



THE TOWN OF COBOURG

PARKS & RECREATION

CASH FLOW ANALYSIS- CANTEEN & VENDING

	October 2021	November 2021	December 2021	Year end Totals
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Scenario 1: Assuming: Product Markup is 75%, we sell all \$20,000 worth of inventory, staff costs are 35% of revenue.

REVENUE:

CCC- Canteen & Vending Sales	\$ 11,666.67	\$ 11,666.67	\$ 11,666.67	\$ 35,000.00
	\$ 11,666.67	\$ 11,666.67	\$ 11,666.67	\$ 35,000.00

EXPENSES:

CCC- Consumable Supplies	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Canteen Staffing Expense	\$ 4,083.33	\$ 4,083.33	\$ 4,083.33	\$ 12,250.00
	\$ 24,083.33	\$ 4,083.33	\$ 4,083.33	\$ 32,250.00

Cash Flows	-\$ 12,416.67	\$ 7,583.33	\$ 7,583.33	\$ 2,750.00
		-\$ 4,833.33	\$ 2,750.00	

Scenario 2: Assuming: Product Markup is 75%, we sell all \$20,000 worth of inventory, staff costs are 45% of revenue.

REVENUE:

CCC- Canteen & Vending Sales	\$ 11,666.67	\$ 11,666.67	\$ 11,666.67	\$ 35,000.00
	\$ 11,666.67	\$ 11,666.67	\$ 11,666.67	\$ 35,000.00

EXPENSES:

CCC- Consumable Supplies	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Canteen Staffing Expense	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$ 15,750.00
	\$ 25,250.00	\$ 5,250.00	\$ 5,250.00	\$ 35,750.00

Cash Flows	-\$ 13,583.33	\$ 6,416.67	\$ 6,416.67	-\$ 750.00
		-\$ 7,166.67	-\$ 750.00	

Scenario 3: Assuming: Product Markup is 85%, we sell all \$20,000 worth of inventory, staff costs are 35% of revenue.

REVENUE:

CCC- Canteen & Vending Sales	\$ 12,333.33	\$ 12,333.33	\$ 12,333.33	\$ 37,000.00
	\$ 12,333.33	\$ 12,333.33	\$ 12,333.33	\$ 37,000.00

EXPENSES:

CCC- Consumable Supplies	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Canteen Staffing Expense	\$ 4,316.67	\$ 4,316.67	\$ 4,316.67	\$ 12,950.00
	\$ 24,316.67	\$ 4,316.67	\$ 4,316.67	\$ 32,950.00

Cash Flows	-\$ 11,983.33	\$ 8,016.67	\$ 8,016.67	\$ 4,050.00
		-\$ 3,966.67	\$ 4,050.00	

Scenario 4: Assuming: Product Markup is 85%, we sell all \$20,000 worth of inventory, staff costs are 45% of revenue.

REVENUE:

CCC- Canteen & Vending Sales	\$ 12,333.33	\$ 12,333.33	\$ 12,333.33	\$ 37,000.00
	\$ 12,333.33	\$ 12,333.33	\$ 12,333.33	\$ 37,000.00

EXPENSES:

CCC- Consumable Supplies	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Canteen Staffing Expense	\$ 5,550.00	\$ 5,550.00	\$ 5,550.00	\$ 16,650.00
	\$ 25,550.00	\$ 5,550.00	\$ 5,550.00	\$ 36,650.00

Cash Flows	-\$ 13,216.67	\$ 6,783.33	\$ 6,783.33	\$ 350.00
		-\$ 6,433.33	\$ 350.00	