pril	1	May	June		July		Aug	gust	Sept	tember	October	r	Nov	vember	Dece	ember	Janu	iary	Febru	ary	Ма	rch		Total
4200-0401	Food Sales	;		784			5,182		6,024	\$	1,917		12,310		14,768	\$	.,	\$	3,046	\$	14,566	\$	10,214	\$	21,063	\$	118,287
6200-0401	Food Cost of Goods	;	-,	657			2,656		2,100		2,249		6,886		7,318		9,809									\$	36,221
	Gross Margin		, ,,	127			2,526		3,924		(332)		5,424	\$	7,450		,	\$	3,046		14,566	Ş	10,214		21,063	\$	82,066
		cogs>	4	5.9%	78.1%	5	51.3%		34.9%	5	117.3%		55.9%		49.6%		48.7%		0.0%		0.0%		0.09	6	0.0%		30.6%
4220-0401	Draught Sales						0																				0
6220-0401	Draught Cost of Goods				\$ 27		273																			\$	300
	Gross Margin	;	,	-	\$ (27)	) \$	(273)	\$	-	\$	-	\$	-	\$	-	Ş	-	\$	-	\$	-	\$	-	\$	-	\$	(300)
								_		_		_		_												#	DIV/0!
4240-0401	Bottled Beer Sales					\$	48		37		94		347				659									\$	1,742
6240-0401	Bottled Beer Cost of Goods			26		\$	24		(10)		47		132		186		238	_		_		_		_		\$	654
	Gross Margin			(26)		) \$	24		47		47		215	\$	371			\$		\$	-	\$	-	\$	-	\$	1,088
		cogs>	#DIV/		#DIV/0!		50.0%		-27.0%		50.0%		38.0%		33.4%		36.1%		DIV/0!		DIV/0!		#DIV/0!		#DIV/0!		37.5%
4260-0401	Liquor Sales			471		\$	124	\$	10	\$	4	Ş	20			\$	90	\$	467	\$	1,009	Ş	619	\$	1,285	\$	4,316
6260-0401	Liquor Cost of Goods	;		13						\$	(72)		198		51											\$	199
	Gross Margin	;	,	458	\$ 116	\$	124	\$	10	\$	76	Ş	(178)	\$	41	\$	90	\$	467	\$	1,009	Ş	619	\$	1,285	\$	4,117
																											4.6%
4270-0401	Wine Sales																									\$	-
6270-0401	Wine Cost of Goods																									\$	-
	Gross Margin		į.	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4280-0401	Miscellaneous Sales		5	_	\$ 180	\$	2	\$	7	\$	9	\$	5	\$	37	\$	17									\$	257
6280-0401	Miscellaneous Cost of Goods													Ś	(2)											Ś	(2)
	Gross Margin		3	-	\$ 180	Ś	2	\$	7	\$	9	Ś	5	Ś	39		17	Ś	_	Ś	_	Ś	-	Ś	-	Ś	259
																											-0.9%
4290-0401	Pop-Juice Sales					\$	205	\$	387	\$	290	\$	1,510	\$	1,866	\$	2,471									\$	6,729
6290-0401	Pop-Juice Cost of Goods		3	107	\$ 176	Ś	133	\$	114	Ś	511	Ś	322		149	Ś	347									Ś	1,859
	Gross Margin			(107)			72		273		(221)		1,188		1.717			Ś	_	Ś	_	Ś	-	Ś	-	Ś	4,870
		cogs>	#DIV/	/0!	#DIV/0!		64.9%		29.5%		176.2%		21.3%		8.0%		14.0%	. #	DIV/0!	. #	DIV/0!		#DIV/0!		#DIV/0!		27.6%
	Canoe Total Sales		6	255	\$ 3,565	\$	5,561	\$	6,465	\$	2,314	\$	14,192	\$	17,320	\$	23,390	\$	3,513	\$	15,575	\$	10,833	3 \$	22,348	\$	131,331
	Canoe Total Cost of Goods		5 2	803	\$ 2,769	\$	3,086		2,204		2,735		7,538					\$		\$		\$	-	\$	-	\$	39,231
	Canoe Gross Margin			452			2,475		4,261		(421)		6,654		9,618		12,996	\$	3,513	\$	15,575		10,833	\$ \$	22,348	\$	92,100
	Canoe Gross Margin %			5.2%	22.3%		44.5%		65.9%		-18.2%		46.9%		55.5%		55.6%		100.0%		100.0%	-	100.09		100.0%		70.1%
	COGS>			4.8%	77.7%		55.5%		34.1%		118.2%		53.1%		44.5%		44.4%		0.0%		0.0%		0.09		0.0%		29.9%
																					0.0						

### CANOE COST OF GOODS SEPT/OCT/NOV "ISO"

Account	Description	SEPTEMBER	OCTOBER	AVERAGE OF SEE	PT/OCT/NOV	NC	VEMBER
4200-0401	Food Sales	12310	14768	15744	Food Sales	\$	20,153
6200-0401	Food Cost of Goods	6886	7318	8004	Food Cost of Goods	\$	9,809
	Gross Margin	5424	7450	7739	Gross Margin	\$	10,344
	COGS>	55.9%	49.6%	51.4%	COGS		48.7%
4220-0401	Draught Sales				Draught Sales		
6220-0401	Draught Cost of Goods				Draught Cost of Goods		
	Gross Margin	0	0		Gross Margin		0
4240-0401	Bottled Beer Sales	347	557	521	Bottled Beer Sales	\$	659
6240-0401	Bottled Beer Cost of Goods	132	186	185	Bottled Beer Cost of Goods	\$	238
	Gross Margin	215	371	336	Gross Margin	\$	421
		38.0%	33.4%	35.8%	COGS		36.1%
4260-0401	Liquor Sales	20	92	\$ 67	Liquor Sales	\$	90
6260-0401	Liquor Cost of Goods	198	51	\$ 83	Liquor Cost of Goods	\$	-
	Gross Margin	-178	41	\$ (16)	Gross Margin	\$	90
		990.0%	55.4%	348.5%	COGS		0.0%
4270-0401	Wine Sales				Wine Sales		
6270-0401	Wine Cost of Goods				Wine Cost of Goods		
	Gross Margin	0	0		Gross Margin		0
4280-0401	Miscellaneous Sales	5	37		Miscellaneous Sales	\$	17
6280-0401	Miscellaneous Cost of Goods		-2.4		Miscellaneous Cost of Good	\$	-
	Gross Margin	5	39.4		Gross Margin	\$	17
4290-0401	Pop-Juice Sales	1510	1866	\$ 1,949	Pop-Juice Sales	\$	2,471
6290-0401	Pop-Juice Cost of Goods	322	149	\$ 273	Pop-Juice Cost of Goods	\$	347
	Gross Margin	1188	1717	\$ 1.676	Gross Margin	\$	2.124

	COGS 21.3%	7.98%	14.5% COGS*	14.0%
Canoe Total Sales	14192	17320	18301 Canoe Total Sales	\$ 23,390
Canoe Total Cost of Goods	7538	7701.6	8544 Canoe Total Cost of Goods	\$ 10,394
Canoe Gross Margin	6654	9618.4	9756 Canoe Gross Margin	\$ 12,996
Canoe Gross Margin %	47%	56%	53% Canoe Gross Margin %	56%
COGS>	53.1%	44.5%	47.3% COGS	44.4%

# FAIRGROUNDS COGS %

Revenues																	
Account	Description	April	May	June	July	y Au	igust	Septemb	er	October	Novembe	er December	January	February	March	Total	April - Sept
4200-0402	Food Sales	\$ 9,497	\$ 8,031	\$ 6,938 \$	2,	456 \$	2,698	\$	9,135 \$	9,457	\$ 7	7,744 \$ 3,500	\$ 17,382 \$	8,429	\$ 37,055 \$	122,322	38755
6200-0402	Food Cost of Goods	\$ 1,451	\$ 1,100 \$	\$ 1,158 \$		525 \$	270	\$	3,684 \$	2,847	\$ 3	3,328			\$	14,363	8188
	Gross Margin	\$ 8,046	\$ 6,931	\$ 5,780 \$	1,	931 \$	2,428	\$	5,451 \$	6,610	\$ 4	1,416 \$ 3,500	\$ 17,382 \$	8,429	\$ 37,055 \$	107,959	
	cogs	15.3%	13.7%	16.7%	21	1.4%	10.0%		40.3%	30.1%	. 4	43.0% 0.0%	0.0%	0.0%	0.0%	11.7%	21.1%
4290-0402	Pop-Juice Sales		5	\$ 448 \$	1,	185 \$	594	\$	1,320 \$	886	\$	796			\$	5,229	3547
6290-0402	Pop-Juice Cost of Goods	\$ 214	\$ 155 \$	\$ 219 \$		155 \$	430	\$	554 \$	488	\$	523			\$	2,738	1727
	Gross Margin	\$ (214)	\$ (155) \$	\$ 229 \$	1,	030 \$	164	\$	766 \$	398	\$	273 \$ -	\$ - \$	-	\$ - \$	2,491	
	cogs	#DIV/0!	#DIV/0!	48.88%		.08%	72.39%		1.97%	55.08%		55.7% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	52.4%	48.7%
4300-0402	Coffee Sales		5	\$ 1,625 \$	3,	634 \$	1,275	\$	3,008 \$	2,818	\$ 2	2,643			\$	15,003	9542
6300-0402	Coffee Cost of Goods	\$ 612	\$ 631 5			588 \$	543		1,818 \$	777		1,263			\$	6,658	4618
	Gross Margin	\$ (612)	\$ (631)		3,	046 \$	732		1,190 \$	2,041		1,380 \$ -	\$ - \$	-	\$ - \$	8,345	
	COGS	#DIV/0!	#DIV/0!	26.2%	16	6.2%	42.6%		60.4%	27.6%		47.8% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	44.4%	48.4%
4310-0402	Speciality Coffee Sales					\$	2,088		8,769 \$	9,756		),200			\$	30,813	10857
6310-0402	Specialty Coffee Cost of Goods	\$ 869	\$ 446 5			871 \$	833		3,619 \$	3,128		3,661			\$	14,184	7395
	Gross Margin	\$ (869)	\$ (446) \$	() +		871) \$	1,255		5,150 \$	6,628		5,539 \$ -	\$ - \$	-	\$ - \$	16,629	
	cogs	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		39.9%		41.3%	32.1%		35.9% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	46.0%	68.1%
4320-0402	Tea Sales					\$	555		3,710 \$	4,844		1,686			\$	13,795	4265
6320-0402	Tea Cost of Goods		\$ 119 5			116 \$	62		421 \$	182		360			\$	1,560	1018
	Gross Margin	\$ (146)	\$ (119) \$			116) \$	493		3,289 \$	4,662		1,326 \$ -	\$ - \$	-	\$ - \$	12,235	
	cogs	,	#DIV/0!	#DIV/0!	#DIV/0!		11.2%		11.3%	3.8%		7.7% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.3%	23.9%
4250-0402	Smoothie/Specialty Juice/Shakes Sa					\$	588		2,648 \$	1,650		783			\$	5,669	3236
6250-0402	Smoothie/Specialty Juice/Shakes Co					368 \$	197		877 \$	186		301			\$	2,383	1896
	Gross Margin	\$ (82)	\$ (56)	, ,	,	368) \$	391		1,771 \$	1,464		482 \$ -	\$ - \$	-	\$ - \$	3,286	
	COGS	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		33.5%		33.1%	11.3%		38.4% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	42.0%	58.6%
4280-0402	Miscellaneous Sales		9	\$ 25		\$	1		\$	8	\$	11			\$	45	
6280-0402	Miscellaneous Cost of Goods														\$	-	
	Gross Margin	\$ -	\$ - 5			- \$	1	\$	- \$		\$	11 \$ -	\$ - \$		\$ - \$	45	
	cogs	,	#DIV/0!	0.0%	#DIV/0!		0.0%	#DIV		0.0%		0.0% #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
	Fairgrounds Total Sales	\$ 9,497	\$ 8,031			275 \$	7,799		8,590 \$	29,419		5,863 \$ 3,500	\$ 17,382 \$	8,429	\$ 37,055 \$	192,876	70228
	Fairgrounds Total Cost of Goods	\$ 3,374	\$ 2,507	,	,	623 \$	2,335		0,973 \$	7,608		9,436 \$ -	\$ - \$		\$ - \$	41,886	24842
	Fairgrounds Gross Margin	\$ 6,123	\$ 5,524		,	652 \$	5,464		7,617 \$	21,811		7,427 \$ 3,500		8,429	\$ 37,055 \$	150,990	
	Fairgrounds Gross Margin %	64.5%	68.8%	66.5%		3.9%	70.1%		61.6%	74.1%		54.9% 100.0%		100.0%	100.0%	78.3%	35.4%
	cogs	35.5%	31.2%	33.5%	36	6.1%	29.9%		38.4%	25.9%	. 3	35.1% 0.0%	0.0%	0.0%	0.0%	21.7%	

