

USSU ACCOUNTABILITY REPORT

Dept: Administration
 Fin. Stmt Date: January , 2024
 Completed By: Amanda Mitchell

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	158,692	156,057	2,635
Expenses	86,533	84,455	2,078
Net Income	72,159	71,602	557

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	1,413,754	1,405,976	7,778
Expenses	823,837	848,411	(24,574)
Net Income	589,917	557,565	32,352

<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>

RECURRING VARIANCES

ACCOUNT NAME: Salaries/Wages-Benefits 66,764 65,526 1,238 595,206 605,835 (10,629)
 CPP, EI, Benefits and staff changes are the factors that makes this line under budget.

TIMING VARIANCES

ACCOUNT NAME: Utilities 6,119 2,686 3,433 29,584 29,398 186
 This line is over budget, as the annual air conditioning expense came in this month, but was budgeted for in November.

ALL OTHER VARIANCES

ACCOUNT NAME: Interest Revenue 3,401 371 3,030 14,621 6,672 7,949
 This line is hard to budget for as we do not know how much interest we would be receiving in any given month.

ACCOUNT NAME: Audit Fee 963 - 963 2,522 0 2,522
 Adjusted Audit fees

ACCOUNT NAME: Conferences - 3,140 (3,140) 16,921 20,558 (3,637)
 No full-time employees applied for conferences this month.

ACCOUNT NAME: Legal Fees 722 - 722 5,395 3,675 1,720
 This line is difficult to budget for, as you do not know when you will be needing Legal advise.

ACCOUNT NAME: Professional Dev/Wellness - 2,000 (2,000) 2,898 8,800 (5,902)
 No full-time employees applied for professional/wellness this month.

USSU ACCOUNTABILITY REPORT

Dept: Communication
 Fin. Stmt Date: January 2024
 Completed By: Jason Ventnor

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue			-
Expenses	589	1,692	(1,103)
Net Income	(589)	(1,692)	1,103

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue			-
Expenses	10,300	11,893	(1,593)
Net Income	(10,300)	(11,893)	1,593

		<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
*Benchmark	\$500.00						

RECURRING VARIANCES

TIMING VARIANCES

ACCOUNT NAME: <u>Advertising</u>	-	900	(900)	5,833	7,000	(1,167)
Did not receive the January Sheaf Invoice						

ALL OTHER VARIANCES

USSU ACCOUNTABILITY REPORT

Dept: Facilities
 Fin. Stmt Date: Janaury 2024
 Completed By: Stefanie Ewen

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	78,962	80,559	(1,597)
Expenses	88,777	53,941	34,836
Net Income	(9,815)	26,618	(36,433)

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	652,320	636,830	15,490
Expenses	554,713	570,123	(15,410)
Net Income	97,607	66,707	30,900

*Benchmark	\$750.00	<u>MTD ACTUAL</u>	<u>MTD BUDGET</u>	<u>MTD VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
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RECURRING VARIANCES

ACCOUNT NAME: <u>Rent - Commercial Base</u>	34,548	36,030	(1,482)	297,737	295,719	2,018
Ko-Lab was budgeted to open January, but there are project delays and the tenant will not open until spring. This will be a recurring variance until year end.						

TIMING VARIANCES

ACCOUNT NAME: <u>Utilities - Facilities</u>	45,603	20,723	24,880	226,855	224,817	2,038
The annual air conditioning invoice came in for Place Riel of \$23,000 and was budgeted in November 2024. YTD we are very close on budget.						

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Equipment & Equipment Mnc -Fac</u>	3,027	500	2,527	3,379	4,292	(913)
Batteries were purchased for an auto-scrubber that cost \$2500; we also needed work down on a piece of equipment.						

ACCOUNT NAME: <u>Legal Fees - Facilities</u>	-	800	(800)	2,003	6,800	(4,797)
Legal fees are hard to predict for time of year. We do have an ongoing claim against a former tenant that is still active. No invoice as of yet.						

