

FROM:

**General Manager's Report for Trent Radio AGM 071125
prepared by John K Muir, Vice-president & General Manager / 19 Nov 07**

Report on FOIA Efforts and Presentation of Results

In early January of this year, acting in his capacity as a private citizen (not a board member), Steve McNabb submitted a FOIA request to Trent University asking for specific and complete enrolment details for the past 21 years. These results were tallied and compared to the actual funds transferred to Trent Radio indicating a potential underpayment of \$19,702.27 since 1988, with \$13,824.35 in underpayments in the last ten years (see attached).

It is only in the last four years that Trent Radio has received any report from TrentU on how has collected and disbursed monies to Trent Radio (see attached). These reports are, in part, a result of Trent Radio's efforts to establish a comprehensive collection, disbursement and reporting policy in 1999, 2000, 2001, and on-going. Even still, these reports leave several questions unanswered, with the appearance that TrentU is not acting in accord with its own policies laid out in the university calendar. Further, still no authoritative reference has been forthcoming on why nursing students pay only half-memberships and why students on "year abroad" pay nothing.

Recently, a draft policy has been circulated (see attached) which would compel student organisations to report their activities to TrentU, purportedly to obtain the information needed to meet the university's obligations under the Freedom of Information and Protection of Privacy Act. While every student group must be accountable for the funds it is given, the proposed policy (as received) is inexpertly and sloppily crafted. Even if student organisations were to adhere to its every element, the result would not generate anything like a satisfactory account of a group's activities.

A report prepared by the TrentU Finance Office, entitled "Trent University: Billing, Collecting and Remitting Student Levies" and received in September 2002 states in essence that the subject monies are not auditable or cannot be otherwise verified. In my opinion, this does not demonstrate good judgement. The Trent Act notwithstanding, Trent University is in an especial position of trust and must be able to report all monies received and remitted according to generally accepted accounting principles. Reference: CICA & The (Ontario) Provincial Auditor. Accountability is always a two way street, and with TrentU now collecting upwards of \$2,700,000 in Student Association Fees, it would be proper for the university to put its own house in order first.

Trent Radio wants an amicable arrangement with the university which provides the information, which under law it must report to its membership and various governmental and other agencies.

At minimum this would include;

- a) A full, accurate and timely annual reporting of all receipts and disbursements of funds received and remitted in trust by Trent University, pertaining to Trent Radio full-time student membership fees, also described as a portion of "Student Association and Organization fees" in the Trent University Calendar, according to generally accepted accounting principles, commencing immediately, and,
- b) the ability to make an independent review and verification of these reports and the university's performance in this function.

It is hoped a more positive report can be made to the membership at the next AGM.

[end]

A copy of this and all documents related to the Trent Radio Annual General Meeting held on Sunday, 25 November 2007 can be found at;

<http://www.trentradio.ca/governance/bodmins/agm071125/>

TrentRadio: Student Membership Fees: Schedule of Calculated Fees Due, Reported Amount Received & Differences v0.02 / 071124 jkm