### FAIRGROUNDS COST OF GOOD SEPT/OCT/NOV "ISO"

Account	Description	SE	PTEMBER	<u>c</u>	OCTOBER	AVE	RAGE OF SEP	T/OCT/NOV	NC	OVEMBER
Revenues										
Account	Description	Se	ptember	Octo	ber				Nov	vember
4200-0402	Food Sales	\$	9,135	\$	9,457	\$	8,779	Food Sales	\$	7,744
6200-0402	Food Cost of Goods	\$	3,684	\$	2,847	\$	3,286	Food Cost of Goods	\$	3,328
	Gross Margin	\$	5,451	\$	6,610	\$	5,492	Gross Margin	\$	4,416
	cod	iS	40.3%		30.1%		35.2%	cogs		43.0%
4290-0402	Pop-Juice Sales	\$	1,320	\$	886	\$	1,001	Pop-Juice Sales	\$	796
6290-0402	Pop-Juice Cost of Goods	\$	554	\$	488	\$	522	Pop-Juice Cost of Goods	\$	523
	Gross Margin	\$	766	\$	398	\$	479	Gross Margin	\$	273
	cod	iS	42.0%		55.1%		48.5%	cogs		65.7%
4300-0402	Coffee Sales	\$	3,008	\$	2,818	\$	2,363	Coffee Sales	\$	1,263
6300-0402	Coffee Cost of Goods	\$	1,818	\$	777	\$	1,124	Coffee Cost of Goods	\$	777
	Gross Margin	\$	1,190	\$	2,041	\$	1,239	Gross Margin	\$	486
	cod	iS	60.4%		27.6%		44.0%	cogs		61.5%
4310-0402	Speciality Coffee Sales	\$	8,769	\$	9,756	\$	9,575	Speciality Coffee Sales	\$	10,200
6310-0402	Specialty Coffee Cost of Goods	\$	3,619	\$	3,128	\$	3,469	Specialty Coffee Cost of Go	\$	3,661
	Gross Margin	\$	5,150	\$	6,628	\$	6,106	Gross Margin	\$	6,539
	cod	iS	41.3%		32.1%		36.7%	cogs		35.9%

4320-0402	Tea Sales	\$ 3,710	\$ 4,361	\$ 4,252	Tea Sales	\$	4,686
6320-0402	Tea Cost of Goods	\$ 421	\$ (184)	\$ 199	Tea Cost of Goods	\$	360
	Gross Margin	\$ 3,289	\$ 4,545	\$ 4,053	Gross Margin	\$	4,326
	COGS	11.3%	-4.2%	3.6%	COGS	İ	7.7%
4250-0402	Smoothie/Specialty Juice/Shakes Sa	\$ 2,648	\$ 1,650	\$ 1,694	Smoothie/Specialty Juice/S	\$	783
6250-0402	Smoothie/Specialty Juice/Shakes Co	\$ 877	\$ 186	\$ 455	Smoothie/Specialty Juice/S	\$	301
	Gross Margin	\$ 1,771	\$ 1,464	\$ 1,239	Gross Margin	\$	482
	cogs	33.1%	11.3%	22.2%	cogs	i	38.4%
4280-0402	Miscellaneous Sales		\$ 7.8	\$ 6.2	Miscellaneous Sales	\$	10.8
6280-0402	Miscellaneous Cost of Goods			\$ -	Miscellaneous Cost of Goo	ds	
	Gross Margin	\$ -	\$ 7.8	\$ 6.2	Gross Margin	\$	10.8
	COGS				COGS	İ	
	Fairgrounds Total Sales	\$ 28,590	\$ 28,936	\$ 27,670	Fairgrounds Total Sales	\$	25,483
	Fairgrounds Total Cost of Goods	\$ 10,973	\$ 7,242	\$ 9,055	Fairgrounds Total Cost of G	\$	8,950
	Fairgrounds Gross Margin	\$ 17,617	\$ 21,694	\$ 18,615	Fairgrounds Gross Margin	\$	16,533
	Fairgrounds Gross Margin %	61.6%	75.0%	68.3%	Fairgrounds Gross Margin %	ı	64.9%
	COGS	38.4%	25.0%	32.7%		ı	35.1%
						•	

# SALES TREND ANALYSIS

#### CANOE

**Trend Analysis** 

#### 2016-17 Gross Sales Flunctuations (Real Est.)

Gross sales increase or decrease (percentage) for each month from November - March when compared to October. The trending of these changes

will be applied to projected Total Sales (only food and liquor sales were reported in 2016-17 for the Canoe) for Nov - March 2017/2018 and distributed according to Sept-Oct 2017 sales mix.

	2016	2016		2016		2017		2017		2017	
Description	October	November	% inc/dec	December	% inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec
total gross sales	\$ 19,866	\$ 22,811	114.8%	\$ 3,513	17.7%		78.4%	\$ 10,833	54.5%		112.5%

#### 2017-18 Trend Projections Based on 2016-17 Gross Sales Flunctuations (Real Est.)

Application of 2016-17 sales flunctuations by month using October 2017 as the base.

			Projections							
	2017	2017		2017	2018		2018		2018	
Description	October	November	Decembe	er % inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec
total gross sales	\$ 17 322 \$	23 390	4	3 066 17 79	\$ 13.580	78 4%	\$ 9.440	54 5%	\$ 19.487	112 5%

#### **FAIRGROUNDS**

**Trend Analysis** 

### 2016-17 Gross Sales Flunctuations (Real Est.)

Gross sales increase or decrease (percentage) for each month from November - March when compared to October. The trending of these changes

will be applied to projected Total Sales (only food sales were reported in 2016-17 for Fairgrounds) for Nov - March 2017/2018 and distributed according to Sept-Oct 2017 sales mix.

	2016	2016		2016		2017		2017		2017	
Description	October	November	% inc/dec	December	% inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec
total gross sales	18420	19915	108.1%	3500	19.0%	17382	94.4%	8429	45.8%	37055	201.2%

#### 2017-18 Trend Projections Based on 2016-17 Gross Sales Flunctuations (Real Est.)

Application of 2016-17 sales flunctuations by month using October 2017 as the base.

			Projections							
	2017	2017	20:	.7	2018		2018		2018	
Description	October	November	December	% inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec
total gross sales	\$ 29,419 \$	26,862	\$ 5,59	19.0%	\$ 27,772	94.4%	\$ 13,474	45.8%	4	201.2%

# APPLICATION OF GROSS SALES PROJECTION/SALES MIX ANALYSIS/COGS ANALYSIS

# The Canoe (0401)

#### **CANOE Forecast Gross Sales**

			Projections								
	2017	2017	2017			2018		2018		2018	
9	October	November	December	% inc/dec	Janua	iry	% inc/dec	February	% inc/dec	March	% inc/dec
\$	17,322 \$	23,390	\$ 3,066	17.7%	\$	13,580	78.4%	\$ 9,440	54.5%	\$ 19,487	112.5%

# **CANOE Sales Mix Analysis**

	SEPT/OCT/NOV "ISO"														
	SEPTEMBER					OCTOBER			AVERAGE OF SEI	T/OCT/NOV		November			
Account	Description	Septe	ember	% Sales Mix	Account	Description	October	% Sales Mix			Account	Description	October	<u>% S</u>	Sales Mix
4200-0401	Food Sales	\$	12,310	86.7%	4200-0401	Food Sales	1476	8 85.3%	86.1%	Food Sales	4200-0401	Food Sales		20153	86.2%
4220-0401	Draught Sales			0.0%	4220-0401	Draught Sales		0.0%	0.0%	Draught Sales	4220-0401	Draught Sales			0.0%
4240-0401	Bottled Beer Sales	\$	347	2.4%	4240-0401	Bottled Beer Sales	55	7 3.2%	2.8%	Bottled Beer Sales	4240-0401	Bottled Beer Sales		659	2.8%
4260-0401	Liquor Sales	\$	20	0.1%	4260-0401	Liquor Sales	9	2 0.5%	0.4%	Liquor Sales	4260-0401	Liquor Sales		90	0.4%
4270-0401	Wine Sales			0.0%	4270-0401	Wine Sales		0.0%	0.0%	Wine Sales	4270-0401	Wine Sales			0.0%
4280-0401	Miscellaneous Sales	\$	5	0.0%	4280-0401	Miscellaneous Sales	3	7 0.2%	0.1%	Miscellaneous Sales	4280-0401	Miscellaneous Sale	s	17	0.1%
4290-0401	Pop-Juice Sales	\$	1,510	10.6%	4290-0401	Pop-Juice Sales	186	8 10.8%	10.7%	Pop-Juice Sales	4290-0401	Pop-Juice Sales		2471	10.6%
	Canoe Total Sales	\$	14,192	100.0%		Canoe Total Sales	\$ 17,322	100.0%	100.0%			Canoe Total Sales	\$ 2	3,390	100.0%

CANOE COST OF GOODS SEPT/OCT/NOV "ISO"

Account	Description	SEPTEMBER	OCTOBER	AVERAGE OF SEF	PT/OCT/NOV	NC	OVEMBER	l
4200-0401	Food Sales	12310	14768	15744	Food Sales	\$	20,153	l
6200-0401	Food Cost of Goods	6886	7318		Food Cost of Goods	\$	9.809	ı
6200-0401		5424	7310			ş Ś	.,	ı
	Gross Margin COGS>	5424 55.9%	7450 <b>49.6%</b>		Gross Margin COGS	>	10,344 48.7%	ı
4220-0401		55.9%	49.6%	51.4%			48.7%	ı
	Draught Sales				Draught Sales			ı
6220-0401	Draught Cost of Goods				Draught Cost of Goods			ı
	Gross Margin	0	0		Gross Margin		0	l
4240-0401	Bottled Beer Sales	347	557	521	Bottled Beer Sales	\$	659	l
6240-0401	Bottled Beer Cost of Goods	132	186	185	<b>Bottled Beer Cost of Goods</b>	\$	238	ı
	Gross Margin	215	371	336	Gross Margin	\$	421	ı
		38.0%	33.4%	35.8%	COGS		36.1%	ı
4260-0401	Liquor Sales	20	92	\$ 67	Liquor Sales	\$	90	ı
6260-0401	Liquor Cost of Goods	198	51	\$ 83	Liquor Cost of Goods	\$	-	ı
	Gross Margin	-178	41	\$ (16)	Gross Margin	\$	90	ı
		990.0%	55.4%	348.5%	COGS		0.0%	ı
4270-0401	Wine Sales				Wine Sales			ı
6270-0401	Wine Cost of Goods				Wine Cost of Goods			ı
	Gross Margin	0	0		Gross Margin		0	l
4280-0401	Miscellaneous Sales	5	37		Miscellaneous Sales	Ś	17	l
6280-0401	Miscellaneous Cost of Goods	-	-2.4		Miscellaneous Cost of Good	Ś	_	ı
	Gross Margin	5	39.4		Gross Margin	\$	17	l
4290-0401	Pop-Juice Sales	1510	1866	\$ 1,949	Pop-Juice Sales	\$	2.471	l
6290-0401	Pop-Juice Cost of Goods	322	149		Pop-Juice Cost of Goods	\$	347	ı
	Gross Margin	1188	1717		Gross Margin	Ś	2.124	l
	cogs	21.3%	7.98%		COGS*	*	14.0%	l
	Canoe Total Sales	14192	17320	18301	Canoe Total Sales	\$	23,390	ı
	Canoe Total Cost of Goods	7538	7701.6	8544	Canoe Total Cost of Goods	\$	10,394	ı
	Canoe Gross Margin	6654	9618.4	9756	Canoe Gross Margin	\$	12,996	ı
	Canoe Gross Margin %	47%	56%		Canoe Gross Margin %		56%	ı
	COGS>	53.1%	44.5%	47.3%	COGS		44.4%	ı

