

INTEROFFICE MEMORANDUM

TO: COURSE FEES COMMITTEE

FROM: Louis Jourdan, Interim Associate Dean, College of Business

SUBJECT: Business Course Fees for College of Business

DATE: 10-13-2014

Included are the business course fees audit form for the College of Business. The total fee revenue was \$28,577 and the total expenditures were \$29,917, resulting in a net operating loss of \$1,340.00.

Travel Expenses

The total travel expenses, which were to accreditation related conferences, were \$1,875.17. This included transportation, lodging, and meals.

Operating Supplies and Expenses

Operating Supplies and Expenses totaled \$13, 516.27 plus \$3,533.28 of encumbered expenses, summing to \$ 17,050.00 (rounded).

- a. \$944.50 were related to the Jim Wood Speaker series, which included awards for speakers, plaques in the Cob lobby of the speakers, and an award presented to our retiring executive in residence and retiring endowed chair faculty. Vendors for these items were JeckilProm and AbcAward.
- b. \$179.99 for an HDMI cable for the dean's office (October 15 Procurement Card).
- c. \$2008.50 was related to the EBI (Educational Benchmarking) survey, an undergraduate business exit assessment which we have utilized since 2003 and compares our college on several factors with both 6 other peer schools/colleges and with a total of 141 other schools.
- d. The remaining \$10,383.28 in expenses was for furniture in the Cob lobby and the second meeting room established for our centers (Supply Chain Management, Entrepreneurship, Economic Research). These were purchased from DittoSales and from AllSeating.
- e. Encumbered expenses total to \$3,533.28 for furniture

These expenditures total \$13, 516.27 plus \$3,533.28 encumbered expenses total to \$17,050.

Repairs and Maintenance

A total of \$1,695.00 was spent on repairs and maintenance with an encumbrance of \$521.80 for installation of 3 cables by vendor Coffeyerne. Including the encumbered fees, the total is \$2,217.00. These expenses were related to the installation of a ticker tape, wiring for the installed items, painting the lobby walls after the wiring and installation and for student study rooms in the lobby. There were two vendors, Eddiesgrou (\$420.00) for painting and Coffeyerne (\$1275.00) for the electrical work.

Total expenses for repairs and maintenance was \$1,695.00. With the addition of the encumbered fee of \$521.80, the total reflected on "Financial Data for Special Course/Program Fees, CoB Business Course Fee is \$2,217.00 (\$1695.00 + \$521.80).

Other Operating Expense

The total expenses for this category was \$8775.00. These expenses were registrations for accreditation related conferences (SBAA) and annual membership to AACSB, the accreditation agency for colleges and schools of business. The membership to AACSB was \$8,400.00 and the registrations for SBAA conferences were \$375.00.

Explanation of Net Operating Loss

The primary contributor to the net operating loss of \$1,340.00 was the increase in AACSB membership fees, over which we have no control. In the previous year, the AACSB membership fee was \$7050.00, and this past year the membership fee increased to \$8400.00, an increase of \$1,350.00.

Summary and Conclusion

The College of Business has worked diligently to control its costs. Total fee revenue was \$28,577.00, and total expenditures, including encumbered expenses were \$29,917.00. There was a net operating loss of \$1,340, which can be attributed entirely to the unexpected increase of \$1,350.00 in the accrediting agency's (AACSB) membership fees.

Financial Data
For Special Course/Program Fees
COB Business Course Fee
Clayton State University

	FY 2014
Revenue	Actual
Fee Revenue:	28,577
Net Revenue	\$28,577
Expenditures	
Personal Services	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
Travel	
641000-Employee Travel	1,875
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	17,050
715000-Repairs and Maintenance	2,217
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	8,775
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$29,917
Net Operating Gain (Loss)	(\$1,340)

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000

Fiscal Year: 2014

From Acct. Period: 1 To Acct. Period: 12

Fund: 10600

Department: 0410210 Business Program Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409512 Business Program Fees

