

# TREASURER'S REPORT

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*Presenter: Joshua Roser*

## ***Structural Fund***

This month the University agreed to pay for the UQ Union Executive wages out of the structural fund to free up more funds to spend on student services. Thank you to Jeremy Crowley of Corporate Operations for coming to this agreement.

## ***Financial Modelling***

Over the next few months the UQ Union intends to build a financial forecasting model to improve our financial management. Again, thank you to Jeremy Crowley for showing us the model that the University uses in which we intend to base a similar model off.

## ***Summary of Consolidated Income Statement:***

For the month ending 30th April 2017, UQU reported a trading loss of \$22,100 compared to the budgeted loss of \$34,177, a favourable variance of \$12,077.

A summary of the consolidated income statement for April is shown below:

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Sales income	\$1,242,463	\$1,360,254	-\$117,790	\$1,395,259	-\$152,795
Cost of Sales	-\$522,806	-\$586,752	\$63,946	-\$610,637	\$87,831
Gross profit	\$719,656	\$773,501	-\$53,844	\$784,621	-\$64,964
Other Income	\$429,643	\$409,869	\$19,773	\$335,217	\$94,426
GP before expenses	\$1,150,824	\$1,185,370	-\$34,546	\$1,146,155	\$4,669
Wages	-\$754,424	-\$808,678	\$54,253	-\$837,279	\$82,854
Operating Expenses	-\$402,243	-\$400,806	-\$1,436	-\$351,956	-\$50,286
Net Surplus	-\$22,100	-\$34,177	\$12,077	-\$49,595	\$27,495

## ***Department Report for Business Trading:***

The Business Trading arm recorded a net profit of \$55,857 for the month ending 30th April 2017 compared to a budgeted profit of \$49,409, a favourable variance of \$6,447.

Key notes of April Business Trading are:

- While sales were down, \$117k, net profit is still up \$6k because of extra other income of \$19k and wages being down \$56k.
- On a Roll Bakery had an excellent month trading \$9k above budget.

- Most outlets trading at or above budget for the month, except Main Course and Lollyshop.

YTD Business Trading is still below budget by \$38k, but this is expected to be gained back by the improved management strategies of outlets that has made April above budget.

Specific Business Trading area results for April 2017 are noted below:

The Food Services area recorded a net profit of \$143,204 compared with the budgeted profit of \$133,666, a favourable variance of \$9,538.

The Hospitality & Entertainment area recorded a net loss of \$18,768 compared with a budgeted loss of \$19,910, yielding a favourable variance of \$1,141.

The Retail area recorded a net profit of \$15,158 compared with a budgeted profit of \$16,768, yielding an unfavourable variance of \$1,609.

A summary of the Business Trading arm for April is given below:

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Sales income	\$1,242,463	\$1,360,254	-\$117,790	\$1,395,259	-\$152,795
Cost of Sales	-\$522,804	-\$586,752	\$63,948	-\$610,637	\$87,832
Gross profit	\$719,658	\$773,501	-\$53,842	\$784,621	-\$64,962
Other Income	\$187,646	\$167,909	\$19,737	\$148,672	\$38,974
GP Before Expenses	\$908,836	\$943,410	-\$34,573	\$959,610	-\$50,773
Wages	-\$657,685	-\$714,275	\$56,590	-\$760,607	\$102,922
Operating Expenses	-\$179,864	-\$170,193	-\$9,670	-\$164,969	-\$14,895
<b>Net Profit</b>	\$55,857	\$49,409	\$6,447	\$28,305	\$27,551

#### ***Department Report for Student Services and Support:***

The Student Services and Support arm for the month ending 30th April 2017 recorded a net loss of \$77,957 compared to the budgeted loss of \$83,587, yielding a favourable variance of \$5,629.

Overall, spending in Student Services is relatively on track but the favourable variance in the Net Surplus is because spending in student services is often hard to predict, but will smooth out as the year progresses.

A summary of the Student Services and Support arm for April is provided below:

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
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Sales income	\$0	\$0	\$0	\$0	\$0
Cost of Sales	\$0	\$0	\$0	\$0	\$0
Gross profit	-\$2	\$0	-\$2	\$0	-\$2
Other Income	\$241,996	\$241,960	\$28	\$186,545	\$55,451
GP Before Expenses	\$241,988	\$241,960	\$28	\$186,545	\$55,443
Wages	-\$96,740	-\$94,403	-\$2,337	-\$76,672	-\$20,068
Operating Expenses	-\$222,378	-\$230,613	\$8,235	-\$186,987	-\$35,391
Net Surplus	-\$77,958	-\$83,587	\$5,630	-\$77,901	-\$57

A summary of the Student Services portfolio expenditure for April is provided below:

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Advocacy	-\$58,924	-\$60,412	\$1,488	-\$3,085	-\$55,839
Gender & Sexuality	-\$5,929	-\$6,269	\$340	-\$10,496	\$4,567
Student Rights	-\$10,317	-\$7,834	-\$2,483	-\$810	-\$9,507
Campus Culture	-\$33,169	-\$27,734	-\$5,435	-\$20,465	-\$12,704
Campus Bus	-\$5,521	\$0	-\$5,521	-\$6,159	\$639
Clubs & Societies	-\$25,799	-\$38,057	\$12,258	-\$31,395	\$5,596
College Areas	\$896	-\$5,500	\$6,396	-\$835	\$1,731
Environment	-\$1,060	-\$950	-\$110	-\$255	-\$805
Executive	-\$20,244	-\$20,521	\$277	-\$21,848	\$1,605
Elections & Referendums	\$0	\$0	\$0	\$0	\$0
Goorie Berrimpa	-\$318	-\$1,900	\$1,582	-\$57	-\$261
International	-\$123	-\$3,137	\$3,014	-\$2,000	\$1,877
Postgraduate	-\$586	-\$2,207	\$1,621	-\$1,221	\$635
Abilities	-\$1,281	-\$2,535	\$1,254	-\$224	-\$1,057
Semper Floreat	-\$6,149	-\$5,741	-\$408	-\$1,330	-\$4,819
Building Expenses	-\$71,187	-\$71,880	\$693	-\$70,334	-\$853
Professional Expenses	-\$522	-\$700	\$178	-\$522	\$0
Student Services Overhead	-\$70,544	-\$61,239	-\$9,304	-\$49,087	-\$21,457
Gatton	-\$6,539	-\$5,861	-\$678	-\$1,846	-\$4,693
Herston	-\$1,032	-\$1,500	\$468	-\$1,422	\$390

The following documents are attached for consideration:

- (a) The Consolidated Profit & Loss Summary for April 2016
- (b) The Business Trading Profit & Loss Summary for April 2016
- (c) The Student Services and Support Profit & Loss Summary for April 2016

Please direct all requests for further documentation to the Treasurer - treasurer@uqu.com.au.

# 1.Consolidated P&L- Current Month-Apr 17

## Monthly Profit And Loss for Queensland University Union - Department

## Consolidated Business

**Current Period:**

**27-Mar-2017**

**30-Apr-2017**

**Previous Period:**

**28-Mar-2016**

**1-May-2016**

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
<b>Sales Income</b>											
40310	Sale Retail (GST Inclusive)	\$104,952.95	\$119,611.00	-\$14,658.05	\$330,394.94	\$350,123.50	-\$19,728.56	\$115,672.15	\$319,187.91	-\$10,719.20	\$11,207.03
40320	Sale Retail (GST Free)	\$361.00	\$0.00	\$361.00	\$1,113.60	\$0.00	\$1,113.60	\$927.50	\$2,026.75	-\$566.50	-\$913.15
40400	Sale Food (GST Inclusive)	\$729,288.14	\$830,943.74	-\$101,655.60	\$2,109,351.19	\$2,359,323.18	-\$249,971.99	\$855,897.86	\$2,340,246.36	-\$126,609.72	-\$230,895.17
40410	Sale Food (GST Free)	\$11,381.34	\$0.00	\$11,381.34	\$37,134.09	\$0.00	\$37,134.09	\$15,262.49	\$50,317.87	-\$3,881.15	-\$13,183.78
40450	Sale Beverage (GST Inclusive)	\$242,127.42	\$296,630.26	-\$54,502.84	\$739,727.92	\$846,290.05	-\$106,562.13	\$259,064.63	\$726,979.26	-\$16,937.21	\$12,748.66
40460	Sale Beverage (GST free)	\$34,414.86	\$0.00	\$34,414.86	\$111,274.77	\$0.00	\$111,274.77	\$42,694.60	\$122,170.45	-\$8,279.74	-\$10,895.68
40500	Sales Liquor (GST Inclusive)	\$113,802.84	\$113,069.01	\$733.83	\$365,014.01	\$370,167.29	-\$5,153.28	\$104,028.06	\$326,203.42	\$9,774.78	\$38,810.59
40600	Sales Internal Food	\$2,418.01	\$0.00	\$2,418.01	\$14,569.92	\$0.00	\$14,569.92	\$379.11	\$8,275.62	\$2,038.90	\$6,294.30
40605	Sales Internal Beverage	\$667.91	\$0.00	\$667.91	\$3,187.98	\$0.00	\$3,187.98	\$327.45	\$2,563.17	\$340.46	\$624.81
40610	Sales Internal Liquor	\$2,401.14	\$0.00	\$2,401.14	\$7,611.41	\$0.00	\$7,611.41	\$290.27	\$3,715.26	\$2,110.87	\$3,896.15
40620	Sales Internal Retail	\$647.57	\$0.00	\$647.57	\$3,845.81	\$0.00	\$3,845.81	\$714.90	\$4,104.46	-\$67.33	-\$258.65
<b>Sales Income Total</b>		<b>\$1,242,463.18</b>	<b>\$1,360,254.01</b>	<b>-\$117,790.83</b>	<b>\$3,723,225.64</b>	<b>\$3,925,904.02</b>	<b>-\$202,678.38</b>	<b>\$1,395,259.02</b>	<b>\$3,905,790.53</b>	<b>-\$152,795.84</b>	<b>-\$182,564.89</b>
<b>Cost of Sales</b>											
41310	Purchases Retail GST Inclu	-\$47,584.27	-\$65,786.05	\$18,201.78	-\$207,575.96	-\$192,567.93	-\$15,008.03	-\$66,299.10	-\$229,643.64	\$18,714.83	\$22,067.68
41320	Purchases Retail GST Free	-\$199.27	\$0.00	-\$199.27	-\$950.29	\$0.00	-\$950.29	-\$559.26	-\$1,270.80	\$359.99	\$320.51
41330	Opening Stock Retail	-\$156,621.98	\$0.00	-\$156,621.98	-\$599,589.67	\$0.00	-\$599,589.67	-\$154,751.07	-\$525,660.49	-\$1,870.91	-\$73,929.18
41340	Closing Stock Retail	\$147,673.45	\$0.00	\$147,673.45	\$626,057.01	\$0.00	\$626,057.01	\$155,562.70	\$580,638.30	-\$7,889.25	\$45,418.71
41400	Purchases Food GST Inclusive	-\$71,045.46	-\$368,358.55	\$297,313.09	-\$213,368.93	-\$1,046,777.50	\$833,408.57	-\$99,501.52	-\$314,230.35	\$28,456.06	\$100,861.42
41410	Purchases Food GST Free	-\$250,483.33	\$0.00	-\$250,483.33	-\$779,385.33	\$0.00	-\$779,385.33	-\$296,230.88	-\$815,351.20	\$45,747.55	\$35,965.87
41420	Opening Stock Food	-\$80,992.92	\$0.00	-\$80,992.92	-\$258,900.20	\$0.00	-\$258,900.20	-\$70,831.39	-\$250,395.95	-\$10,161.53	-\$8,504.25
41430	Closing Stock Food	\$78,425.01	\$0.00	\$78,425.01	\$294,420.15	\$0.00	\$294,420.15	\$78,947.37	\$286,705.05	-\$522.36	\$7,715.10
41450	Purchases Beverage GST Includ	-\$49,472.73	-\$102,818.91	\$53,346.18	-\$162,305.97	-\$292,143.05	\$129,837.08	-\$54,656.26	-\$170,264.40	\$5,183.53	\$7,958.43
41460	Purchases Beverage GST Free	-\$44,628.38	\$0.00	-\$44,628.38	-\$141,783.47	\$0.00	-\$141,783.47	-\$57,891.15	-\$142,592.18	\$13,262.77	\$808.71
41470	Opening Stock Bevera	-\$38,522.86	\$0.00	-\$38,522.86	-\$133,736.58	\$0.00	-\$133,736.58	-\$32,107.26	-\$124,073.03	-\$6,415.60	-\$9,663.55
41480	Closing Stock Bevera	\$35,533.76	\$0.00	\$35,533.76	\$146,359.37	\$0.00	\$146,359.37	\$39,274.83	\$139,273.89	-\$3,741.07	\$7,085.48
41500	Purchases Liquor	-\$53,798.71	-\$45,568.41	-\$8,230.30	-\$176,796.52	-\$148,943.71	-\$27,852.81	-\$45,845.54	-\$154,790.35	-\$7,953.17	-\$22,006.17
41510	Opening Stock Liquor	-\$48,253.00	\$0.00	-\$48,253.00	-\$144,532.77	\$0.00	-\$144,532.77	-\$51,970.27	-\$170,415.82	\$3,717.27	\$25,883.05
41520	Closing Stock Liquor	\$57,642.50	\$0.00	\$57,642.50	\$179,253.09	\$0.00	\$179,253.09	\$54,971.08	\$197,723.11	\$2,671.42	-\$18,470.02
41800	Point of Sale Unders/Overs	\$115.54	\$0.00	\$115.54	\$404.59	\$0.00	\$404.59	-\$23.64	-\$99.00	\$139.18	\$503.59
41850	Wastage Food	-\$2,542.79	-\$2,356.88	-\$185.91	-\$8,207.63	-\$7,601.70	-\$605.93	-\$2,658.66	-\$8,484.08	\$115.87	\$276.45
41855	Wastage Drinks	-\$193.85	-\$294.38	\$100.53	-\$1,130.31	-\$886.41	-\$243.90	-\$621.43	-\$1,741.07	\$427.58	\$610.76
41860	Wastage Alcohol	-\$940.49	-\$522.73	-\$417.76	-\$2,399.99	-\$1,643.59	-\$756.40	-\$553.72	-\$1,893.70	-\$386.77	-\$506.29
41865	Wastage Retail	-\$73.18	\$0.00	-\$73.18	-\$146.21	\$0.00	-\$146.21	-\$108.56	-\$1,063.98	\$35.38	\$917.77
41880	Freight	-\$792.30	\$0.00	-\$792.30	-\$2,417.11	\$0.00	-\$2,417.11	-\$932.72	-\$2,178.93	\$140.42	-\$238.18
41900	Stocktake Variance Food	-\$602.51	-\$787.10	\$184.59	-\$4,991.29	-\$2,391.55	-\$2,599.74	-\$616.18	-\$2,268.57	\$13.67	-\$2,722.72
41905	Stocktake Variance Drinks	\$4,541.59	\$0.00	\$4,541.59	\$5,072.07	\$0.00	\$5,072.07	-\$2,923.56	-\$2,249.32	\$7,465.15	\$7,321.39
41910	Stocktake Variance Alcohol	-\$22.08	-\$259.88	\$237.80	-\$416.54	-\$827.90	\$411.36	-\$335.26	-\$768.45	\$313.18	\$351.91
41915	Stocktake Variance Retail	\$31.73	\$0.00	\$31.73	\$14.12	\$0.00	\$14.12	\$23.91	\$18.85	\$7.82	-\$4.73
<b>Total Cost of Sales</b>		<b>-\$522,806.53</b>	<b>-\$586,752.89</b>	<b>\$63,946.36</b>	<b>-\$1,587,054.37</b>	<b>-\$1,693,783.34</b>	<b>\$106,728.97</b>	<b>-\$610,637.54</b>	<b>-\$1,715,076.11</b>	<b>\$87,831.01</b>	<b>\$128,021.74</b>
41990	<b>Gross Profit</b>	<b>\$719,656.65</b>	<b>\$773,501.12</b>	<b>-\$53,844.47</b>	<b>\$2,136,171.27</b>	<b>\$2,232,120.68</b>	<b>-\$95,949.41</b>	<b>\$784,621.48</b>	<b>\$2,190,714.42</b>	<b>-\$64,964.83</b>	<b>-\$54,543.15</b>

