

University of Alberta Students' Union

STUDENTS' COUNCIL LATE ADDITIONS

Tuesday July 20, 2004 – 6:00 p.m.
Council Chambers 2-1 University Hall

2004-07/5 PRESENTATIONS

2004-07/5a Travel Cuts Lawsuit, presented by Bill Smith, General Manager

2004-07/6 REPORTS

2004-07/6a Jordan Blatz, President

Please see document LA 04-07.01

2004-07/6b Lisa McLaughlin, Vice President Academic

Please see document LA 04-07.02

2004-07/6c Alex Abboud, Vice President External

Please see document LA 04-07.03

2004-07/6d Alvin Law, Vice President Operations and Finance

Please see document LA 04-07.04

2004-07/6e Duncan Taylor, Vice President Student Life

Please see document LA 04-07.05

2004-07/7 QUESTION PERIOD

2004-07/7a **KNISELY** - To the Chief Returning Officer: There was a discussion in IRB concerning who is and isn't a member of the Students' Union, largely for the purpose of determining who should be allowed vote in elections. One issue that came up was when ID numbers are electronically authenticated before a person is given a ballot, was what criteria (i.e. courses taken, admission status, etc.) is taken into account when the response comes back from the university's computers. According to the University of Alberta, who is a member of the Students' Union for the purposes of an election?

2004-07/7b

KNISELY - To the Vice President (Operations and Finance): what is the balance of the accumulated operating surplus account (5101) and is there a plan for the use of the funds?

Please see document LA 04-07.06

2004-07/8

BOARD AND COMMITTEE REPORTS

2004-07/8a

MOTION BY LAW, RESOLVED THAT upon the recommendation of the Budget Committee, Students' Council approve the following amendments to the 2004/05 Operating, Capital & Non Dedicated Reserves Budget.

Please see document LA 04-07.07

Report for Students' Council
Jordan Blatz
President
July 20, 2004

Good evening Council,

I will be showing up late to Council tonight as I have a midterm in my class. As the Speaker is not at Council again tonight Alex Abboud will act as my designate and chair the meeting until another speaker can be elected. Thank you.

The following is a list of things that I have been working on since last meeting:

1. **Augustana-** I met with Mathew Hebert, Vice President Finance for the Augustana Students' Association. We discussed a number of things, including an employment arrangement between the SU and ASA, the merger between the SU and ASA, and potential solutions for the upcoming year of transition. This was a very good meeting and I look forward to working to make sure this transition is as smooth as possible.
2. **Provincial Election Strategy** – We have continued to meet to discuss the upcoming provincial election. We have talked about the coalition campaign with CAFA/ACIFA/ACTISEC/CAUS, messaging, possible education actions, and a few other things. More on this to come.
3. **SU/GSA Exec meeting:** This morning we had a joint meeting between the SU and GSA executives. We discussed a number of issues including the provincial election, the Celebration of PSE, the U-Pass, teaching and research, and midterm course evaluations. This was a good initial meeting and I continue to look forward to a productive year with the GSA. Note: The GSA got back to me on my proposal for support for the Celebration. Unfortunately, they are not able to financially support the event, however they will be supporting it in a number of other ways.
4. **Other meetings/events:** Had a meeting with Julia Campbell, President of the University of Windsor Students' Alliance. We discussed the undergraduate health plan at Windsor, and we talked a lot about our Students' Union Building and a few other things. Met with Duncan and Lisa to discuss a proposal for the next Senate Task Force to be on the Undergraduate Experience. Played in the Grant McEwan Students' Association's Whack Damn Golf Tournament with Bill Smith and Steve Derpack. Played golf with Phyllis Clark, Don Hickey, and Phil Gougeon (Assistant Deputy Minister of Adult Learning).

That is all for now. I hope that everyone is enjoying the wonderful weather and having a great summer.

Report to Students' Council, July 20, 2004

Lisa McLaughlin, VP (Academic)

For period July 12-19, 2004

The Lo-Down:

July 12: Meeting re: Teaching and Research Summit proposal for August 2005
What is this?: The VP (Research) is interested in hosting a conference at the U of A next summer to discuss and highlight ways teaching and research can be better connected at universities, particularly in regards to undergraduate education.

Executive Committee Meeting

July 13: Working Group on Teaching and Research
What is this?: Last year, a committee was struck to do an audit of what faculties at the U of A are doing to integrate teaching and research, and to report on this. Mat was a member of the committee last year. A draft report with a summary of such activities and a list of over 50 recommendations has since been produced and the committee is now attempting to clean up the report and make it useful to U of A Admin and the rest of the campus community.