-28,577.00

Class Sub-Total -28,577.00

Dept Total -28,577.00

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Mukherjee, Avinandan Budget Period: 2014
 Department: 0410210 Business Program Fees Acct Period From: 1 (JUL 2013)
 Fund Code: 10600 Other General Acct Period To: 12 (JUN 2014)

<u>Account</u>	<u>Jrnl/Tran</u>		<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>		<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
	<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Class</u>	<u>Budgeted</u>	<u>Budgeted</u>				
				<u>Line Description</u>	<u>Vendor</u>	<u>Check</u>				
600000	Travel			11100 / 11000	6,000.00					
641000	Travel - Employee			11100 / 11000		0.00				
641110	Travel-Emp-Ground Transportati									
	11/25/13	Exp Rpt	0000493421	2	\$30 to hotel from airport and	Deis,Micha	008811	0.00	0.00	60.00
641120	Travel-Employees-Air Travel									
	11/25/13	Exp Rpt	0000493421	6	Flight to conference in Nashvi	Deis,Micha		0.00	0.00	402.30
	12/31/13	Jrnl Entry	PC01018562	317	December 15th Procurement Card			0.00	0.00	427.80
	06/30/14	Jrnl Entry	0001091281	53	Prepaid Adjustments June 2014			0.00	0.00	-402.30
641130	Travel-Employees-Meals									
	11/25/13	Exp Rpt	0000493421	3	Breakfast	Deis,Micha	008811	0.00	0.00	11.00
	11/25/13	Exp Rpt	0000493421	5	2 dinners at \$34.00 per diem e	Deis,Micha	008811	0.00	0.00	68.00
	11/25/13	Exp Rpt	0000493421	4	2 lunches at \$16.00 per diem.	Deis,Micha	008811	0.00	0.00	32.00
641140	Travel-Employees-Lodging									
	07/24/13	Exp Rpt	0000483286	2	Hotel stay for conference	Deis,Micha	008385	0.00	0.00	449.24
	11/25/13	Exp Rpt	0000493421	1	Three nights stay for conferen	Deis,Micha	008811	0.00	0.00	647.13
641510	Travel - Employee Mileage									
	07/24/13	Exp Rpt	0000483286	4	Mileage to and from conference	Deis,Micha	008385	0.00	0.00	180.00
	Totals							0.00	0.00	1,875.17
Travel Total					6,000.00	0.00	0.00	0.00	1,875.17	4,124.83
700000	Operating Supplies & Expenses			11100 / 11000	26,000.00					
714000	Supplies and Materials			11100 / 11000		0.00				
714100	Supplies & Materials Expense									
	07/09/13	AP Vchr	04025025	1	Award	JECKILPROM	208358	0.00	0.00	110.00
	07/09/13	AP Vchr	04025026	1	Name plates	ABCAWARD	208324	0.00	0.00	35.00
	10/29/13	AP Vchr	04027376	1	Acrylic Award Jim Wood Series	JECKILPROM	210007	0.00	0.00	110.00
	10/31/13	Jrnl Entry	PC01003481	196	October 15th Procurement Card			0.00	0.00	2,008.50
	11/15/13	AP Vchr	04027800	1	COB name plates/plaques-lobby	ABCAWARD	210235	0.00	0.00	87.50
	11/25/13	Exp Rpt	0000493377	1	Reimbursement for HDMI cable f	Deis,Micha	008811	0.00	0.00	179.99
	02/04/14	AP Vchr	04029172	1	Acrylic Award Jim Wood Series	JECKILPROM	211324	0.00	0.00	111.00
	04/15/14	AP Vchr	04030487	1	Acrylic Award for J. Keebler	JECKILPROM	212310	0.00	0.00	120.00
	04/24/14	AP Vchr	04030769	1	Acrylic Award-J.Woods SS-T.Den	JECKILPROM	212515	0.00	0.00	106.00
	04/29/14	PO	0000402443	2	TABLE LINK - FLAT END ONLY	DITTOALES		0.00	80.58	0.00
	04/29/14	PO	0000402444	1	92140-CA-C1-SPR-F5, PROPOSAL #	ALLSEATING		0.00	4,732.90	0.00
	04/29/14	PO	0000402443	1	SPECIAL VELA VELA SERIES TABLE	DITTOALES		0.00	2,097.12	0.00