## Monthly Profit And Loss for Queensland University Union - Department

## Consolidated Business

**Current Period:**

**27-Mar-2017**

**30-Apr-2017**

**Previous Period:**

**28-Mar-2016**

**1-May-2016**

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
	<b>Gross Profit % Total Sales</b>	57.9%	56.9%	1.1%	57.4%	56.9%	0.5%	56.2%	56.1%	1.7%	1.3%
	<b>Gross Profit % Total Sales - Books</b>	33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
	<b>Gross Profit % Total Sales - Food</b>	56.0%	55.3%	0.7%	55.1%	55.2%	-0.1%	55.1%	54.0%	0.8%	1.1%
	<b>Gross Profit % Total Sales - Drinks</b>	66.5%	65.2%	1.3%	66.3%	65.4%	1.0%	63.9%	64.6%	2.6%	1.8%
	<b>Gross Profit % Total Sales - Liquor</b>	61.0%	59.0%	1.9%	61.1%	59.1%	2.0%	58.1%	60.6%	2.9%	0.6%
	<b>Sale on Commission</b>										
42600	Sale Cash Books	\$652.92	\$5,000.00	-\$4,347.08	\$18,395.28	\$56,000.00	-\$37,604.72	\$0.00	\$0.00	\$652.92	\$18,395.28
	<b>Total Sale on Commission</b>	<b>\$652.92</b>	<b>\$5,000.00</b>	<b>-\$4,347.08</b>	<b>\$18,395.28</b>	<b>\$61,000.00</b>	<b>-\$42,604.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$652.92</b>	<b>\$18,395.28</b>
	<b>Cost of Sale on Commission</b>										
43300	Cost of Sale Uber	-\$229.87	\$0.00	-\$229.87	-\$731.42	\$0.00	-\$731.42	\$0.00	\$0.00	-\$229.87	-\$731.42
43500	Cost of Sale Tickets	-\$6.54	\$0.00	-\$6.54	-\$924.05	\$0.00	-\$924.05	\$0.00	-\$2,046.88	-\$6.54	\$1,122.83
43600	Cost of Cash Books	\$0.00	-\$3,000.00	\$3,000.00	-\$10,733.27	-\$33,600.00	\$22,866.73	\$0.00	\$0.00	\$0.00	-\$10,733.27
43700	Cost of Sale Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,373.00	\$0.00	\$2,373.00
	<b>Total Cost of Sale on Commission</b>	<b>-\$236.41</b>	<b>-\$3,000.00</b>	<b>\$2,763.59</b>	<b>-\$12,388.74</b>	<b>-\$33,600.00</b>	<b>\$21,211.26</b>	<b>\$0.00</b>	<b>-\$4,419.88</b>	<b>-\$236.41</b>	<b>-\$7,968.86</b>
	<b>Other Income</b>										
47000	Advertising Diary	\$0.00	\$0.00	\$0.00	\$74,496.00	\$74,496.00	\$0.00	\$0.00	\$2,200.00	\$0.00	\$72,296.00
47020	Advertising - Website	\$0.00	\$100.00	-\$100.00	\$60.00	\$300.00	-\$240.00	\$0.00	\$0.00	\$0.00	\$60.00
47030	Advertising - Other	\$0.00	\$3,000.00	-\$3,000.00	\$1,400.00	\$6,000.00	-\$4,600.00	\$0.00	\$10,155.00	\$0.00	-\$8,755.00
47100	Commission-Vending / Others	\$13,277.94	\$15,030.00	-\$1,752.06	\$43,745.37	\$49,090.00	-\$5,344.63	\$14,557.92	\$62,248.07	-\$1,279.98	-\$18,502.70
47110	Commission-Books	\$6,474.03	\$4,640.00	\$1,834.03	\$34,656.80	\$35,051.00	-\$394.20	\$1,663.59	\$56,478.57	\$4,810.44	-\$21,821.77
47120	Commission-Pool Table	\$1,105.91	\$1,039.50	\$66.41	\$1,927.18	\$3,311.56	-\$1,384.38	\$948.45	\$2,948.45	\$157.46	-\$1,021.27
47150	Membership - Gatton	\$5,827.27	\$0.00	\$5,827.27	\$10,304.54	\$4,000.00	\$6,304.54	\$0.00	\$0.00	\$5,827.27	\$10,304.54
47190	Grants	\$199,669.91	\$199,669.91	\$0.00	\$798,679.64	\$798,679.65	-\$0.01	\$145,862.20	\$498,260.78	\$53,807.71	\$300,418.86
47240	Hire of Venue	\$59,010.93	\$37,209.91	\$21,801.02	\$89,004.60	\$67,539.74	\$21,464.86	\$37,997.77	\$76,655.41	\$21,013.16	\$12,349.19
47250	Hire of Equipment	\$4,186.56	\$5,730.00	-\$1,543.44	\$15,612.94	\$18,275.00	-\$2,662.06	\$5,092.64	\$20,252.07	-\$906.08	-\$4,639.13
47350	Rebates	\$8,992.44	\$7,980.38	\$1,012.06	\$30,453.01	\$24,541.12	\$5,911.89	\$10,396.73	\$30,931.25	-\$1,404.29	-\$478.24
47360	Rents	\$40,720.18	\$40,720.18	\$0.00	\$162,880.72	\$162,880.72	\$0.00	\$40,197.62	\$160,790.48	\$522.56	\$2,090.24
47370	Revenue	\$82,790.44	\$80,403.19	\$2,387.25	\$235,873.73	\$227,940.51	\$7,933.22	\$57,759.15	\$163,044.32	\$25,031.29	\$72,829.41
47550	Sponsorships	\$2,550.00	\$3,321.21	-\$771.21	\$11,075.00	\$19,116.14	-\$8,041.14	\$8,064.00	\$11,644.75	-\$5,514.00	-\$569.75
47570	Sponsorships - Market Day	-\$1,500.00	\$862.27	-\$2,362.27	\$115,370.00	\$119,746.94	-\$4,376.94	\$0.00	\$127,557.89	-\$1,500.00	-\$12,187.89
47700	Ticket Sales	\$3,231.08	\$6,520.00	-\$3,288.92	\$69,031.44	\$73,110.00	-\$4,078.56	\$7,449.08	\$66,769.22	-\$4,218.00	\$2,262.22
47900	Interest Received	\$3,126.48	\$3,018.15	\$108.33	\$10,990.58	\$10,865.34	\$125.24	\$4,882.90	\$18,069.75	-\$1,756.42	-\$7,079.17
47980	Staff Labour Recoveries	\$180.00	\$525.00	-\$345.00	\$2,497.90	\$2,675.00	-\$177.10	\$345.00	\$2,695.00	-\$165.00	-\$197.10
	<b>Total Other Income</b>	<b>\$429,643.17</b>	<b>\$409,869.70</b>	<b>\$19,773.47</b>	<b>\$1,708,059.45</b>	<b>\$1,697,918.72</b>	<b>\$10,140.73</b>	<b>\$335,217.05</b>	<b>\$1,310,701.01</b>	<b>\$94,426.12</b>	<b>\$397,358.44</b>
49500	Sundry Income	\$946.37	\$0.00	\$946.37	\$946.37	\$0.00	\$946.37	\$0.00	\$50,000.00	\$946.37	-\$49,053.63
49550	Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,191.09	\$26,191.09	-\$26,191.09	-\$26,191.09
49600	Cost of Sales others	\$162.00	\$0.00	\$162.00	\$558.00	\$0.00	\$558.00	\$126.00	\$540.27	\$36.00	\$17.73
	<b>Gross Profit Before Expenses</b>	<b>\$1,150,824.70</b>	<b>\$1,185,370.82</b>	<b>-\$34,546.12</b>	<b>\$3,851,741.63</b>	<b>\$3,957,439.40</b>	<b>-\$105,697.77</b>	<b>\$1,146,155.62</b>	<b>\$3,573,726.91</b>	<b>\$4,669.08</b>	<b>\$278,014.72</b>

## Monthly Profit And Loss for Queensland University Union - Department

## Consolidated Business

Current Period:

27-Mar-2017

30-Apr-2017

Previous Period:

28-Mar-2016

1-May-2016

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
<b>Expenditure</b>											
<b>Wages &amp; Oncosts</b>											
60030	Wages - permanent	-\$335,013.22	-\$386,224.32	\$51,211.10	-\$1,225,546.92	-\$1,311,293.64	\$85,746.72	-\$343,823.07	-\$1,130,058.10	\$8,809.85	-\$95,488.82
60040	Allowance	-\$234.96	\$0.00	-\$234.96	-\$2,197.82	\$0.00	-\$2,197.82	-\$117.03	-\$1,200.18	-\$117.93	-\$997.64
60070	Annual Leave Provision	-\$54,612.20	-\$37,688.00	-\$16,924.20	-\$140,408.20	-\$132,277.00	-\$8,131.20	-\$28,598.37	-\$115,572.68	-\$26,013.83	-\$24,835.52
60090	Long Service Leave Provision	-\$10,021.29	-\$10,021.27	-\$0.02	-\$32,610.71	-\$35,310.11	\$2,699.40	-\$8,957.47	-\$29,843.15	-\$1,063.82	-\$2,767.56
60100	Income Protection Insurance	\$0.00	-\$6,649.01	\$6,649.01	-\$14,823.90	-\$23,228.36	\$8,404.46	-\$21,780.86	-\$48,763.34	\$21,780.86	\$33,939.44
60130	Wages - casual	-\$232,508.53	-\$270,447.67	\$37,939.14	-\$780,738.73	-\$809,795.19	\$29,056.46	-\$330,972.32	-\$912,875.42	\$98,463.79	\$132,136.69
60140	Superannuation Guarantee	-\$90,575.09	-\$85,603.16	-\$4,971.93	-\$289,293.36	-\$284,072.59	-\$5,220.77	-\$83,400.78	-\$267,220.18	-\$7,174.31	-\$22,073.18
60150	Other Leave	-\$23,783.93	-\$7,065.64	-\$16,718.29	-\$63,289.51	-\$24,844.36	-\$38,445.15	-\$9,776.62	-\$35,175.47	-\$14,007.31	-\$28,114.04
60155	TOIL	-\$1,133.65	\$0.00	-\$1,133.65	-\$26,928.17	\$0.00	-\$26,928.17	-\$1,765.75	-\$6,961.11	\$632.10	-\$19,967.06
60160	Workers Compensation	-\$6,137.01	-\$4,979.45	-\$1,157.56	-\$18,114.92	-\$16,551.46	-\$1,563.46	-\$5,458.93	-\$16,946.18	-\$678.08	-\$1,168.74
60170	Wages & Oncosts - Agency Staff	-\$405.00	\$0.00	-\$405.00	-\$510.00	\$0.00	-\$510.00	-\$2,628.21	-\$11,974.65	\$2,223.21	\$11,464.65
60180	Wages - Redundancy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$10,116.60	\$0.00	\$10,116.60
	<b>Total Wages</b>	<b>-\$754,424.88</b>	<b>-\$808,678.52</b>	<b>\$54,253.64</b>	<b>-\$2,594,462.24</b>	<b>-\$2,637,372.71</b>	<b>\$42,910.47</b>	<b>-\$837,279.41</b>	<b>-\$2,586,707.06</b>	<b>\$82,854.53</b>	<b>-\$7,755.18</b>
	<b>Wages % of Sales</b>	60.72%	59.45%	1.27%	69.68%	67.18%	2.50%	60.01%	66.23%	54.23%	-4.25%
<b>Other Labour Cost</b>											
60510	Staff Rewards & Recognition	-\$751.00	-\$250.00	-\$501.00	-\$4,856.60	-\$650.00	-\$4,206.60	\$0.00	\$0.00	-\$751.00	-\$4,856.60
60520	Staff Gifts	-\$100.80	-\$100.00	-\$0.80	-\$429.99	-\$400.00	-\$29.99	-\$165.00	-\$572.72	\$64.20	\$142.73
60550	Recruitment	\$0.00	-\$1,000.00	\$1,000.00	-\$2,640.00	-\$7,700.00	\$5,060.00	-\$545.00	-\$2,224.64	\$545.00	-\$415.36
60600	Staff Amenities	-\$905.28	-\$743.00	-\$162.28	-\$4,045.98	-\$3,775.50	-\$270.48	-\$447.40	-\$3,710.26	-\$457.88	-\$335.72
60630	First Aid	\$0.00	-\$20.00	\$20.00	-\$419.70	-\$180.00	-\$239.70	-\$1,121.24	-\$1,121.24	\$1,121.24	\$701.54
60750	Staff Training - External	-\$12,581.64	-\$5,050.00	-\$7,531.64	-\$19,683.23	-\$16,850.00	-\$2,833.23	\$0.00	-\$3,776.37	-\$12,581.64	-\$15,906.86
60760	Staff Training - Internal	-\$324.64	-\$2,000.00	\$1,675.36	-\$10,037.12	-\$10,000.00	-\$37.12	-\$1,818.14	-\$8,921.67	\$1,493.50	-\$1,115.45
60780	FBT Expense	-\$272.73	\$0.00	-\$272.73	-\$272.73	\$0.00	-\$272.73	\$0.00	\$0.00	-\$272.73	-\$272.73
60800	Staff Uniforms	-\$1,321.09	-\$900.00	-\$421.09	-\$5,496.29	-\$6,945.00	\$1,448.71	-\$2,418.28	-\$8,800.80	\$1,097.19	\$3,304.51
	<b>Other Labour Cost Total</b>	<b>-\$16,257.18</b>	<b>-\$10,063.00</b>	<b>-\$6,194.18</b>	<b>-\$47,881.64</b>	<b>-\$46,500.50</b>	<b>-\$1,381.14</b>	<b>-\$6,515.06</b>	<b>-\$29,127.70</b>	<b>-\$9,742.12</b>	<b>-\$18,753.94</b>
<b>Operating Expenses</b>											
<b>Advertising</b>											
61010	Advertising / Publicity	-\$7,224.02	-\$5,966.00	-\$1,258.02	-\$69,888.03	-\$71,514.00	\$1,625.97	-\$5,993.19	-\$65,519.11	-\$1,230.83	-\$4,368.92
61050	Graphic Designing Costs	-\$2,425.00	-\$500.00	-\$1,925.00	-\$4,850.00	-\$1,000.00	-\$3,850.00	\$0.00	-\$2,000.00	-\$2,425.00	-\$2,850.00
61100	Promotional Merchandise	-\$2,599.20	-\$1,500.00	-\$1,099.20	-\$46,725.10	-\$16,527.00	-\$30,198.10	-\$4,000.00	-\$5,000.00	\$1,400.80	-\$41,725.10
	<b>Advertising-Total</b>	<b>-\$12,248.22</b>	<b>-\$7,966.00</b>	<b>-\$4,282.22</b>	<b>-\$121,463.13</b>	<b>-\$89,041.00</b>	<b>-\$32,422.13</b>	<b>-\$9,993.19</b>	<b>-\$72,519.11</b>	<b>-\$2,255.03</b>	<b>-\$48,944.02</b>
<b>Events &amp; Projects</b>											
61510	Campaigns	\$0.00	-\$700.00	\$700.00	\$0.00	-\$9,300.00	\$9,300.00	-\$450.00	-\$2,650.00	\$450.00	\$2,650.00
61600	Concerts/Performances	-\$6,240.00	-\$3,400.00	-\$2,840.00	-\$24,529.55	-\$41,780.00	\$17,250.45	-\$5,662.50	-\$29,100.38	-\$577.50	\$4,570.83
61700	Grants	-\$13,076.41	-\$28,300.00	\$15,223.59	-\$27,035.05	-\$65,900.00	\$38,864.95	-\$21,778.83	-\$48,217.81	\$8,702.42	\$21,182.76
61800	Special Projects	-\$3,198.88	-\$4,200.00	\$1,001.12	-\$6,472.11	-\$10,075.00	\$3,602.89	-\$929.47	-\$1,212.77	-\$2,269.41	-\$5,259.34
61900	Student Promotions	-\$45,428.12	-\$44,727.14	-\$700.98	-\$98,791.07	-\$100,966.32	\$2,175.25	-\$29,677.92	-\$150,005.00	-\$15,750.20	\$51,213.93
	<b>Events &amp; Projects - Total</b>	<b>-\$67,943.41</b>	<b>-\$81,327.14</b>	<b>\$13,383.73</b>	<b>-\$156,827.78</b>	<b>-\$228,021.32</b>	<b>\$71,193.54</b>	<b>-\$58,498.72</b>	<b>-\$231,185.96</b>	<b>-\$9,444.69</b>	<b>\$74,358.18</b>
<b>Property</b>											



