

SUS BUDGET BALANCE SHEET - 2017-18 BUDGET

Unrestricted Funds Supported SUS Activities and Operations

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

Department>

Corporate - 0100

Revenues

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	-	-	-	-				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 event labour costs

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						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

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

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**

<u>Pt. Staff Position</u>	<u># of Staff</u>	<u># of hrs/week</u>	<u>Pay/hr</u>	<u>Weekly Subtotal</u>	<u>Monthly Subtotal</u>
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
					\$ 20,237.38

Chief Returning Officer
CRO Elections work Schedule

January
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. 2

3 weeks - 5 hours per week Weekly Subtotal: 5

January	
Month Total Hours	35 \$ 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

Feb. 26- March 2

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

February

Daily: 4 hours Weekly Subtotal: 12

Month Total Hours	32	\$ 544.00
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March

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

Daily: 4 hours Weekly Subtotal: 12

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

March

Thursday & Friday - 4 hours Weekly Subtotal: 8

Month Total Hours	20	\$ 340.00
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Total Hours	87	\$ 1,479.00
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Summer

Corporate - 0100

<u>Pt. Staff Position</u>	<u># of Staff</u>	<u># of hrs/week</u>	<u>Pay/hr</u>	<u>Weekly Subtotal</u>	<u>Monthly Subtotal</u>
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)

<u>Pt. Staff Position</u>	<u># of Staff</u>	<u># of hrs/week</u>	<u>Pay/hr</u>	<u>Weekly Subtotal</u>	<u>Monthly Subtotal</u>
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)
					\$ 3,000.00

Pride Center Programs - Events (0202)

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

Gender Equality Center (0203)

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

\$ 1,440.00

Monthly Totals

Fall/Winter Term

Corporate - 0100

	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
\$	1,440	\$ 720	\$ 2,035	\$ 1,984	\$ 1,780

Orientation Program (0201)

	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
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Pride Center Programs - Events (0202)

	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
\$	1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440

Gender Equality Center (0203)

	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>
\$	1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440

5220-0204

Program/Event Expenses

5,742						1,014	\$	8,253	\$	940	\$	1,339	\$	4,639	\$	6,061	\$	27,986
5,742	-	-	-	-	-	1,014		8,253		940		1,339		4,639		6,061		27,986
(5,742)	-	-	-	-	-	(1,014)		(8,253)		(940)		(1,339)		(4,639)		(6,061)	-	27,986

Total SUS Program-Events Expenses

Surplus-Deficit

Department> **Food and Beverage - 0400**

Total Food and Beverage Revenues

Departmental Sales/Cost of Goods/Gross Margin Totals

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Sales	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
Total Cost of Goods	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
Gross Margin	4,054	796	2,475	4,261	421	6,654	9,619	12,997	1,801	7,202	5,006	10,334	64,776
Gross Margin %	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)

Revenues

Account	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
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
	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			-					-	-	-	-	-	-
6220-0401	Draught Cost of Goods		27.00	273.00					-	-	-	-	-	300
	Gross Margin	-	-	273.00	-	-	-	-	-	-	-	-	-	300
4240-0401	Bottled Beer Sales			48	37	94	347	557	659	87	384	267	551	3,030
6240-0401	Bottled Beer Cost of Goods	26	11	24	10	47	132	186	238	31	138	96	197	1,115
	Gross Margin	-	26	-	11	24	47	47	215	371	422	56	246	171
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%	35.8%	36.8%
4260-0401	Liquor Sales	471	125	124	10	4	20	92	90	11	48	33	69	1,097
6260-0401	Liquor Cost of Goods	13	9			72	198	51		6	27	18	38	288
	Gross Margin	458	116	124	10	76	-	178	41	90	5	21	15	31
4270-0401	Wine Sales													-
6270-0401	Wine Cost of Goods													-
	Gross Margin	-	-	-	-	-	-	-	-	-	-	-	-	-
4280-0401	Miscellaneous Sales		180	2	7	9	5	37	17	3	15	10	21	305
6280-0401	Miscellaneous Cost of Goods							2						2
	Gross Margin	-	180	2	7	9	5	39	17	3	15	10	21	308
4290-0401	Pop-Juice Sales			205	387	290	1,510	1,866	2,471	327	1,448	1,007	2,078	11,588
6290-0401	Pop-Juice Cost of Goods	107	176	133	114	511	322	149	347	47	209	145	300	2,561
	Gross Margin	-	107	-	176	72	273	-	221	1,188	1,717	2,124	280	1,239
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%
COGS>		45%	78%	55%	34%	118%	53%	44%	44%	47%	47%	47%	47%	49%

Expenses

Account	Description	April	May	June	July	August	September	October	November	December	January	February	March	Total
5000-0401	Full Time Salaries													-
5010-0401	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
5030-0401	Full Time Benefits													-
5040-0401	Part Time Benefits	390	157	131	224	127	376	548	995	442	715	647	749	5,501
5050-0401	Professional Fees													-
5080-0401	Licenses, Dues, Certificates	220	520	325			40		55	350				1,510