Meeting with Libraries re: SU Survey

Meeting with Todd Anderson from the U of A Bookstore

Historical walk of campus with Ellen Schoeck

July 14: More Working Group on T & R
Executive Committee Meeting

July 15-18 Trip to Toronto for a cousin's wedding

Upcoming:

July 20: SU/GSA Executive meeting

July 20 & 21 Meetings with Office of the Registrar and AIS re: SU Survey

July 21 Executive Committee meeting

July 23: Lunch with Chaplains

SU Survey workshop with Exec and the Senior Manager of Marketing and Communications

Phone: 492.4236

E-mail: vp.academic@su.ualberta.ca

Alex Abboud, Vice President External
Report to Students' Council
July 20th

CAUS - Provincial Election

Continue to work on developing plans for the provincial election campaign. As mentioned last week, CAUS will be participating in a coalition with ACTISEC, CAFA, and ACIFA. We're finalizing messaging, and media strategies for the campaign this week, so we can begin developing the visual identity for the campaign. CAUS is also deciding what activities it plans on undertaking outside of the coalition.

I also gave an interview with CJSW (the University of Calgary's radio station) in response to the province's announcement that it will be paying off the debt.

Millennium Scholarship Consultation

Along with our Advocacy Director, Erin Chrusch, I attended a daylong consultation session with representatives from the Millennium Scholarship Foundation this past Wednesday. I was in attendance as a representative from both the U of A Students' Union and CAUS. This was a rare event where individual institutions, as well as stakeholder groups, were invited to a government consultation.

The Millennium Scholarship Foundation provides bursaries to students studying at post-secondary institutions (in the range of \$2300-\$3000 per year) and excellence scholarships for both entering and continuing students (anywhere from \$4000 to \$20,000). This session afforded us the opportunity to learn more about the foundation, and to provide our input on where the priorities of the Foundation should lie as it finishes off the final five years of its mandate.

Senate

I had a meeting with Senator Harold Banister, who's championing the idea of creating a \$2 billion dollar endowment (with \$1 billion raised privately, and matched by the government) to support post-secondary education as part of the province's centennial. He shared his vision for the project with me, and we will be discussing the idea of the endowment more in-depth at EAB to determine whether or not this is something the Students' Union may want to throw its support behind.

On Thursday, I'm having lunch with the other Student Senators (Janet Lo, Lorne Randa, and M. Mustafa Hirji) to discuss plans for the upcoming year. On Tuesday the 27th, there's a Senate brainstorming session to discuss plans and goals for the coming year.

Meetings

- With Marketing and Design Department, regarding plans for the provincial campaign.
- With CAFA, ACIFA, and ACTISEC, to update on where our coalition campaign stands.
- Our Executive has a meeting the morning of Tuesday the 20th with the GSA (Graduate Students' Association) Executive.

Upcoming

- Klondike Days! Pancake Breakfasts at the Constituency Offices of Dave Hancock (Wednesday) and Mark Norris (Thursday). The Premier's Breakfast at the Legislature Grounds is occurring Monday, July 26th.
- Lunch with Student Senators (Thursday, July 22nd)
- Work Session for SU Survey (Friday, July 23rd)
- Brainstorming session with the Senate (Tuesday, July 27th)
- External Affairs Board (Thursday, July 29th)

Report to Students' Council
July 20, 2004
Alvin Law – Vice President (Operations & Finance)

Dear Members of Council, things I have been up to:

APIRG: Attended another APIRG Board of Directors meeting where we further discussed funding proposals, notably a proposal that is seeking a \$25 000 loan from APIRG in order to fund a speaker series which is planned to include Rick Mercer, Howard Zinn, and the Guerilla Girls. Also discussed were plans for a “Radical WOW” to be held the week after the SU’s Week of Welcome.

Bar Revitalization: Bar Revit is trudging alone. New menu’s and food selection for the Powerplant are about to be finalized. The DJ is still in the process of being selected. Capital improvements are coming along well. I would like to thank everyone for their input into the bar survey, the written testimonials that many of you provided have been very useful for me to touch base with how everyone feels about our bars. The last section where I invited optional comments gave many a chance to speak their mind and that has proven to be the most useful part of the survey to me personally. The numerical answers are currently being compiled so that they can be used in determining a lot of the minor details of our new bar. The three winners from the survey have been selected and will be contacted shortly. Their names will be released once they have been contacted.

Budget: So the day after council passed the budget, we discovered formula errors in it. Fortunately, they were only restricted to the two departments that had “last minute” changes and the effect on the bottom line is positive, instead of the dreaded negative.

GSA/SU Meeting: Our exec and the GSA exec had a meeting where we discussed issues such as the U Pass and quality of learning and had a chance to get to know the GSA Executives.

**Duncan Taylor – Vice President Student Life
Council Report July 20th**

Campus 5-oh: Another meeting with two members of Campus Security, talking about relationships between the two organizations and potential for joint efforts.

New years at the plant: Met with Daina and Tyler about a post New Years New year's party. In the works.

Bar Revitalization: Went over new potential Powerplant menu and pricing. Renos are currently underway in RATT and Plant. Hashed out proposed draft of programming ideas with Tyler, Tony and Steve.