## Monthly Profit And Loss for Queensland University Union - Department

## Consolidated Business

**Current Period:**

**27-Mar-2017**

**30-Apr-2017**

**Previous Period:**

**28-Mar-2016**

**1-May-2016**

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month	Budget Month	Variance	Actual YTD	Budget YTD	Variance	Actual Month	Actual YTD	Var Month	Var YTD
		Apr-17	Apr-17	Apr-17	Apr-17	Apr-17	Apr-17	Apr-16	Apr-16	Apr-16	Apr-16
62710	Cleaning Materials	-\$5,789.36	-\$8,353.00	\$2,563.64	-\$22,646.83	-\$28,455.00	\$5,808.17	-\$10,000.96	-\$27,246.90	\$4,211.60	\$4,600.07
62720	Cleaning Charges	-\$51,720.69	-\$49,063.98	-\$2,656.71	-\$177,104.31	-\$171,425.59	-\$5,678.72	-\$48,441.61	-\$170,604.01	-\$3,279.08	-\$6,500.30
62730	Cleaning Garbage Disposal	-\$9,782.11	-\$7,382.50	-\$2,399.61	-\$20,628.72	-\$22,795.50	\$2,166.78	-\$9,546.48	-\$32,355.92	-\$235.63	\$11,727.20
62740	Cleaning Equipment	-\$4,662.00	-\$3,243.40	-\$1,418.60	-\$17,894.72	-\$13,517.04	-\$4,377.68	-\$3,935.37	-\$13,536.66	-\$726.63	-\$4,358.06
62850	Pest Control	-\$934.74	-\$734.60	-\$200.14	-\$2,802.40	-\$2,924.40	\$122.00	-\$831.83	-\$3,342.70	-\$102.91	\$540.30
62900	Security	-\$1,294.00	-\$3,000.00	\$1,706.00	-\$6,940.66	-\$9,800.00	\$2,859.34	-\$4,828.42	-\$8,593.57	\$3,534.42	\$1,652.91
62910	Security - Providers	-\$10,893.20	-\$8,000.00	-\$2,893.20	-\$38,414.75	-\$19,000.00	-\$19,414.75	-\$7,565.40	-\$24,774.85	-\$3,327.80	-\$13,639.90
62920	Security - Property	-\$58.81	-\$50.00	-\$8.81	-\$956.80	-\$200.00	-\$756.80	-\$62.54	-\$1,122.31	\$3.73	\$165.51
	<b>Property-Total</b>	<b>-\$85,134.91</b>	<b>-\$79,877.48</b>	<b>-\$5,257.43</b>	<b>-\$287,389.19</b>	<b>-\$268,467.53</b>	<b>-\$18,921.66</b>	<b>-\$85,212.61</b>	<b>-\$281,576.92</b>	<b>\$77.70</b>	<b>-\$5,812.27</b>
	<b>Utilities</b>										
63010	Electricity	-\$31,314.38	-\$35,150.00	\$3,835.62	-\$98,076.66	-\$116,737.50	\$18,660.84	-\$27,914.05	-\$85,452.37	-\$3,400.33	-\$12,624.29
63050	Gas	-\$10,226.66	-\$9,600.00	-\$626.66	-\$30,522.22	-\$30,200.00	-\$322.22	-\$9,044.26	-\$28,416.09	-\$1,182.40	-\$2,106.13
63100	Water	-\$8,040.00	-\$8,065.00	\$25.00	-\$28,770.00	-\$28,935.00	\$165.00	-\$8,040.00	-\$28,770.00	\$0.00	\$0.00
63150	Telephone	-\$3,541.17	-\$2,447.00	-\$1,094.17	-\$14,353.97	-\$8,696.50	-\$5,657.47	-\$2,307.92	-\$9,239.88	-\$1,233.25	-\$5,114.09
	<b>Utilities-Total</b>	<b>-\$53,122.21</b>	<b>-\$55,262.00</b>	<b>\$2,139.79</b>	<b>-\$171,722.85</b>	<b>-\$184,569.00</b>	<b>\$12,846.15</b>	<b>-\$47,306.23</b>	<b>-\$151,878.34</b>	<b>-\$5,815.98</b>	<b>-\$19,844.51</b>
	<b>Motor Vehicles</b>										
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$1,038.81	-\$350.00	-\$688.81	-\$540.91	-\$540.91	\$540.91	-\$497.90
64050	Motor Vehicle Rego & Ins	\$0.00	\$0.00	\$0.00	-\$975.05	-\$1,800.00	\$824.95	\$0.00	-\$913.97	\$0.00	-\$61.08
64100	Motor Vehicle Fuel and Oil	-\$886.93	-\$400.00	-\$486.93	-\$2,534.87	-\$1,350.00	-\$1,184.87	-\$630.29	-\$1,780.75	-\$256.64	-\$754.12
64150	Motor Vehicle Parking & Tolls	-\$1,055.29	-\$334.23	-\$721.06	-\$2,087.48	-\$1,221.02	-\$866.46	-\$235.23	-\$2,554.88	-\$820.06	\$467.40
	<b>Motor Vehicles - Total</b>	<b>-\$1,942.22</b>	<b>-\$734.23</b>	<b>-\$1,207.99</b>	<b>-\$6,636.21</b>	<b>-\$4,721.02</b>	<b>-\$1,915.19</b>	<b>-\$1,406.43</b>	<b>-\$5,790.51</b>	<b>-\$535.79</b>	<b>-\$845.70</b>
	<b>Maintenance</b>										
65050	R&M - Building	-\$16,026.58	-\$18,638.17	\$2,611.59	-\$65,809.50	-\$76,217.68	\$10,408.18	-\$16,292.57	-\$64,077.59	\$265.99	-\$1,731.91
65100	R&M - Furniture	\$0.00	-\$400.00	\$400.00	-\$4.14	-\$2,800.00	\$2,795.86	-\$617.45	-\$716.54	\$617.45	\$712.40
65150	R&M - Equipment	-\$1,921.67	-\$4,258.05	\$2,336.38	-\$9,747.47	-\$16,228.98	\$6,481.51	-\$4,428.45	-\$9,141.08	\$2,506.78	-\$606.39
65250	R&M - Refrigeration	-\$3,468.33	-\$2,630.00	-\$838.33	-\$11,043.66	-\$8,693.00	-\$2,350.66	-\$2,807.91	-\$6,394.91	-\$660.42	-\$4,648.75
65300	Replacements / Minor capital	-\$7,199.74	-\$5,350.00	-\$1,849.74	-\$29,150.30	-\$16,510.00	-\$12,640.30	-\$4,225.97	-\$15,833.75	-\$2,973.77	-\$13,316.55
	<b>Maintenance-Total</b>	<b>-\$28,616.32</b>	<b>-\$31,276.22</b>	<b>\$2,659.90</b>	<b>-\$115,755.07</b>	<b>-\$120,749.66</b>	<b>\$4,994.59</b>	<b>-\$28,372.35</b>	<b>-\$96,163.87</b>	<b>-\$243.97</b>	<b>-\$19,591.20</b>
	<b>Other Operating Costs</b>										
66010	Consumables	-\$5,365.82	-\$6,039.91	\$674.09	-\$14,150.90	-\$16,825.78	\$2,674.88	-\$4,324.37	-\$15,312.00	-\$1,041.45	\$1,161.10
66050	Conf & Seminar Registration	-\$309.09	\$0.00	-\$309.09	-\$20,886.66	\$0.00	-\$20,886.66	\$0.00	-\$318.18	-\$309.09	-\$20,568.48
66100	Conf & Seminar Travel & Accom	-\$2,554.51	\$0.00	-\$2,554.51	-\$5,998.96	-\$26,000.00	\$20,001.04	\$0.00	-\$21,016.14	-\$2,554.51	\$15,017.18
66150	Depreciation	-\$82,458.85	-\$85,350.50	\$2,891.65	-\$301,882.57	-\$307,362.60	\$5,480.03	-\$80,906.90	-\$291,314.61	-\$1,551.95	-\$10,567.96
66160	Gains / Losses on Disposal	\$22.73	\$0.00	\$22.73	\$22.73	\$0.00	\$22.73	\$0.00	\$0.00	\$22.73	\$22.73
66350	Equipment Rent	-\$2,716.83	-\$1,341.13	-\$1,375.70	-\$5,086.33	-\$5,085.88	-\$0.45	-\$2,330.04	-\$6,127.44	-\$386.79	\$1,041.11
66400	Film Hire	-\$1,902.61	-\$2,400.00	\$497.39	-\$8,269.97	-\$7,960.00	-\$309.97	-\$1,567.62	-\$7,884.99	-\$334.99	-\$384.98
66450	Insurance	-\$6,261.76	-\$7,925.09	\$1,663.33	-\$25,047.04	-\$30,570.36	\$5,523.32	-\$6,631.21	-\$26,524.84	\$369.45	\$1,477.80
66500	Laundry	-\$2,739.24	-\$950.00	-\$1,789.24	-\$3,681.74	-\$4,000.00	\$318.26	-\$567.50	-\$1,990.97	-\$2,171.74	-\$1,690.77
66600	Licence Fees / Certificates	-\$10,245.99	-\$8,609.82	-\$1,636.17	-\$38,028.57	-\$33,624.28	-\$4,404.29	-\$7,638.00	-\$29,130.61	-\$2,607.99	-\$8,897.96
66700	Meetings	-\$249.78	-\$190.00	-\$59.78	-\$931.81	-\$710.00	-\$221.81	-\$168.33	-\$743.74	-\$81.45	-\$188.07
66800	Packaging	-\$18,285.00	-\$22,781.30	\$4,496.30	-\$61,397.69	-\$65,631.55	\$4,233.86	-\$19,962.47	-\$58,774.65	\$1,677.47	-\$2,623.04