Expenses

6240-0403	Bottled Beer Cost of Goods													-
	Gross Margin	-	-	-	-	-	-	-	-	-	-	-	-	-
4260-0403	Liquor Sales													-
6260-0403	Liquor Cost of Goods													-
	Gross Margin	-	-	-	-	-	-	-	-	-	-	-	-	-
4290-0403	Pop-Juice Sales													-
6290-0403	Pop-Juice Cost of Goods													-
	Gross Margin	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	175	-	-	-	777
	Catering Services Gross Margin %	88.8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#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	Postage & Courier							9						9
5110-0403	Contracted Services													-
5115-0403	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	Glassware													-
5660-0403	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 SUS Catering Services Expenses	-	-	-	-	-	-	3,185	-	-	-	-	-	3,185
	Surplus-Deficit	602	-	-	-	-	-	3,185	-	175	-	-	-	2,408

REVENUE ANALYSIS

SALES MIX ANALYSIS

CANOE Sales Mix

Revenues		<i>summer</i>					<i>2016-17 - Costs not segregated; are aggregated</i>									
Account	Description	April	May	June	July	August	September	October	November	December	January	February	March	Total	% Sales Mix	
4200-0401	Food Sales	5784	3260	5182	6024	1917	12310	14768	20153	3046	14566	10214	21063	118286	90%	Food Sales
4220-0401	Draught Sales			0										0	0.0%	Draught Sales
4240-0401	Bottled Beer Sales			48	37	94	347	557	659					1742	1.3%	Bottled Beer Sales
4260-0401	Liquor Sales	471	125	124	10	4	20	92	90	467	1009	619	1285	4316	3.3%	Liquor Sales
4270-0401	Wine Sales													0	0.0%	Wine Sales
4280-0401	Miscellaneous Sales	0	180	2	7	9	5	37	17					257	0.2%	Miscellaneous Sales
4290-0401	Pop-Juice Sales			205	387	290	1510	1868	2471					6731	5.1%	Pop-Juice Sales
	Canoe Total Sales	6255	3565	5561	6465	2314	14192	17322	23390	3513	15575	10833	22348	131332		

SEPT/OCT/NOV "ISO" SEPT/NOV				OCTOBER				AVERAGE OF SEPT/OCT/NOV		November			
Account	Description	September	% Sales Mix	Account	Description	October	% Sales Mix			Account	Description	October	% Sales Mix
4200-0401	Food Sales	\$ 12,310	86.7%	4200-0401	Food Sales	14768	85.3%	86%	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	557	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	92	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	37	0.2%	0.1%	Miscellaneous Sales	4280-0401	Miscellaneous Sales	17	0.1%
4290-0401	Pop-Juice Sales	\$ 1,510	10.6%	4290-0401	Pop-Juice Sales	1868	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	\$ 23,390	100.0%

FAIRGROUNDS Sales Mix

Revenues		<i>summer</i>					<i>2016-17 - Costs not segregated; are aggregated</i>									
Account	Description	April	May	June	July	August	September	October	November	December	January	February	March	Total	% Sales Mix	
4200-0402	Food Sales	9497	8031	6938	2456	2698	9135	9457	7744	3500	17382	8429	37055	122322	66.8%	
4290-0402	Pop-Juice Sales			448	1185	594	1320	886	796					5229	2.9%	
4300-0402	Coffee Sales			1625	3634	1275	3008	2818	2643					15003	8.2%	
4310-0402	Speciality Coffee Sales					2088	8769	9756	10200					30813	16.8%	
4320-0402	Tea Sales					555	3710	4844	4686					13795	7.5%	
4250-0402	Smoothie etc.					588	2648	1650	783					5669	3.1%	
4280-0402	Miscellaneous Sales			25		1		8	11					45	0.0%	
	Fairgrounds Total Sales	9497	8031	9036	7275	7799	28590	29419	19915	3500	17382	8429	37055	183156	100.0%	

SEPT/OCT/NOV "ISO" SALES MIX SEPT/NOV				OCTOBER				COMBINED		November			
Account	Description	September	% Sales Mix	Account	Description	October	% Sales Mix			Account	Description	November	% Sales Mix
4200-0402	Food Sales	\$ 9,135	32.0%	4200-0402	Food Sales	\$ 9,457	32.1%	31.0%	Food Sales	4200-0402	Food Sales	7744	28.8%
4290-0402	Pop-Juice Sales	\$ 1,320	4.6%	4290-0402	Pop-Juice Sales	\$ 886	3.0%	3.5%	Pop-Juice Sales	4290-0402	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	4300-0402	Coffee Sales	2643	9.8%
4310-0402	Speciality Coffee Sales	\$ 8,769	30.7%	4310-0402	Speciality Coffee Sales	\$ 9,756	33.2%	33.9%	Speciality Coffee Sales	4310-0402	Speciality Coffi	10200	38.0%
4320-0402	Tea Sales	\$ 3,710	13.0%	4320-0402	Tea Sales	\$ 4,844	16.5%	15.6%	Tea Sales	4320-0402	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.	4250-0402	Smoothie etc.	783	2.9%
4280-0402	Miscellaneous Sales		0.0%	4280-0402	Miscellaneous Sales	\$ 8	0.0%	0.0%	Miscellaneous Sales	4280-0402	Miscellaneous	11	0.0%
	Canoe Total Sales	\$ 28,590	100.0%		Canoe Total Sales	\$ 29,419	100.0%				Canoe Total Sales	\$ 26,863	100.0%