Checked out Molson sponsorship prizing: Checked out Molson sponsorship prizing.

Dentist: I went to the dentist.

Workplace Health Advisory Meeting: Had a retreat which lasted the better part of a day with this group drafting a response to the Senate Task Force on Wellness. Managed to suggest two KSIs for the document, one pertaining to 'Student Life' and the other regarding access to facilities. Will provide documentation when it is finalized.

And for Councilor Bazin... The SLB Health Plan suggestions. Most of these will go into the RFP, as well as other items which were in the original RFP and were left out by SLB.

From the June 9th SLB minutes "Some of the ideas brought forth by the board include contraception, out of province coverage, optometry, allergy (non OTC), ambulance or hospital stay, filling of prescription drugs, physiotherapy and specialist visits... vaccinations, massage therapy, claim limits per term/year, X-rays, MRIs, handicap devices (wheelchairs, walkers, canes)."

It was a slow day, and the sun was beating on the soldiers by the side of the road. There was a bright light; a shattering of shop windows, the bomb in the baby carriage was wired to the radio

In Response to Councilor Adam Knisely's Question July 20, 2004:

The general ledger account that you are referring to 5101 – Operating Surplus isn't an account of money available, but rather a code that is used in accounting practice. It must be noted that no money is placed here but rather, it is placed in the General Reserve. A break-even budget generally prevents surpluses. As well, underperformance and rising costs have generally prevented surpluses in the past. Please understand that the finances of the Students' Union, being a non-profit organization, are fairly massive and complex. In order for our organization to conform to GAAP standards, our Financial Statements include more items than you might find in those of a corporation and the numbers might be confusing unless you fully understand what is included and what isn't, so I would invite anyone who is interested to please talk to myself and understand them before jumping to conclusions about our financial situation. We all must understand that the operating budget is merely a small factor in the total picture of our finances. So I will attempt to give you a rundown of our finances so that I can properly answer Councilor Knisely's question.

We have not had an actual surplus in operating for at least a couple of years, this is different than the budgeted surplus. Please note that the budget ONLY sets a guideline for the upcoming year on expenses and predicted revenue, these are not actual numbers but rather educated predictions. In an ideal world, we would be able to predict how much we were going to spend on everything and we could predict actual revenue to the dollar. The budget would be the same as actual numbers, however this obviously being not the case, the actual numbers will change from the budget. If a surplus did happen to materialize after consolidating year-end numbers, it would go into the General Reserve. If you look into our Financial Statements, as audited by Watson Aberant Chartered Accountants, you will find that the balance of the General Reserve sits at \$1 488 242 as of the year ended April 30, 2003. We have yet to complete consolidation of our finances for this year. So I do not have a balance on this at the moment. One thing everyone has to understand is that this is not useable cash. These are assets that are tied up in things such as capital. For a simple explanation, they are termed Unrestricted Net Assets because they are not money that we have to pay out. We do not owe others this money, whereas for the dedicated fees, those are Restricted Net Assets because it is money that belongs to someone else.

If you look at the Statement of General Operations Year Ended April 30, 2003, you will see that the Net Revenue After Allocations is \$103 985. Don't run to the conclusion that we have that much to spend. This money is also needed to pay down the principal on our long term debt, as well cover capital expenditures. In the past, our financials actually showed our capital expenses for the year here, which caused the Net Revenue After Allocations to be shown as negative. This didn't conform to GAAP standards for non-profit groups so it was changed, which is why we post such numbers.

So in a quick rundown, the General Reserve which includes the accumulated operating surplus is \$1 488 242. But keep in mind that looking at the Statement of Financial

Position, and looking at Current Assets and Liabilities the SU does not have a surplus of cash available. Even if we were to shut down and liquidate all of our Current Assets, we would still owe money. As our financial statements show, for the past few years, our income does not even cover our capital asset expenditures. As our financial statements show, we don't have any extra funds and thus don't need any additional plan for them at the moment. Any extra from operating (which I supposed is what you are asking about) is used to sustain us for the next few months after fiscal end so that we don't need to draw too greatly on a line of credit.