Decement		A					t.d.		A				٠.	0-4-6	NI-		ο.				-			Marak		Takal
Description	_	April		May	J	une	July		August		Sep	tember		October	NC	ovember	De	ecember		anuary	Fe	ebruary		March		Total
Food Sales		\$ 5,78	4 \$	3,260	\$	5,182	\$ 6,024	\$		1,917	\$	12,310	\$	14,768	\$	20,153	\$	2,638	\$	11,686	\$	8,123	\$	16,769	\$	108,614
Food Cost of Goods		\$ 2,65	7 \$	2,546	\$	2,656	\$ 2,100	\$		2,249	\$	6,886	\$	7,318	\$	9,809	\$	1,356	\$	6,005	\$	4,174	\$	8,617	\$	56,373
Gross Margin	-	\$ 3,12	7 \$	714	\$	2,526	\$ 3,924	\$		(332)	\$	5,424	\$	7,450	\$	10,344	\$	1,283	\$	5,681	\$	3,949	\$	8,152	\$	52,241
	cogs>	46	%	78%		51%	35%	,		117%		56%		50%		49%		51%		51%		51%		51%		52%
Draught Sales					\$	-																			\$	-
Draught Cost of Goods			\$	27	\$	273																			\$	300
Gross Margin	_		Ś	(27)	Ś	(273)	\$ -	Ś		-	Ś	-	Ś	-	Ś	-	Ś	-	Ś	-	Ś	-	Ś		Ś	(300)

Bottled Beer Sales Bottled Beer Cost of Goods	Ś		26	\$ 1	\$ 1 \$	48 24		37 \$ (10) \$	94 \$ 47 \$	347 \$ 132 \$	557 186			87 \$ 31 \$	384 138			551 197		3,030 1,115
Gross Margin	-		26	- 1	1	24		47	47	215	371	422	_	56	246	171		353	_	1,915
cogs	>	#DIV/0!		#DIV/0!		50.0%	-2	7.0%	50.0%	38.0%	33.4%	36.1%	35	.8%	35.8%	35.8%	,	35.8%		36.8%
Liquor Sales	\$		471	\$ 12	5 \$	124	\$	10 \$	4 \$	20 \$	92	\$ 90	\$	11 \$	48	\$ 33	\$	69	\$	1,097
Liquor Cost of Goods	\$		13	\$	9			\$	(72) \$	198 \$	51	\$ -	\$	6 \$	27	\$ 18	\$	38	\$	288
Gross Margin	\$		458	\$ 11	6 \$	124	\$	10 \$	76 \$	(178) \$	41	\$ 90	\$	5 \$	21	\$ 15	\$	31	\$	808
Wine Sales																			\$	-
Wine Cost of Goods																			\$	-
Gross Margin								-			-	-								-
Miscellaneous Sales	\$		-	\$ 18	0 \$	2	\$	7 \$	9 \$	5 \$	37	\$ 17	\$	3 \$	15	\$ 10	\$	21	\$	305
Miscellaneous Cost of Goods										\$	(2)								\$	(2)
Gross Margin	\$		-	\$ 18	0 \$	2	\$	7 \$	9 \$	5 \$	39	\$ 17	\$	3 \$	15	\$ 10	\$	21	\$	308
Pop-Juice Sales					\$	205	\$	387 \$	290 \$	1,510 \$	1,866	\$ 2,471	\$ 3	27 \$	1,448	\$ 1,007	\$	2,078	\$	11,588
Pop-Juice Cost of Goods	\$		107	\$ 17		133		114 \$	511 \$	322 \$	149	\$ 347		47 \$	209	\$ 145	\$	300	\$	2,561
Gross Margin	\$		(107)		6) \$	72		273 \$	(221) \$	1,188 \$	1,717			80 \$	1,239	\$ 861		1,778	\$	9,027
COGS	>	#DIV/0!		#DIV/0!		64.9%		9.5%	176.2%	21.3%	8.0%	14.0%		.5%	14.5%	14.5%		14.5%		22.1%
Canoe Total Sales	\$		6,255		5 \$	5,561		465 \$	2,314 \$	14,192 \$			\$ 3,0		,	\$ 9,440		19,487	\$	124,635
Canoe Total Cost of Goods	\$		2,803	\$ 2,76		3,086		204 \$	2,735 \$	7,538 \$		,		40 \$	-,		_	9,153	\$	60,635
Canoe Gross Margin	\$		3,452		6 \$	2,475		261 \$	(421) \$	6,654 \$	9,619		\$ 1,6		7,202	\$ 5,006		10,334	\$	63,999
Canoe Gross Margin %			55.2%	22.3		44.5%		.9%	-18.2%	46.9%	55.5%	55.6%			53.0%	53.0%		53.0%		51.3%
COGS	>		45%	78	%	55%		34%	118%	53%	44%	44%	4	7%	47%	47%	1	47%		49%

# Fairgrounds (0402)

# **FAIRGROUNDS Forecast Gross Sales**

Application of 2016-17 sales flunctuations by month using October 2017 as the base.

			2017	2017		20:	17		2018		2018		2018		
	Description	<u>C</u>	ctober	November		December		% inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec	
	total gross sales	\$	29,419	\$ 26,86	2	\$ 5,59	0	19.0%	\$ 27,772	94.4%	\$ 13,474	45.8%	\$ 59,191	201.29	S
															_
FAIRGROUNDS Sales Mi	x Analysis														
	SEPT/OCT/NOV "ISO" SALES MIX														
	SEPTEMBER					OCTOBER				COMBINED			November		
Account	Description	Sen	tember	% Sales Mix	Account										
4200-0402	Food Sales	\$	9,135	32.0	% 4200-0402	Food Sales	\$	9,457	32.1%	31.0%	Food Sales		Food Sales	7744	28.8%
4290-0402	Pop-Juice Sales	\$	1,320	4.0	% 4290-0402	Pop-Juice Sales	\$	886	3.0%	3.5%	Pop-Juice Sales	s	Pop-Juice Sales	796	3.0%
4300-0402	Coffee Sales	\$	3,008	10.5	% 4300-0402	Coffee Sales	\$	2,818	9.6%	10.0%	Coffee Sales		Coffee Sales	2643	9.8%
4310-0402	Speciality Coffee Sales	\$	8,769	30.	% 4310-0402	Speciality Coffee Sales	\$	9,756	33.2%	33.9%	Speciality Coffe	ee Sales	Speciality Coffe	10200	38.0%
4320-0402	Tea Sales	\$	3,710	13.0	% 4320-0402	Tea Sales	\$	4,844	16.5%	15.6%	Tea Sales		Tea Sales	4686	17.4%
4250-0402	Smoothie etc.	\$	2,648	9.3	% 4250-0402	Smoothie etc.	\$	1,650	5.6%	5.9%	Smoothie etc.		Smoothie etc.	783	2.9%
4280-0402	Miscellaneous Sales				4280-0402	Miscellaneous Sales	\$	8	0.0%	0.0%	Miscellaneous	Sales	Miscellaneous	11	0.0%
				100.0	%			-	100.0%	-			-		100.0%
	Canoe Total Sales	\$	28,590				\$	29,419						\$ 26,863	

#### FAIRGROUNDS COST OF GOODS

#### FAIRGROUNDS COST OF GOOD SEPT/OCT/NOV "ISO"

Account	Description	SEI	TEMBER	ОСТО	DBER	AVERA	GE OF SEP	T/OCT/NOV	NO	VEMBER
Revenues										
Account	Description	Sep	tember	October					Nov	vember
4200-0402	Food Sales	\$	9,135	\$	9,457	\$	8,779	Food Sales	\$	7,744
6200-0402	Food Cost of Goods	\$	3,684	\$	2,847	\$	3,286	Food Cost of Goods	\$	3,328
	Gross Margin	\$	5,451	\$	6,610	\$	5,492	Gross Margin	\$	4,416
	cogs	•	40.3%		30.1%		35.2%	COG	5	43.0%
4290-0402	Pop-Juice Sales	\$	1,320	\$	886	\$	1,001	Pop-Juice Sales	\$	796
6290-0402	Pop-Juice Cost of Goods	\$	554	\$	488	\$	522	Pop-Juice Cost of Goods	\$	523
	Gross Margin	\$	766	\$	398	\$	479	Gross Margin	\$	273
	cogs	•	42.0%		55.1%		48.5%	COG	5	65.7%
4300-0402	Coffee Sales	\$	3,008	\$	2,818	\$	2,363	Coffee Sales	\$	1,263
6300-0402	Coffee Cost of Goods	\$	1,818	\$	777	\$	1,124	Coffee Cost of Goods	\$	777
	Gross Margin	\$	1,190	\$	2,041	\$	1,239	Gross Margin	\$	486

	cogs	60.4%	27.6%		44.0%	cogs		61.5%
4310-0402	Speciality Coffee Sales	\$ 8,769	\$ 9,756	\$	9,575	Speciality Coffee Sales	\$	10,200
6310-0402	Specialty Coffee Cost of Goods	\$ 3,619	\$ 3,128	\$	3,469	Specialty Coffee Cost of Go	\$	3,661
	Gross Margin	\$ 5,150	\$ 6,628	\$	6,106	Gross Margin	\$	6,539
	cogs	41.3%	32.1%		36.7%	COGS		35.9%
4320-0402	Tea Sales	\$ 3,710	\$ 4,361	\$	4,252	Tea Sales	\$	4,686
6320-0402	Tea Cost of Goods	\$ 421	\$ (184)	\$	199	Tea Cost of Goods	\$	360
	Gross Margin	\$ 3,289	\$ 4,545	\$	4,053	Gross Margin	\$	4,326
	cogs	11.3%	-4.2%		3.6%	cogs		7.7%
4250-0402	Smoothie/Specialty Juice/Shakes Sa	\$ 2,648	\$ 1,650	\$	1,694	Smoothie/Specialty Juice/S	\$	783
6250-0402	Smoothie/Specialty Juice/Shakes Co	\$ 877	\$ 186	\$	455	Smoothie/Specialty Juice/S	\$	301
	Gross Margin	\$ 1,771	\$ 1,464	\$	1,239	Gross Margin	\$	482
	COGS	33.1%	11.3%		22.2%	COGS		38.4%
4280-0402	Miscellaneous Sales		\$ 7.8	\$	6.2	Miscellaneous Sales	\$	10.8
6280-0402	Miscellaneous Cost of Goods			\$	-	Miscellaneous Cost of Goo	ds	
	Gross Margin	\$ -	\$ 7.8	\$	6.2	Gross Margin	\$	10.8
	cogs					cogs		
	Fairgrounds Total Sales	\$ 28,590	\$ 28,936	\$	27,670	Fairgrounds Total Sales	\$	25,483
	Fairgrounds Total Cost of Goods	\$ 10,973	\$ 7,242	\$	9,055	Fairgrounds Total Cost of G	\$	8,950
	Fairgrounds Gross Margin	\$ 17,617	\$ 21,694	\$	18,615	Fairgrounds Gross Margin	\$	16,533
	Fairgrounds Gross Margin %	61.6%	75.0%		68.3%	Fairgrounds Gross Margin %		64.9%
	cogs	38.4%	25.0%	L	32.7%			35.1%