COST OF GOOD ANALYSIS

**CANOE
COGS %**

Revenues

Account	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	\$ 3,046	\$ 14,566	\$ 10,214	\$ 21,063	\$ 118,287
6200-0401	Food Cost of Goods	\$ 2,657	\$ 2,546	\$ 2,656	\$ 2,100	\$ 2,249	\$ 6,886	\$ 7,318	\$ 9,809	\$ 3,046	\$ 14,566	\$ 10,214	\$ 21,063	\$ 36,221
	Gross Margin	\$ 3,127	\$ 714	\$ 2,526	\$ 3,924	\$ (332)	\$ 5,424	\$ 7,450	\$ 10,344	\$ 3,046	\$ 14,566	\$ 10,214	\$ 21,063	\$ 82,066
	COGS>	45.9%	78.1%	51.3%	34.9%	117.3%	55.9%	49.6%	48.7%	0.0%	0.0%	0.0%	0.0%	30.6%
4220-0401	Draught Sales			\$ 0	\$ 0									\$ 0
6220-0401	Draught Cost of Goods		\$ 27	\$ 273	\$ 273									\$ 300
	Gross Margin	\$ -	\$ (27)	\$ (273)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (300)
														#DIV/0!
4240-0401	Bottled Beer Sales		\$ 48	\$ 48	\$ 37	\$ 94	\$ 347	\$ 557	\$ 659					\$ 1,742
6240-0401	Bottled Beer Cost of Goods	\$ 26	\$ 11	\$ 24	\$ (10)	\$ 47	\$ 132	\$ 186	\$ 238					\$ 654
	Gross Margin	\$ (26)	\$ (11)	\$ 24	\$ 47	\$ 47	\$ 215	\$ 371	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ 1,088
	COGS>	#DIV/0!	#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	\$ 125	\$ 124	\$ 10	\$ 4	\$ 20	\$ 92	\$ 90	\$ 467	\$ 1,009	\$ 619	\$ 1,285	\$ 4,316
6260-0401	Liquor Cost of Goods	\$ 13	\$ 9	\$ 124	\$ 10	\$ (72)	\$ 198	\$ 51	\$ 49	\$ 467	\$ 1,009	\$ 619	\$ 1,285	\$ 199
	Gross Margin	\$ 458	\$ 116	\$ -	\$ -	\$ 76	\$ (178)	\$ 41	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 4,117
														4.6%
4270-0401	Wine Sales													\$ -
6270-0401	Wine Cost of Goods													\$ -
	Gross Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4280-0401	Miscellaneous Sales	\$ -	\$ 180	\$ 2	\$ 7	\$ 9	\$ 5	\$ 37	\$ 17					\$ 257
6280-0401	Miscellaneous Cost of Goods							\$ (2)						\$ (2)
	Gross Margin	\$ -	\$ 180	\$ 2	\$ 7	\$ 9	\$ 5	\$ 39	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 107	\$ 176	\$ 114	\$ 114	\$ 511	\$ 322	\$ 149	\$ 347					\$ 1,859
	Gross Margin	\$ (107)	\$ (176)	\$ 72	\$ 273	\$ (221)	\$ 1,188	\$ 1,717	\$ 2,124	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 22,348	\$ 131,331
	Canoe Total Cost of Goods	\$ 2,803	\$ 2,769	\$ 3,086	\$ 2,204	\$ 2,735	\$ 7,538	\$ 7,702	\$ 10,394	\$ -	\$ -	\$ -	\$ -	\$ 39,231
	Canoe Gross Margin	\$ 3,452	\$ 796	\$ 2,475	\$ 4,261	\$ (421)	\$ 6,654	\$ 9,618	\$ 12,996	\$ 3,513	\$ 15,575	\$ 10,833	\$ 22,348	\$ 92,100
	Canoe Gross Margin %	55.2%	22.3%	44.5%	65.9%	-18.2%	46.9%	55.5%	55.6%	100.0%	100.0%	100.0%	100.0%	70.1%
	COGS>	44.8%	77.7%	55.5%	34.1%	118.2%	53.1%	44.5%	44.4%	0.0%	0.0%	0.0%	0.0%	29.9%