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Mukherjee, Avinandan **Budget Period:** 2014
Department: 0410210 Business Program Fees **Acct Period From:** 1 (JUL 2013)
Fund Code: 10600 Other General **Acct Period To:** 12 (JUN 2014)

<u>Account</u>	<u>Jrnl/Tran</u>	<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Program/ Class</u>	<u>Line</u>	<u>Description</u>	<u>APPROP Budgeted Vendor</u>	<u>ORG Budgeted Check</u>	<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
		05/09/14	PO	0000402479	1 SPECTRUM / TOP ONLY MANHTTAN		LOGIFLEX			0.00	1,395.36	0.00	
		05/09/14	PO	0000402480	1 PEX1 32FX PERFORMANCE X32 FIXE		DITTOALES			0.00	1,355.58	0.00	
		05/13/14	PO	0000402514	1 79054-WA-BK-F3-CASHMERE, CHEST		ALLSEATING			0.00	4,255.02	0.00	
		05/15/14	AP Vchr	04031327	1 Name Plates		ABCAWARD	212836		0.00	0.00	35.00	
		05/15/14	AP Vchr	04031328	1 Award/W Flynn		JECKILPROM	212865		0.00	0.00	120.00	
		05/30/14	AP Vchr	04031560	1 Acrylic Award for J.Wood Serie		JECKILPROM	213022		0.00	0.00	110.00	
		07/24/14	PO	0000402479	1 SPECTRUM / TOP ONLY MANHTTAN		LOGIFLEX			0.00	-1,395.36	0.00	
		07/24/14	AP Vchr	04032604	1 SPECTRUM / TOP ONLY MANHTTAN		LOGIFLEX	213673		0.00	0.00	1,395.36	
		09/09/14	PO	0000402444	1 92140-CA-C1-SPR-F5, PROPOSAL #		ALLSEATING			0.00	-4,732.90	0.00	
		09/09/14	AP Vchr	04033359	1 92140-CA-C1-SPR-F5, PROPOSAL #		ALLSEATING	214214		0.00	0.00	4,732.90	
		09/09/14	PO	0000402514	1 79054-WA-BK-F3-CASHMERE, CHEST		ALLSEATING			0.00	-4,255.02	0.00	
		09/09/14	AP Vchr	04033358	1 79054-WA-BK-F3-CASHMERE, CHEST		ALLSEATING	214189		0.00	0.00	4,255.02	
		Totals								0.00	3,533.28	13,516.27	-17,049.55
715000	Repairs And Maintenance				11100 / 11000					0.00			
715100	Repairs And Maintenance												
		05/09/14	PO	0000402496	1 ELECTRICAL INSTALLATION OF 3 S		COFFEYERNE			0.00	1,025.00	0.00	
		05/09/14	PO	0000402496	2 ELECTRICAL WORK FOR COLLEGE OF		COFFEYERNE			0.00	250.00	0.00	
		05/13/14	PO	0000402510	1 INSTALL 3 CAT 5 CABLES		FUTUREDESI			0.00	521.80	0.00	
		05/13/14	PO	0000402513	1 TWO COATS OF PAINTING AND FIX		EDDIESGROU			0.00	420.00	0.00	
		06/06/14	PO	0000402513	1 TWO COATS OF PAINTING AND FIX		EDDIESGROU			0.00	-420.00	0.00	
		06/06/14	AP Vchr	04031650	1 TWO COATS OF PAINTING AND FIX		EDDIESGROU	213084		0.00	0.00	420.00	
		06/30/14	PO	0000402496	1 ELECTRICAL INSTALLATION OF 3 S		COFFEYERNE			0.00	-1,025.00	0.00	
		06/30/14	AP Vchr	04032264	1 ELECTRICAL INSTALLATION OF 3 S		COFFEYERNE	213444		0.00	0.00	1,025.00	
		06/30/14	PO	0000402496	2 ELECTRICAL WORK FOR COLLEGE OF		COFFEYERNE			0.00	-250.00	0.00	
		06/30/14	AP Vchr	04032264	2 ELECTRICAL WORK FOR COLLEGE OF		COFFEYERNE	213444		0.00	0.00	250.00	
		Totals								0.00	521.80	1,695.00	-2,216.80
727000	Other Operating Expense				11100 / 11000					0.00			
727110	Travel Related Registration												
		07/24/13	Exp Rpt	0000483286	1 Registration		Deis,Micha	008385		0.00	0.00	375.00	
		11/25/13	Exp Rpt	0000493421	7 Registration		Deis,Micha			0.00	0.00	225.00	
		06/30/14	Jrnl Entry	0001091281	54 Prepaid Adjustments June 2014					0.00	0.00	-225.00	
727130	Institutional Memberships												
		05/14/14	AP Vchr	04031220	1 anl membership due/accratiatio		AACSBINTER	212775		0.00	0.00	8,400.00	
		Totals								0.00	0.00	8,775.00	-8,775.00
Operating Supplies & Expenses Total								26,000.00	0.00	0.00	4,055.08	23,986.27	-2,041.35