# Fairgrounds (0402)

Description		April		May	June	July	August	September	October	November	December	January	February	March	Total
															Food Sales
Food Sales	\$		9,497	,			2,69	- , -,	,	,		\$ 8,602	\$ 4,174 \$	18,334 \$	88,798 Food Cost of Goods
Food Cost of Goods	\$		1,451	\$ 1,100 \$			27		\$ 2,847 \$	3,328	\$ 610	\$ 3,029	\$ 1,470 \$	6,457 \$	25,929 Gross Margin
Gross Margin			8,046	6,931	5,780	1,931	2,42		6,610	4,416	1,122	5,573	2,704	11,878	62,869 COGS>
	cogs>		15.3%	13.7%	16.7%	21.4%	10.0		30.1%	43.0%	35.2%	35.2%	35.2%	35.2%	29.2% Pop-Juice Sales
Pop-Juice Sales					448	1,185	59		886	796	197	981	476	2,090	8,972 Pop-Juice Cost of Goods
Pop-Juice Cost of Goods			214	155	219	155	43		488	523	96	476	231	1,014	4,554 Gross Margin
Gross Margin	<u>-                                      </u>		214 -		229	1,030	16		398	273	102	505	245	1,076	4,418 COGS>
	COGS>	#DIV/0!		#DIV/0!	48.9%	13.1%	72.4	1% 42.0%	55.1%	65.7%	48.5%	48.5%	48.5%	48.5%	50.8% Coffee Sales
Coffee Sales					1,625	3,634	1,27	5 3,008	2,818	2,642	558	2,771	1,345	5,907	25,583 Coffee Cost of Goods
Coffee Cost of Goods			612	631	426	588	54	3 1,818	777	777	245	1,220	592	2,599	10,828 Gross Margin
Gross Margin	-		612 -	631	1,199	3,046	73	2 1,190	2,041	1,865	312	1,552	753	3,308	14,755 COGS>
	cogs>	#DIV/0!		#DIV/0!	26.2%	16.2%	42.6	60.4%	27.6%	29.4%	44.0%	44.0%	44.0%	44.0%	42.3% Speciality Coffee Sales
Speciality Coffee Sales							2,08	8 8,769	9,756	10,200	1,897	9,424	4,572	20,086	66,793 Specialty Coffee Cost of Goods
Specialty Coffee Cost of Go	oods		869	446	757	871	83	3 3,619	3,128	3,661	695	3,456	1,677	7,365	27,376 Gross Margin
Gross Margin	-		869 -	446 -	757 -	871	1,25	5 5,150	6,628	6,539	1,201	5,969	2,896	12,721	39,416
	· · · · · · · · · · · · · · · · · · ·														Tea Sales
Tea Sales							55	5 3,710	4,844	4,686	874	4,340	2,106	9,251	30.366 Tea Cost of Goods
Tea Cost of Goods			146	119	154	116	6		181	539	31	155	75	330	2,329 Gross Margin
Gross Margin	-		146 -	119 -	154 -	116	49		4.663	4.147	842	4.186	2.031	8.921	28.037 COGS>
	cogs>	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	11.2		3.7%	11.5%	3.6%	3.6%	3.6%	3.6%	7.7% Smoothie/Specialty Juice/Shakes Sales
Smoothie/Specialty Juice/S							58		1,650	783	331	1,646	799	3,509	11,955 Smoothie/Specialty Juice/Shakes Cost of Good
Smoothie/Specialty Juice/S			82	56	316	368	19		186	301	74	365	177	779	3,778 Gross Margin
Gross Margin	Jildikes e		82 -		316 -	368	39		1.464	482	258	1,281	621	2.730	8.177 COGS>
	cogs>	#DIV/0!	02 -	#DIV/0!	#DIV/0!	#DIV/0!	33.5		11.3%	38.4%	22.2%	22.2%	22.2%	22.2%	31.6% Miscellaneous Sales
Miscellaneous Sales	cods>	#DIV/0:		#DIV/0:	#DIV/0:	#DIV/U:		1 33.170	8	11	22.2/0	22.270	22.270	22.2/0	45 Miscellaneous Cost of Goods
Miscellaneous Cost of Goo	ala.				23			1	٥	11					- Gross Margin
	ous								8						
Gross Margin					25	<u> </u>		1 -	8	11					45 Fairgrounds Total Sales
Fairgrounds Total Sales			9,497	8,031	9,036	7,275	7,79		29,419	26,862	5,588	27,765	13,471	59,178	232,510 Fairgrounds Total Cost of Goods
Fairgrounds Total Cost of (			3,374	2,507	3,030	2,623	2,33		7,607	9,129	1,751	8,700	4,221	18,544	74,794 Fairgrounds Gross Margin
Fairgrounds Gross Margin			6,123	5,524	6,006	4,652	5,46		21,812	17,733	3,837	19,065	9,250	40,634	157,716 Fairgrounds Gross Margin %
Fairgrounds Gross Margin			1	1	1	1		1 1	1	1	1	1	1	1	1 COGS>
	cogs>		35.5%	31.2%	33.5%	36.1%	29.9	38.4%	25.9%	34.0%	31.3%	31.3%	31.3%	31.3%	32.2%

# **EXPENSE ANALYSIS**

#### STAFF COST - CANOE

1. Canoe staff costs will be estimated based the the cost per operating in November plus a 10% buffer. Remaining months will be calculated using the November estimate multiplied by operating days.

November Re-calculation for estimation of payroll cost of Canoe for remainder of fiscal year. The December amount will be

<sup>\*</sup> note that this month contained three payroll payments, probably a timing issue. Each of the three payroll payments were essentially the same, that being \$5700.

calculated as half the monthly estimate below.

November Operating Days>	2
Total PT Staff Wages - November	\$ 11,400
Average Staff Cost per Day>	\$ 543
ASC/D plus 10%>	\$ 597

	December	January	February	March
# of operating days>	13	21	19	22
total staff cost> \$	7,762.86	\$ 12,540	\$ 11,346 \$	13,137
% of benefits/staff cost total> \$	442	\$ 715	\$ 647 \$	749

2. Increased staff costs began mid September as a result of raising the minimum wage paid by SUS to \$12 in an effort to reduce turnover and to attract more staff applicants - often had to shut down operations or limit hours due to lack of staff.

### STAFF COST - FAIRGROUNDS

Canoe staff costs will be estimated based the the cost per operating in October plus a 10% buffer. Remaining months will be calculated using the October estimate multiplied by operating days.

October Operating Days>	21
Total PT Staff Wages - October	\$ 6,748
Average Staff Cost per Day>	\$ 321
ASC/D plus 10%>	\$ 353
November Operating Days>	21
Total PT Staff Wages - November	\$ 11,526 *
Average Staff Cost per Day>	\$ 549
ASC/D plus 10%>	\$ 604

\* note that this month contained three payroll payments, probably a timing issue. Each of the three payroll payments were essentially the same, that being \$5700.

November Re-calculation for estimation of payroll cost of Canoe for remainder of fiscal year. The December amount will be calculated as half the monthly estimate below.

November Operating Days>	2
Total PT Staff Wages - November	\$ 7,77
Average Staff Cost per Day>	\$ 370
ASC/D plus 10%>	\$ 407

	December	January	February	March
# of operating days>	13	21	19	22
total staff cost>	\$ 5,292	\$ 7,423	\$ 6,716	\$ 7,776
% of benefits/staff cost total>	\$ 302	\$ 423	\$ 383	\$ 443

# **EXPENSES - CANOE**

5080-0403 Licenses, Dues, Certificates

2016-17 Budget Notes

1. Liquor License - \$350 December

2. Liquor License - change of directors - \$220 - April

3. Liquor License - police checks - \$65 X 8 - April \$ 520.00

4. Fraser Valley Health - \$325

2017-18 Budget Notes

1. Liquor License and catering endorsement review - \$350 December

2. Liquor License - change of directors - \$220 - April

3. Liquor License - police checks - \$65 X 8 - April

4. Fraser Valley Health - \$325

5. ReSound - license fee for the use of recorded music - Tariff 3.B - Background Music

per year \$ 82.50 amortized monthly \$ 6.88

5090-0403 Cash Over/Short

2016-17 Budget Notes

\$240

2017-18 Budget Notes

\$240

#### 5100-0401 Postage & Courier

#### 2016-17 Budget Notes

#### 2017-18 Budget Notes

1. Currently, the average spending per month has been

\$

- 2. Below indicates Canoe spending in this account. Note this should be posted as contracted services in the new fiscal year.
- 3. I will put a plug contingency amount of \$25 plus the actual from October in each month.

#### 5110-0401 Contracted Services

There has been approx. \$1200 to date. I am going to place a plug number of \$100 per month to ensure some funds are available should it be required.

#### 5130-0403 IT (software, hardware, tech support)

#### 2016-17 Budget Notes

1. \$125/month for Squirrel Support

2017-18 Budget Notes			Canoe	Fair	grounds
1. Squirrel - monthly software maintenance and QSR Monthly Mainten	ance	\$	195.12	\$	195.00
2. MiraServ Payment Management Fee and Pyastations - Eigen		\$	80.25	\$	26.75
		\$	275.37	\$	221.75
	contingency	\$	50.00	\$	50.00
	total	5	325 37	5	271 75

#### 5140-0401 Operating Supplies

1. Coca Cola deposits on sales

2. CO2 -

3. non-food items

### 2016-17 Budget Notes

Annual> \$ 77,215 per month> \$ 6,434.58

#### 2017-18 Budget Notes

Y

YTD = 9460 Monthly> \$ 1,183

#### School Year (high volume) Months

<u>Sept</u>	October	November	average per month
\$ 2,899 \$	1,654	\$ 2,017	\$ 2,190

\$2190 per month will be applied to remaining fiscal year months but December will be halved.

### 5149-0401 Office Supplies

### 2016-17 Budget Notes

\$ 98.

2017-18 Budget Notes

\$ 105 \$ 15

#### 5150-0401 Equipment

2016-17 Budget Notes

YTD> \$ 3,408 Monthly> \$ 284

#### r

2017-18 Budget Notes

YTD> \$

Monthly> \$

There is often a need for small equipment and small wares in restaurants. I am plugging \$300 per month for the remaining months.

#### 5180-0401 Equipment Lease/Rental

2016-17 Budget Notes

YTD> \$ 181.00

Monthly> \$ 15

2017-18 Budget Notes

Monthly> \$

Plug amount of \$15 per month

5200-0401	Printing & Copying
2016-17 Budget Notes  1. \$221 The aggregated total for these	printing costs not includir

including Food Services was:

221.00 monthly> \$ 18.42

SAGE acct. 5774 Printing and Copying - Food Services

2017-18 Budget Notes

Plug figure of \$15 per month.

5310-0401 Occupancy Charges

Note: Because Canoe is a commercial space, its utility costs are not covered by the lease agreement. SUS is billed for hydro and gas separately metred for the the Canoe.

2016-17 Budget Notes

1. Canoe utility charges:

Annual> \$ 6,884.00 Monthly> \$ 573.67

2017-18 Budget Notes

1. Monthly estimates of Canoe utilities based on prior year plus CPI of 1.6%.

Annual> \$ 6.994.14 582.85 Monthly> \$

YTD Utilities Charges: YTD	М	onthly Avera	ge Annual Pro	jection based on YTD Re	Revised Projection*		Revise	d Monthly Projects - Nov - March
Gas - April to October \$	3,948 \$	564	\$ 6	,769 \$	;	8,461	\$	705.08
Hydro - April to August \$	3,522 \$	503	\$ 6	,038 \$	;	7,547	\$	628.93
	Ś	1.067	\$ 12	.807 Ś	1	6.008	Ś	1.334.01

<sup>\*</sup>The bulk of the current YTD actuals for Canoe facilities are based on a slow operating period - summer months. I have added 25% to the estimates for the remaining months as these months produce much higher volumes of food and beverage.