## Monthly Profit And Loss for Queensland University Union - Department

## Consolidated Business

<b>Current Period:</b>		<b>27-Mar-2017</b>	<b>30-Apr-2017</b>	<b>Previous Period:</b>			<b>28-Mar-2016</b>	<b>1-May-2016</b>			
<b>Account Number</b>	<b>Description</b>	<b>Current Year Actual Month Apr-17</b>	<b>Current Year Budget Month Apr-17</b>	<b>Current Year Variance Apr-17</b>	<b>Current Year Actual YTD Apr-17</b>	<b>Current Year Budget YTD Apr-17</b>	<b>Current Year Variance Apr-17</b>	<b>Last Year Actual Month Apr-16</b>	<b>Last Year Actual YTD Apr-16</b>	<b>Last Year Var Month Apr-16</b>	<b>Last Year Var YTD Apr-16</b>
66850	Subscriptions	-\$4,172.25	-\$3,619.00	-\$553.25	-\$14,287.08	-\$13,522.18	-\$764.90	-\$3,020.70	-\$12,751.13	-\$1,151.55	-\$1,535.95
66900	Travel (local)	-\$302.32	-\$1,150.00	\$847.68	-\$833.33	-\$3,150.00	\$2,316.67	-\$474.50	-\$617.74	\$172.18	-\$215.59
66950	Workplace Health & Safety	-\$586.41	-\$860.00	\$273.59	-\$2,255.51	-\$3,720.00	\$1,464.49	-\$567.53	-\$2,406.57	-\$18.88	\$151.06
	<b>Other Operating Costs-Total</b>	<b>-\$138,127.73</b>	<b>-\$141,366.75</b>	<b>\$3,239.02</b>	<b>-\$502,715.43</b>	<b>-\$518,687.63</b>	<b>\$15,972.20</b>	<b>-\$128,159.17</b>	<b>-\$474,913.61</b>	<b>-\$9,968.56</b>	<b>-\$27,801.82</b>
	<b>Administration Expenses</b>										
67100	Photocopying	-\$2,984.66	-\$2,410.09	-\$574.57	-\$13,359.00	-\$7,704.06	-\$5,654.94	-\$2,969.20	-\$11,533.93	-\$15.46	-\$1,825.07
67300	Plants - Hire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$131.82	\$0.00	\$131.82
67400	Postage & Freight	\$0.00	-\$25.00	\$25.00	-\$128.41	-\$100.00	-\$28.41	\$14.05	\$14.05	-\$14.05	-\$142.46
67500	Printing	-\$2,794.02	-\$1,000.00	-\$1,794.02	-\$5,509.02	-\$3,650.00	-\$1,859.02	\$238.63	-\$7,215.95	-\$3,032.65	\$1,706.93
67600	Stationery	-\$2,160.90	-\$2,040.00	-\$120.90	-\$5,968.86	-\$7,047.50	\$1,078.64	-\$1,276.44	-\$6,731.72	-\$884.46	\$762.86
67700	Audit Fees	-\$2,250.00	-\$2,250.00	\$0.00	-\$9,000.00	-\$9,000.00	\$0.00	-\$2,200.00	-\$8,800.00	-\$50.00	-\$200.00
67900	Legal Fees	\$0.00	-\$4,000.00	\$4,000.00	-\$5,036.02	-\$12,000.00	\$6,963.98	-\$3,464.77	-\$11,650.77	\$3,464.77	\$6,614.75
68050	Penalties And Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,341.50	\$0.00	\$2,341.50
68100	Professional Fees	-\$33,095.64	-\$16,424.10	-\$16,671.54	-\$90,405.25	-\$91,306.76	\$901.51	-\$10,826.72	-\$37,291.34	-\$22,268.92	-\$53,113.91
68200	Bank Charges	-\$20,886.84	-\$23,842.21	\$2,955.37	-\$75,438.01	-\$68,204.72	-\$7,233.29	-\$18,874.71	-\$53,579.35	-\$2,012.13	-\$21,858.66
68300	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$799.55	-\$799.55	\$799.55	\$799.55
	<b>Administration Expenses Total</b>	<b>-\$64,172.06</b>	<b>-\$52,061.40</b>	<b>-\$12,110.66</b>	<b>-\$204,844.57</b>	<b>-\$199,203.04</b>	<b>-\$5,641.53</b>	<b>-\$40,158.71</b>	<b>-\$140,061.88</b>	<b>-\$24,013.35</b>	<b>-\$64,782.69</b>
	<b>Recharges</b>										
68990	Re-charge	\$102,346.83	\$102,347.25	-\$0.42	\$347,059.10	\$347,059.51	-\$0.41	\$89,967.76	\$306,364.10	\$12,379.07	\$40,695.00
69020	BTOH Recharge	-\$11,625.00	-\$11,625.00	\$0.00	-\$30,225.00	-\$30,225.00	\$0.00	\$0.00	\$0.00	-\$11,625.00	-\$30,225.00
69030	Human Resources Recharge	-\$5,206.95	-\$5,206.95	\$0.00	-\$19,337.65	-\$19,337.65	\$0.00	-\$5,452.72	-\$19,913.39	\$245.77	\$575.74
69040	IT Recharge	-\$2,871.43	-\$2,871.43	\$0.00	-\$9,879.36	-\$9,879.36	\$0.00	-\$2,676.91	-\$10,862.94	-\$194.52	\$983.58
69050	Financial Services Recharge	-\$10,496.87	-\$10,496.87	\$0.00	-\$37,823.32	-\$37,822.06	-\$1.26	-\$10,704.17	-\$38,992.67	\$207.30	\$1,169.35
69060	Marketing Recharge	-\$23,082.60	-\$23,082.60	\$0.00	-\$78,368.17	-\$78,368.17	\$0.00	-\$23,983.35	-\$72,931.34	\$900.75	-\$5,436.83
	<b>Recharges-Total</b>	<b>\$49,063.98</b>	<b>\$49,064.40</b>	<b>-\$0.42</b>	<b>\$171,425.60</b>	<b>\$171,427.27</b>	<b>-\$1.67</b>	<b>\$47,150.61</b>	<b>\$163,663.76</b>	<b>\$1,913.37</b>	<b>\$7,761.84</b>
	<b>Total Operating Expenses</b>	<b>-\$402,243.10</b>	<b>-\$400,806.82</b>	<b>-\$1,436.28</b>	<b>-\$1,395,928.63</b>	<b>-\$1,442,032.93</b>	<b>\$46,104.30</b>	<b>-\$351,956.80</b>	<b>-\$1,290,426.44</b>	<b>-\$50,286.30</b>	<b>-\$105,502.19</b>
	<b>Total Expenses</b>	<b>-\$1,172,925.16</b>	<b>-\$1,219,548.34</b>	<b>\$46,623.18</b>	<b>-\$4,038,272.51</b>	<b>-\$4,125,906.14</b>	<b>\$87,633.63</b>	<b>-\$1,195,751.27</b>	<b>-\$3,906,261.20</b>	<b>\$22,826.11</b>	<b>-\$132,011.31</b>
99999	<b>Net Profit</b>	<b>-\$22,100.46</b>	<b>-\$34,177.52</b>	<b>\$12,077.06</b>	<b>-\$186,530.88</b>	<b>-\$168,466.74</b>	<b>-\$18,064.14</b>	<b>-\$49,595.65</b>	<b>-\$332,534.29</b>	<b>\$27,495.19</b>	<b>\$146,003.41</b>

# 2. Business Trading

April 17

**Monthly Profit And Loss for Queensland University Union - Department**

**Business Trading**

**Current Period:**

**27-Mar-2017**

**30-Apr-2017**

**Previous Period:**

**28-Mar-2016**

**1-May-2016**

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
<b>Sales Income</b>											
40310	Sale Retail (GST Inclusive)	\$104,952.95	\$119,611.00	-\$14,658.05	\$330,394.94	\$350,123.50	-\$19,728.56	\$115,672.15	\$319,187.91	-\$10,719.20	\$11,207.03
40320	Sale Retail (GST Free)	\$361.00	\$0.00	\$361.00	\$1,113.60	\$0.00	\$1,113.60	\$927.50	\$2,026.75	-\$566.50	-\$913.15
40400	Sale Food (GST Inclusive)	\$729,288.14	\$830,943.74	-\$101,655.60	\$2,109,351.19	\$2,359,323.18	-\$249,971.99	\$855,897.86	\$2,340,246.36	-\$126,609.72	-\$230,895.17
40410	Sale Food (GST Free)	\$11,381.34	\$0.00	\$11,381.34	\$37,134.09	\$0.00	\$37,134.09	\$15,262.49	\$50,317.87	-\$3,881.15	-\$13,183.78
40450	Sale Beverage (GST Inclusive)	\$242,127.42	\$296,630.26	-\$54,502.84	\$739,620.65	\$846,290.05	-\$106,669.40	\$259,064.63	\$726,922.44	-\$16,937.21	\$12,698.21
40460	Sale Beverage (GST free)	\$34,414.86	\$0.00	\$34,414.86	\$111,274.77	\$0.00	\$111,274.77	\$42,694.60	\$122,132.45	-\$8,279.74	-\$10,857.68
40500	Sales Liquor (GST Inclusive)	\$113,802.84	\$113,069.01	\$733.83	\$355,679.47	\$360,167.29	-\$4,487.82	\$104,028.06	\$317,336.60	\$9,774.78	\$38,342.87
40600	Sales Internal Food	\$2,418.01	\$0.00	\$2,418.01	\$14,569.92	\$0.00	\$14,569.92	\$379.11	\$8,275.62	\$2,038.90	\$6,294.30
40605	Sales Internal Beverage	\$667.91	\$0.00	\$667.91	\$3,187.98	\$0.00	\$3,187.98	\$327.45	\$2,563.17	\$340.46	\$624.81
40610	Sales Internal Liquor	\$2,401.14	\$0.00	\$2,401.14	\$7,611.41	\$0.00	\$7,611.41	\$290.27	\$3,715.26	\$2,110.87	\$3,896.15
40620	Sales Internal Retail	\$647.57	\$0.00	\$647.57	\$3,845.81	\$0.00	\$3,845.81	\$714.90	\$4,104.46	-\$67.33	-\$258.65
<b>Sales Income Total</b>		<b>\$1,242,463.18</b>	<b>\$1,360,254.01</b>	<b>-\$117,790.83</b>	<b>\$3,713,783.83</b>	<b>\$3,915,904.02</b>	<b>-\$202,120.19</b>	<b>\$1,395,259.02</b>	<b>\$3,896,828.89</b>	<b>-\$152,795.84</b>	<b>-\$183,045.06</b>
<b>Cost of Sales</b>											
41310	Purchases Retail GST Inclu	-\$47,584.27	-\$65,786.05	\$18,201.78	-\$207,575.96	-\$192,567.93	-\$15,008.03	-\$66,299.10	-\$229,643.64	\$18,714.83	\$22,067.68
41320	Purchases Retail GST Free	-\$199.27	\$0.00	-\$199.27	-\$950.29	\$0.00	-\$950.29	-\$559.26	-\$1,270.80	\$359.99	\$320.51
41330	Opening Stock Retail	-\$156,621.98	\$0.00	-\$156,621.98	-\$599,589.67	\$0.00	-\$599,589.67	-\$154,751.07	-\$525,660.49	-\$1,870.91	-\$73,929.18
41340	Closing Stock Retail	\$147,673.45	\$0.00	\$147,673.45	\$626,057.01	\$0.00	\$626,057.01	\$155,562.70	\$580,638.30	-\$7,889.25	\$45,418.71
41400	Purchases Food GST Inclusive	-\$71,045.46	-\$368,358.55	\$297,313.09	-\$213,368.93	-\$1,046,777.50	\$833,408.57	-\$99,501.52	-\$314,230.35	\$28,456.06	\$100,861.42
41410	Purchases Food GST Free	-\$250,483.33	\$0.00	-\$250,483.33	-\$779,385.33	\$0.00	-\$779,385.33	-\$296,230.88	-\$815,351.20	\$45,747.55	\$35,965.87
41420	Opening Stock Food	-\$80,992.92	\$0.00	-\$80,992.92	-\$258,900.20	\$0.00	-\$258,900.20	-\$70,831.39	-\$250,395.95	-\$10,161.53	-\$8,504.25
41430	Closing Stock Food	\$78,425.01	\$0.00	\$78,425.01	\$294,420.15	\$0.00	\$294,420.15	\$78,947.37	\$286,705.05	-\$522.36	\$7,715.10
41450	Purchases Beverage GST Includ	-\$49,472.73	-\$102,818.91	\$53,346.18	-\$161,711.44	-\$292,143.05	\$130,431.61	-\$54,656.26	-\$168,786.33	\$5,183.53	\$7,074.89
41460	Purchases Beverage GST Free	-\$44,628.38	\$0.00	-\$44,628.38	-\$141,776.31	\$0.00	-\$141,776.31	-\$57,891.15	-\$142,592.18	\$13,262.77	\$815.87
41470	Opening Stock Bevera	-\$38,522.86	\$0.00	-\$38,522.86	-\$133,736.58	\$0.00	-\$133,736.58	-\$32,107.26	-\$124,073.03	-\$6,415.60	-\$9,663.55
41480	Closing Stock Bevera	\$35,533.76	\$0.00	\$35,533.76	\$146,359.37	\$0.00	\$146,359.37	\$39,274.83	\$139,273.89	-\$3,741.07	\$7,085.48
41500	Purchases Liquor	-\$53,798.71	-\$45,568.41	-\$8,230.30	-\$174,466.19	-\$144,943.71	-\$29,522.48	-\$45,845.54	-\$151,393.00	-\$7,953.17	-\$23,073.19
41510	Opening Stock Liquor	-\$48,253.00	\$0.00	-\$48,253.00	-\$144,532.77	\$0.00	-\$144,532.77	-\$51,970.27	-\$170,415.82	\$3,717.27	\$25,883.05
41520	Closing Stock Liquor	\$57,642.50	\$0.00	\$57,642.50	\$179,253.09	\$0.00	\$179,253.09	\$54,971.08	\$197,723.11	\$2,671.42	-\$18,470.02
41800	Point of Sale Unders/Overs	\$115.54	\$0.00	\$115.54	\$404.59	\$0.00	\$404.59	-\$23.64	-\$99.00	\$139.18	\$503.59
41850	Wastage Food	-\$2,542.79	-\$2,356.88	-\$185.91	-\$8,207.63	-\$7,601.70	-\$605.93	-\$2,658.66	-\$8,484.08	\$115.87	\$276.45
41855	Wastage Drinks	-\$193.85	-\$294.38	\$100.53	-\$1,130.31	-\$886.41	-\$243.90	-\$621.43	-\$1,741.07	\$427.58	\$610.76
41860	Wastage Alcohol	-\$940.49	-\$522.73	-\$417.76	-\$2,399.99	-\$1,643.59	-\$756.40	-\$553.72	-\$1,893.70	-\$386.77	-\$506.29
41865	Wastage Retail	-\$73.18	\$0.00	-\$73.18	-\$146.21	\$0.00	-\$146.21	-\$108.56	-\$1,063.98	\$35.38	\$917.77
41880	Freight	-\$790.35	\$0.00	-\$790.35	-\$2,406.86	\$0.00	-\$2,406.86	-\$932.72	-\$2,172.23	\$142.37	-\$234.63
41900	Stocktake Variance Food	-\$602.51	-\$787.10	\$184.59	-\$4,991.29	-\$2,391.55	-\$2,599.74	-\$616.18	-\$2,268.57	\$13.67	-\$2,722.72
41905	Stocktake Variance Drinks	\$4,541.59	\$0.00	\$4,541.59	\$5,072.07	\$0.00	\$5,072.07	-\$2,923.56	-\$2,249.32	\$7,465.15	\$7,321.39
41910	Stocktake Variance Alcohol	-\$22.08	-\$259.88	\$237.80	-\$416.54	-\$827.90	-\$411.36	-\$335.26	-\$768.45	\$313.18	\$351.91
41915	Stocktake Variance Retail	\$31.73	\$0.00	\$31.73	\$14.12	\$0.00	\$14.12	\$23.91	\$18.85	\$7.82	-\$4.73
<b>Total Cost of Sales</b>		<b>-\$522,804.58</b>	<b>-\$586,752.89</b>	<b>\$63,948.31</b>	<b>-\$1,584,112.10</b>	<b>-\$1,689,783.34</b>	<b>\$105,671.24</b>	<b>-\$610,637.54</b>	<b>-\$1,710,193.99</b>	<b>\$87,832.96</b>	<b>\$126,081.89</b>
41990	<b>Gross Profit</b>	<b>\$719,658.60</b>	<b>\$773,501.12</b>	<b>-\$53,842.52</b>	<b>\$2,129,671.73</b>	<b>\$2,226,120.68</b>	<b>-\$96,448.95</b>	<b>\$784,621.48</b>	<b>\$2,186,634.90</b>	<b>-\$64,962.88</b>	<b>-\$56,963.17</b>
	<b>Gross Profit % Total Sales</b>	57.9%	56.9%	1.1%	57.3%	56.8%	0.5%	56.2%	56.1%	1.7%	1.2%
	<b>Gross Profit % Total Sales - Books</b>	33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
	<b>Gross Profit % Total Sales - Food</b>	56.0%	55.3%	0.7%	55.1%	55.2%	-0.1%	55.1%	54.0%	0.8%	1.1%
	<b>Gross Profit % Total Sales - Drinks</b>	66.5%	65.2%	1.3%	66.4%	65.4%	1.0%	63.9%	64.8%	2.6%	1.7%
	<b>Gross Profit % Total Sales - Liquor</b>	61.0%	59.0%	1.9%	60.8%	59.1%	1.7%	58.1%	60.5%	2.9%	0.2%
<b>Sale on Commission</b>											
42600	Sale Cash Books	\$652.92	\$5,000.00	-\$4,347.08	\$18,395.28	\$56,000.00	-\$37,604.72	\$0.00	\$0.00	\$652.92	\$18,395.28
<b>Total Sale on Commission</b>		<b>\$652.92</b>	<b>\$5,000.00</b>	<b>-\$4,347.08</b>	<b>\$18,395.28</b>	<b>\$56,000.00</b>	<b>-\$37,604.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$652.92</b>	<b>\$18,395.28</b>