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

Revenues

Account	Description	SEPTEMBER	OCTOBER	AVERAGE OF SEPT/OCT/NOV	NOVEMBER
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%	48.7%
4220-0401	Draught Sales			Draught Sales	
6220-0401	Draught Cost of Goods	0	0	Draught Cost of Goods	0
	Gross Margin			Gross Margin	
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
	COGS>	38.0%	33.4%	35.8%	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
	COGS>	990.0%	55.4%	348.5%	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 Goods	\$ -
	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	August	September	October	November	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	\$ 7,744	\$ 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	\$ 3,328	\$ 2,847	\$ 17,382	\$ 8,429	\$ 37,055	\$ 14,363	8188
	Gross Margin	\$ 8,046	\$ 6,931	\$ 5,780	\$ 1,931	\$ 2,428	\$ 5,451	\$ 6,610	\$ 4,416	\$ 3,500	\$ 17,382	\$ 8,429	\$ 37,055	\$ 107,959	
	COGS	15.3%	13.7%	16.7%	21.4%	10.0%	40.3%	30.1%	43.0%	0.0%	0.0%	0.0%	0.0%	11.7%	21.1%
4290-0402	Pop-Juice Sales		\$ 448	\$ 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%	13.08%	72.39%	41.97%	55.08%	65.7%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	52.4%	48.7%
4300-0402	Coffee Sales		\$ 1,625	\$ 1,625	\$ 3,634	\$ 1,275	\$ 3,008	\$ 2,818	\$ 2,643					\$ 15,003	9542
6300-0402	Coffee Cost of Goods	\$ 612	\$ 631	\$ 426	\$ 588	\$ 543	\$ 1,818	\$ 777	\$ 1,263					\$ 6,658	4618
	Gross Margin	\$ (612)	\$ (631)	\$ 1,199	\$ 3,046	\$ 732	\$ 1,190	\$ 2,041	\$ 1,380					\$ 8,345	
	COGS	#DIV/0!	#DIV/0!	26.2%	16.2%	42.6%	60.4%	27.6%	47.8%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	44.4%	48.4%
4310-0402	Specialty Coffee Sales					\$ 2,088	\$ 8,769	\$ 9,756	\$ 10,200					\$ 30,813	10857
6310-0402	Specialty Coffee Cost of Goods	\$ 869	\$ 446	\$ 757	\$ 871	\$ 833	\$ 3,619	\$ 3,128	\$ 3,661					\$ 14,184	7395
	Gross Margin	\$ (869)	\$ (446)	\$ (757)	\$ (871)	\$ 1,255	\$ 5,150	\$ 6,628	\$ 6,539					\$ 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	\$ 4,686					\$ 13,795	4265
6320-0402	Tea Cost of Goods	\$ 146	\$ 119	\$ 154	\$ 116	\$ 62	\$ 421	\$ 182	\$ 360					\$ 1,560	1018
	Gross Margin	\$ (146)	\$ (119)	\$ (154)	\$ (116)	\$ 493	\$ 3,289	\$ 4,662	\$ 4,326					\$ 12,235	
	COGS	#DIV/0!	#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 Sales					\$ 588	\$ 2,648	\$ 1,650	\$ 783					\$ 5,669	3236
6250-0402	Smoothie/Specialty Juice/Shakes Co	\$ 82	\$ 56	\$ 316	\$ 368	\$ 197	\$ 877	\$ 186	\$ 301					\$ 2,383	1896
	Gross Margin	\$ (82)	\$ (56)	\$ (316)	\$ (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		\$ 25	\$ 25		\$ 1	\$ 1	\$ 8	\$ 11					\$ 45	45
6280-0402	Miscellaneous Cost of Goods													\$ -	-
	Gross Margin	\$ -	\$ -	\$ 25	\$ -	\$ 1	\$ -	\$ 8	\$ 11					\$ 45	45
	COGS	#DIV/0!	#DIV/0!	0.0%	#DIV/0!	0.0%	#DIV/0!	0.0%	0.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	11.3%	23.9%
	Fairgrounds Total Sales	\$ 9,497	\$ 8,031	\$ 9,036	\$ 7,275	\$ 7,799	\$ 28,590	\$ 29,419	\$ 26,863	\$ 3,500	\$ 17,382	\$ 8,429	\$ 37,055	\$ 192,876	70228
	Fairgrounds Total Cost of Goods	\$ 3,374	\$ 2,507	\$ 3,030	\$ 2,623	\$ 2,335	\$ 10,973	\$ 7,608	\$ 9,436	\$ -	\$ -	\$ -	\$ -	\$ 41,886	24842
	Fairgrounds Gross Margin	\$ 6,123	\$ 5,524	\$ 6,006	\$ 4,652	\$ 5,464	\$ 17,617	\$ 21,811	\$ 17,427	\$ 3,500	\$ 17,382	\$ 8,429	\$ 37,055	\$ 150,990	
	Fairgrounds Gross Margin %	64.5%	68.8%	66.5%	63.9%	70.1%	61.6%	74.1%	64.9%	100.0%	100.0%	100.0%	100.0%	78.3%	35.4%
	COGS	35.5%	31.2%	33.5%	36.1%	29.9%	38.4%	25.9%	35.1%	0.0%	0.0%	0.0%	0.0%	21.7%	