ACCOUNT NAME: <u>Repairs & Maintenance -Facilities</u>	13,103	3,839	9,264	85,934	89,493	(3,559)
Repairs and Maintenance were quite high this month due to the rest of the sprinkler deficiencies invoices (\$2900), the enclosure of the MUB stairwell for safety (\$1200), and a large repair done to a floor drain in the loading dock (\$2300) and finally a major fan needed repairs in MUB (\$1800). YTD we are slightly under budget, but February is expected to go over budget.						

USSU ACCOUNTABILITY REPORT

Dept: Food Centre
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

For the Month:	Actual	Budget	Variance
Revenue	-	-	-
Expenses	2,535	4,145	(1,610)
Net Income	(2,535)	(4,145)	1,610

For the Year:	Actual	Budget	Variance
Revenue	-	-	-
Expenses	14,509	27,152	(12,643)
Net Income	(14,509)	(27,152)	12,643

*Benchmark	\$300.00	<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>

RECURRING VARIANCES

ACCOUNT NAME: <u>Events & Speakers</u>	212	1,810	(1,598)	486	11,190	(10,704)
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We had budgeted for uFood hamper costs at budget time, but since received funding from the U of S that will cover the program for the year. This will be an ongoing variance each month. The only costs we had for the month were costs for the Fresh Market where we had some waste and variances.

TIMING VARIANCES

ALL OTHER VARIANCES

USSU ACCOUNTABILITY REPORT

Dept: Help Centre
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

For the Month:	Actual	Budget	Variance
Revenue	-	-	-
Expenses	2,050	3,017	(967)
Net Income	(2,050)	(3,017)	967

For the Year:	Actual	Budget	Variance
Revenue	-	-	-
Expenses	18,700	25,273	(6,573)
Net Income	(18,700)	(25,273)	6,573

		MTD	MTD	MTD	YTD	YTD	YTD
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
*Benchmark	\$300.00						

RECURRING VARIANCES

TIMING VARIANCES

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Events & Speakers</u>	(13)	300	(313)	659	2,900	(2,241)
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Events costs are under budget for the month as there was \$225 in stale dated cheques that were not cashed for previous events.

USSU ACCOUNTABILITY REPORT

Dept: Louis'
 Fin. Stmt Date: January 2024
 Completed By: Morgan Billard

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	108,452	102,902	5,550
Expenses	130,674	133,038	(2,364)
Net Income	(22,222)	(30,136)	7,914

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	972,664	975,686	(3,022)
Expenses	1,157,222	1,169,656	(12,434)
Net Income	(184,558)	(193,970)	9,412

	<u>MONTH</u>			<u>YEAR TO DATE</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
COS						
Bottled Beer	-301%	35%	-336%	30%	35%	-5%
Draft	53%	44%	9%	42%	44%	-2%
Food	40%	39%	1%	41%	39%	2%
Liquor	21%	21%	0%	17%	23%	-6%
Non Alcoholic	30%	55%	-25%	46%	55%	-9%
Prepared Bev-Loft	27%	30%	-3%	29%	30%	-1%

*Benchmark - COS	2%	<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
*Benchmark	\$750.00	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>

RECURRING VARIANCES

TIMING VARIANCES

ACCOUNT NAME: COS Bottled Beer (7,954) 1,825 (9,779) 43,606 49,904 (6,298)
 Cost of sale on bottled beer is under for the month due to a timing variance. We returned our leftover beer from the stadium in December but did not receive the refund until January.

ALL OTHER VARIANCES

ACCOUNT NAME: Sales Bottled Beer 2,645 5,214 (2,569) 147,237 142,585 4,652
 Bottled beer sales are under budget for January. This is due to the events we hosted consuming less bottled product. We also did not have any concerts this month which usually drive this sales category.

ACCOUNT NAME: Sales Draft Beer 15,547 19,143 (3,596) 116,315 123,366 (7,051)
 Draft beer sales are under budget for January. This is due to slower burger and beer nights earlier in the month as well as event patrons consuming less draft beer.

ACCOUNT NAME: Sales Food 64,863 53,650 11,213 477,415 489,092 (11,677)
 Food sales are over budget for January. This is due to a number of catered events that we hosted throughout the month as well as busier than usual lunch service for this time of year.