## Monthly Profit And Loss for Queensland University Union - Department

## Business Trading

Current Period:

27-Mar-2017

30-Apr-2017

Previous Period:

28-Mar-2016

1-May-2016

Account Number	Description	Current Year Actual Month Apr-17	Current Year Budget Month Apr-17	Current Year Variance Apr-17	Current Year Actual YTD Apr-17	Current Year Budget YTD Apr-17	Current Year Variance Apr-17	Last Year Actual Month Apr-16	Last Year Actual YTD Apr-16	Last Year Var Month Apr-16	Last Year Var YTD Apr-16
<b>Cost of Sale on Commission</b>											
43300	Cost of Sale Uber	-\$229.87	\$0.00	-\$229.87	-\$731.42	\$0.00	-\$731.42	\$0.00	\$0.00	-\$229.87	-\$731.42
43500	Cost of Sale Tickets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$111.96	\$0.00	\$111.96
43600	Cost of Cash Books	\$0.00	-\$3,000.00	\$3,000.00	-\$10,733.27	-\$33,600.00	\$22,866.73	\$0.00	\$0.00	\$0.00	-\$10,733.27
43700	Cost of Sale Others	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,373.00	\$0.00	\$2,373.00
<b>Total Cost of Sale on Commission</b>		<b>-\$229.87</b>	<b>-\$3,000.00</b>	<b>\$2,770.13</b>	<b>-\$11,464.69</b>	<b>-\$33,600.00</b>	<b>\$22,135.31</b>	<b>\$0.00</b>	<b>-\$2,484.96</b>	<b>-\$229.87</b>	<b>-\$8,979.73</b>
<b>Other Income</b>											
47000	Advertising Diary	\$0.00	\$0.00	\$0.00	\$74,496.00	\$74,496.00	\$0.00	\$0.00	\$2,200.00	\$0.00	\$72,296.00
47020	Advertising - Website	\$0.00	\$100.00	-\$100.00	\$60.00	\$300.00	-\$240.00	\$0.00	\$0.00	\$0.00	\$60.00
47030	Advertising - Other	\$0.00	\$3,000.00	-\$3,000.00	\$1,400.00	\$6,000.00	-\$4,600.00	\$0.00	\$10,155.00	\$0.00	-\$8,755.00
47100	Commission-Vending / Others	\$13,277.94	\$15,030.00	-\$1,752.06	\$43,745.37	\$49,090.00	-\$5,344.63	\$14,557.92	\$62,248.07	-\$1,279.98	-\$18,502.70
47110	Commission-Books	\$6,474.03	\$4,640.00	\$1,834.03	\$34,656.80	\$35,051.00	-\$394.20	\$1,663.59	\$56,478.57	\$4,810.44	-\$21,821.77
47120	Commission-Pool Table	\$1,105.91	\$1,039.50	\$66.41	\$1,927.18	\$3,311.56	-\$1,384.38	\$948.45	\$2,948.45	\$157.46	-\$1,021.27
47150	Membership - Gatton	\$5,827.27	\$0.00	\$5,827.27	\$10,304.54	\$4,000.00	\$6,304.54	\$0.00	\$0.00	\$5,827.27	\$10,304.54
47240	Hire of Venue	\$58,374.56	\$37,209.91	\$21,164.65	\$88,368.23	\$67,539.74	\$20,828.49	\$37,997.77	\$76,655.41	\$20,376.79	\$11,712.82
47250	Hire of Equipment	\$4,186.56	\$5,730.00	-\$1,543.44	\$15,612.94	\$18,275.00	-\$2,662.06	\$5,092.64	\$20,252.07	-\$906.08	-\$4,639.13
47350	Rebates	\$8,992.44	\$7,980.38	\$1,012.06	\$30,453.01	\$24,541.12	\$5,911.89	\$10,396.73	\$30,931.25	-\$1,404.29	-\$478.24
47370	Revenue	\$81,733.17	\$79,453.19	\$2,279.98	\$224,242.22	\$221,883.30	\$2,358.92	\$57,274.01	\$152,448.34	\$24,459.16	\$71,793.88
47550	Sponsorships	\$2,550.00	\$3,321.21	-\$771.21	\$11,075.00	\$14,116.14	-\$3,041.14	\$8,064.00	\$10,144.75	-\$5,514.00	\$930.25
47570	Sponsorships - Market Day	-\$1,500.00	\$862.27	-\$2,362.27	\$115,370.00	\$119,746.94	-\$4,376.94	\$0.00	\$127,557.89	-\$1,500.00	-\$12,187.89
47700	Ticket Sales	\$3,318.43	\$6,000.00	-\$2,681.57	\$20,424.89	\$19,900.00	\$524.89	\$7,449.08	\$22,011.97	-\$4,130.65	-\$1,587.08
47900	Interest Received	\$3,126.48	\$3,018.15	\$108.33	\$10,990.58	\$10,865.34	\$125.24	\$4,882.90	\$18,069.75	-\$1,756.42	-\$7,079.17
47980	Staff Labour Recoveries	\$180.00	\$525.00	-\$345.00	\$2,497.90	\$2,675.00	-\$177.10	\$345.00	\$2,695.00	-\$165.00	-\$197.10
<b>Total Other Income</b>		<b>\$187,646.79</b>	<b>\$167,909.61</b>	<b>\$19,737.18</b>	<b>\$685,624.66</b>	<b>\$671,791.14</b>	<b>\$13,833.52</b>	<b>\$148,672.09</b>	<b>\$594,796.52</b>	<b>\$38,974.70</b>	<b>\$90,828.14</b>
49500	Sundry Income	\$946.37	\$0.00	\$946.37	\$946.37	\$0.00	\$946.37	\$0.00	\$50,000.00	\$946.37	-\$49,053.63
49550	Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,191.09	\$26,191.09	-\$26,191.09	-\$26,191.09
49600	Cost of Sales others	\$162.00	\$0.00	\$162.00	\$558.00	\$0.00	\$558.00	\$126.00	\$540.27	\$36.00	\$17.73
<b>Gross Profit Before Expenses</b>		<b>\$908,836.81</b>	<b>\$943,410.73</b>	<b>-\$34,573.92</b>	<b>\$2,823,731.35</b>	<b>\$2,920,311.82</b>	<b>-\$96,580.47</b>	<b>\$959,610.66</b>	<b>\$2,855,677.82</b>	<b>-\$50,773.85</b>	<b>-\$31,946.47</b>
<b>Expenditure</b>											
<b>Wages &amp; Oncosts</b>											
60030	Wages - permanent	-\$275,055.73	-\$315,884.00	\$40,828.27	-\$996,142.63	-\$1,067,375.00	\$71,232.37	-\$291,333.26	-\$943,213.76	\$16,277.53	-\$52,928.87
60040	Allowance	-\$108.90	\$0.00	-\$108.90	-\$1,658.55	\$0.00	-\$1,658.55	\$0.00	-\$141.68	-\$108.90	-\$1,516.87
60070	Annual Leave Provision	-\$44,810.54	-\$31,146.00	-\$13,664.54	-\$115,010.10	-\$109,104.00	-\$5,906.10	-\$24,123.94	-\$96,587.95	-\$20,686.60	-\$18,422.15
60090	Long Service Leave Provision	-\$8,222.69	-\$8,615.32	\$392.63	-\$26,716.03	-\$30,139.91	\$3,423.88	-\$7,556.00	-\$24,972.27	-\$666.69	-\$1,743.76
60100	Income Protection Insurance	\$0.00	-\$5,553.05	\$5,553.05	-\$13,092.38	-\$19,336.32	\$6,243.94	-\$19,098.57	-\$42,570.10	\$19,098.57	\$29,477.72
60130	Wages - casual	-\$222,305.65	-\$266,087.73	\$43,782.08	-\$743,030.12	-\$795,276.71	\$52,246.59	-\$322,944.07	-\$879,810.25	\$100,638.42	\$136,780.13
60140	Superannuation Guarantee	-\$80,026.37	-\$76,337.97	-\$3,688.40	-\$254,194.26	-\$251,348.62	-\$2,845.64	-\$76,714.09	-\$241,212.80	-\$3,312.28	-\$12,981.46
60150	Other Leave	-\$20,792.16	-\$6,202.00	-\$14,590.16	-\$53,663.21	-\$21,834.00	-\$31,829.21	-\$9,577.50	-\$32,394.44	-\$11,214.66	-\$21,268.77
60155	TOIL	-\$550.88	\$0.00	-\$550.88	-\$21,898.49	\$0.00	-\$21,898.49	-\$1,660.40	-\$6,513.39	\$1,109.52	-\$15,385.10
60160	Workers Compensation	-\$5,407.21	-\$4,449.45	-\$957.76	-\$15,831.07	-\$14,620.23	-\$1,210.84	-\$4,971.71	-\$15,207.11	-\$435.50	-\$623.96
60170	Wages & Oncosts - Agency Staff	-\$405.00	\$0.00	-\$405.00	-\$510.00	\$0.00	-\$510.00	-\$2,628.21	-\$11,974.65	\$2,223.21	\$11,464.65
60180	Wages - Redundancy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$10,116.60	\$0.00	\$10,116.60
<b>Total Wages</b>		<b>-\$657,685.13</b>	<b>-\$714,275.52</b>	<b>\$56,590.39</b>	<b>-\$2,241,746.84</b>	<b>-\$2,309,034.79</b>	<b>\$67,287.95</b>	<b>-\$760,607.75</b>	<b>-\$2,304,715.00</b>	<b>\$102,922.62</b>	<b>\$62,968.16</b>
<b>Wages % of Sales</b>		<b>52.93%</b>	<b>52.51%</b>	<b>0.42%</b>	<b>60.36%</b>	<b>58.97%</b>	<b>1.40%</b>	<b>54.51%</b>	<b>59.14%</b>	<b>67.36%</b>	<b>34.40%</b>
<b>Other Labour Cost</b>											
60510	Staff Rewards & Recognition	-\$751.00	-\$250.00	-\$501.00	-\$4,856.60	-\$650.00	-\$4,206.60	\$0.00	\$0.00	-\$751.00	-\$4,856.60
60520	Staff Gifts	-\$100.80	-\$100.00	-\$0.80	-\$401.85	-\$400.00	-\$1.85	-\$165.00	-\$572.72	\$64.20	\$170.87
60550	Recruitment	\$0.00	-\$1,000.00	\$1,000.00	-\$2,640.00	-\$6,500.00	\$3,860.00	-\$545.00	-\$2,224.64	\$545.00	-\$415.36
60600	Staff Amenities	-\$801.78	-\$711.50	-\$90.28	-\$3,666.48	-\$3,556.00	-\$110.48	-\$389.90	-\$3,116.36	-\$411.88	-\$550.12