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

Revenues

Account	Description	SEPTEMBER	OCTOBER	AVERAGE OF SEPT/OCT/NOV	NOVEMBER
4200-0402	Food Sales	\$ 9,135	\$ 9,457	\$ 8,779	\$ 7,744
6200-0402	Food Cost of Goods	\$ 3,684	\$ 2,847	\$ 3,286	\$ 3,328
	Gross Margin	\$ 5,451	\$ 6,610	\$ 5,492	\$ 4,416
	COGS	40.3%	30.1%	35.2%	43.0%
4290-0402	Pop-Juice Sales	\$ 1,320	\$ 886	\$ 1,001	\$ 796
6290-0402	Pop-Juice Cost of Goods	\$ 554	\$ 488	\$ 522	\$ 523
	Gross Margin	\$ 766	\$ 398	\$ 479	\$ 273
	COGS	42.0%	55.1%	48.5%	65.7%
4300-0402	Coffee Sales	\$ 3,008	\$ 2,818	\$ 2,363	\$ 1,263
6300-0402	Coffee Cost of Goods	\$ 1,818	\$ 777	\$ 1,124	\$ 777
	Gross Margin	\$ 1,190	\$ 2,041	\$ 1,239	\$ 486
	COGS	60.4%	27.6%	44.0%	61.5%
4310-0402	Specialty Coffee Sales	\$ 8,769	\$ 9,756	\$ 9,575	\$ 10,200
6310-0402	Specialty Coffee Cost of Goods	\$ 3,619	\$ 3,128	\$ 3,469	\$ 3,661
	Gross Margin	\$ 5,150	\$ 6,628	\$ 6,106	\$ 6,539
	COGS	41.3%	32.1%	36.7%	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 Goods	\$
	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%	32.7%	COGS	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.

Description	2016	2016		2016		2017		2017		2017	
	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%	\$ 15,575	78.4%	\$ 10,833	54.5%	\$ 22,348	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.

Description	2017	2017	Projections							
	October	November	December	January	February	March				
total gross sales	\$ 17,322	\$ 23,390	\$ 3,066	17.7%	\$ 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.

Description	2016	2016		2016		2017		2017		2017	
	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.

Description	2017	2017	Projections							
	October	November	December	January	February	March				
total gross sales	\$ 29,419	\$ 26,862	\$ 5,590	19.0%	\$ 27,772	94.4%	\$ 13,474	45.8%	\$ 59,191	201.2%

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

The Canoe (0401)

Bottled Beer Sales			\$ 48	\$ 37	\$ 94	\$ 347	\$ 557	\$ 659	\$ 87	\$ 384	\$ 267	\$ 551	\$ 3,030		
Bottled Beer Cost of Goods	\$	26	\$ 11	\$ 24	\$ (10)	\$ 47	\$ 132	\$ 186	\$ 238	\$ 31	\$ 138	\$ 96	\$ 1,115		
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%	36.8%	
Liquor Sales	\$	471	\$ 125	\$ 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	\$ 116	\$ 124	\$ 10	\$ 76	\$ (178)	\$ 41	\$ 90	\$ 5	\$ 21	\$ 15	\$ 31	\$ 808	
Wine Sales													\$ -		
Wine Cost of Goods													\$ -		
Gross Margin													\$ -		
Miscellaneous Sales	\$	-	\$ 180	\$ 2	\$ 7	\$ 9	\$ 5	\$ 37	\$ 17	\$ 3	\$ 15	\$ 10	\$ 21	\$ 305	
Miscellaneous Cost of Goods								\$ (2)	\$				\$ (2)		
Gross Margin	\$	-	\$ 180	\$ 2	\$ 7	\$ 9	\$ 5	\$ 39	\$ 17	\$ 3	\$ 15	\$ 10	\$ 21	\$ 308	
Pop-Juice Sales			\$ 205	\$ 387	\$ 290	\$ 1,510	\$ 1,866	\$ 2,471	\$ 327	\$ 1,448	\$ 1,007	\$ 2,078	\$ 11,588		
Pop-Juice Cost of Goods	\$	107	\$ 176	\$ 133	\$ 114	\$ 511	\$ 322	\$ 149	\$ 347	\$ 47	\$ 209	\$ 145	\$ 300	\$ 2,561	
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%	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%	
COGS>		45%	78%	55%	34%	118%	53%	44%	44%	47%	47%	47%	47%	49%	

Fairgrounds (0402)