ACCOUNT NAME: COS Draft Beer 8,262 8,423 (161) 48,850 53,973 (5,123)
 The cost of sale on Draft Beer is over budget by 9%. Lower sales are a contributing factor, as well as a small leak from one of our beer gas lines, which has since been fixed. We are also checking our inventory to ensure all our pricing is up to date and counts are accurate. We should see this line bounce back for February. YTD, we are under budget by 2% on this line.

ACCOUNT NAME: COS Non-Alch 873 1,509 (636) 13,222 12,344 878
 Cost of sale on Non-Alch products is under budget by 25%. This is due to less product being required for mixed liquor drinks, more events pre-ordering pop products for their guests and proper inventory management.

ACCOUNT NAME: COS Prepared Bev 1,754 1,990 (236) 12,675 14,170 (1,495)
 The cost of sale on Prepared Beverages is under budget by 3% for January. This is due to some new tea products we have brought in for this month that run at a lesser cost.

ACCOUNT NAME: Equipment and Equipment Maintenance 871 2,250 (1,379) 16,502 17,050 (548)
 Equipment and equipment maintenance is under budget for January. This is due to needing fewer repairs to be done to our existing equipment and a smaller amount of wares.

ACCOUNT NAME: Janitorial 4,662 3,878 784 36,685 35,947 738
 Janitorial costs are up for January due to an increased need for supplies such as cleaners, garbage bags, toilet paper, and paper towels.

ACCOUNT NAME: Salaries/Wages 67,975 65,236 2,739 521,790 526,885 (5,095)
 Salaries and wages are over budget for January. This is due to Louis' requiring more less than full time staff to help with larger catered events, as well as a number of DJ dance party events that did not have large number of attendees but still required security and event staff.

USSU ACCOUNTABILITY REPORT

Dept: Louis' Entertainment
 Fin. Stmt Date: January 2024
 Completed By: Morgan Billard

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	700	4,000	(3,300)
Expenses	1,001	4,464	(3,463)
Net Income	(301)	(464)	163

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	32,100	26,000	6,100
Expenses	19,517	27,632	(8,115)
Net Income	12,583	(1,632)	14,215

*Benchmark	\$750.00							
		<u>MTD</u>	<u>MTD</u>	<u>MTD</u>		<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>

RECURRING VARIANCES

TIMING VARIANCES

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Backline Rental (Tech Fees)</u>	700	2,000	(1,300)		30,615	14,500	16,115
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Tech Fees for January were under budget. We had fewer events this month that required sound technicians.

ACCOUNT NAME: <u>Ticket sales - events</u>	-	2,000	(2,000)		-	11,500	(11,500)
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Louis' did not host any of its own events that required ticket sales.

ACCOUNT NAME: <u>Entertainment Live</u>	-	1,700	(1,700)		-	9,800	(9,800)
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Louis' did not host any events that required hiring performers.

ACCOUNT NAME: <u>Salaries/Wages PT -Louis' Entertainment</u>	825	1,600	(775)		15,603	12,600	3,003
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Salaries and Wages for our sound technicians was under budget for January as we did not have many events that required sound or lighting techs.

USSU ACCOUNTABILITY REPORT

Dept: Marketing
 Fin. Stmt Date: January 2024
 Completed By: Jason Ventnor

For the Month:	Actual	Budget	Variance
Revenue	(125)	2,600	(2,725)
Expenses	166	239	(73)
Net Income	(291)	2,361	(2,652)

For the Year:	Actual	Budget	Variance
Revenue	55,430	49,700	5,730
Expenses	24,190	24,851	(661)
Net Income	31,240	24,849	6,391

*Benchmark	\$500.00	<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE

RECURRING VARIANCES

TIMING VARIANCES

ALL OTHER VARIANCES

ACCOUNT NAME:	<u>Advertising -Video</u>	(1,750)	500	(2,250)	2,300	2,050	250
Double entry.							