Sincerely,

Alvin Law

Amendments to the

2004/2005 Operating Budget, Capital & Non Dedicated Reserves Budget – Final:

- 1) Department 611 - Parent Registrations weren't included on Total Revenue budget line
- 2) Department 750 - COGS were not totaled properly in the Total COGS budget line
- 3) Department 750 - Performers Costs weren't totaled properly from the monthly allocations

UNIVERSITY OF ALBERTA STUDENTS' UNION

2004/05 OPERATING, CAPITAL & NON-DEDICATED RESERVES BUDGET - FINAL

Dept #	Department Name	Revenue	Expenditures	Net
400	General Administration	\$1,799,223	\$591,990	\$1,207,232
402	Office Administration	\$26,780	\$559,770	(\$532,990)
411	Facilities & Operations	\$1,224,139	\$894,362	\$329,777
425	Research	\$0	\$88,004	(\$88,004)
500	President/Executive Support	\$60,000	\$203,039	(\$143,039)
505	Students' Council	\$0	\$20,942	(\$20,942)
509	Elections & Referenda	\$0	\$59,054	(\$59,054)
518	Awards Night	\$0	\$22,652	(\$22,652)
519	Academic Affairs	\$0	\$60,391	(\$60,391)
520	Operations & Finance	\$0	\$27,426	(\$27,426)
521	External Affairs	\$3,000	\$90,324	(\$87,324)
523	Student Life	\$0	\$47,337	(\$47,337)
532	Campus Athletics	\$0	\$0	\$0
600	Services Manager	\$0	\$60,708	(\$60,708)
605	SFAIC	\$3,936	\$137,354	(\$133,418)
610	Ombudservice	\$0	\$44,649	(\$44,649)
611	Centre for Student Development	\$268,753	\$317,185	(\$48,432)
612	Student Distress Centre	\$0	\$37,802	(\$37,802)
616	Information Services	\$52,297	\$151,175	(\$98,878)
624	Student Group Services	\$18,400	\$80,547	(\$62,147)
646	Safewalk	\$0	\$39,328	(\$39,328)
650	Food Bank	\$12,335	\$30,756	(\$18,421)
655	ECOS	\$0	\$36,364	(\$36,364)
555	Student Communications	\$0	\$59,706	(\$59,706)
640	Marketing	\$22,410	\$137,690	(\$115,280)
644	Handbook	\$97,800	\$111,337	(\$13,537)
712	SUB Programming	\$20,160	\$20,035	\$125
713	Alternative Programming	\$51,604	\$60,356	(\$8,752)
714	WOW	\$106,550	\$106,613	(\$63)
760	External Entertainment	\$75,075	\$78,918	(\$3,843)
765	Antifreeze	\$16,150	\$17,666	(\$1,516)
750	Dinwoodie Lounge	\$250,710	\$220,462	\$30,248
755	Myer Horowitz	\$185,885	\$173,989	\$11,896
800	SUBMart	\$456,048	\$365,383	\$90,665
810	SUBTitles	\$525,040	\$426,180	\$98,860
815	Print Centre	\$719,170	\$655,181	\$63,989
821	Cue	\$43,385	\$43,853	(\$468)
825	Post Office	\$485,302	\$424,600	\$60,702
832	RATT	\$435,830	\$409,702	\$26,128
835	L'Express	\$481,230	\$449,068	\$32,162
836	Catering	\$54,531	\$39,370	\$15,161
837	Cram Dunk	\$249,039	\$230,578	\$18,461
838	Powerplant	\$1,357,610	\$1,337,237	\$20,373
	Operating Before Capital	\$9,102,392	\$8,969,084	\$133,308
910	Capital Reserve	\$120,848	\$ 212,305	(\$91,457)
	Total Operating & Capital			
911	Contingency Reserve	\$0	\$30,000	(\$30,000)
912	Project Reserve	\$50,000	\$50,000	\$0
	Total Op., Capital & Non Dedicated Reserve	\$9,273,240	\$9,261,389	\$11,851