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Mukherjee, Avinandan Budget Period: 2014
 Department: 0410210 Business Program Fees Acct Period From: 1 (JUL 2013)
 Fund Code: 10600 Other General Acct Period To: 12 (JUN 2014)

<u>Account</u>	<u>Jrnl/Tran</u>		<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>		<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
<u>Date</u>	<u>Type</u>	<u>DocumentID</u>	<u>Class</u>	<u>Budgeted</u>	<u>Budgeted</u>					
			<u>Line Description</u>	<u>Vendor</u>	<u>Check</u>					
Non-Personal Services Total				32,000.00	0.00		0.00	4,055.08	25,861.44	2,083.48
<u>Totals for Dept/Fund/Program/Class:</u>										
	0410210 / 10600		11100 / 11000	32,000.00	0.00		0.00	4,055.08	25,861.44	2,083.48
<u>Totals for Dept/Fund:</u>										
	0410210 / 10600			32,000.00	0.00		0.00	4,055.08	25,861.44	2,083.48

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Mukherjee, Avinandan	Budget Period: 2014
Department: 0410210 Business Program Fees	Acct Period From: 1 (JUL 2013)
Fund Code: 10600 Other General	Acct Period To: 12 (JUN 2014)

<u>Account</u>	<u>Jrnl/Tran</u>		<u>Program/</u>	<u>APPROP</u>	<u>ORG</u>		<u>Pre-Encum</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Remaining</u>
	<u>Date</u>	<u>Type</u>	<u>Class</u>	<u>Budgeted</u>	<u>Budgeted</u>					
			<u>Line</u>	<u>Vendor</u>	<u>Check</u>					
			<u>Description</u>							

*** End Of Report ***

INTEROFFICE MEMORANDUM

TO: COURSE FEES COMMITTEE

FROM: Louis Jourdan, Interim Associate Dean, College of Business

SUBJECT: Business Course Fees for College of Business MBA Program Dolce/PTC

DATE: 10-20-2014

EXPLANATION OF FEES

Total net operating gain was \$20,569.21, which included revenues of \$39000.00 plus \$8,290.90 in miscellaneous revenues and total expenses of \$26,721.69

Revenues consisted of two general totals:

- a. \$8,290.90 (journal ID 000098421) which were funds from a previous agency account which was closed and funds moved to this agency account and
- b. tuition revenues, composed of both positive and negative revenues (refunds) resulting in a total of \$39,000.00 (journal ID prefix of "B".)

Expenses consisted of rental fees (\$26,186.00) and food expenses for MBA students (\$535.69), and these expenses totaled to \$26,721.69.

Total net operating gain was \$20,569.21 ($\$39000.00 + \$8290.90 - (\$26,186.00 + \$539.69)$).