**Monthly Profit And Loss for Queensland University Union - Department**

**Business Trading**

**Current Period:**

27-Mar-2017

30-Apr-2017

**Previous Period:**

28-Mar-2016

1-May-2016

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
60630	First Aid	\$0.00	-\$20.00	\$20.00	-\$419.70	-\$180.00	-\$239.70	-\$1,121.24	-\$1,121.24	\$1,121.24	\$701.54
60750	Staff Training - External	-\$12,182.30	-\$4,550.00	-\$7,632.30	-\$19,267.89	-\$15,350.00	-\$3,917.89	\$0.00	-\$2,826.37	-\$12,182.30	-\$16,441.52
60760	Staff Training - Internal	\$0.00	-\$2,000.00	\$2,000.00	-\$9,712.48	-\$10,000.00	\$287.52	-\$1,179.41	-\$8,282.94	\$1,179.41	-\$1,429.54
60780	FBT Expense	-\$272.73	\$0.00	-\$272.73	-\$272.73	\$0.00	-\$272.73	\$0.00	\$0.00	-\$272.73	-\$272.73
60800	Staff Uniforms	-\$1,321.09	-\$900.00	-\$421.09	-\$4,436.92	-\$6,820.00	\$2,383.08	-\$2,327.38	-\$7,786.90	\$1,006.29	\$3,349.98
	<b>Other Labour Cost Total</b>	<b>-\$15,429.70</b>	<b>-\$9,531.50</b>	<b>-\$5,898.20</b>	<b>-\$45,674.65</b>	<b>-\$43,456.00</b>	<b>-\$2,218.65</b>	<b>-\$5,727.93</b>	<b>-\$25,931.17</b>	<b>-\$9,701.77</b>	<b>-\$19,743.48</b>
<b>Operating Expenses</b>											
	<b>Advertising</b>										
61010	Advertising / Publicity	-\$5,980.78	-\$5,466.00	-\$514.78	-\$33,898.43	-\$31,014.00	-\$2,884.43	-\$5,146.51	-\$31,893.96	-\$834.27	-\$2,004.47
61100	Promotional Merchandise	-\$1,000.00	-\$1,000.00	\$0.00	-\$6,550.00	-\$5,100.00	-\$1,450.00	\$0.00	\$0.00	-\$1,000.00	-\$6,550.00
	<b>Advertising-Total</b>	<b>-\$6,980.78</b>	<b>-\$6,466.00</b>	<b>-\$514.78</b>	<b>-\$40,448.43</b>	<b>-\$36,114.00</b>	<b>-\$4,334.43</b>	<b>-\$5,146.51</b>	<b>-\$31,893.96</b>	<b>-\$1,834.27</b>	<b>-\$8,554.47</b>
	<b>Events &amp; Projects</b>										
61600	Concerts/Performances	-\$6,240.00	-\$3,400.00	-\$2,840.00	-\$13,590.00	-\$11,780.00	-\$1,810.00	-\$5,662.50	-\$17,762.50	-\$577.50	\$4,172.50
61800	Special Projects	-\$3,198.88	-\$2,250.00	-\$948.88	-\$5,387.56	-\$6,800.00	\$1,412.44	-\$929.47	-\$929.47	-\$2,269.41	-\$4,458.09
61900	Student Promotions	-\$1,333.91	-\$780.14	-\$553.77	-\$4,304.82	-\$3,485.32	-\$819.50	\$0.00	-\$4,273.03	-\$1,333.91	-\$31.79
	<b>Events &amp; Projects - Total</b>	<b>-\$10,772.79</b>	<b>-\$6,430.14</b>	<b>-\$4,342.65</b>	<b>-\$23,282.38</b>	<b>-\$22,065.32</b>	<b>-\$1,217.06</b>	<b>-\$6,591.97</b>	<b>-\$22,965.00</b>	<b>-\$4,180.82</b>	<b>-\$317.38</b>
	<b>Property</b>										
62710	Cleaning Materials	-\$4,329.82	-\$5,278.00	\$948.18	-\$18,815.38	-\$18,505.00	-\$310.38	-\$6,248.98	-\$17,592.72	\$1,919.16	-\$1,222.66
62720	Cleaning Charges	-\$23,959.25	-\$21,302.54	-\$2,656.71	-\$78,129.50	-\$75,160.73	-\$2,968.77	-\$19,632.15	-\$70,269.15	-\$4,327.10	-\$7,860.35
62730	Cleaning Garbage Disposal	-\$8,708.31	-\$7,382.50	-\$1,325.81	-\$18,836.42	-\$22,145.50	\$3,309.08	-\$9,058.77	-\$31,380.51	\$350.46	\$12,544.09
62740	Cleaning Equipment	-\$4,662.00	-\$3,243.40	-\$1,418.60	-\$17,712.22	-\$13,517.04	-\$4,195.18	-\$3,935.37	-\$13,536.66	-\$726.63	-\$4,175.56
62850	Pest Control	-\$780.74	-\$690.60	-\$90.14	-\$2,340.40	-\$2,748.40	\$408.00	-\$787.83	-\$3,166.70	\$7.09	\$826.30
62900	Security	-\$1,294.00	-\$3,000.00	\$1,706.00	-\$6,940.66	-\$9,800.00	\$2,859.34	-\$4,828.42	-\$8,593.57	\$3,534.42	\$1,652.91
62910	Security - Providers	-\$10,893.20	-\$8,000.00	-\$2,893.20	-\$31,717.50	-\$19,000.00	-\$12,717.50	-\$7,565.40	-\$18,785.21	-\$3,327.80	-\$12,932.29
62920	Security - Property	\$0.00	-\$50.00	\$50.00	-\$670.24	-\$200.00	-\$470.24	-\$62.54	-\$1,112.49	\$62.54	\$442.25
	<b>Property-Total</b>	<b>-\$54,627.32</b>	<b>-\$48,997.04</b>	<b>-\$5,630.28</b>	<b>-\$175,162.32</b>	<b>-\$161,426.67</b>	<b>-\$13,735.65</b>	<b>-\$52,119.46</b>	<b>-\$164,437.01</b>	<b>-\$2,507.86</b>	<b>-\$10,725.31</b>
	<b>Utilities</b>										
63010	Electricity	-\$24,789.99	-\$27,775.00	\$2,985.01	-\$75,708.24	-\$90,537.50	\$14,829.26	-\$22,624.77	-\$66,616.23	-\$2,165.22	-\$9,092.01
63050	Gas	-\$9,499.69	-\$9,300.00	-\$199.69	-\$29,623.16	-\$29,300.00	-\$323.16	-\$8,336.46	-\$27,483.10	-\$1,163.23	-\$2,140.06
63100	Water	-\$4,540.00	-\$4,565.00	\$25.00	-\$16,270.00	-\$16,435.00	\$165.00	-\$4,540.00	-\$16,270.00	\$0.00	\$0.00
63150	Telephone	-\$3,206.63	-\$2,162.00	-\$1,044.63	-\$13,109.67	-\$7,743.00	-\$5,366.67	-\$2,007.30	-\$7,955.97	-\$1,199.33	-\$5,153.70
	<b>Utilities-Total</b>	<b>-\$42,036.31</b>	<b>-\$43,802.00</b>	<b>\$1,765.69</b>	<b>-\$134,711.07</b>	<b>-\$144,015.50</b>	<b>\$9,304.43</b>	<b>-\$37,508.53</b>	<b>-\$118,325.30</b>	<b>-\$4,527.78</b>	<b>-\$16,385.77</b>
	<b>Motor Vehicles</b>										
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$348.18	\$0.00	-\$348.18	-\$367.28	-\$367.28	\$367.28	\$19.10
64100	Motor Vehicle Fuel and Oil	-\$283.62	-\$100.00	-\$183.62	-\$794.66	-\$400.00	-\$394.66	-\$18.56	-\$92.65	-\$265.06	-\$702.01
64150	Motor Vehicle Parking & Tolls	-\$1,055.29	-\$334.23	-\$721.06	-\$2,065.02	-\$1,221.02	-\$844.00	-\$235.23	-\$2,516.37	-\$820.06	\$451.35
	<b>Motor Vehicles - Total</b>	<b>-\$1,338.91</b>	<b>-\$434.23</b>	<b>-\$904.68</b>	<b>-\$3,207.86</b>	<b>-\$2,521.02</b>	<b>-\$686.84</b>	<b>-\$621.07</b>	<b>-\$2,976.30</b>	<b>-\$717.84</b>	<b>-\$231.56</b>
	<b>Maintenance</b>										
65050	R&M - Building	-\$11,558.68	-\$12,726.00	\$1,167.32	-\$47,887.39	-\$53,179.00	\$5,291.61	-\$11,893.83	-\$46,454.69	\$335.15	-\$1,432.70
65100	R&M - Furniture	\$0.00	-\$400.00	\$400.00	\$0.00	-\$2,800.00	\$2,800.00	-\$617.45	-\$716.54	\$617.45	\$716.54
65150	R&M - Equipment	-\$1,914.85	-\$4,008.05	\$2,093.20	-\$9,658.38	-\$15,328.98	\$5,670.60	-\$4,197.39	-\$8,910.02	\$2,282.54	-\$748.36
65250	R&M - Refrigeration	-\$3,468.33	-\$2,630.00	-\$838.33	-\$10,890.66	-\$8,693.00	-\$2,197.66	-\$2,807.91	-\$6,394.91	-\$660.42	-\$4,495.75
65300	Replacements / Minor capital	-\$6,236.81	-\$4,300.00	-\$1,936.81	-\$21,360.46	-\$14,270.00	-\$7,090.46	-\$3,732.94	-\$14,655.11	-\$2,503.87	-\$6,705.35
	<b>Maintenance-Total</b>	<b>-\$23,178.67</b>	<b>-\$24,064.05</b>	<b>\$885.38</b>	<b>-\$89,796.89</b>	<b>-\$94,570.98</b>	<b>\$4,774.09</b>	<b>-\$23,249.52</b>	<b>-\$77,131.27</b>	<b>\$70.85</b>	<b>-\$12,665.62</b>
	<b>Other Operating Costs</b>										
66010	Consumables	-\$5,365.82	-\$5,989.91	\$624.09	-\$14,150.90	-\$16,725.78	\$2,574.88	-\$4,324.37	-\$15,312.00	-\$1,041.45	\$1,161.10
66050	Conf & Seminar Registration	-\$309.09	\$0.00	-\$309.09	-\$309.09	\$0.00	-\$309.09	\$0.00	\$0.00	-\$309.09	-\$309.09
66100	Conf & Seminar Travel & Accom	-\$2,554.51	\$0.00	-\$2,554.51	-\$2,554.51	\$0.00	-\$2,554.51	\$0.00	\$0.00	-\$2,554.51	-\$2,554.51

**Monthly Profit And Loss for Queensland University Union - Department**

**Business Trading**

**Current Period:**

**27-Mar-2017**

**30-Apr-2017**

**Previous Period:**

**28-Mar-2016**

**1-May-2016**

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
66150	Depreciation	-\$54,864.85	-\$56,255.50	\$1,390.65	-\$203,172.07	-\$202,620.60	-\$551.47	-\$55,371.90	-\$202,123.09	\$507.05	-\$1,048.98
66160	Gains / Losses on Disposal	\$22.73	\$0.00	\$22.73	\$22.73	\$0.00	\$22.73	\$0.00	\$0.00	\$22.73	\$22.73
66350	Equipment Rent	-\$2,716.83	-\$1,341.13	-\$1,375.70	-\$5,086.33	-\$5,085.88	-\$0.45	-\$2,330.04	-\$6,127.44	-\$386.79	\$1,041.11
66400	Film Hire	-\$1,902.61	-\$2,400.00	\$497.39	-\$6,583.90	-\$7,960.00	\$1,376.10	-\$1,567.62	-\$7,884.99	-\$334.99	\$1,301.09
66450	Insurance	-\$4,221.30	-\$5,280.04	\$1,058.74	-\$16,885.20	-\$20,500.16	\$3,614.96	-\$4,554.50	-\$18,218.00	\$333.20	\$1,332.80
66500	Laundry	-\$2,739.24	-\$950.00	-\$1,789.24	-\$3,681.74	-\$3,500.00	-\$181.74	-\$567.50	-\$1,990.97	-\$2,171.74	-\$1,690.77
66600	Licence Fees / Certificates	-\$9,032.66	-\$7,609.82	-\$1,422.84	-\$27,664.10	-\$29,624.28	\$1,960.18	-\$6,905.57	-\$25,212.40	-\$2,127.09	-\$2,451.70
66700	Meetings	-\$102.73	-\$145.00	\$42.27	-\$591.40	-\$530.00	-\$61.40	-\$149.22	-\$393.35	\$46.49	-\$198.05
66800	Packaging	-\$18,285.00	-\$22,781.30	\$4,496.30	-\$61,397.69	-\$65,631.55	\$4,233.86	-\$19,962.47	-\$58,774.65	\$1,677.47	-\$2,623.04
66850	Subscriptions	-\$3,990.82	-\$3,437.57	-\$553.25	-\$12,169.38	-\$12,796.46	\$627.08	-\$3,020.70	-\$12,424.76	-\$970.12	\$255.38
66900	Travel (local)	-\$289.78	-\$1,050.00	\$760.22	-\$799.89	-\$2,850.00	\$2,050.11	-\$474.50	-\$617.74	\$184.72	-\$182.15
66950	Workplace Health & Safety	-\$586.41	-\$860.00	\$273.59	-\$2,175.51	-\$3,720.00	\$1,544.49	-\$551.18	-\$2,390.22	-\$35.23	\$214.71
	<b>Other Operating Costs-Total</b>	<b>-\$106,938.92</b>	<b>-\$108,250.27</b>	<b>\$1,311.35</b>	<b>-\$357,198.98</b>	<b>-\$372,069.71</b>	<b>\$14,870.73</b>	<b>-\$99,779.57</b>	<b>-\$351,469.61</b>	<b>-\$7,159.35</b>	<b>-\$5,729.37</b>
	<b>Administration Expenses</b>										
67100	Photocopying	-\$1,700.67	-\$870.09	-\$830.58	-\$8,192.50	-\$3,448.06	-\$4,744.44	-\$1,224.20	-\$4,755.42	-\$476.47	-\$3,437.08
67300	Plants - Hire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$131.82	\$0.00	\$131.82
67400	Postage & Freight	\$0.00	-\$25.00	\$25.00	-\$106.50	-\$100.00	-\$6.50	\$15.05	\$16.45	-\$15.05	-\$122.95
67500	Printing	-\$1,589.62	\$0.00	-\$1,589.62	-\$2,387.67	-\$1,400.00	-\$987.67	-\$1,761.37	-\$6,194.91	\$171.75	\$3,807.24
67600	Stationery	-\$1,897.96	-\$1,680.00	-\$217.96	-\$4,374.61	-\$5,848.00	\$1,473.39	-\$1,005.75	-\$5,143.78	-\$892.21	\$769.17
67700	Audit Fees	-\$2,250.00	-\$2,250.00	\$0.00	-\$9,000.00	-\$9,000.00	\$0.00	-\$2,200.00	-\$8,800.00	-\$50.00	-\$200.00
67900	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$964.77	-\$1,284.77	\$964.77	\$1,284.77
68100	Professional Fees	-\$7,253.03	-\$5,450.00	-\$1,803.03	-\$20,363.03	-\$16,800.00	-\$3,563.03	-\$2,811.35	-\$5,229.86	-\$4,441.68	-\$15,133.17
68200	Bank Charges	-\$21,646.46	-\$23,822.21	\$2,175.75	-\$74,439.61	-\$68,144.72	-\$6,294.89	-\$19,168.63	-\$53,018.32	-\$2,477.83	-\$21,421.29
68300	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$799.55	-\$799.55	\$799.55	\$799.55
	<b>Administration Expenses Total</b>	<b>-\$36,337.74</b>	<b>-\$34,097.30</b>	<b>-\$2,240.44</b>	<b>-\$118,863.92</b>	<b>-\$104,740.78</b>	<b>-\$14,123.14</b>	<b>-\$29,920.57</b>	<b>-\$85,341.98</b>	<b>-\$6,417.17</b>	<b>-\$33,521.94</b>
	<b>Recharges</b>										
68990	Re-charge	\$102,346.83	\$102,347.25	-\$0.42	\$347,059.10	\$347,059.51	-\$0.41	\$89,967.76	\$306,364.10	\$12,379.07	\$40,695.00
	<b>Recharges-Total</b>	<b>\$102,346.83</b>	<b>\$102,347.25</b>	<b>-\$0.42</b>	<b>\$347,059.10</b>	<b>\$347,059.51</b>	<b>-\$0.41</b>	<b>\$89,967.76</b>	<b>\$306,364.10</b>	<b>\$12,379.07</b>	<b>\$40,695.00</b>
	<b>Total Operating Expenses</b>	<b>-\$179,864.61</b>	<b>-\$170,193.78</b>	<b>-\$9,670.83</b>	<b>-\$595,612.75</b>	<b>-\$590,464.47</b>	<b>-\$5,148.28</b>	<b>-\$164,969.44</b>	<b>-\$548,176.33</b>	<b>-\$14,895.17</b>	<b>-\$47,436.42</b>
	<b>Total Expenses</b>	<b>-\$852,979.44</b>	<b>-\$894,000.80</b>	<b>\$41,021.36</b>	<b>-\$2,883,034.24</b>	<b>-\$2,942,955.26</b>	<b>\$59,921.02</b>	<b>-\$931,305.12</b>	<b>-\$2,878,822.50</b>	<b>\$78,325.68</b>	<b>-\$4,211.74</b>
99999	<b>Net Profit</b>	<b>\$55,857.37</b>	<b>\$49,409.93</b>	<b>\$6,447.44</b>	<b>-\$59,302.89</b>	<b>-\$22,643.44</b>	<b>-\$36,659.45</b>	<b>\$28,305.54</b>	<b>-\$23,144.68</b>	<b>\$27,551.83</b>	<b>-\$36,158.21</b>