**Proposed
Department 611
Centre for Student Development**

	Past Year's Actuals				Current Year		Next Year
	2000	2001	2002	2003	2004	2004	2005
	Actual	Actual	Actual	Actual	Actual To-Date	Budget	
REVENUE							
Registrations							
6024-000 Parent Registrations	\$9,444	\$8,189	\$7,049	\$1,697	\$3,120	\$4,200	\$4,000
Total Registrations Revenue	9,444	8,189	7,049	1,697	3,120	4,200	4,000
Grants Revenue							
6425-000 Grants	75,000	75,000	75,000	169,470	180,408	256,117	224,753
Other Revenue & COGS							
6600-000 Fund Raising	3,225	28,000			35,000	35,000	40,000
6600-400 Fund Raising - Other					3,413	4,000	
Total Gross Profit	3,225	28,000	0	0	38,413	39,000	40,000
Total Revenue	98,239	114,823	82,065	171,167	221,941	299,317	268,753
Total Cost of Goods Sold	3,947	5,174					0
Total Gross Profit	94,292	109,649	82,065	171,167	221,941	299,317	268,753
EXPENDITURES							
Staff Costs							
<i>Wages</i>							
8110-000 Casual Wages	452	969	848		28,507	39,323	36,900
8111-000 Salaries	47,549	55,035	53,829	85,262	106,956	139,931	127,988
8113-100 Vacation-Hourly					1,158	1,574	1,476
8113-200 Vacation-Salary	1,592	1,565	257	958	1,457		0
8114-100 Stat. Holiday-Hourly					325	210	1,570
8116-200 Responsibility-Salary			464		2,295		0
8118-200 Casual Labour-Temp Help					700	150	150
Total Wages	49,593	58,769	55,398	86,220	141,398	181,188	168,084
<i>Government Deductions</i>							
8131-100 EI-Hourly					868	1,206	1,064
8131-200 EI-Salary	1,734	1,661	1,440	2,616	3,049	4,121	3,548
8132-100 CPP-Hourly					589	2,034	1,900
8132-200 CPP-Salary	1,393	1,581	1,849	3,335	4,472	6,938	6,335
Total Government Deductions	3,127	3,242	3,289	5,951	8,978	14,299	12,847
<i>Employee Benefits</i>							
8141-200 Great West Life-Salary				316	364	1,200	2,640
8142-200 Alberta Health Care-Salary				198	123	264	528
8143-100 WCB-Hourly			1	2	16	140	119
8143-200 WCB-Salary	151	113	139	238	266	477	397
8144-200 Pension-Salary				1,490	1,527	1,905	3,384
Total Employee Benefits	151	113	140	2,244	2,296	3,986	7,068
<i>Employee Development</i>							
8165-100 Recruitment-Hourly		200			172	700	500
8165-200 Recruitment-Salary	1,395			445	210	300	300
8165-300 Recruitment-Volunteer	421		75	200	705	900	900
8165-400 Recruitment-Training							600
8172-100 Retreat-Accommodation					220	300	680
8172-200 Retreat-Food & Beverage	3,658	6,542	2,622	5,114	8,258	8,300	8,250
8172-300 Retreat-Other		200					230
8173-100 Conference-Transportation	1,124	3,533	540	1,613	3,027	4,121	3,700
8173-200 Conference-Accommodation	1,646	1,420	1,120	4,197	1,072	2,079	3,350
8173-300 Conference-Registration	754	1,352	627	2,421	1,624	2,600	1,830
8173-400 Conference-Other	360	883	150	636	835	1,020	850
Total Employee Development	9,376	14,130	5,134	14,626	16,123	20,320	21,190
Total Staff Costs	62,247	76,254	63,961	109,041	168,795	219,793	209,188
Repairs and Maintenance							
8211-300 R & M-Equipment Other				66	(36)		0
8211-600 R & M-Facilities Other	320	291	90				0
8211-800 R & M-Vehicle	1,118						0
8211-900 R & M-Other				230	119	490	870
Total Repairs and Maintenance	1,438	291	90	296	83	490	870
Supplies							
8225-200 Supplies-Food & Beverage	2,250	5,201	6,386	5,318	6,273	7,150	7,150
8225-300 Supplies-Operations	4,102	2,296	12,829	15,409	15,156	18,750	19,050
8230-100 Office Supplies-Computer	10			205	230	150	150

**Proposed
Department 611
Centre for Student Development**

	Past Year's Actuals				Current Year		Next Year
	2000	2001	2002	2003	2004	2004	2005
	Actual	Actual	Actual	Actual	Actual To-Date	Budget	
8230-200 Office Supplies-Other	405	845	501	647	913	1,070	1,070
Total Office Supplies	415	845	501	852	1,143	1,220	1,220
Total Supplies	7,039	8,795	19,739	21,579	22,572	27,120	27,420
Marketing, Advertising and Promotion							
8321-100 Ext. Advertising-Media		1,500		750	2,293	2,350	3,350
8322-100 Int. Advertising-Media	2,300	3,513	2,191		2,750	2,750	3,045
8322-300 Int. Advertising-Design Other	776	139		2,275	4,027	2,285	2,675
8331-000 External PR	8,150	11,930	77	55	112	270	270
8332-000 Internal PR	341	580	(503)	574	1,160	1,120	900
8333-000 Volunteer PR	6,356	8,440	6,327	7,211	9,536	12,150	11,800
Total Marketing, Advertising and Promotion	17,923	26,160	8,092	10,865	19,878	20,925	22,040
Printing and Duplicating							
8411-000 External Printing	7,259	7,778	7,788	7,522	12,355	15,550	14,220
8412-000 Internal Printing	4,457	6,331	4,740	4,998	7,196	9,765	6,000
8422-000 Internal Duplication	2,728	1,952	706	352	1,136	660	1,070
Total Printing and Duplicating	14,444	16,060	13,234	12,872	20,687	25,975	21,290
Operational Expenses							
8510-000 General Rentals	6,785	6,429	9,249	11,484	8,081	17,900	10,000
8516-000 Production Costs	3,833	1,353	641	5,733	6,396	9,050	9,750
8533-000 Parent Seminars	2,736	2,925	2,275	1,736	2,537	2,750	2,800
Total Operational Expenses	13,354	10,819	12,181	18,953	17,014	29,700	22,550
Communications							
8650-000 Telephone Rentals	1,322	1,251	961	1,971	3,004	3,600	3,600
8652-000 Long Distance	109	125	75	90	31	128	128
8653-000 Fax	1	1		1		48	48
8654-000 Courier	102	86	18	41	36	70	70
8655-000 Postage	6,800	6,558	4,166	5,221	4,604	6,086	7,336
Total Communications	8,334	8,021	5,220	7,324	7,675	9,932	11,182
Legal and Professional							
8721-000 Professional Fees	795	795	865	1,325	2,385	2,385	2,385
Total Legal and Professional	795	795	865	1,325	2,385	2,385	2,385
Capital							
8870-100 Capital Expend <\$500-General	641		150	539	42		0
Total Capital	641	0	150	539	42	0	0
General Overheads							
8910-000 Travel	40	107	37	38	69		0
8921-000 Associations					262		260
Total General Overheads	40	107	37	38	331	0	260
TOTAL EXPENDITURES	126,255	147,302	123,569	182,832	259,462	336,320	317,185
NET PROFIT (LOSS)	(31,963)	(37,653)	(41,504)	(11,665)	(37,521)	(37,003)	(48,432)