FINANCIAL DATA FOR SPECIAL COURSE/PROGRAM FEES: COB MBA DOLCE FEES FORM

Under Revenue, 2 types of revenue, fee revenue (\$39000.00) and miscellaneous revenue (\$8290.90) are specified. Under OS & E, two expenses are identified: rents (\$26,186.00) and other operating expense for food for MBA students (\$539.69) for total expenditures of \$26,721.69). The net operating gain reported is \$20,569.21.

CLAYTON STATE UNIVERSITY AGENCY, A0000580-MBA PROGRAM-PTC FORM

The individual dollar amounts for revenues and expenses are on the included form. Expenses are identified with a journal ID prefix of "AP", revenues are identified with a journal ID prefix of "B" and food expenses with an "EXA" prefix. Expenses in parentheses() are positive revenues and those not in parentheses are tuition refunds.

Financial Data
For Special Course/Program Fees
MBA Dolce PTC
Clayton State University

	FY 2010
Revenue	Actual
Fee Revenue:	39000.00
Miscellaneous Fee:	8290.90
Net Revenue	47290.90
Expenditures	
Personal Services	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
Travel	
641000-Employee Travel	
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	
715000-Repairs and Maintenance	
719000-Rents(Non Real Estate)	26186.00
720000-Insurance and Bonding	
727000-Other Operating Expense (MBA food)	535.69
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	26721.69
Net Operating Gain (Loss)	20569.21

CLAYTON STATE UNIVERSITY
Agency, A000580-MBA Program-PTC

Sum of Amount		FY2014				
Dept	Journal ID	Source Date	PS Financials Date	Journal Header Account	Line Total	Query
A000580	0000984217	9/20/2013	2014	241100	(\$8,290.90)	Miscell Revenue
	AP00977035	8/29/2013	2014	241100	\$11,294.00	Expenses-Rent
	AP01031739	2/21/2014	2014	241100	\$3,374.00	Expenses-Rent
	AP01039120	3/12/2014	2014	241100	\$1,425.00	Expenses-Rent
	AP01044327	3/26/2014	2014	241100	\$1,725.00	Expenses-Rent
	AP01044877	3/27/2014	2014	241100	\$1,725.00	Expenses-Rent
	AP01052585	4/17/2014	2014	241100	\$1,725.00	Expenses-Rent
	AP01053595	4/21/2014	2014	241100	\$1,725.00	Expenses-Rent
	AP01062998	5/13/2014	2014	241100	\$1,725.00	Expenses-Rent
	AP01074560	6/9/2014	2014	241100	\$1,468.00	Expenses-Rent
	B000957351	7/5/2013	2014	241100	(\$750.00)	Revenue
	B000957794	7/8/2013	2014	241100	(\$6,000.00)	Revenue
	B000959411	7/11/2013	2014	241100	(\$2,250.00)	Revenue
	B000960024	7/12/2013	2014	241100	\$1,500.00	Revenue
	B000961615	7/17/2013	2014	241100	\$1,500.00	Revenue
	B000962263	7/18/2013	2014	241100	(\$1,500.00)	Revenue
	B000962689	7/19/2013	2014	241100	(\$750.00)	Revenue
	B000963712	7/23/2013	2014	241100	(\$3,000.00)	Revenue
	B000964329	7/24/2013	2014	241100	(\$750.00)	Revenue
	B000965228	7/26/2013	2014	241100	\$0.00	Revenue
	B000967338	8/1/2013	2014	241100	(\$750.00)	Revenue
	B000967800	8/2/2013	2014	241100	(\$750.00)	Revenue
	B000968248	8/5/2013	2014	241100	\$3,750.00	Revenue
	B000968690	8/6/2013	2014	241100	(\$3,000.00)	Revenue
	B000969155	8/7/2013	2014	241100	(\$1,500.00)	Revenue
	B000971265	8/13/2013	2014	241100	\$750.00	Revenue
	B000973027	8/19/2013	2014	241100	\$750.00	Revenue
	B000982980	9/17/2013	2014	241100	\$750.00	Revenue
	B000999854	11/5/2013	2014	241100	\$0.00	Revenue
	B001000822	11/7/2013	2014	241100	(\$10,500.00)	Revenue
	B001001463	11/8/2013	2014	241100	(\$750.00)	Revenue
	B001002346	11/12/2013	2014	241100	(\$750.00)	Revenue
	B001003266	11/14/2013	2014	241100	(\$750.00)	Revenue
	B001004745	11/19/2013	2014	241100	(\$750.00)	Revenue
	B001005398	11/20/2013	2014	241100	(\$750.00)	Revenue
	B001005931	11/21/2013	2014	241100	(\$750.00)	Revenue
	B001006789	11/25/2013	2014	241100	(\$750.00)	Revenue
	B001007948	11/27/2013	2014	241100	(\$750.00)	Revenue
	B001013068	12/16/2013	2014	241100	(\$750.00)	Revenue
	B001013314	12/17/2013	2014	241100	\$1,500.00	Revenue
	B001017805	1/9/2014	2014	241100	\$750.00	Revenue
	B001018428	1/10/2014	2014	241100	(\$1,500.00)	Revenue
	B001018903	1/13/2014	2014	241100	\$750.00	Revenue