FAIRGROUNDS Forecast Gross Sales

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

Description	2017		Projections							
	October	November	2017		2018		2018		2018	
total gross sales	\$ 29,419	\$ 26,862	December	% inc/dec	January	% inc/dec	February	% inc/dec	March	% inc/dec
			\$ 5,590	19.0%	\$ 27,772	94.4%	\$ 13,474	45.8%	\$ 59,191	201.2%

FAIRGROUNDS Sales Mix Analysis

SEPT/OCT/NOV "ISO" SALES MIX															
SEPTEMBER				OCTOBER				COMBINED				NOVEMBER			
Account	Description	September	% Sales Mix	Account	Description	September	% Sales Mix	Account	Description	September	% Sales Mix	Account	Description	September	% Sales Mix
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	4.6%	4290-0402	Pop-Juice Sales	\$ 886	3.0%	3.5%	Pop-Juice Sales			Pop-Juice Sale:	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	Specialty Coffee Sales	\$ 8,769	30.7%	4310-0402	Specialty Coffee Sales	\$ 9,756	33.2%	33.9%	Specialty Coffee Sales			Specialty Coffi	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%	
	Canoe Total Sales	\$ 28,590	100.0%			\$ 29,419	100.0%							\$ 26,863	100.0%

FAIRGROUNDS COST OF GOODS

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

Revenues											
Account		SEPTEMBER	OCTOBER	AVERAGE OF SEPT/OCT/NOV				NOVEMBER			
Account	Description	September	October	September	October	September	October	September	October	September	October
4200-0402	Food Sales	\$ 9,135	\$ 9,457	\$ 8,779	\$ 7,744						
6200-0402	Food Cost of Goods	\$ 3,684	\$ 2,847	\$ 3,286	\$ 3,328						
	Gross Margin	\$ 5,451	\$ 6,610	\$ 5,492	\$ 4,416						
	COGS	40.3%	30.1%	35.2%	43.0%						
4290-0402	Pop-Juice Sales	\$ 1,320	\$ 886	\$ 1,001	\$ 796						
6290-0402	Pop-Juice Cost of Goods	\$ 554	\$ 488	\$ 522	\$ 523						
	Gross Margin	\$ 766	\$ 398	\$ 479	\$ 273						
	COGS	42.0%	55.1%	48.5%	65.7%						
4300-0402	Coffee Sales	\$ 3,008	\$ 2,818	\$ 2,363	\$ 1,263						
6300-0402	Coffee Cost of Goods	\$ 1,818	\$ 777	\$ 1,124	\$ 777						
	Gross Margin	\$ 1,190	\$ 2,041	\$ 1,239	\$ 486						

		COGS	60.4%	27.6%	44.0%	COGS	61.5%
4310-0402	Specialty Coffee Sales	\$	8,769	\$	9,756	\$	9,575
6310-0402	Specialty Coffee Cost of Goods	\$	3,619	\$	3,128	\$	3,469
	Gross Margin	\$	5,150	\$	6,628	\$	6,106
		COGS	41.3%	31.1%	36.7%	COGS	35.9%
4320-0402	Tea Sales	\$	3,710	\$	4,361	\$	4,252
6320-0402	Tea Cost of Goods	\$	421	\$	(184)	\$	199
	Gross Margin	\$	3,289	\$	4,545	\$	4,053
		COGS	11.3%	-4.2%	3.6%	COGS	7.7%
4250-0402	Smoothie/Specialty Juice/Shakes Sa	\$	2,648	\$	1,650	\$	1,694
6250-0402	Smoothie/Specialty Juice/Shakes Co	\$	877	\$	186	\$	455
	Gross Margin	\$	1,771	\$	1,464	\$	1,239
		COGS	33.1%	11.3%	22.2%	COGS	38.4%
4280-0402	Miscellaneous Sales	\$	-	\$	7.8	\$	6.2
6280-0402	Miscellaneous Cost of Goods	\$	-	\$	-	\$	-
	Gross Margin	\$	-	\$	7.8	\$	6.2
		COGS	-	-	6.2	COGS	10.8
	Fairgrounds Total Sales	\$	28,590	\$	28,936	\$	27,670
	Fairgrounds Total Cost of Goods	\$	10,973	\$	7,242	\$	9,055
	Fairgrounds Gross Margin	\$	17,617	\$	21,694	\$	18,615
	Fairgrounds Gross Margin %		61.6%		75.0%		68.3%
		COGS	38.4%	25.0%	32.7%	COGS	35.1%

Fairgrounds (0402)