3. Note there was an outstanding balance owing for Hydro from the prior fiscal year that was just delivered to SUS by UFV in the past week (Dec). I have reflected this \$685 charge in April.

#### 5315-0401 Repairs & Maintenance

#### 2016-17 Budget Notes

1. Just over \$5000 in expenses in repairs on refrigeration and testing of fire suppression systems.

#### 2017-18 Budget Notes

1. Straightline accrual of \$5000 reflecting expenditures the prior year.

monthly> \$ 417

5325-0401 419 539 219 236 224 203

2017-18 Budget Notes

YTD> \$ 1,840 Monthly> \$ 263

5660-0401 Smallwares

Plug amount of \$50 per month for remainder of fiscal year.

Staff Discount - Food 5685-0401

2017-18 Budget Notes

October is the only fully staff month of operation available in terms of providing data. In October, \$191 was provided to staff. \$190 will be plugged in for remaining months and half that amount at Christmas.

5690-0401 Spillage/Spoilage

2017-18 Budget Notes 27 626 153 221 258

YTD> \$ 1,285 Monthly> \$ 257

#### **EXPENSES - FAIRGROUNDS**

5090-0402 Cash Over/Short 16 -16 -1.22 9.11 -1.55 17

2016-17 Budget Notes

2017-18 Budget Notes

YTD> \$ 23

Monthly> \$

Postage & Courier 80 80 90 80 100 106 163 5100-0402

2017-18 Budget Notes

YTD> 699 Monthly> 100

Note that most of these charges should be posted to contracted services in the coming fiscal year.

5110-0402 **Contracted Services** 

2016-17 Budget Notes

4,326 YTD> Monthly> 361

2017-18 Budget Notes

Contracted Services - Garda

\$61 biweekly

These fees have been posted to postage courier

Last year's expenses per month plus Garda's fees will be reflected.

\$422

5130-0402 IT (software, hardware, tech support)

2017-18 Budget Notes Fairgrounds

1. Squirrel - monthly software maintenance and QSR Monthly Maintenance \$ 195.00 2. MiraServ Payment Management Fee and Pyastations - Eigen 26.75 \$ 221.75

5140-0402 **Operating Supplies** 

2016-17 Budget Notes

Annual> \$ 17,941 Monthly> \$ 1,495

2017-18 Budget Notes

1. YTD for high volume fall/academic term period.

September October November Monthly Average \$ 2,408.00 \$ 2,826.00 \$ 2,300.00 \$ 2,511 10% contingency \$ 251 \$ 2,762

This monthly average plus contingency will be applied to each month remaining in the fiscal year but December's total will be halved.

5150-0402 Equipment

2017-18 Budget Notes

\$150 per month will be budgeted for equipment

5310-0402 Occupancy Charges

none are shown in the prior year

5315-0402	Repairs & Maintenance									
2016-17 Budget Notes none shown										
2017-18 Budget Notes \$100 per month										
5325-0402	Credit Card & Bank Charg	es	419	539	219	236	224	203		
2017-18 Budget Notes										
YTD> Monthly>	\$ \$	1,840 307								
5685-0402	Staff Discount - Food						167	290	386	445
2017-18 Budget Notes										
YTD>	\$	1,288								
Monthly>	\$	322								
5690-0402	Spillage/Spoilage				1	79	332			137
2017-18 Budget Notes										
YTD>	\$ \$	549								
Monthly> \$100 per month	\$	137								
Promotion - Non-Alc. Bev						100	272	384	414	
2017-18 Budget Notes										
YTD>	\$	1,170								
Monthly>	\$	293								

Department> Sub-Contracted Operations - 0500

### Revenues

<u>Account</u>	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total
4006-0500	FixIT Student Fee		15,031	5,406	5		43,987		6,199		38,698	5,876		115,202
4030-0500	Program Subsidy													-
4040-0500	Interest Income	77	76	77	95	99	89	77	76	77	95	99	89	1,026
4050-0500	Restricted Donations													-
4056-0500	Unrestricted Donations													-
4061-0500	Wage Subsidies													-
4070-0500	Miscellaneous													-
4100-500	Ticket Sales	938	568											1,506
4110-0500	Sales Revenue			38	225	154	940	732	615	421	871	711	1,190	5,897
4120-0500	Tenant Rent/Lease													-
4126-0500	Commercial Lease Profit Sharing													-
4160-0500	Asset Disposal													_
	Total Revenue	1,015	15,675	5,521	325	253	45,016	809	6,890	498	39,664	6,686	1,279	123,631
<u>Expenses</u>														
5000-0500	Full Time Salaries													-
5010-0500	Part Time Staff Costs	2,396	1,759	-	-	-	1,869	1,667	1,754	877	1,754	1,754	1,754	15,584
5030-0500	Full Time Benefits				-									-
6040-0500	Part Time Benefits	137	100	-	-	-	107	95	100	50	100	100	100	888
5080-0500	Licenses & Dues													-
5090-0500	Cash Over/Short													-
5100-0500	Postage & Courier													-
5110-0500	Contracted Services	5,257	5,257	5,257	5,257	5,257	5,157	5,257	5,257	5,257	5,257	5,257	5,257	62,984
5130-0500	IT Hardware/Software	1,044	156	147	186	142	1,200	1,200	3,019	1,097	101	1,084	1,051	10,427
5140-0500	Operating Supplies			253										253
149-0500	Office Supplies													-
5150-0500	Small Equipment													-
180-0500	Equipment Lease/Rental													-
200-0500	Printing & Copying	52	20	14	11	4	17	48	48	48	48	48	48	408
5210-0500	Vehicle Op/Parking Pass													-
3300-0500	Conferences/Travel													-
5310-0500	Occupancy Charges													-
5325-0500	Credit Card & Bank Charges	25												25
5335-0500	Bad Debt	23												-
5336-0500	Amortization													-
5340-0500	Program Management													-
	Total Corporate Evponess	8,911	7,292	5,671	5,454	5,403	0 250	8,267	10,178	7,329	7,260	0 242	0 210	90,569
	Total Corporate Expenses	8,911	7,292	5,6/1	5,454	5,403	8,350	8,267	10,178	7,329	7,260	8,243	8,210	90,569
	Surplus-Deficit	- 7,896	8,383 -	150 -	5,129	- 5,150	36,666	- 7,458	- 3,288	- 6,831	32,404	- 1,557 -	6,931	33,062

Department > FixIT

4040-0500 Interest Income

Note: this line was missing from the budget template but existed on P and L accounts - added it to budget p and I

1100-500 Ticket Sales

Note: this line was missing from the budget template but existed on P and L accounts - added it to budget p and I

5090-0500 Cash Over/Short

2016-17 Budget Notes

\$82

# 2017-18 Budget Notes

\$82

# 5120-0500 Hardware/Software

2016-17 Budget Notes

SAGE Acct. 5710 - FixIT Parts Supplies - Support Services indicates expenditures of: 11.2k

# 2017-18 Budget Notes

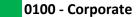
see budget sheet - first half from QB actuals, second half of year projected from SAGE account

Department>

SUS Building - 0600

Account	<u>Description</u>	April	May	June	July	August	September	October	November	December	January	February	March	Total	
4000-0600 4030-0600	Student Union Society Membership Fees Program Subsidy		105,642	38,003	35	4.450	298,363		44,021	044	262,484	41,629	-	790,177	
4040-0600 4070-0600 4110-0600	Chequing & General Interest Income Miscellaneous Internal Operations Dept Revenue Transfer		909	912	1,076	1,156	1,288		849	844	814	794	965	9,607 - -	
	Total Revenue	-	106,551	38,915	1,111	1,156	299,651	-	44,870	844	263,298	42,423	965	799,784	799,784
Expenses															
5110-0600	Contracted Services	517	517	517	9,643	517	517	517	517	517	517	24,517	517	39,330	
5150-0500 5310-0600	Small Equipment Occupancy Charges					9,017			70	70 105,000	70	70	70	9,367 105,000	
5315-0600 5320-0600	Repairs & Maintenance Insurance	1,020	-				3,372	683	582	582	582	582	582	7,985 -	
5336-0600 5645-0600	Amortization Loan Interest	28,929	27,935	31,801	27,808	28,668	28,605	27,922	27,730	26,700	29,100	29,000	26,635	340,833	
	Total Expenses	30,466	28,452	32,318	37,451	38,202	32,494	29,122	28,899	132,869	30,269	54,169	27,804	502,515	502,515
	Surplus-Deficit	- 30,466	78,099	6,597 -	36,340 -	37,046	267,157	- 29,122	15,971	- 132,025	233,029	- 11,746 -	26,839	297,269	

# Budget Notes - Quick Book Version of SUS 2016 -2017 Actuals and Budget Estimates/Projections



Accounts

4040-0100 Chequing & General Interest Income

#### 2016-17 Budget Notes

Revenues recorded under SAGE 4040 in Operating as Chequing and General Interest Income - Food Services were combined with Chequing and General Interest Income General Operation into QB Corporate Chequing and General Interest Income.

Note the Feb. 2016 actual is very high - 4k - the GL must be checked.

Revenues recorded under SAGE 4040 in Chequing and General Interest Income Services must be reviewed and if possible, separated into each of the earmarked Services - Fixlt, Shuttle, UPASSE, H and D. If this cannot be done, the revenues will be estimated according to the ratio of the total funds in services to the funds of each service.

4050-0100 Restricted Donations

#### 2016-17 Budget Notes

These funds are likely to be Angel Tree donations.

#### 2017-18 Budget Notes

- a. Approximately \$3500 in funds donated by three SUS clubs for the Angel Tree program
- b. Approximately \$100 in individual donations for Angel Tree.

4070-0100 Miscellaneous Income

#### 2016-17 Budget Notes

SAGE 4050 Miscellaneous Revenue - General Operations and Miscellaneous Revenue - Student Union Building and Miscellaneous Revenue - Support Services have been aggegated into QB Corporate Miscellaneous.

These funds seem to be largely derived from locker rentals and photocopying fees and the two are often denoted "combined" rather than separately (hence difficult to accord to FixIT re. photocopying) and are not substantial funds.

It would appear that these revenues were not posted appropriately each month hence a lump fee of \$2776 appears at year end.

SAGE 4050 Miscellaneous Revenue - Food Services need to be reviewed by Finance Manager and a determination made as to the items to be listed in either QB F and B Miscellaneous Revenue or QB Corporate Miscellaneous Revenues.

NOTE: Examine Miscellaneous revenue GL as to the regular \$22 fee (probably should be posted elsewhere) and the irregular and higher amounts from the 2016 actuals.

#### 2017-18 Budget Notes

There exists two "miscellaneous" revenue lines in corporate and I would suggest this is merged at the start of the new fiscal year.

This account hold the following revenues:

a. PST commissions

b. keg deposits. These deposits should be applied to inventory COGS, draught-beer Canoe

#### 4025-0100 Marketing (Advertising, Sponsorship etc.)

#### 2016-17 Budget Notes

There was an extraordinary revenue bump on January 18th, 2017 attributed to Eventbrite. This would seem to be a mispost as it is unlikely that Eventbrite bought a sponsorship. It is likely this are event funds gathered through Eventbrite in support of a major event: probably the Margaret Trudeau event. If true, these ticket sales should be moved to QB

4135-0100 SUB Equipment Rentals

#### 2017-18 Budget Notes

As equipment rental revenues were not separately recorded in the prior year's account year. To project sales based on the September and October actuals of 1.5k per month would be high risk. I have chosen to project revenues conservatively at \$700 per month during high activity months and less than half of \$700 - \$300 - for low activity months.