CLAYTON STATE UNIVERSITY
Agency, A000580-MBA Program-PTC

Sum of Amount		FY2014				
Dept	Journal ID	Source Date	PS Financials Bud Ref	Query Account	Journal Header Total	Line Query
A000580	B001021297	1/21/2014	2014	241100	\$750.00	Revenue
	B001047580	4/3/2014	2014	241100	(\$6,750.00)	Revenue
	B001048006	4/4/2014	2014	241100	(\$1,500.00)	Revenue
	B001048851	4/8/2014	2014	241100	(\$2,250.00)	Revenue
	B001049600	4/9/2014	2014	241100	(\$1,500.00)	Revenue
	B001052395	4/17/2014	2014	241100	(\$2,250.00)	Revenue
	B001052397	4/17/2014	2014	241100	(\$750.00)	Revenue
	B001052775	4/18/2014	2014	241100	\$750.00	Revenue
	B001056615	4/29/2014	2014	241100	(\$750.00)	Revenue
	B001058439	5/2/2014	2014	241100	\$1,500.00	Revenue
	B001063921	5/15/2014	2014	241100	\$750.00	Revenue
	B001064612	5/16/2014	2014	241100	\$750.00	Revenue
	EXAC026851	1/23/2014	2014	241100	\$170.96	Expenses-food
	EXAC978029	8/26/2013	2014	241100	\$278.61	Expenses-food
	EXAC995606	10/11/2013	2014	241100	\$86.12	Expenses-food
A000580 Total					(\$20,569.21)	
Grand Total					(\$20,569.21)	

BUSINESS FEES-Dolce vita2a

Miscellaneous Revenue (ID 000098421)	Expenses (AP)	Revenue (B)	EXAC (food expenses)	TOTAL EXPENSES (col B and D)
8,290.90	11,294.00	750.00	170.96	
	3,374.00	6,000.00	278.61	
	1,425.00	2,250.00	86.12	
	1,725.00	-1,500.00	<u>\$ 535.69</u>	
	1,725.00	-1,500.00		
	1,725.00	1,500.00		
	1,725.00	750.00		
	1,725.00	3,000.00		
	<u>1,468.00</u>	750.00		
	<u>\$ 26,186.00</u>	0.00		\$ 26,721.69
		750.00		
		750.00		
		-3,750.00		
		3,000.00		
		1,500.00		
		-750.00		
		-750.00		
		-750.00		
		0.00		
		10,500.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		
		750.00		

BUSINESS FEES-Dolce vita2a

Miscellaneous Revenue (ID 000098421)	Expenses (AP)	Revenue (B)	EXAC (food expenses)	TOTAL EXPENSES (col B and D)
		-1,500.00		
		-750.00		
		1,500.00		
		-750.00		
		-750.00		
		6,750.00		
		1,500.00		
		2,250.00		
		1,500.00		
		2,250.00		
		750.00		
		-750.00		
		750.00		
		-1,500.00		
		-750.00		
		-750.00		
		<u>39,000.00</u>		
NET OPERATING GAIN				
(miscell revenue+revenue)-expenses+exac)		20,569.21		