

# Cadet Staff Duty Analysis Program

## Sample Cadet Activity Budget

All debits (expenses) go in one column. All credits (revenue) goes in a separate column.

	DEBIT	CREDIT	NOTES
<b>REVENUE</b>			
Starting cash		812.00	Surplus from previous year
Tuition		5,850.00	45 cadets @ \$130 ea
Tuition - Scholarship Recipients		250.00	5 cadets @ \$50 ea
Subsidy from Wing HQ		2,500.00	
Cash donations		2,500.00	Grant from community group
<b>GRAND TOTAL REVENUE</b>		<b>11,912.00</b>	
<b>EXPENSES</b>			
<b>SUBSISTENCE</b>			
Lodging	4,510.00		
Meals	3,018.75		
<b>Total Subsistence</b>	<b>7,528.75</b>		See subsistence worksheet
<b>SUPPORT</b>			
Transportation / Fuel	600.00		10 vans (last year actual 9 vans @ \$525)
Printing & Copying	150.00		
Bottled Water	200.00		
<b>Total Support</b>	<b>950.00</b>		
<b>PROGRAM</b>			
CPR "Annie" rental fees	500.00		
Flight computers	400.00		
Rocket engines	400.00		
VIP Guest speaker honorarium	250.00		
<b>Total Program</b>	<b>1,550.00</b>		
<b>DISCRETIONARY</b>			
Tee shirts	882.00		2 pp + 10 extra = 126 @ \$7 ea
Coins	340.00		1 ea + 10 extra = 68 @ \$5 ea
<b>Total Discretionary</b>	<b>1,222.00</b>		
<b>CONTINGENCY</b>			
Emergency Fund	400.00		Must be at least 3% of revenue
<b>GRAND TOTAL EXPENSES</b>	<b>11,650.75</b>		@ 50 cadets, total cost per cadet = \$233
<b>BALANCE</b>		<b>261.25</b>	

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Spreadsheets make it easy to compute totals accurately, thanks to the auto-sum feature, usually displayed by the Greek letter Sigma  $\Sigma$

All revenue is recorded. Here, we have five sources of income.

Starting cash was perhaps remaining from last year.

Tuition is broken-out into two lines, one line for those paying full price, and another for those paying a reduced rate.

Expenses are grouped into 5 categories that make sense for cadet activities. If we were manufacturing computers, the categories would be different.

Responsible leaders know that unexpected expenses can arise. At a minimum, a cadet activity should keep 3% of revenue in reserve. With other projects, that figure could be a lot more.

This budget "balances." Expenses are less than revenue. Here, we have a couple hundred left over.

As presented, this budget is not scalable. A duplicate budget should be copy-and-pasted into a new sheet, and then refigured for different scenarios. What if only 20 cadets attend? Will we need to cut back on certain variable costs? If certain costs are fixed, costing the same no matter how many people show up, such as that guest speaker honorarium, we might learn that the math requires us to eliminate discretionary expenses in order to pay those fixed costs.

## Subsistence worksheet

Figuring the costs of meals and rooms involves a lot of variables. Some members of the senior staff arrive a day early. Some cadet cadre arrive a few hours early. The activity is charged per room, and each cadet room holds 2 cadets, although sometimes a cadet gets lucky and isn't assigned a roommate.

Unit Cost means how much it costs to obtain just 1 item of that type.

Total cost means how much will be spent on that type of item. Total cost is quantity multiplied by unit cost.

	THURSDAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	SUBTOTAL	UNIT COST	TOTAL COST
<b>MEAL NEEDS</b>								
Seniors - Breakfast	0	2	8	8	8	26	\$3.00	\$78.00
Seniors - Lunch	2	5	8	8	2	25	\$4.50	\$112.50
Seniors - Dinner	2	8	8	0	0	18	\$5.25	\$94.50
Seniors - Banquet	0	0	0	8	0	8	\$25.00	\$200.00
VIPs - Banquet	0	0	0	2	0	2	\$25.00	\$50.00
Cadets - Breakfast	0	0	50	50	50	150	\$3.00	\$450.00
Cadets - Lunch	0	5	50	50	5	110	\$4.50	\$495.00
Cadets - Dinner	0	5	50	0	0	55	\$5.25	\$288.75
Cadets - Banquet	0	0	0	50	0	50	\$25.00	\$1,250.00
<b>Total Meal Costs</b>								<b>\$3,018.75</b>
<b>LODGING ROOMS NEEDED</b> (2 cadets per room, 1 senior per room)								
						<b>ROOM NIGHTS</b>	<b>UNIT COST</b>	<b>TOTAL COSTS</b>
Seniors	1	5	6	6	1	19	40	\$760.00
Cadets - Male	0	20	20	20	0	60	50	\$3,000.00
Cadets - Female	0	5	5	5	0	15	50	\$750.00
<b>Total Lodging Cost</b>								<b>\$4,510.00</b>

This worksheet explains where the meal and lodging costs shown on page 1 came from. Anytime you have several small items being grouped together into a single, big total -- as we did with the meals figure on page 1 -- you should show how that big figure was derived. That meals cost includes hundreds of breakfasts, lunches, and dinners.

The total meal costs and total lodging costs are entered on the main budget (page 1).

With cadet activities, rooms and meals tend to account for the vast majority of expenses.

Again, thanks to auto-sum and formula features, you can easily refigure costs if the number of people change.