Department 750
Dinwoodie Lounge

	Past Year's Actuals				Current Year		Next Year
	2000	2001	2002	2003	2004	2004	2005
	Actual	Actual	Actual	Actual	Actual To-Date	Budget	
REVENUE							
Food Sales							
<i>Sales</i>							
6111-000 Food-Retail	\$754	\$577	\$853	\$478	\$836	\$450	\$2,100
6113-100 Food-Internal Catering-E	(34)						0
Total Food Sales	720	577	853	478	836	450	2,100
<i>Cost of Goods Sold</i>							
7110-100 COGS Food-Meat	(54)						0
7110-150 COGS Food-Prepared S	(108)	(1)					0
7110-250 COGS Food-Vegetables	(55)	(1)					0
7110-350 COGS Food-Canned	(96)	(2)					0
7110-400 COGS Food-Bread Prod	(314)	(26)					0
7110-550 COGS Food-Dairy Produ	(203)	(5)					0
7110-600 COGS Food-Other	(15)	(32)	(141)	(63)	(1,250)	(180)	(840)
Total COGS Food	(845)	(67)	(141)	(63)	(1,250)	(180)	(840)
Gross Profit on Food Sales	(125)	510	712	415	(414)	270	1,260
Beverage Sales							
<i>Non- Alcoholic Beverages</i>							
<i>Sales</i>							
6120-000 Non-alcoholic Beverage	21	2,801		846	1,019		2,475
6120-200 Non-alcoholic Beverage Sales-Pop						180	0
Total Non- Alcoholic Beverage Sales	21	2,801	0	846	1,019	180	2,475
<i>Cost of Goods Sold</i>							
7111-200 COGS Non-alcoholic Beverage-Pop			(19)		(280)		0
7111-500 COGS Non-alcoholic Beverage-Other		(52)	(79)	(441)		(72)	(990)
Total COGS Non- Alcoholic Beverage	0	(52)	(98)	(441)	(280)	(72)	(990)
Gross Profit Non- Alcoholic Beverage S	21	2,749	(98)	405	739	108	1,485
<i>Liquor</i>							
6121-000 Regular Liquor Sales	9,187	10,771	14,727	11,523	5,378	5,400	17,700
7120-000 COGS Alcohol-Liquor	(3,493)	(6,665)	(5,835)	(1,100)	(4,390)	(1,620)	(3,987)
Gross Profit on Liquor Sales	5,694	4,106	8,892	10,423	988	3,780	13,713
<i>Domestic Draught Beer</i>							
6131-000 Regular Domestic Draug	12,136	12,330	15,524	7,128	2,709	10,000	13,300
7121-000 COGS Alcohol-Domestic	(5,502)	(4,070)	(4,070)	1,018	(2,227)	(3,000)	(5,189)
Gross Profit on Domestic Draught Bee	6,634	8,260	11,454	8,146	482	7,000	8,111
<i>Domestic Pack Beer</i>							
6141-000 Regular Domestic Pack	339	1,106		5,781	3,314		13,300
7122-000 COGS Alcohol-Domestic	(505)	(762)	(768)	(3,554)	(2,659)		(5,054)
Gross Profit on Domestic Pack Beer	(166)	344	(768)	2,227	655	0	8,246
<i>Import Pack Beer</i>							
6161-000 Regular Import Pack Sales				617	2,336		7,650
7124-000 COGS Alcohol-Import Beer Pack			180	(297)	(771)		(3,060)
Gross Margin on Import Pack Beer	0	0	180	320	1,565	0	4,590
<i>Wine</i>							
6171-000 Regular Wine Sales	112	543	530	843	366		980
7125-000 COGS Alcohol-Wine	259	(109)	(1,966)	66	(2,817)		(633)
Gross Profit on Wine	371	434	(1,436)	909	(2,451)	0	347
<i>Coolers</i>							
6181-000 Regular Cooler Sales	2,214	1,919	1,687	807	412	720	1,395
7126-000 COGS Alcohol-Coolers	(951)	(418)	(199)	(296)	(102)	(288)	(429)
Gross Profit on Coolers	1,263	1,501	1,488	511	310	432	966