# 3. Student Services Apr

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## Monthly Profit And Loss for Queensland University Union - Department

## Student Services

Current Period:

27-Mar-2017

30-Apr-2017

Previous Period:

28-Mar-2016

1-May-2016

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month Apr-17	Budget Month Apr-17	Variance Apr-17	Actual YTD Apr-17	Budget YTD Apr-17	Variance Apr-17	Actual Month Apr-16	Actual YTD Apr-16	Var Month Apr-16	Var YTD Apr-16
<b>Sales Income</b>											
40450	Sale Beverage (GST Inclusive)	\$0.00	\$0.00	\$0.00	\$107.27	\$0.00	\$107.27	\$0.00	\$56.82	\$0.00	\$50.45
40460	Sale Beverage (GST free)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	\$0.00	-\$38.00
40500	Sales Liquor (GST Inclusive)	\$0.00	\$0.00	\$0.00	\$9,334.54	\$10,000.00	-\$665.46	\$0.00	\$8,866.82	\$0.00	\$467.72
<b>Sales Income Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,441.81</b>	<b>\$10,000.00</b>	<b>-\$558.19</b>	<b>\$0.00</b>	<b>\$8,961.64</b>	<b>\$0.00</b>	<b>\$480.17</b>
<b>Cost of Sales</b>											
41450	Purchases Beverage GST Includ	\$0.00	\$0.00	\$0.00	-\$594.53	\$0.00	-\$594.53	\$0.00	-\$1,478.07	\$0.00	\$883.54
41460	Purchases Beverage GST Free	\$0.00	\$0.00	\$0.00	-\$7.16	\$0.00	-\$7.16	\$0.00	\$0.00	\$0.00	-\$7.16
41500	Purchases Liquor	\$0.00	\$0.00	\$0.00	-\$2,330.33	-\$4,000.00	\$1,669.67	\$0.00	-\$3,397.35	\$0.00	\$1,067.02
41880	Freight	-\$1.95	\$0.00	-\$1.95	-\$10.25	\$0.00	-\$10.25	\$0.00	-\$6.70	-\$1.95	-\$3.55
<b>Total Cost of Sales</b>		<b>-\$1.95</b>	<b>\$0.00</b>	<b>-\$1.95</b>	<b>-\$2,942.27</b>	<b>-\$4,000.00</b>	<b>\$1,057.73</b>	<b>\$0.00</b>	<b>-\$4,882.12</b>	<b>-\$1.95</b>	<b>\$1,939.85</b>
41990	<b>Gross Profit</b>	<b>-\$1.95</b>	<b>\$0.00</b>	<b>-\$1.95</b>	<b>\$6,499.54</b>	<b>\$6,000.00</b>	<b>\$499.54</b>	<b>\$0.00</b>	<b>\$4,079.52</b>	<b>-\$1.95</b>	<b>\$2,420.02</b>
<b>Gross Profit % Total Sales</b>		#DIV/0!	#DIV/0!	#DIV/0!	68.8%	60.0%	8.8%	#DIV/0!	45.5%	#DIV/0!	23.3%
<b>Gross Profit % Total Sales - Books</b>		33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
<b>Gross Profit % Total Sales - Food</b>		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Gross Profit % Total Sales - Drinks</b>		#DIV/0!	#DIV/0!	#DIV/0!	-460.9%	#DIV/0!	#DIV/0!	#DIV/0!	-1458.8%	#DIV/0!	997.9%
<b>Gross Profit % Total Sales - Liquor</b>		#DIV/0!	#DIV/0!	#DIV/0!	75.0%	60.0%	15.0%	#DIV/0!	61.7%	#DIV/0!	13.4%
<b>Sale on Commission</b>											
<b>Cost of Sale on Commission</b>											
43500	Cost of Sale Tickets	-\$6.54	\$0.00	-\$6.54	-\$924.05	\$0.00	-\$924.05	\$0.00	-\$1,934.92	-\$6.54	\$1,010.87
<b>Total Cost of Sale on Commission</b>		<b>-\$6.54</b>	<b>\$0.00</b>	<b>-\$6.54</b>	<b>-\$924.05</b>	<b>\$0.00</b>	<b>-\$924.05</b>	<b>\$0.00</b>	<b>-\$1,934.92</b>	<b>-\$6.54</b>	<b>\$1,010.87</b>
<b>Other Income</b>											
47190	Grants	\$199,669.91	\$199,669.91	\$0.00	\$798,679.64	\$798,679.65	-\$0.01	\$145,862.20	\$498,260.78	\$53,807.71	\$300,418.86
47240	Hire of Venue	\$636.37	\$0.00	\$636.37	\$636.37	\$0.00	\$636.37	\$0.00	\$0.00	\$636.37	\$636.37
47360	Rents	\$40,720.18	\$40,720.18	\$0.00	\$162,880.72	\$162,880.72	\$0.00	\$40,197.62	\$160,790.48	\$522.56	\$2,090.24
47370	Revenue	\$1,057.27	\$950.00	\$107.27	\$11,631.51	\$6,057.21	\$5,574.30	\$485.14	\$10,595.98	\$572.13	\$1,035.53
47550	Sponsorships	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	\$0.00	\$1,500.00	\$0.00	-\$1,500.00
47700	Ticket Sales	-\$87.35	\$520.00	-\$607.35	\$48,606.55	\$53,210.00	-\$4,603.45	\$0.00	\$44,757.25	-\$87.35	\$3,849.30
<b>Total Other Income</b>		<b>\$241,996.38</b>	<b>\$241,960.09</b>	<b>\$36.29</b>	<b>\$1,022,434.79</b>	<b>\$1,026,127.58</b>	<b>-\$3,692.79</b>	<b>\$186,544.96</b>	<b>\$715,904.49</b>	<b>\$55,451.42</b>	<b>\$306,530.30</b>
<b>Gross Profit Before Expenses</b>		<b>\$241,987.89</b>	<b>\$241,960.09</b>	<b>\$27.80</b>	<b>\$1,028,010.28</b>	<b>\$1,037,127.58</b>	<b>-\$9,117.30</b>	<b>\$186,544.96</b>	<b>\$718,049.09</b>	<b>\$55,442.93</b>	<b>\$309,961.19</b>
<b>Expenditure</b>											
<b>Wages &amp; Oncosts</b>											
60030	Wages - permanent	-\$59,957.49	-\$70,340.32	\$10,382.83	-\$229,404.29	-\$243,918.64	\$14,514.35	-\$52,489.81	-\$186,844.34	-\$7,467.68	-\$42,559.95
60040	Allowance	-\$126.06	\$0.00	-\$126.06	-\$539.27	\$0.00	-\$539.27	-\$117.03	-\$1,058.50	-\$9.03	\$519.23

## Monthly Profit And Loss for Queensland University Union - Department

## Student Services

Current Period:		27-Mar-2017	30-Apr-2017	Previous Period:			28-Mar-2016	1-May-2016			
Account Number	Description	Current Year Actual Month Apr-17	Current Year Budget Month Apr-17	Current Year Variance Apr-17	Current Year Actual YTD Apr-17	Current Year Budget YTD Apr-17	Current Year Variance Apr-17	Last Year Actual Month Apr-16	Last Year Actual YTD Apr-16	Last Year Var Month Apr-16	Last Year Var YTD Apr-16
60070	Annual Leave Provision	-\$9,801.66	-\$6,542.00	-\$3,259.66	-\$25,398.10	-\$23,173.00	-\$2,225.10	-\$4,474.43	-\$18,984.73	-\$5,327.23	-\$6,413.37
60090	Long Service Leave Provision	-\$1,798.60	-\$1,405.95	-\$392.65	-\$5,894.68	-\$5,170.20	-\$724.48	-\$1,401.47	-\$4,870.88	-\$397.13	-\$1,023.80
60100	Income Protection Insurance	\$0.00	-\$1,095.96	\$1,095.96	-\$1,731.52	-\$3,892.04	\$2,160.52	-\$2,682.29	-\$6,193.24	\$2,682.29	\$4,461.72
60130	Wages - casual	-\$10,202.88	-\$4,359.94	-\$5,842.94	-\$37,708.61	-\$14,518.48	-\$23,190.13	-\$8,028.25	-\$33,065.17	-\$2,174.63	-\$4,643.44
60140	Superannuation Guarantee	-\$10,548.72	-\$9,265.19	-\$1,283.53	-\$35,099.10	-\$32,723.97	-\$2,375.13	-\$6,686.69	-\$26,007.38	-\$3,862.03	-\$9,091.72
60150	Other Leave	-\$2,991.77	-\$863.64	-\$2,128.13	-\$9,626.30	-\$3,010.36	-\$6,615.94	-\$199.12	-\$2,781.03	-\$2,792.65	-\$6,845.27
60155	TOIL	-\$582.77	\$0.00	-\$582.77	-\$5,029.68	\$0.00	-\$5,029.68	-\$105.35	-\$447.72	-\$477.42	-\$4,581.96
60160	Workers Compensation	-\$729.80	-\$530.00	-\$199.80	-\$2,283.85	-\$1,931.23	-\$352.62	-\$487.22	-\$1,739.07	-\$242.58	-\$544.78
	<b>Total Wages</b>	<b>-\$96,739.75</b>	<b>-\$94,403.00</b>	<b>-\$2,336.75</b>	<b>-\$352,715.40</b>	<b>-\$328,337.92</b>	<b>-\$24,377.48</b>	<b>-\$76,671.66</b>	<b>-\$281,992.06</b>	<b>-\$20,068.09</b>	<b>-\$70,723.34</b>
	<b>Wages % of Sales</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>3735.68%</b>	<b>3283.38%</b>	<b>452.30%</b>	<b>#DIV/0!</b>	<b>3146.66%</b>	<b>#DIV/0!</b>	<b>14728.81%</b>
	<b>Other Labour Cost</b>										
60520	Staff Gifts	\$0.00	\$0.00	\$0.00	-\$28.14	\$0.00	-\$28.14	\$0.00	\$0.00	\$0.00	-\$28.14
60600	Staff Amenities	-\$103.50	-\$31.50	-\$72.00	-\$379.50	-\$219.50	-\$160.00	-\$57.50	-\$593.90	-\$46.00	\$214.40
60750	Staff Training - External	-\$399.34	-\$500.00	\$100.66	-\$415.34	-\$1,500.00	\$1,084.66	\$0.00	-\$950.00	-\$399.34	\$534.66
60760	Staff Training - Internal	-\$324.64	\$0.00	-\$324.64	-\$324.64	\$0.00	-\$324.64	-\$638.73	-\$638.73	\$314.09	\$314.09
60800	Staff Uniforms	\$0.00	\$0.00	\$0.00	-\$1,059.37	-\$125.00	-\$934.37	-\$90.90	-\$1,013.90	\$90.90	-\$45.47
	<b>Other Labour Cost Total</b>	<b>-\$827.48</b>	<b>-\$531.50</b>	<b>-\$295.98</b>	<b>-\$2,206.99</b>	<b>-\$3,044.50</b>	<b>\$837.51</b>	<b>-\$787.13</b>	<b>-\$3,196.53</b>	<b>-\$40.35</b>	<b>\$989.54</b>
	<b>Operating Expenses</b>										
	<b>Advertising</b>										
61010	Advertising / Publicity	-\$1,243.24	-\$500.00	-\$743.24	-\$35,989.60	-\$40,500.00	\$4,510.40	-\$846.68	-\$33,625.15	-\$396.56	-\$2,364.45
61050	Graphic Designing Costs	-\$2,425.00	-\$500.00	-\$1,925.00	-\$4,850.00	-\$1,000.00	-\$3,850.00	\$0.00	-\$2,000.00	-\$2,425.00	-\$2,850.00
61100	Promotional Merchandise	-\$1,599.20	-\$500.00	-\$1,099.20	-\$40,175.10	-\$11,427.00	-\$28,748.10	-\$4,000.00	-\$5,000.00	\$2,400.80	-\$35,175.10
	<b>Advertising-Total</b>	<b>-\$5,267.44</b>	<b>-\$1,500.00</b>	<b>-\$3,767.44</b>	<b>-\$81,014.70</b>	<b>-\$52,927.00</b>	<b>-\$28,087.70</b>	<b>-\$4,846.68</b>	<b>-\$40,625.15</b>	<b>-\$420.76</b>	<b>-\$40,389.55</b>
	<b>Events &amp; Projects</b>										
61510	Campaigns	\$0.00	-\$700.00	\$700.00	\$0.00	-\$9,300.00	\$9,300.00	-\$450.00	-\$2,650.00	\$450.00	\$2,650.00
61600	Concerts/Performances	\$0.00	\$0.00	\$0.00	-\$10,939.55	-\$30,000.00	\$19,060.45	\$0.00	-\$11,337.88	\$0.00	\$398.33
61700	Grants	-\$13,076.41	-\$28,300.00	\$15,223.59	-\$27,035.05	-\$65,900.00	\$38,864.95	-\$21,778.83	-\$48,217.81	\$8,702.42	\$21,182.76
61800	Special Projects	\$0.00	-\$1,950.00	\$1,950.00	-\$1,084.55	-\$3,275.00	\$2,190.45	\$0.00	-\$283.30	\$0.00	-\$801.25
61900	Student Promotions	-\$44,094.21	-\$43,947.00	-\$147.21	-\$94,486.25	-\$97,481.00	\$2,994.75	-\$29,677.92	-\$145,731.97	-\$14,416.29	\$51,245.72
	<b>Events &amp; Projects - Total</b>	<b>-\$57,170.62</b>	<b>-\$74,897.00</b>	<b>\$17,726.38</b>	<b>-\$133,545.40</b>	<b>-\$205,956.00</b>	<b>\$72,410.60</b>	<b>-\$51,906.75</b>	<b>-\$208,220.96</b>	<b>-\$5,263.87</b>	<b>\$74,675.56</b>
	<b>Property</b>										
62710	Cleaning Materials	-\$1,459.54	-\$3,075.00	\$1,615.46	-\$3,831.45	-\$9,950.00	\$6,118.55	-\$3,751.98	-\$9,654.18	\$2,292.44	\$5,822.73
62720	Cleaning Charges	-\$27,761.44	-\$27,761.44	\$0.00	-\$98,974.81	-\$96,264.86	-\$2,709.95	-\$28,809.46	-\$100,334.86	\$1,048.02	\$1,360.05
62730	Cleaning Garbage Disposal	-\$1,073.80	\$0.00	-\$1,073.80	-\$1,792.30	-\$650.00	-\$1,142.30	-\$487.71	-\$975.41	-\$586.09	-\$816.89
62740	Cleaning Equipment	\$0.00	\$0.00	\$0.00	-\$182.50	\$0.00	-\$182.50	\$0.00	\$0.00	\$0.00	-\$182.50
62850	Pest Control	-\$154.00	-\$44.00	-\$110.00	-\$462.00	-\$176.00	-\$286.00	-\$44.00	-\$176.00	-\$110.00	-\$286.00
62910	Security - Providers	\$0.00	\$0.00	\$0.00	-\$6,697.25	\$0.00	-\$6,697.25	\$0.00	-\$5,989.64	\$0.00	-\$707.61
62920	Security - Property	-\$58.81	\$0.00	-\$58.81	-\$286.56	\$0.00	-\$286.56	\$0.00	-\$9.82	-\$58.81	-\$276.74
	<b>Property-Total</b>	<b>-\$30,507.59</b>	<b>-\$30,880.44</b>	<b>\$372.85</b>	<b>-\$112,226.87</b>	<b>-\$107,040.86</b>	<b>-\$5,186.01</b>	<b>-\$33,093.15</b>	<b>-\$117,139.91</b>	<b>\$2,585.56</b>	<b>\$4,913.04</b>