4140-0100 ATM

#### 2017-18 Budget Notes

Projections are based on 2016-17 figures

4280-0100 Miscellaneous Sales

#### 2017-18 Budget Notes

- a. As in the case of the Miscellaneous Income, there are PST Commission box C entries. It appears that this is where most PST entries are contained and they should be posted in this account.
- b. Again, there is a bottle deposit amount that should be an adjustment to inventory and COGS Canoe

5000-0100 Full Time Salaries

#### 2016-17 Budget Notes

#### 2017-18 Budget Notes

- 1. Use full-time staff numbers established in September/October. Note that Michelle Ciacco's consulting fees will be recorded in 5110-0100 Contracted Services
- 2. Note that like all full-time staff costs, the salarly of the SUS Food and Beverage Director and associated benefits has been recorded in this "Corporate" QB account with all FT salaries rather than in Food and Beverages. This salary is directly connected with three departments: Canoe, Fairgrounds, Catering Services. However, when reviewing the SUS budget and future financial reports Profit and Loss statements and budgets the Executive and Board should be aware and that this salary cost should be added manually to any estimation of the Food and Beverage Departments surplus/deficit.
- 3. This account shows the salaries of the following positions: Executive Director, Director of Services and Marketing, Finance Manager, Director of Food and Beverage Operations. There currently is not a Facilities Manager nor Programmer.

### 5008-0100 SUS Staff/Exec Teambuilding

### 2016-17 Budget Notes

1. Total corporate expenditures for the year were: \$4,023 2016-17 total> \$ 4,023.00 monthly> \$ 335.25

#### 2017-18 Budget Notes

1. Corporate Team-building and training

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

The aggregate will be "straight-line" estimated.

2017-18 Budget> \$ 2,400.00 monthly> \$ 200.00

Includes Exec transition, Christmas staff meeting, end of year staff appreciation.

Pt Staff Christmas Party Food \$ 622.00 gifts \$ 307.00

\$ 929.00

#### 5009-0100 Professional Development

#### 2016-17 Budget Notes

1. Total PD expenses for the year were: \$4548 for Squirrel training in "Food Services" and \$1600 in "General Operations".

2016-17 total> \$ 6,148.00 monthly> \$ 512.33

2017-18 Budget Notes

Actual YTD - \$ 2,772.00 Remaining from Budget>

2017-18 total> \$ 3,622.00 \$ 850.00 Remaining months> \$200 alotments

2. Executive Directors and Officers Liability and Responsibilities Training, Executive Training and Transition

\$1,000

The expenditures for this training in the current fiscal year was assigned to Executive Team-building (5009) but should be moved in future budgets to this account.

#### 5010-0100 Part Time Staff Costs

#### 2016-17 Budget Notes

- 1. The SAGE GL put the Executive Salaries in a special account under General Operations. Executive are in effect part-time staff with the level of benefits that are accorded to part-time staff, not full-time staff (i.e. pension contributions). Hence, the "salaries" of the student Executive Committee members are shown in the QB Part-time Staff Costs.
- 2. Note that the SAGE GL is titled Student Executive/Managers Salaries. I believe the mention of managers is an outdated reference to when some students held management positions in the Canoe.

Note that SAGE also has specific accounts for Student Officers Wages Expenses, Content Editor Wages Expenses, and Finance Assistant Wages Expenses. These expenses have been all rolled into QB Corporate Part-time Staff Costs.

- 3. Note that there have been streamlining of these positions by the current Executives and by management (Finance Assistants) through re-organization of responsibilities and expense reduction efforts.
- 4. The SAGE GL had a total of \$29,696 in part time staff wage expenses booked to SAGE account 5413 Student Staff Wages Expenses Student Union Building SUB In my opinion, this is an inappropriate use of the restricted earmarked funds collected from students via the SUB Building Fee \$35.

  Restricted funds are to be used only for the purpose for which they were authorized. In my opinion, SUB funds should be used for the following purposes:
- a. To pay all costs associated with the loans for the building of the SUB.
- b. To pay all costs associated with the maintenance and operation of the SUB such as the \$100,000 plus fees paid to UFV for HVAC, custodial, building maintenance etc.
- c. To cover all capital equipment maintenance, repair, damaged to the point of replacement, and replacement (amortized ) equipment costs.
- d. To cover equipment costs furnishings, A/V, event production costs, security equipment, etc. needed to efficiently utilize the space, expand and increase space usage, modernize the building and its spaces, and needed to support new SUS programming, event, and operating initiatives directly connected to expanding and improving the use of the SUB.

I do not support the transfer of SUB restricted funds to cover part-time staff costs. While it is difficult to discern from the SAGE accounts, it is my belief that these staff costs are those of SUS office reception desk staff, and SUS facilities staff. These staff provide the following functions:

- a. Concierge services
- b. coding of student cards re. UPASS/shuttle
- c. minor office and building services such us re-arranging of chairs and tables in the Atrium and other SUS space, tidying up space, minor cleaning
- d. event logistics support set up of chairs and tables, some minor AV set up, moving of Evered Hall sections.

Most of these duties are more connected to the day to day operations of the SUS office, and its operations. It may be thought that logistical support for events may be considered a building cost but SUS recovers these variable costs through labour charges where these costs are substantive. Students have already paid charges students and external parties for for SUB space and equipment through the SUB fee and hence are not, unlike UFV and external groups, charged space rental or equipment rental fees. Variable costs are not In my opinion, variable labour costs, particularly given the staff are not dedicated to any specific, exclusively building cost, are not covered by the SUB fee. Should SUB have staff dedicated to custodial service of the staff, or painting the building, garbage disposal, building repair - in other words the services provided by UFV Facilities Management - then use of the SUB Fee to offset these costs would be appropriate. It is true that one could argue that on occasion, SUS PT staff probably do some work that could be construed to be "building specific", but in my opinion, that percentage would be extremely difficult to determine and to estimate a cost to be assigned to the SUB fee.

This transfer of funds will not be carried out in the 2017-18 budget.

5. The SAGE GL Account 5413 - Student Staff Wages Expenses - Support Services contains total expenses of \$19,010. As in the case outlined above, some significant portion of part time staff costs were paid from fees collected for Support Services i.e. Shuttle, UPASS, H and D, FixIT. There is no information as to how these costs were determined.

My belief is that SUS part-time staff are largely carrying out tasks that by their nature are general and hence staff wages should be provided in Corporate from unrestricted SUS operating funds.

One exception would be the part-time staff (2 students) hired to work in FixIT to assist the subcontracted manager of FixIT. Use of restricted funds collected for the FixIT can be applied to the part-time staff costs of FixIT as these are dedicated costs of providing the service; the students have no other function.

The prior years tradition of the 19k transfer will not be carried in this or future annual budgets but FixIT staff costs will come from restricted funds collected for FixIT.

#### 2017-18 Budget Notes

Part-time staff cost forecasts will be predicated on actuals and trending of actuals entered into QB. The actuals of summer part time staff costs (2017) will be used to project for the following year and September/October 2017 actuals will be used to forecast the remainder of the year.

As stated above, student Executives wages will be recorded in the part time staff QB Corporate department.

The part-time staff expenses connected to FixIT part time staff will be posted to the part-time staff account in the Fix-IT department and taken from membership fees collected for FixIT.

Please see the PT Staff Cst Analysis tab for a detailed worksheet providing PT Staff cost estimates.

Note that figures up to November are "actual" figures.

2016-17 total> \$

5019-0100 Internal Volunteer Recognition

2016-17 Budget Notes

1. Total expenditures for the year were:

\$1,419

monthlys

monthly> \$ 118.25

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

1,419.00

The aggregate will be "straight-line" estimated or specific planned program expenses will be entered.

\$500 for student volunteer appreciation for Orientation, January Orientation

5020-0100 Honorarium

2017-18 Budget Notes

The honorarium account provides \$150 each month for the Board Chairperson. Another \$100 per month has been added as a contingency for any ad hoc Executive projects where a student may be hired to support ad hoc Executive projects. i.e. survey analysis, research projects

5030-0100 Full Time Benefits

2017-18 Budget Notes

This account will include Desjardin Health Benefits, CPP, EI, pension, MSP

5030-0100 Full Time Benefits

Average Monthly Cost based on five months of costs where a full FT Staff existed (addition of Finance Manager in June).

Monthly Full-time Staff Expense >

18,125

5330-0100 Payroll Services Fees

Note: I had to add this line in the Budget spreadsheet as it was missing though shown in the P & L account listing

5138-0100 Cable & Internet

2016-17 Budget Notes

1. Total expenditures for the year were:

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

monthly>

\$293.00 internet

monthly>

\$100 cable

5139-0100 Telephone

Cellphone charges

5040-0100 Part Time Benefits

2016-17 Budget Notes

The SAGE accounting system has specific part-time benefit accounts for almost all departments. Generally, part-time staff benefits are reported in operating departments and/or corporate I.e. QB has a benefits lines for part time staff in Corporate and in Food and Beverage.

SAGE has benefit accounts for each service but also had accounts for each specific benefit - EI, CPP.

Of concern, is that the benefits - CPP, EI, vacation pay - for staff cost cost taken from restricted funds (SUB Building Fee and UPASS, Shuttle, H and D, FixIT) have also been from restricted funds. Only the benefits for staff working in FixIT will be taken from earmarked funds.

#### 2017-18 Budget Notes

1. Part-time benefit costs will be calculated and posted to the benefit cost account in the department where the part-time staff costs are recorded.

In the 2017-18 budget, part-time staff costs will be applied in the Corporate department with the following exceptions:

- a. Fairgrounds staff whose staff costs and benefits will be posted to Fairgrounds
- b. Canoe staff whose staff costs and benefits will be posted to Canoe
- c. FixIT staff whose staff costs and benefits will be posted in FixIT

5040-0100	Part Time Benefits
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529 899 956 1.638 629 746 Average Monthly Cost based on six months of PT Staff Costs 738.67

Note: that when calculating the PT Staff Cost Benefits Average, I excluded April as the amount if twice the average and may be a misposting.

Percentage of Average Monthly Cost of Benefits of PT Staff Expense

Monthly Full-time Average Staff Expense (based on September/Oct/ 2017)

Sept/Oct 2017 Average Monthly PT Staff Cost> 12,660 14,888 \$ 13,774.00 2016-17 Average Monthly PT Staff Cost> 5.36% 5.67%

November PT Staff Cost Benefits Actuals =

To provide a conservative budget that ensures sufficient funds are budgeted for expense accounts, a PT Staff Benefits cost ration of 5.7% will be applied to PT Staff Costs.

#### 5149-0100 Office Supplies

#### 2016-17 Budget Notes

1. Office supplies entries were entered into several SAGE accounts, those being:

acct, 5700 Supplies Office - not assigned to departments

acct. 5700 Supplies Office - General Operations

acct. 5700 Supplies Office - Student Union Building

acct. 5700 Supplies Office - Support Services

acct. 5700 Supplies Office - Food Services

I am of the opinion that office supplies are a corporate expense, that the "Student Union Building" does not technically has an "office" but SUS (Corporate) does and that office supplies for Support Services essentially those provided for the Corporate offices/operations. The Food Services "office" is incorporated into SUS corporate offices. It is my belief that this was simply an extension of the tactic to reduce the stress on the operating budget and SUS fee by utilizing earmarked fees.

2. 2016-17 Total> Ś 7,481 Monthly totals> \$ 623

#### 2017-18 Budget Notes

- 1. Re. the notes above, all office supplies have been subsumed into the Corporate office supplies account.
- 2. The November March 2016-17 fiscal year office supplies have been totalled and "straight-lined" denoted over those operationg months.