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Big Rock Beer							
7127-000	COGS Alcohol-Big Rock	246			771	(319)	0
Gross Profit on Big Rock Beer		246	0	0	771	(319)	0
Gross Profit on Alcoholic Beverages		14,042	14,645	19,810	23,307	1,230	35,973
Gross Profit on All Beverages		14,063	17,394	19,712	23,712	1,969	37,458
Admissions							
<i>Admissions - Other</i>							
6212-000	Admissions-Other	15,839	15,523	4,560	17,072	1,531	151,701
Gross Profit on Admissions - Other		15,839	15,523	4,560	17,072	1,531	151,701
Gross Profit on Admissions		15,839	15,523	4,560	17,072	1,531	151,701
Rent, Space and Maintenance Revenue							
<i>External Rent</i>							
6311-000	External Base Rent	7,330	19,208	17,890	31,658	5,025	12,205
Total External Rent		7,330	19,208	17,890	31,658	5,025	12,205
<i>Other Rent Revenue</i>							
6315-000	Equipment Rental				30		0
Total Other Rent Revenue		0	0	0	30	0	0
Total Rent, Space and Maintenance Revenue		7,330	19,208	17,890	31,688	5,025	12,205
Service Revenue							
<i>External Revenue</i>							
6411-200	External Services-Other	48	115	303	(22)	323	1,720
Total External Revenue		48	115	303	(22)	323	1,720
<i>Internal Revenue</i>							
6412-000	Internal Services		98		34		1,584
Total Service Revenue		48	213	303	12	323	3,304
Grants Revenue							
6425-000	Grants	300	200			1,000	0
Commissions Revenue							
6430-000	General Commissions	2,490	14,138	15,151	2,694	19,843	23,800
Total Commissions Revenue		2,490	14,138	15,151	2,694	19,843	23,800
Other Revenue & COGS							
6500-100	Miscellaneous-Bottle Retn	120	195	140	330	292	800
7300-000	COGS Transportation	(13)	(27)	(78)	(83)	(86)	(180)
Total Gross Profit		107	168	62	247	206	620
Total Revenue		50,856	79,524	71,365	79,819	43,384	250,710
Total Cost of Goods Sold		10,804	12,170	12,975	3,979	14,901	20,362
Total Gross Profit		40,052	67,354	58,390	75,840	28,483	230,348
EXPENDITURES							
Staff Costs							
<i>Wages</i>							
8110-000	Casual Wages	7,202	5,339	9,283	6,950	5,748	22,113
8111-000	Salaries	11,616	8,278	3,808	4,651	3,317	14,376
8112-100	Overtime-Hourly	234	213	554	116		0
8113-100	Vacation-Hourly	298	248	385	302	286	885
8113-200	Vacation-Salary			1,044			0
8114-100	Stat. Holiday-Hourly	4	2			4	929
8118-100	Casual Labour-Honora	1,450	1,225				0
8118-200	Casual Labour-Temp l	2,868	2,294	7,848	3,681	2,741	25,688
Total Wages		23,672	17,599	22,922	15,700	12,096	63,990
<i>Government Deductions</i>							
8131-100	EI-Hourly	271	190	303	241	218	637