## Monthly Profit And Loss for Queensland University Union - Department

## Student Services

Current Period:

27-Mar-2017

30-Apr-2017

Previous Period:

28-Mar-2016

1-May-2016

Account Number	Description	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Last Year	Last Year	Last Year	Last Year
		Actual Month	Budget Month	Variance	Actual YTD	Budget YTD	Variance	Actual Month	Actual YTD	Var Month	Var YTD
		Apr-17	Apr-17	Apr-17	Apr-17	Apr-17	Apr-17	Apr-16	Apr-16	Apr-16	Apr-16
<b>Utilities</b>											
63010	Electricity	-\$6,524.39	-\$7,375.00	\$850.61	-\$22,368.42	-\$26,200.00	\$3,831.58	-\$5,289.28	-\$18,836.14	-\$1,235.11	-\$3,532.28
63050	Gas	-\$726.97	-\$300.00	-\$426.97	-\$899.06	-\$900.00	\$0.94	-\$707.80	-\$932.99	-\$19.17	\$33.93
63100	Water	-\$3,500.00	-\$3,500.00	\$0.00	-\$12,500.00	-\$12,500.00	\$0.00	-\$3,500.00	-\$12,500.00	\$0.00	\$0.00
63150	Telephone	-\$334.54	-\$285.00	-\$49.54	-\$1,244.30	-\$953.50	-\$290.80	-\$300.62	-\$1,283.91	-\$33.92	\$39.61
	<b>Utilities-Total</b>	<b>-\$11,085.90</b>	<b>-\$11,460.00</b>	<b>\$374.10</b>	<b>-\$37,011.78</b>	<b>-\$40,553.50</b>	<b>\$3,541.72</b>	<b>-\$9,797.70</b>	<b>-\$33,553.04</b>	<b>-\$1,288.20</b>	<b>-\$3,458.74</b>
<b>Motor Vehicles</b>											
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$690.63	-\$350.00	-\$340.63	-\$173.63	-\$173.63	\$173.63	-\$517.00
64050	Motor Vehicle Rego & Ins	\$0.00	\$0.00	\$0.00	-\$975.05	-\$900.00	-\$75.05	\$0.00	-\$913.97	\$0.00	-\$61.08
64100	Motor Vehicle Fuel and Oil	-\$603.31	-\$300.00	-\$303.31	-\$1,740.21	-\$950.00	-\$790.21	-\$611.73	-\$1,688.10	\$8.42	-\$52.11
64150	Motor Vehicle Parking & Tolls	\$0.00	\$0.00	\$0.00	-\$22.46	\$0.00	-\$22.46	\$0.00	-\$38.51	\$0.00	\$16.05
	<b>Motor Vehicles - Total</b>	<b>-\$603.31</b>	<b>-\$300.00</b>	<b>-\$303.31</b>	<b>-\$3,428.35</b>	<b>-\$2,200.00</b>	<b>-\$1,228.35</b>	<b>-\$785.36</b>	<b>-\$2,814.21</b>	<b>\$182.05</b>	<b>-\$614.14</b>
<b>Maintenance</b>											
65050	R&M - Building	-\$4,467.90	-\$5,912.17	\$1,444.27	-\$17,922.11	-\$23,038.68	\$5,116.57	-\$4,398.74	-\$17,622.90	-\$69.16	-\$299.21
65100	R&M - Furniture	\$0.00	\$0.00	\$0.00	-\$4.14	\$0.00	-\$4.14	\$0.00	\$0.00	\$0.00	-\$4.14
65150	R&M - Equipment	-\$6.82	-\$250.00	\$243.18	-\$89.09	-\$900.00	\$810.91	-\$231.06	-\$231.06	\$224.24	\$141.97
65250	R&M - Refrigeration	\$0.00	\$0.00	\$0.00	-\$153.00	\$0.00	-\$153.00	\$0.00	\$0.00	\$0.00	-\$153.00
65300	Replacements / Minor capital	-\$962.93	-\$1,050.00	\$87.07	-\$7,789.84	-\$2,240.00	-\$5,549.84	-\$493.03	-\$1,178.64	-\$469.90	-\$6,611.20
	<b>Maintenance-Total</b>	<b>-\$5,437.65</b>	<b>-\$7,212.17</b>	<b>\$1,774.52</b>	<b>-\$25,958.18</b>	<b>-\$26,178.68</b>	<b>\$220.50</b>	<b>-\$5,122.83</b>	<b>-\$19,032.60</b>	<b>-\$314.82</b>	<b>-\$6,925.58</b>
<b>Other Operating Costs</b>											
66050	Conf & Seminar Registration	\$0.00	\$0.00	\$0.00	-\$20,577.57	\$0.00	-\$20,577.57	\$0.00	-\$318.18	\$0.00	-\$20,259.39
66100	Conf & Seminar Travel & Accom	\$0.00	\$0.00	\$0.00	-\$3,444.45	-\$26,000.00	\$22,555.55	\$0.00	-\$21,016.14	\$0.00	\$17,571.69
66150	Depreciation	-\$27,594.00	-\$29,095.00	\$1,501.00	-\$98,710.50	-\$104,742.00	\$6,031.50	-\$25,535.00	-\$89,191.52	-\$2,059.00	-\$9,518.98
66400	Film Hire	\$0.00	\$0.00	\$0.00	-\$1,686.07	\$0.00	-\$1,686.07	\$0.00	\$0.00	\$0.00	-\$1,686.07
66450	Insurance	-\$2,040.46	-\$2,645.05	\$604.59	-\$8,161.84	-\$10,070.20	\$1,908.36	-\$2,076.71	-\$8,306.84	\$36.25	\$145.00
66600	Licence Fees / Certificates	-\$1,213.33	-\$1,000.00	-\$213.33	-\$10,364.47	-\$4,000.00	-\$6,364.47	-\$732.43	-\$3,918.21	-\$480.90	-\$6,446.26
66700	Meetings	-\$147.05	-\$45.00	-\$102.05	-\$340.41	-\$180.00	-\$160.41	-\$19.11	-\$350.39	-\$127.94	\$9.98
66850	Subscriptions	-\$181.43	-\$181.43	\$0.00	-\$2,117.70	-\$725.72	-\$1,391.98	\$0.00	-\$326.37	-\$181.43	-\$1,791.33
66900	Travel (local)	-\$12.54	-\$100.00	\$87.46	-\$33.44	-\$300.00	\$266.56	\$0.00	\$0.00	-\$12.54	-\$33.44
66950	Workplace Health & Safety	\$0.00	\$0.00	\$0.00	-\$80.00	\$0.00	-\$80.00	-\$16.35	-\$16.35	\$16.35	-\$63.65
	<b>Other Operating Costs-Total</b>	<b>-\$31,188.81</b>	<b>-\$33,116.48</b>	<b>\$1,927.67</b>	<b>-\$145,516.45</b>	<b>-\$146,617.92</b>	<b>\$1,101.47</b>	<b>-\$28,379.60</b>	<b>-\$123,444.00</b>	<b>-\$2,809.21</b>	<b>-\$22,072.45</b>
<b>Administration Expenses</b>											
67100	Photocopying	-\$1,283.99	-\$1,540.00	\$256.01	-\$5,166.50	-\$4,256.00	-\$910.50	-\$1,745.00	-\$6,778.51	\$461.01	\$1,612.01
67400	Postage & Freight	\$0.00	\$0.00	\$0.00	-\$21.91	\$0.00	-\$21.91	-\$1.00	-\$2.40	\$1.00	-\$19.51
67500	Printing	-\$1,204.40	-\$1,000.00	-\$204.40	-\$3,121.35	-\$2,250.00	-\$871.35	\$2,000.00	-\$1,021.04	-\$3,204.40	-\$2,100.31
67600	Stationery	-\$262.94	-\$360.00	\$97.06	-\$1,594.25	-\$1,199.50	-\$394.75	-\$270.69	-\$1,587.94	\$7.75	-\$6.31
67900	Legal Fees	\$0.00	-\$4,000.00	\$4,000.00	-\$5,036.02	-\$12,000.00	\$6,963.98	-\$2,500.00	-\$10,366.00	\$2,500.00	\$5,329.98
68050	Penalties And Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,341.50	\$0.00	\$2,341.50
68100	Professional Fees	-\$25,842.61	-\$10,974.10	-\$14,868.51	-\$70,042.22	-\$74,506.76	\$4,464.54	-\$8,015.37	-\$32,061.48	-\$17,827.24	-\$37,980.74
68200	Bank Charges	\$759.62	-\$20.00	\$779.62	-\$998.40	-\$60.00	-\$938.40	\$293.92	-\$561.03	\$465.70	-\$437.37

## Monthly Profit And Loss for Queensland University Union - Department

## Student Services

Current Period:		27-Mar-2017	30-Apr-2017	Previous Period:				28-Mar-2016	1-May-2016		
Account Number	Description	Current Year Actual Month Apr-17	Current Year Budget Month Apr-17	Current Year Variance Apr-17	Current Year Actual YTD Apr-17	Current Year Budget YTD Apr-17	Current Year Variance Apr-17	Last Year Actual Month Apr-16	Last Year Actual YTD Apr-16	Last Year Var Month Apr-16	Last Year Var YTD Apr-16
	<b>Administration Expenses Total</b>	<b>-\$27,834.32</b>	<b>-\$17,964.10</b>	<b>-\$9,870.22</b>	<b>-\$85,980.65</b>	<b>-\$94,462.26</b>	<b>\$8,481.61</b>	<b>-\$10,238.14</b>	<b>-\$54,719.90</b>	<b>-\$17,596.18</b>	<b>-\$31,260.75</b>
	<b>Recharges</b>										
69020	BTOH Recharge	-\$11,625.00	-\$11,625.00	\$0.00	-\$30,225.00	-\$30,225.00	\$0.00	\$0.00	\$0.00	-\$11,625.00	-\$30,225.00
69030	Human Resources Recharge	-\$5,206.95	-\$5,206.95	\$0.00	-\$19,337.65	-\$19,337.65	\$0.00	-\$5,452.72	-\$19,913.39	\$245.77	\$575.74
69040	IT Recharge	-\$2,871.43	-\$2,871.43	\$0.00	-\$9,879.36	-\$9,879.36	\$0.00	-\$2,676.91	-\$10,862.94	-\$194.52	\$983.58
69050	Financial Services Recharge	-\$10,496.87	-\$10,496.87	\$0.00	-\$37,823.32	-\$37,822.06	-\$1.26	-\$10,704.17	-\$38,992.67	\$207.30	\$1,169.35
69060	Marketing Recharge	-\$23,082.60	-\$23,082.60	\$0.00	-\$78,368.17	-\$78,368.17	\$0.00	-\$23,983.35	-\$72,931.34	\$900.75	-\$5,436.83
	<b>Recharges-Total</b>	<b>-\$53,282.85</b>	<b>-\$53,282.85</b>	<b>\$0.00</b>	<b>-\$175,633.50</b>	<b>-\$175,632.24</b>	<b>-\$1.26</b>	<b>-\$42,817.15</b>	<b>-\$142,700.34</b>	<b>-\$10,465.70</b>	<b>-\$32,933.16</b>
	<b>Total Operating Expenses</b>	<b>-\$222,378.49</b>	<b>-\$230,613.04</b>	<b>\$8,234.55</b>	<b>-\$800,315.88</b>	<b>-\$851,568.46</b>	<b>\$51,252.58</b>	<b>-\$186,987.36</b>	<b>-\$742,250.11</b>	<b>-\$35,391.13</b>	<b>-\$58,065.77</b>
	<b>Total Expenses</b>	<b>-\$319,945.72</b>	<b>-\$325,547.54</b>	<b>\$5,601.82</b>	<b>-\$1,155,238.27</b>	<b>-\$1,182,950.88</b>	<b>\$27,712.61</b>	<b>-\$264,446.15</b>	<b>-\$1,027,438.70</b>	<b>-\$55,499.57</b>	<b>-\$127,799.57</b>
99999	<b>Net Profit</b>	<b>-\$77,957.83</b>	<b>-\$83,587.45</b>	<b>\$5,629.62</b>	<b>-\$127,227.99</b>	<b>-\$145,823.30</b>	<b>\$18,595.31</b>	<b>-\$77,901.19</b>	<b>-\$309,389.61</b>	<b>-\$56.64</b>	<b>\$182,161.62</b>
<b>Total Income Checker = 0</b>		<b>-\$0.00</b>	<b>-\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$0.00</b>	<b>\$0.00</b>