USSU ACCOUNTABILITY REPORT

Dept: Stud. Crew/Safewalk
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	3,672	4,000	(328)
Expenses	7,787	6,608	1,179
Net Income	(4,115)	(2,608)	(1,507)

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	29,672	25,600	4,072
Expenses	46,054	46,968	(914)
Net Income	(16,382)	(21,368)	4,986

	<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
*Benchmark	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
\$300.00						

RECURRING VARIANCES

TIMING VARIANCES

ACCOUNT NAME: <u>Utilities</u>	1,009	439	570	4,842	4,817	25
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The annual air conditioning expense came through this month, but was budgeted for in November. For the year to date we are within \$25 of budget

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Revenue</u>	3,672	4,000	(328)	29,672	25,600	4,072
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Revenues are under budget as the Late Night Study programs started later in the month than what we anticipated. There were also no other bookings of note in the month.

ACCOUNT NAME: <u>Salaries/Wages</u>	6,098	5,371	727	33,601	33,766	(165)
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Wages are over budget due to some hours worked from previous months being accounted for in January.

USSU ACCOUNTABILITY REPORT

Dept: Stud. Governance
 Fin. Stmt Date: January 2024
 Completed By: Nishtha Mehta

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	0	0	0
Expenses	20,013	29,365	(9,352)
Net Income	(20,013)	(29,365)	9,352
<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	0	0	0
Expenses	179,317	234,536	(55,219)
Net Income	(179,317)	(234,536)	55,219

*Benchmark	500	<u>MTD</u> <u>ACTUAL</u>	<u>MTD</u> <u>BUDGET</u>	<u>MTD</u> <u>VARIANCE</u>	<u>YTD</u> <u>ACTUAL</u>	<u>YTD</u> <u>BUDGET</u>	<u>YTD</u> <u>VARIANCE</u>
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RECURRING VARIANCES

ACCOUNT NAME: <u>Salaries/Wages/Benefits</u>	16,092	17,149	(1,057)	141,677	154,341	(12,664)
Some benefits have not been submitted as of yet.						
<u>TIMING VARIANCES</u>						
ACCOUNT NAME: <u>Meeting Expenses</u>	552	0	552	237	2,550	(2,313)
Hard to budget for since we don't know when these meetings will take place.						
<u>ALL OTHER VARIANCES</u>						
ACCOUNT NAME: <u>Projects</u>	1,657	7,084	(5,427)	11,326	33,973	(22,647)
The projects/events we hosted didn't cost as much as we expected.						
ACCOUNT NAME: <u>Socials-USC</u>	733	1,200	(467)	3,493	6,000	(2,507)
Spent less than expected at the social.						
ACCOUNT NAME: <u>Sponsorship-Exec</u>	0	1,000	(1,000)	1,426	4,000	(2,574)
Hard to budget for since we don't know when this will be applied for.						
ACCOUNT NAME: <u>Travel-Exec</u>	14	1,060	(1,046)	14	3,860	(3,846)
Hard to budget for since we don't know when the travel will take place.						

USSU ACCOUNTABILITY REPORT

Dept: Events
 Fin. Stmt Date: January 2024
 Completed By: Jason Ventnor

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue			-
Expenses	424		424
Net Income	(424)	-	(424)

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	37,500	30,000	7,500
Expenses	29,332	29,350	(18)
Net Income	8,168	650	7,518

		<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
*Benchmark	\$500.00						

RECURRING VARIANCES

TIMING VARIANCES

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Entertainment</u>	424	424	7,485	7,500	(15)
Winter Welcome Week prizes and movie license.					

USSU ACCOUNTABILITY REPORT

Dept: USSU Services
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

For the Month:	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	7,120	5,620	1,500
Expenses	8,845	8,267	578
Net Income	(1,725)	(2,647)	922

For the Year:	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	25,680	21,675	4,005
Expenses	72,347	73,001	(654)
Net Income	(46,667)	(51,326)	4,659

*Benchmark	\$500.00	<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>

RECURRING VARIANCES

TIMING VARIANCES

ACCOUNT NAME: <u>Office & General</u>	1,015	100	915	2,311	2,100	211
This line is over budget due to the point of sale billing coming in January when it was budgeted for earlier in the year.						

ALL OTHER VARIANCES

ACCOUNT NAME: <u>Upass Commissions</u>	4,175	3,000	1,175	4,190	3,000	1,190
Upass commissions are over budget as there were more GSA students assessed than what we had budgeted for for the Fall Term. We bill the GSA as per our contract for dealing with Upass for their students.						