I believe there is a strong likelihood that a percentage of these costs in fact were actually "operating expenses" and other types of costs

but it would take a signficant effort and period of time to analyze and breakdown these costs and re-post them accurately. As a result,

I have posted the totals as aggregated from the prior year in the manner described above.

3. 2016-17 Total> \$ 7,481 Monthly totals> \$

4. Actual operating expenses in the busier school term period YTD are:

September October November **Average Monthly** 649 \$ 450 \$ 489 529

The monthly average will be applied to the remaining 2017-18 fiscal months with the exception of December where half the average will be plugged.

#### 5050-0100 **Professional Fees**

# 2016-17 Budget Notes

1. 43.7 k legal fees spent largely connected to departure of ED.

#### 2017-18 Budget Notes

1. Contingency legal fees are not required at the 2016-17 level as insurance would cover major legal expenses and the incident requiring legal action the prior year is an anomaly. \$7k is probably all that is required. Monthly Nov-March-1.167

- 2. Accounting consulting fees.
- 3. Audit Services \$15,500. I have added another \$5000 to conservatively cautiously cover off all pending Audit in November costs pending the completion of the audit in November.
- 4. Contingency fund for accounting consultation \$2000

monthly from November to March -

\$ 333 \$ 1.500

# 5070-0100

### Marketing, Advertising & Promotion

#### 2016-17 Budget Notes

- 1. 7.2k spent on Corporate Advertising and Promotions.
- 2. 7.9k spent on Food and Beverage Advertising and Promotions.

# 2017-18 Budget Notes

1. Based on the prior year for SUS events/services, expenditures of 7.2k broken down into monthly amounts would equal \$ 600.00

SUS now has access to a Newsletter program which gives direct access to students to promote SUS activities and services. Hence, I have halved the last year's expenditures to \$300 per month for the remaining months of the current fiscal year end.

An additional \$150 will be added to cover advertising for F and B  $\,$ 

- 2. YTD has printing costs from UFV April to October at \$852.
- 3. This operating year, given there has been no budget for events and programming or plan or coordinated F and B marketing, makes it difficult to provide a detailed plan other than simply reflect past spending. The 2017-18 budget will be highly detailed and mapped monthly, showing ad spends for traditional advertising collateral and FB push ads, spending attached to broad strategic operational requirements, specific programs and events, and information campaigns

# 5080-0100

# Licenses/Dues/Certificates

#### 2016-17 Budget Notes

1. Work Safe BC Expenses were posted to individual accounts in various departments including restricted funds departments.

# 2017-18 Budget Notes

- 1. CASA Fees for the year of 2017/2018 are: \$27,192.00
- 2. \$8483 in CASA Fees in May (30% of total fee deposit). Remainder spread over remaining months \$1586/mo

\$ 18,709.00

5090-0100

Cash Over/Short

# 2017-18 Budget Notes

A plug figure of \$30 has been placed in this account.

5100-0100 Postage & Courier

# 2017-18 Budget Notes

A plug figure of \$30 has been placed in this account.

### 5110-0100 Contracted Services

# 2016-17 Budget Notes

# 2017-18 Budget Notes

- 1. Note that \$960 of part-times staff cost was posted to this account. This is because these staff were temporary employees filling gaps for lack of staff. These "temps" were not put on payroll and hence do not receive benefits and hence would lead to reconcilation issues re. taxes and benefits. This is a "one-off" occurrence which will not be reflected in any forecasting.
- 2. This should include Moneris?
- 3. Other fees?
- 4. plug number of \$150 per month for remaining months.

# 5130-0100 IT Software/Hardware/Support

#### 2016-17 Budget Notes

#### 2017-18 Budget Notes

There were initial costs of over \$1300 for the leasing of the space reservations software. This system was replace by an in-house designed system at no monthly expense.

1. At this point in time, I cannot see any costs. For the sake of certainty, I have budgeted \$125 per month.

5140-0100 Operating Supplies

2016-17 Budget Notes

There is no single operating supplies line.

2017-18 Budget Notes

Lacking any data, I have put put in a plug number of \$200 per month.

5149-0100 Office Supplies

2016-17 Budget Notes

Last year, office supplies costs in Operating is outlined below but there were also office supplies costs shown in other departments.

\$ 2,658.00 monthly average> \$ 222

2017-18 Budget Notes

Current average monthly office supplies spending = \$ 183

Given this average is derived from largely summer months when activity is lower than during the academic year and looking at the prior year's average, I have conservatively chosen \$250 per month for the remainder of the fiscal year.

5150-0100 Small Equipment

2016-17 Budget Notes

1. Total expenditures for the year were: \$ 1,575.00 monthly> \$ 131.25

2017-18 Budget Notes

Current average monthly office supplies spending = \$ 288 Reduced to \$100 as many of these purchases should have been posted to SUB Building equipment expenses.

\$288 per month is budgeted for the remainder of the fiscal year.

5160-0100 Meetings

2016-17 Budget Notes

There was not a meeting account line in last year's chart of account hence there is no spending history to apply.

2017-18 Budget Notes

There were three extraordinary expenditures made by the VPI in March which have no detail. There were simlar large purchase, one by Krista Hofer. All of these were credit card purchases.

There was an additional large purchase by the new VPI which does not have any detail provided. \$ 1,570.00 \$

These expenses may have been related to SUS Awards in whichcse the expenses should have been posted back to the 2016-17 fiscal year and to "SUS Programs/Events".

As a result, I will estimate meeting costs based on other meeting expenses made later in this fiscal year. From June to October,

average monthly expenditures = \$ 44

Because the average is based more on slower summer months that the high activity academic months, I have increased on the average to budget a total of \$75 per month for the remainder of the fiscal year.

5170-0100 Internal Volunteer Recognition

2016-17 Budget Notes

1. Total expenditures for the year were: \$1,419

2016-17 total> \$ 1,419.00 monthly> \$ 118.25

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

The aggregate will be "straight-line" estimated or specific planned program expenses will be entered.

\$500 for student volunteer appreciation for Orientation, January Orientation

5180-0100 Equipment Lease/Rental

2016-17 Budget Notes

\$314 was recorded in Operations.

#### 2017-18 Budget Notes

It appears the only current equipment lease/rental is the Xerox printer at \$157 per quarter. However, I am concerned as to whether this is for the office printer, or the office FixIT printer. Finance Manager to confirm current leases for these two printers and...confirm that click fees are billed to copying and printing confirm the \$157 is a quarterly invoice \$157 quarterly has been budgeted.

# 5200-0100 Printing & Copying

# 2016-17 Budget Notes

1. There was copying charges assigned to SAGE account 5702 in the following departments: General Operations, Support Services, Food Services, Food Bank.

The aggregated total for these printing costs not including Food Services was:

Average monthly expenses > \$ 151.25

# 2017-18 Budget Notes

1. Current average monthly spending YTD = \$ 131

\$150 per month for printing has been budgeted for the remainder of the fiscal year.

# 5210-0100 Vehicle Op/Parking Pass

2016-17 Budget Notes

\$1300 was spent in the 2016-17 year. The bulk of this cost occurs at the start of the UFV and SUS fiscal year.

Monthly average cost> \$ 108

# 2017-18 Budget Notes

Projection of Parking Passes have three elements:

a. parking passes provided to SUS staff

Last year's costs are used, those being approx. \$110 per month.

\$110 per month

1,815.00

b. parking pass costs may increase with any increase of SUS staff

The costs for 3 additional spots for the last term of the school year as preparation for potential additional hires (3X\$160=\$480)

c. SUS has agreed to pay for the lost parking spots used by the Shuttle service.

\$480 in January \$1280 per term

The amount per semester would be \$1,280 (\$160 semester pass rate x 8 stalls)

Conferences/Travel

# 2016-17 Budget Notes

5300-0100

2017-18 Budget Notes

# Yearly Conferencing Events

Event	Location	Month	Travel	Estimated	Travel Cost*	Nights	Est. A	Accomodation Costs*	Est. Per Diem Cost*	Delegates	Fees	Cost	
CASA-Foundations Conference	Ottawa	May	Flight	\$	580.00	6	\$	1,350.00	\$ 385.00	2	Included	\$ 4,630	May
CASA-Poli/Strat	Western Canada	July	Flight	\$	480.00	6	\$	1,350.00	\$ 385.00	2	Included	\$ 4,430	July
CASA-Lobby Days	Ottawa	November	Flight	\$	580.00	6	\$	1,350.00	\$ 385.00	1	Included	\$ 2,315	Novembe
CASA-General Meeting	Eastern Canada	March	Flight	\$	730.00	3	\$	675.00	\$ 220.00	2	Included	\$ 3,250	March
ABCS-General Meeting	Lower Mainland	June	Drive	\$	225.00	2	\$	450.00	\$ 165.00	3	Included	\$ 2,070	June
ABCS Lobby Days	Victoria	October	Drive	\$	300.00	3	\$	675.00	\$ 220.00	2	\$ 300.00	\$ 2,690	October
UBC SLC	Vancouver	January	Drive	\$	75.00	1	\$	-	\$ 55.00	3	\$ 60.00	\$ 420	January
UBC - SASC**	Vancouer	March	Drive	\$	150.00	2	\$	450.00	\$ 110.00	1	0	\$ 710	March
UBC SUDS**	Vancouver	August	Drive	\$	225.00	3	\$	675.00	\$ 165.00	3	\$ 285.00	\$ 3,600	August
											Total>	\$ 24.115	

<sup>\*</sup> per person, flight cost plus local transport i.e. taxi

\*\*Recommend driving in each day rather than hotel because of the location

Repairs & Maintenance

5315-0100

0

# 2017-18 Budget Notes

No expenses - will put a plug number of \$50/month

Sept cover up of windows - black out in Evered, application of decals for privacy in offices

Oct - painting of offices

These should be changed to SUS Building

# Student Affairs - 0200

# Orientation Program (0201)

5010-0201 Part Time Staff Costs

\$3162 - honorarium for volunteers and extra staff cost for stat holiday work

5060-0201 Talent Fees (performers/speakers)

\$ 2,945.00 DJ, and Snot Nose Rez Kids

5120-0201 Production (AV-PA) Services

\$ 1,477.00 Rental of sound and lighting equipment for concert and DJ dance

5220-0201 Program/Event Expenses

September 2017, Orientation

Drum Line, Zaikas catered and Canoe catered lunch, hypnotist, "Inflatables" carnival, security guards, shuttle service to Langley and Chilliwack, stat holiday rates

\$ 23,30

January 2018, Orientation

Zaikas catered and Canoe catered lunch, hypnotist, therapy dogs

# Pride Center Programs - Events (0202)

# 5140-0202 Operating Supplies

Item	Unit Price	Count	Su	btotal
Blankets	\$10.00	6	\$	60
Lateral Filing Cabinet	\$12.00	1	\$	12
Pillows	\$5.00	6	\$	30
Resources			\$	-
Sample Binders	\$16.74	3	\$	50
Other Resources	\$100.00	1	\$	100
Pamphlets	\$0.20	100	\$	20
Menstrual Cup Sample	\$50.00	1	\$	50
Pregnancy Tests	\$8.00	5	\$	40
Condoms	\$0.00	0	\$	-
Dental Dam	\$10.00	1	\$	10
		Total>	\$	372

5220-0202 Program/Event Expenses

1. magazine subscriptions

\$100 per year \$ 100.00

2. Monthly Programs

2. Informal Social Meetings

coffee/tea cookies	\$ \$	30.00 40.00
subtotal	\$	70.00
3. Topic Driven Facilitated Discus	sions	
Facilitator Honorarium		\$75
coffee/tea	\$	30.00
cookies	\$	40.00
subtotal	\$	70.00
		\$215
Monthly Total	\$	285.00