Undergraduate Enrolment 1985-86 to 2004-05 FOI & http://www.trentu.ca/oirsp/facts.php 24Nov07 TrentU @ Ptbo											Trent Radio Mship Fee	Membership Fees Due ((I-K)*L)+(K*1/2*L)	TR Actuals Rcv'd /w Adjustments	Over/(Under) Payment
Academic Year	Domestic Headcounts			International Headcounts			Total Headcounts			Nursing Students	L	M	N	O
	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time					
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1985-86	4,207	3,112	1,095	14	13	1	4,221	3,125	1,096	-	\$10	31,250.00	-	-
1986-87	4,398	3,243	1,155	5	0	5	4,403	3,243	1,160	-	\$10	32,430.00	-	-
1987-88	4,503	3,239	1,264	25	20	5	4,528	3,259	1,269	-	\$10	32,590.00	-	-
1988-89	4,884	3,401	1,483	18	18	0	4,902	3,419	1,483	-	\$10	34,190.00	33,690.00	(500.00)
1989-90	5,078	3,527	1,551	19	19	0	5,097	3,546	1,551	-	\$15	53,190.00	51,616.60	(1,573.40)
1990-91	5,466	3,652	1,814	33	26	7	5,499	3,678	1,821	-	\$15	55,170.00	54,694.33	(475.67)
1991-92	5,659	3,815	1,844	22	22	0	5,681	3,837	1,844	-	\$15	57,555.00	57,915.00	360.00
1992-93	5,575	3,778	1,797	24	24	0	5,599	3,802	1,797	-	\$15	57,030.00	56,550.00	(480.00)
1993-94	5,475	3,833	1,642	28	28	0	5,503	3,861	1,642	-	\$15	57,915.00	57,075.00	(840.00)
1994-95	5,216	3,738	1,478	23	22	1	5,239	3,760	1,479	-	\$15	56,400.00	56,055.00	(345.00)
1995-96	5,248	3,859	1,389	13	13	0	5,261	3,872	1,389	-	\$15	58,080.00	57,555.00	(525.00)
1996-97	5,108	3,849	1,259	75	70	5	5,183	3,919	1,264	-	\$15	58,785.00	57,286.15	(1,498.85)
1997-98	5,035	3,837	1,198	83	78	5	5,118	3,915	1,203	-	\$15	58,725.00	56,415.00	(2,310.00)
1998-99	4,693	3,549	1,144	125	118	7	4,818	3,667	1,151	-	\$15	55,005.00	53,325.00	(1,680.00)
1999-00	4,773	3,617	1,156	191	180	11	4,964	3,797	1,167	-	\$15	56,955.00	57,213.70	258.70
2000-01	4,876	3,651	1,225	295	257	38	5,171	3,908	1,263	-	\$15	58,620.00	59,516.00	896.00
2001-02	4,967	3,717	1,250	391	346	45	5,358	4,063	1,295	98	\$15	60,210.00	56,513.35	(3,696.65)
2002-03	5,668	4,419	1,249	472	426	46	6,140	4,845	1,295	192	\$15	71,235.00	68,206.31	(3,028.69)
2003-04	6,669	5,418	1,251	450	432	18	7,119	5,850	1,269	317	\$15	85,372.50	83,643.83	(1,728.67)
2004-05	7,110	5,659	1,451	446	414	32	7,556	6,073	1,483	405	\$15	88,057.50	88,743.70	686.20
2005-06	7,511	6,212	1,299	411	376	35	7,922	6,588	1,334	459	\$15	95,377.50	93,456.96	(1,920.54)
2006-07	-	-	-	-	-	-	7,312	6,263	1,049	480	\$15	90,345.00	89,044.30	(1,300.70)

Total Amount of Estimated Potential Over/(Under) payment > (19,702.27)

The Membership Fees due to Trent Radio in each academic year is calculated as the sum of;

- i) the product of the Total Headcounts for Full-time Students (Column "I"), minus the number of Nursing Students (Column "K"), times the organisational fee for Trent Radio for the year in question (Column "L");

and

- ii) the product of the number Nursing Students (Column "K"), and one-half the Trent Radio organisational fee for the year in question (Column "L")

or $((I-K)*L) + (K*1/2*L)$

**For Review
Only**

**TrentU Reporting of Levy amounts taken from TrentU Finance Office Report rcvd Mon 10Sep07
AY06-07 Final Cheque Calculation**

	Levy Rate for AY06-07	TRadio	
		\$15	
Number of FT Ptbo Students* at 30 April 07	5,328	79,920.00	
Number of Nursing Students** at 30 Apr 07	371	<u>2,782.50</u>	
AY06-07 Revenue Reconcilled to student counts at 30 Apr 07		82,702.50	See Note 1
Less amount applied to TU AR in Sep06		0.00	
Less Levy Installment Issued Sep 06		(61,560.00)	
Less Levy Installment Issued Jan07		(18,489.73)	
Plus/(Minus) Registration adjustments from:		6,341.80	See Note 2 & 3
Less amount applied to TU AR in Aug07		<u>0.00</u>	
Balance & Amount of Cheque Issued disbursing final levy amounts		<u><u>8,994.57</u></u>	See Note 4