Description	April	May	June	July	August	September	October	November	December	January	February	March	Total
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
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
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%
Pop-Juice Sales			448	1,185	594	1,320	886	796	197	981	476	2,090	8,972
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%
Coffee Sales			1,625	3,634	1,275	3,008	2,818	2,642	558	2,771	1,345	5,907	25,583
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%
Specialty Coffee Sales			2,088	8,769	9,756	10,200	1,897	9,424	4,572	20,086			66,793
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
Tea Sales			555	3,710	4,844	4,844	4,686	874	4,340	2,106	9,251		30,366
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%	3.6%	3.6%	3.6%	3.6%	7.7%
Smoothie/Specialty Juice/Shakes Sales			588	2,648	1,650	783	331	1,646	799	3,509			11,955
Smoothie/Specialty Juice/Shakes Cost of Goods	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%
Miscellaneous Sales			25		1		8	11					45
Miscellaneous Cost of Goods													
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	1	1	1	1	1	1	1	1	1
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 Operating Days>	21
Total PT Staff Wages - November	\$ 18,623 *
Average Staff Cost per Day>	\$ 887
ASC/D plus 10%>	\$ 975

* 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>		21
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>		21
Total PT Staff Wages - November	\$	7,772
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

- Liquor License - \$350 December
- Liquor License - change of directors - \$220 - April
- Liquor License - police checks - \$65 X 8 - April \$ 520.00
- Fraser Valley Health - \$325

2017-18 Budget Notes

- Liquor License and catering endorsement review - \$350 December
- Liquor License - change of directors - \$220 - April
- Liquor License - police checks - \$65 X 8 - April
- Fraser Valley Health - \$325
- 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 \$ 78
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	Fairgrounds
1. Squirrel - monthly software maintenance and QSR Monthly Maintenance	\$ 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	\$ 325.37	\$ 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

YTD = 9460
Monthly> \$ 1,183

School Year (high volume) Months

	Sept	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

\$ 98.00

2017-18 Budget Notes

\$ 105
\$ 15

5150-0401 Equipment

2016-17 Budget Notes

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

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

YTD> \$ -
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 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
 Monthly> \$ 582.85

YTD Utilities Charges: YTD	Monthly Average	Annual Projection based on YTD	Revised Projection*	Revised 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
	\$ 1,067	\$ 12,807	\$ 16,008	\$ 1,334.01

*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 Credit Card & Bank Charges	419	539	219	236	224	203
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2017-18 Budget Notes

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

5660-0401 Smallwares

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

5685-0401 Staff Discount - Food

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

<u>2017-18 Budget Notes</u>	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> \$ 4

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

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

YTD> \$ 4,326
 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

	<u>Fairgrounds</u>
1. Squirrel - monthly software maintenance and QSR Monthly Maintenance	\$ 195.00
2. MiraServ Payment Management Fee and Pyastations - Eigen	<u>\$ 26.75</u>
	\$ 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.

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

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 Charges 419 539 219 236 224 203

2017-18 Budget Notes

YTD> \$ 1,840
Monthly> \$ 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> \$ 137
\$100 per month

Promotion - Non-Alc. Bev 100 272 384 414

2017-18 Budget Notes

YTD> \$ 1,170
Monthly> \$ 293

Department>

Sub-Contracted Operations - 0500

Revenues

Account	Description	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

Expenses

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													-	
5040-0500	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	
5149-0500	Office Supplies													-	
5150-0500	Small Equipment													-	
5180-0500	Equipment Lease/Rental													-	
5200-0500	Printing & Copying	52	20	14	11	4	17	48	48	48	48	48	48	408	
5210-0500	Vehicle Op/Parking Pass													-	
5300-0500	Conferences/Travel													-	
5310-0500	Occupancy Charges													-	
5325-0500	Credit Card & Bank Charges	25												25	
5335-0500	Bad Debt													-	
5336-0500	Amortization													-	
5340-0500	Program Management													-	
Total Corporate Expenses		8,911	7,292	5,671	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 l

4100-500 Ticket Sales

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

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

Revenues

<u>Account</u>	<u>Description</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>Total</u>
4000-0600	Student Union Society Membership Fees		105,642	38,003	35		298,363		44,021		262,484	41,629	-	790,177
4030-0600	Program Subsidy													-
4040-0600	Chequing & General Interest Income		909	912	1,076	1,156	1,288		849	844	814	794	965	9,607
4070-0600	Miscellaneous													-
4110-0600	Internal Operations Dept Revenue Transfer													-
Total Revenue		-	106,551	38,915	1,111	1,156	299,651	-	44,870	844	263,298	42,423	965	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	Small Equipment					9,017			70	70	70	70	70	9,367
5310-0600	Occupancy Charges									105,000				105,000
5315-0600	Repairs & Maintenance	1,020	-				3,372	683	582	582	582	582	582	7,985
5320-0600	Insurance													-
5336-0600	Amortization													-
5645-0600	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
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

0100 - Corporate

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 - FixIt, 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 aggregated 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 salary 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
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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>
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2017-18 total> \$ 3,622.00 \$ 850.00 Remaining months> \$200 allotments

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:

- To pay all costs associated with the loans for the building of the SUB.
- 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.
- To cover all capital equipment maintenance, repair, damaged to the point of replacement, and replacement (amortized) equipment costs.
- 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:

- Concierge services
- coding of student cards re. UPASS/shuttle
- minor office and building services such as re-arranging of chairs and tables in the Atrium and other SUS space, tidying up space, minor cleaning
- 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 SUS 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.