# Gender Equality Center (0203)

# 5140-0202 Operating Supplies

ltem	Unit Price	Count	Sub	total
Blankets	\$10.00	6	\$	60
Lateral Filing Cabinet	\$12.00	1	\$	12
Pillows	\$5.00	6	\$	30
Resources			\$	-
Sample Binders	\$16.74	3	\$	50
Other Resources	\$100.00	1	\$	100
Pamphlets	\$0.20	100	\$	20
Menstrual Cup Sample	\$50.00	1	\$	50
Pregnancy Tests	\$8.00	5	\$	40
Condoms	\$0.00	0	\$	-
Dental Dam	\$10.00	1	\$	10

Total> \$ 372

5220-0202	Program/Event Expenses	
1. magazine subscriptions		
\$100 per year	\$	100.00
2. Monthly Programs		
2. Informal Social Meetings		
coffee/tea	\$	30.00
cookies	\$	40.00
subtotal	\$	70.00
3. Topic Driven Facilitated Discus	sions	
Facilitator Honorarium		\$75
coffee/tea	\$	30.00
cookies	\$	40.00
subtotal	\$	70.00
		\$215
Monthly Total	\$	285.00

# SUS Programs - Events (0204)

5220-0204	Program/Event	Expenses	
Events			Month
1. Gwynne Dyer			November
speaking fee	\$	5,000.00	
hospitality	\$	30.00	

Security	\$	210.00				
set up 2 staff X 2 hours @ 12/hr	\$	48.00				
tear down		40.00				
2 staff X 2 hours @ 12/hr	\$	48.00				
Marketing-Printing (Posters)	\$	100.00				
Event Cost	\$	5,436.00				
2. Masuma Khan					November	
Speaking fee	\$	300.00				
Accommodation	\$	89.00				
Flights	\$	900.00				
Hospitality	\$	80.00				
Ground Transport	\$	40.00				
Gift	\$	25.00				
	\$					
Security set up	\$	840.00				
2 staff X 2 hours @ 12/hr	\$	48.00				
tear down						
2 staff X 2 hours @ 12/hr	\$	48.00				
Marketing-Printing (Posters)	\$	100.00				
Event Cost	\$	2,470.00	\$	7,906.00		
3. Angel Tree					December	
-						
Marketing-Printing (Posters)	\$	150.00				
10 hours of pt labour	\$	120.00				
travel costs	\$	60.00				
bags/decorations/ misc	\$	200.00				
	\$	530.00	_			
3. Therapy Dogs					Winter Term/3 Mos	
Budget	\$	1,000.00			\$ 333.33	
	•	,				
4. Haircutting					February	
4. Haircutting	\$	300.00			February	
4. Haircutting Budget	\$	300.00			February	
Budget	\$	300.00				
					February March	
Budget	\$	300.00 500.00				
Budget  5. Resume Headshots					March	
Budget	\$	500.00				
Budget  5. Resume Headshots					March	
5. Resume Headshots 5. Year End Formal - Dance	\$	500.00			March	
Budget  5. Resume Headshots	\$	500.00 4,000.00			March	
5. Resume Headshots 5. Year End Formal - Dance 6. Centre Gala	\$	500.00			March	
5. Resume Headshots 5. Year End Formal - Dance	\$	500.00 4,000.00			March	
5. Resume Headshots 5. Year End Formal - Dance 6. Centre Gala 7. Exam Late Night Program	\$	500.00 4,000.00 3,000.00		170.00	March	
5. Resume Headshots 5. Year End Formal - Dance 6. Centre Gala 7. Exam Late Night Program December:	\$ \$	500.00 4,000.00 3,000.00 cookies	\$	170.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30)	\$	150.00	March	
5. Resume Headshots 5. Year End Formal - Dance 6. Centre Gala 7. Exam Late Night Program December:	\$ \$ \$	500.00 4,000.00 3,000.00 cookies	\$ \$	150.00 90.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30)	\$	150.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te 2 dates - Chilliwack - just cookies	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30) tea (3 urns @ \$30)	\$ \$ \$	150.00 90.00 410.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30) tea (3 urns @ \$30)	\$ \$ \$	150.00 90.00 410.00 68.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te 2 dates - Chilliwack - just cookies	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30) tea (3 urns @ \$30) cookies coffee (2urns @ \$30)	\$ \$ \$ \$	150.00 90.00 410.00 68.00 60.00	March	
Budget  5. Resume Headshots  5. Year End Formal - Dance  6. Centre Gala  7. Exam Late Night Program  December:  3 dates: Abbotsford w/ coffee/te 2 dates - Chilliwack - just cookies	\$ \$ \$	500.00 4,000.00 3,000.00 cookies coffee (5 urns @ \$30) tea (3 urns @ \$30)	\$ \$ \$	150.00 90.00 410.00 68.00	March	

February (two dates)		cookies	\$ 68.00
		coffee (2urns @ \$30)	\$ 60.00
		tea (2 urns @ \$30)	\$ 60.00
			\$ 188.00
March		cookies	\$ 170.00
3 dates: Abbotsford w/ coffee/te	ě	coffee (5 urns @ \$30)	\$ 150.00
2 dates - Chilliwack - just cookies		tea (3 urns @ \$30)	\$ 90.00
			\$ 410.00
Total Program Costs	\$	1,196.00	

5220-0204 Program/Event Expenses

November	D	ecember	January	February	March	Total	
\$ 7,883.20	\$	940.00	\$ 1,338.53	\$ 4,638.53	\$ 6,060.53	\$	20,860.80

#### 5220-0204 **Program/Event Expenses**

CASCADE SUS - SL COLLEGIUM (2nd Floor SUB Lounge)

erating Budget - SUS Contribution

Maintenance - Painting etc. 1,000.00 Pt. Staff "Top Up" Mon-Thurs (10 hrs/Fri. 8 hours) per week \$ 204.30 monthly \$ 817.20

The \$1k is applied to building expenses. The \$817.20 monthly in staff costs are applied to SUS Program/Events as the Collegium is a collaborative program with SL and SUS does not hire the employees but rather provides "program" funding in the form of a staff cost subsidy. Hence, these "staff" costs are not entered as liabilities to the SUS Corporate PT. Staff cost line.

nor does SUS take on the responsibility of deducting PT. Staff benefits such as CPP, EI etc.

# Student Services - 0300

# **UPASS (0301)**

#### 5110-0301 **Contracted Services**

# 2016-17 Budget Notes

- 1. UFV-SUS Chilliwack Campus Fitness Program
- a. was instituted to replace Cheam Rec. Center who indicated they would be increasing the annual invoice from \$70k 79k.
- b. UFV had wanted to implement this agreement with SUS for over three years in order to provide fitness programs
- to UFV Chilliwack students.
- c. Finance the "math"

# of Chilliwack students	1200-1400	
fitness fee/semester	\$	10.74
Estimate of total fees annually	\$	37,590.00
Cheam Center Annual Fee	\$	79,000.00
surplus/deficit	\$	(41,410.00)

2017-18 Budget Notes

To address the recurring deficit generated by the past agreements with the Cheam Gym in Chilliwacks, SUS responded to repeated requests made by over the past three years by UFV Recreational and Athletic Services to collaboratively work to create a fitness program and facility in Chilliwach SUS negotiated with UFV to establish fitness programming and facilities and to grow these programs and facilities over two years.

Annual Costs of SUS - UFV Chilliwack Fitness Project

Summer Fitness Program Student Staff Cost:	\$ 5,135
Fall Fitness Program Student Staff Cost:	\$ 7,420
Winter Fitness Program Student Staff Cost (projected)	\$ 10,000
Subtotal - Operating Cost	\$ 22,555
Equipment Costs (one -time cost)	\$ 7,929
Total Costs	\$ 30,483
monthly amortization	\$ 2,540.28

# 5130-0301 IT (software, hardware, tech support)

Half of the ECARD ID reader support costs should be placed here

# Shuttle (0302)

5130-0302 IT (software, hardware, tech support)

2016-17 Budget Notes

1. Total expenditures for the year were: \$965 Shuttle IPAD service support - ECARD Contracted Service Supplier support of IPAD system

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

The aggregate will be "straight-line" estimated or specific planned program expenses will be entered.

2016-17 total> \$ 965.00 monthly> \$ 80.42

Increase to \$125 per month

see above - half of ECARD ID reader monthly fees should be applied to Shuttle, half to UPASS

# Awards-Scholarships-Grants-Endowments-Donations (0305)

# 5400-0305 SIP - Student Association Funding

2016-17 Budget Notes

1. Total expenditures for the year were: \$26,601

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) based on 2016-17 grants will be applied to remaining months.

The aggregate will be "straight-line" estimated or specific planned program expenses will be entered.

2016-17 total> \$ 26,601.00 monthly> \$ 2,216.75

YTD \$ 1,975.78

5400-0305 SIP - Student Association Funding

SEPT/OCT "ISO"

 SEPTEMBER
 OCTOBER
 Average

 \$
 21.77
 \$
 293.00
 \$
 314.77

5405-0305 Student Awards

2016-17 Budget Notes

1. SUS Awards, - Total expenditures for the year were: \$2,539

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

The aggregate will be "straight-line" estimated or specific planned program expenses will be entered.

2016-17 total> \$ 2,539.00 monthly> \$ 211.58

Spending on this ytd is for SUS Awards and are event costs that need to be moved to SUS Programming

5410-0305 Scholarships

2016-17 Budget Notes

1. Total expenditures for the year were: \$34,000

2017-18 Budget Notes

\$20,000 is the amount for which SUS has committed to this program.

5430-0305 Emergency Student Grants

2016-17 Budget Notes

1. Total expenditures for the year were: \$30,000

2017-18 Budget Notes

Given the deficit situation, there is no planned donation from SUS to this fund other that those made via the SUS Philanthropic Policy vis student clubs and association activities

5435-0305 Restricted Donations-External Programs

2016-17 Budget Notes

1. Total expenditures for the year were: \$2,122

This amount is in SAGE Acct. 5887 - Restricted Donations - External Prog - General Operations and has the descriptor - Class Gift Donation 2017.

2017-18 Budget Notes

There are no expenditures scheduled for this fiscal year.

# SUS Building - 0600

Expenses

5150-0600 Small Equipment

2016-17 Budget Notes

\$837

2017-18 Budget Notes

QB expenditures will be applied for the first seven months. The monthly amount (see below) will be applied to remaining months.

1. The aggregate will be "straight-line" estimated.

2016-17 total> \$ 837.00 monthly> \$ 69.75

2. Purchases

9.016.8

a. Purchase of 32 round 60 inch tables to rent to conference/banquet clients or use by UFV students

b. purchase of four self-powered speakers, microphones, stands, carts, and portable projector

c. purchase of 4 high top fabric covered cocktail tables for rentals

5110-0600 Contracted Services

2016-17 Budget Notes

1. Approximately \$6200 in locksmiths, \$2000 estimate for sealing of concrete, AV improvements and updates.

2017-18 Budget Notes

1. Using prior year total, straight-line accrual of \$6200 \$517

5310-0600 Occupancy Charges

# 5315-0600 Repairs & Maintenance

# 2016-17 Budget Notes

0

# 2017-18 Budget Notes

1. Current Expenditures and YTD

April - Evered Hall signage

Sept cover up of windows - black out in Evered, application of decals for privacy in offices

Oct - painting of offices

These should be changed to SUS Building

YTD total > \$ 4,075.00 monthly average> \$ 582.14

\$582 will be applied monthly for remainder of fiscal year.

2. Improvements and maintenance to "Collegium" space

September - \$1000

# 5325-0600 Credit Card & Bank Charges

Despite gaps in some of the months YTD, it appears that these charges are approximately \$50 per month.

#### 5330-0600 Payroll Services Fees

It depends what is SUS's planning for the size of the work force. If it is about 30 employees, it could be about \$558 /month; if it is about 60 employees, it could be about \$899/month. As of Nov. 20, SUS had 56 employees (pt and ft combined).

SUS changed to a full service payroll service to better manage the turnover situation and reduce staff costs (finance officer/assistants (2)) and reduce time spent on payroll and more time providing support to the generation of monthly P and Ls.