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8131-200	El-Salary	136	145	111	111	64	142	399
8132-100	CPP-Hourly	50	21	36	47	80	247	942
8132-200	CPP-Salary	197	181	170	174	107	239	712
Total Government Deductions		654	537	620	573	469	775	2,689
<i>Employee Benefits</i>								
8141-200	Great West Life-Salary	279	200		237	202	250	250
8142-200	Alberta Health Care-Sa	51	34	44	53	35	48	48
8143-100	WCB-Hourly	30	25	33	43	35	17	71
8143-200	WCB-Salary	24	8	28	8		16	45
8144-200	Pension-Salary	620	448	204	224	177	441	441
8145-000	Parking					20		0
8146-100	Other Benefits-Hourly			25			400	400
Total Employee Benefits		1,004	715	334	565	469	1,172	1,255
<i>Employee Development</i>								
8165-200	Recruitment-Salary			65				0
8173-100	Conference-Transporta	430	580	691		375	450	450
8173-200	Conference-Accommod	212	448	358	292	328	350	350
8173-300	Conference-Registratic	268	268	140	99		150	150
8173-400	Conference-Other	18		539	312	184	160	160
Total Employee Development		928	1,296	1,793	703	887	1,110	1,110
Total Staff Costs		26,258	20,147	25,669	17,541	13,921	18,473	69,044
Repairs and Maintenance								
8211-200	R & M-Bar Equipment		155	98	4,005	497	685	685
8211-300	R & M-Equipment Other		105					0
8211-500	R & M-Bar Facilities		2,647					0
8211-600	R & M-Facilities Other	19	1,815	662	45	26	450	450
8211-900	R & M-Other	60	105	194		616		200
Total Repairs and Maintenance		79	4,827	954	4,050	1,139	1,135	1,335
Supplies								
8221-000	Serving Products-Kitcher	(80)	(29)	(1,698)	2,208		3	200
8221-050	Serving Products-Kitcher	223	54		79	1,310		0
8221-100	Serving Products-Bar	31	16	47	(1,599)	(232)	25	500
8222-000	Glassware Supplies				(213)			0
8223-000	Perishables & Condimen	5	8	3	4			0
8223-100	Perishables & Condiments-Bar			26	(14)	(47)	25	145
8224-000	Beverage Supplies	229	(49)	605	(362)	(290)	123	240
8225-200	Supplies-Food & Beverage	37	112	(22)	101		300	75
8225-250	Supplies-Kitchen	22			153	12		300
8225-300	Supplies-Operations		176	147	111			0
8225-400	Supplies-Other	468	1,188	2,332	2,052	306	1,015	547
8230-200	Office Supplies-Other	36	20	23	20	3	30	30
Total Office Supplies		36	20	23	20	3	30	30
Total Supplies		971	1,496	1,463	2,540	1,062	1,521	2,037
Marketing, Advertising and Promotion								
8321-100	Ext. Advertising-Media	207	69				2,003	22,910
8321-400	Ext. Advertising-Other	145	62					0
8322-100	Int. Advertising-Media	700	635	530	766			0
8322-200	Int. Advertising-Photocop	346	108				807	1,768
8322-300	Int. Advertising-Design Other				363	8	580	1,170
8331-000	External PR	264	35	71				300
8332-000	Internal PR	85	36	515				520
Total Marketing, Advertising and Promol		1,747	945	1,116	1,129	8	3,390	26,668
Printing and Duplicating								
8411-000	External Printing	45		109				0
8412-000	Internal Printing		17	335	256	179		0
8422-000	Internal Duplication	238	140	30	72	44	80	80
Total Printing and Duplicating		283	157	474	328	223	80	80
Operational Expenses								
8510-000	General Rentals	10,952	8,375	3,600	2,960	5,553	15,200	3,300
8515-000	Performer's Costs	8,299	8,402	9,664	4,684		8,500	55,500
8516-000	Production Costs	(1,205)	2,544	10,306	5,411		2,104	20,618
8520-000	General Expense Allowar	600	400	336	400	200	400	400

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8541-000	Cash Over	(66)	(14)		(42)	(266)		0
8542-000	Cash Short	73	45	501	3	10		0
8543-100	Shrinkage-Beverage	356		7	340			0
8549-000	Theft			609				0
8555-000	Bad Debt Expense				361			0
8559-000	Bad Debt Recovery					(330)		0
8615-100	Commission Expense-Clt	460	1,990	201			3,750	3,750
8615-300	Commission Expense-Otl	154						0
Total Operational Expenses		19,623	21,742	25,224	14,117	5,167	29,954	83,568
Communications								
8650-000	Telephone Rentals	211	131	349	248	115	300	300
8652-000	Long Distance	381	127	55	67	33	400	400
8653-000	Fax	7	6				18	18
8654-000	Courier	36	13	18	50		50	50
8655-000	Postage	10	39	8	22		16	16
Total Communications		645	316	430	387	148	784	784
Legal and Professional								
8721-000	Professional Fees		540	265		66	365	90
Total Legal and Professional		0	540	265	0	66	365	90
Taxes and Licenses								
8741-000	Business Tax/Licences	1,081	1,228	1,751	1,643	170	1,270	5,479
Total Taxes and Licenses		1,081	1,228	1,751	1,643	170	1,270	5,479
Space Costs								
8840-100	Cleaning-Supplies		7					0
8840-200	Cleaning-Service	4,800	6,785	6,867	8,070	5,280	8,460	10,415
Total Space Costs		4,800	6,792	6,867	8,070	5,280	8,460	10,415
Capital								
8870-100	Capital Expend <\$500-General		546	49		42		0
8870-200	Capital Expend <\$500-Bar				375			0
Total Capital		0	546	49	375	42	0	0
General Overheads								
8920-000	Publications	473	489	489	564		600	600
8921-000	Associations	275		275				0
8931-000	Credit Card S/C		40	40	40	40		0
Total General Overheads		748	529	804	604	40	600	600
TOTAL EXPENDITURES		56,235	59,265	65,066	50,784	27,266	66,032	200,100
NET PROFIT (LOSS)		(16,183)	8,089	(6,676)	25,056	1,217	1,168	30,248