USSU ACCOUNTABILITY REPORT

Dept: Womens Centre
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

<u>For the Month:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	-	-	-
Expenses	2,625	3,641	(1,016)
Net Income	(2,625)	(3,641)	1,016

<u>For the Year:</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Revenue	-	-	-
Expenses	24,453	28,396	(3,943)
Net Income	(24,453)	(28,396)	3,943

		<u>MTD</u>	<u>MTD</u>	<u>MTD</u>	<u>YTD</u>	<u>YTD</u>	<u>YTD</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
*Benchmark	\$300.00						

RECURRING VARIANCES

TIMING VARIANCES

ALL OTHER VARIANCES

ACCOUNT NAME:	<u>Events & Speakers</u>	(109)	300	(409)	977	2,500	(1,523)
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Event costs are under budget as there was \$175 in stale dated cheques that expired and a voided expense for 9.99 in the month.

USSU ACCOUNTABILITY REPORT

Dept: XL Design
 Fin. Stmt Date: January 2024
 Completed By: Jason Kovitch

For the Month:	Actual	Budget	Variance
Revenue	40,444	26,358	26,358
Expenses	29,118	23,410	5,708
Net Income	11,326	2,948	8,378

For the Year:	Actual	Budget	Variance
Revenue	327,460	256,834	70,626
Expenses	253,457	221,883	31,574
Net Income	74,003	34,951	39,052

*Benchmark	\$500.00	MTD ACTUAL	MTD BUDGET	MTD VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE
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RECURRING VARIANCES

ACCOUNT NAME: Salaries, Wages and Benefits 11,436 9,099 2,337 89,129 81,884 7,245
 With the addition of a full time staff member to the team, this line will be over budget each month as we didn't budget.

TIMING VARIANCES

ACCOUNT NAME: Banner Stand Expense (160) 383 (543) 4,256 4,321 (65)
 Costs are a negative for the month due to an inventory adjustment.

ACCOUNT NAME: Office & General 1,576 200 1,376 5,245 2,865 2,380
 This line is over budget as we paid for our point of sale license in the month, that was budgeted for earlier in the year.

ACCOUNT NAME: Utilities 1,630 709 921 7,818 7,774 44
 Then annual air conditioning expense came through this month, but was budgeted for in November. We are within \$44 for the year to date.

ALL OTHER VARIANCES

ACCOUNT NAME: Banner Stand Revenue 480 1,275 (795) 15,194 14,470 724
 Revenues are under budget this month as very few departments or student groups needed stands.

ACCOUNT NAME: Copier Revenue 26,970 14,390 12,580 169,351 129,836 39,515
 Revenues are over budget due to large orders from the bookstore. There were also large jobs for the Department of Biology, College of Dentistry and Computer Science.

ACCOUNT NAME: Plotter Revenue 8,532 7,066 1,466 102,091 70,864 31,227
 Plotter revenues are over budget due to a lot of engineering drawing printing. There were also a lot of research posters for Grad students in the month.

ACCOUNT NAME: Copier Expense- Paper 3,374 2,878 496 28,967 25,969 2,998
 Paper costs are under budget for the month to many of the jobs being printed on basic stock for the month.

ACCOUNT NAME: Copier Expense- Service 4,147 4,029 118 41,799 36,355 5,444
 Service/click costs are under budget for the month. This is due in part to a lot of the printing being done on the 5200 that carries lower click charges.

ACCOUNT NAME: Lease Operating 550 - 550 550 - 550
 This line is over budget as we had to lease a copier to replace our Ricoh 5100. We could no longer source parts for the older machine and opted to lease a machine for 3 years with a slightly lower click rate.

ACCOUNT NAME: Laminating Expense 255 200 55 1,970 2,189 (219)
 Laminating costs are slightly over budget as a percentage of sales due to some laminating waste given the jobs in the month.

ACCOUNT NAME: Plotter Expense 1,348 1,767 (419) 31,095 17,718 13,377
 Plotter costs are under for the month as many of the jobs were engineering printing that is done on bond paper, which carries a lower cost.