* excludes nursing & graduate students, and students abroad

** Nursing Student Pay 50% of the levy rate

AY07-08 1st Installment Cheque Calculation

	Levy Rate for AY07-08	TRadio	
		\$15	
Number of FT Ptbo Students* (preliminary count)	4,716	70,740.00	See Note 5
Number of Nursing Students** (preliminary count)	381	<u>2,857.50</u>	
Estimated AY07-08 Revenue		73,597.50	
Amount now payable (75% of AY07-08 Revenue Estimate)		55,198.13	
Reduced by owings to TU AR account Sep 07		<u>0.00</u>	
TU AY07-08 1st Installment		<u><u>55,198.13</u></u>	

* excludes nursing & graduate students, and students abroad

** Nursing Student Pay 50% of the levy rate

Notes:

1) From <http://www.trentu.ca/admin/ro/calendar/2006-07/uc40.html> "Student Government fees are non-refundable after first day of classes", ie. Mon 11Sep06, and not 30Apr07.

2) The reconcilled amount with adjustments comes to \$89,044.30 indicating there were 5936.286667 students paying Trent Radio's membership fee. How is this a viable number?

3) What was this amount of \$6,341.80 calculated. What does it represent?

4) The final amount was received on 10Sep07 - eight months overdue.

5) Is AY07-08 enrolment from this source is to drop by 12% (or 20% with \$6,341.80 in adjustments) from AY06-07?

DRAFT NOT FOR DISTRIBUTION

Trent University Policy on Collection and Distribution of Student Levies

Trent University collects compulsory student government and organization levies on behalf of the Trent Central Student Association, College Cabinets, Graduate Student Association, Julian Blackburn College Student Association, and student levy groups as part of the tuition and fee collection process.

The number and amount of each levy is set based on the Trent Central Student Association referendum process for establishing levies.

Levy payment is mandatory for each student regardless of if the levy includes an “opt out” component or not. (Students who choose to opt out of specified levies must contact individual organizations for refund.) Students who fail to pay the levies may have restrictions placed on their registration.

The levies are mandatory, can affect account status and registration, and are in the custodianship of the University. The levies are also subject to the Freedom of Information and Protection of Privacy Act under which any student can request records from the University of the levies collected, levies distributed, to whom they were distributed and how the levies were used. The University is, therefore, accountable to all students for the following:

- i) to ensure that the levies are distributed in a timely manner; not later than September 15th and January 30th of each calendar year, where the levy groups have fulfilled the criteria for receipt of the levy cheque. (See items iii and iv below.)
 - ii) to reconcile the levy distribution to match the students to whom the levy applies and the registration records for each semester
 - iii) to distribute levy cheques only to authorized signing officers of the group to which the levy applies
 - iv) to receive annual financial records from each organization that receives a levy. Financial records will:
 - a. be submitted to Financial Services by August 31st of each year.
 - b. Include bank statements for the fiscal year from May 1st to April 31st that show the deposit of the levy fees for that year.
 - c. Receipts for all expenses with:
 - i. signature of person submitting the receipt
 - ii. identification of what the receipt is for
 - iii. identifying number of cheque used to compensate for the receipt
 - iv. filed by month with the corresponding bank statements
- *** debit machine withdrawals are NOT legal receipts for expenses
- d. Cheque book
 - i. All cheques accounted for whether cashed, outstanding, or void
 - ii. Indication that cheques have been reconciled to the bank statement
 - iii. Any cheques exceeding policy amount must have 2 signatures
 - e. Ledger
 - i. Record of all expenses and deposits in date order
 - ii. Must include levy cheques

Alternatively, any levy group can submit a financial audit statement from a certified accountant. This will usually apply, but is not limited to, levy groups that are incorporated.

The Trent Central Student Association will provide:

- i) a complete list of all levies to the Board of Governors and Financial Services by April 1st of each year.
- ii) a list of all signing officers for each levy group to Financial Services by September 15th of each year.