5019-0100 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

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

- 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:
 - Fairgrounds staff whose staff costs and benefits will be posted to Fairgrounds
 - Canoe staff whose staff costs and benefits will be posted to Canoe
 - FixIT staff whose staff costs and benefits will be posted in FixIT

5040-0100	Part Time Benefits						
	1,638	529	629	746	673	899	956
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 is 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%
November PT Staff Cost Benefits Actuals =	5.67%		

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

- 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 have 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>	\$	7,481	Monthly totals>	\$	623
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2017-18 Budget Notes

- Re. the notes above, all office supplies have been subsumed into the Corporate office supplies account.
- The November - March 2016-17 fiscal year office supplies have been totalled and "straight-lined" denoted over those operation 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 significant 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.
- 2016-17 Total> \$ 7,481 Monthly totals> \$ 623
- 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

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

2017-18 Budget Notes

- 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 reconciliation 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 replaced 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 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 similar large purchases, 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 \$ 2,457.00

These expenses may have been related to SUS Awards in which case 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 than 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: \$ 1,815.00
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
- 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) \$480 in January
- c. SUS has agreed to pay for the lost parking spots used by the Shuttle service.
The amount per semester would be \$1,280 (\$160 semester pass rate x 8 stalls) \$1280 per term

5300-0100 Conferences/Travel

2016-17 Budget Notes

2017-18 Budget Notes

Yearly Conferencing Events											
Event	Location	Month	Travel	Estimated Travel Cost*	Nights	Est. 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	November
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**	Vancouver	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

* per person, flight cost plus local transport i.e. taxi

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

5315-0100 Repairs & Maintenance

2016-17 Budget Notes

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

\$ 23,301

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	Subtotal
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	\$	<u>40.00</u>
subtotal	\$	70.00

3. Topic Driven Facilitated Discussions

Facilitator Honorarium		\$75
coffee/tea	\$	30.00
cookies	\$	40.00
subtotal	\$	<u>70.00</u>
		\$215

Monthly Total \$ 285.00

Gender Equality Center (0203)

5140-0202 Operating Supplies

Item	Unit Price	Count	Subtotal
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	\$	<u>40.00</u>
subtotal	\$	70.00

3. Topic Driven Facilitated Discussions

Facilitator Honorarium		\$75
coffee/tea	\$	30.00
cookies	\$	40.00
subtotal	\$	<u>70.00</u>
		\$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 set up	\$	210.00
2 staff X 2 hours @ 12/hr	\$	48.00
tear down		
2 staff X 2 hours @ 12/hr	\$	48.00
<i>Marketing-Printing (Posters)</i>	<u>\$</u>	<u>100.00</u>
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
<i>Marketing-Printing (Posters)</i>	<u>\$</u>	<u>100.00</u>
Event Cost	\$	2,470.00
	\$	7,906.00

3. Angel Tree December

<i>Marketing-Printing (Posters)</i>	\$	150.00
10 hours of pt labour	\$	120.00
travel costs	\$	60.00
bags/decorations/ misc	\$	200.00
	\$	530.00

3. Therapy Dogs Budget	\$	1,000.00	Winter Term/3 Mos	\$ 333.33
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4. Haircutting Budget	\$	300.00	February
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5. Resume Headshots	\$	500.00	March
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5. Year End Formal - Dance	\$	4,000.00	March
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6. Centre Gala	\$	3,000.00	February
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7. Exam Late Night Program

December:	cookies	\$	170.00
3 dates: Abbotsford w/ coffee/tea	coffee (5 urns @ \$30)	\$	150.00
2 dates - Chilliwack - just cookies	tea (3 urns @ \$30)	<u>\$</u>	<u>90.00</u>
		\$	410.00

January (two dates)	cookies	\$	68.00
	coffee (2urns @ \$30)	\$	60.00
	tea (2 urns @ \$30)	<u>\$</u>	<u>60.00</u>
		\$	188.00

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/tea	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	December	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)

Operating Budget - SUS Contribution

Maintenance - Painting etc.	\$	1,000.00
Pt. Staff "Top Up" Mon-Thurs (10 hrs/Fri. 8 hours)	<u>per week</u>	\$ 204.30
	<u>monthly</u>	\$ 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 Chilliwack, 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	\$	<u>30,483</u>
monthly amortization	\$	<u>2,540.28</u>

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"

	<u>SEPTEMBER</u>	<u>OCTOBER</u>	<u>Average</u>
\$	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 than those made via the SUS Philanthropic Policy via 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

\$ 9,016.87

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

\$ 105,000.00 UFV's annual charges for HVAC, custodial, and common space services

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.