

TREASURER'S REPORT

Presenter: Joshua Roser

Summary of Consolidated Income Statement:

For the month ending 30th July 2017, UQU reported a trading loss of -\$131,860 compared to the budgeted loss of -\$115,200, an unfavourable variance of -\$16,659.

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

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Sales income	\$874,147	\$885,556	-\$11,408	\$848,385	\$25,761
Cost of Sales	-\$366,897	-\$378,948	\$12,051	-\$373,696	\$6,799
Gross profit	\$507,249	\$506,607	\$642	\$474,689	\$32,560
Other Income	\$437,989	\$445,394	\$7,405	\$329,909	\$108,080
GP before expenses	\$945,238	\$952,001	-\$6,763	\$804,598	\$140,640
Wages	-\$678,829	-\$698,975	\$20,146	-\$726,228	\$47,400
Operating Expenses	-\$398,270	-\$368,227	-\$30,042	-\$374,293	-\$23,977
Net Surplus	-\$131,860	-\$115,200	-\$16,659	-\$295,923	\$164,063

Department Report for Business Trading:

The Business Trading arm recorded a net loss of -\$67,302 for the month ending 30th July 2017 compared to a budgeted net loss of -\$53,233, an unfavourable variance of \$14,069.

Key notes of July Business Trading are:

- While sales were down by 1.4%, in July.
- On a Roll Bakery again had an excellent month, \$9k above budget. On a Roll Bakery generated a net profit July Ytd of \$45,318 and that is \$39,348 higher than July Ytd budget.
- Darwins traded below budget in sales and ended up \$13.5k down in net profit due to extra labour hours used. Darwins Café has been refitted in July which affected the July revenue as well as the extra labour cost.
- Main Course again underperformed, but the July Net profit was \$1k better than July budget. Main Course is looking into how the offering can be seriously adjusted moving ahead.
- All other outlets generally running to budget.
- Wages in HR were unfavourable by \$12k, including leave paid out and redundancy package to HR officer. In coming months the redundancy will be balanced out by a favourable variance in permanent wages but this month included both.

Overall, considering BT was only unfavourable by \$14k, this can be considered a relatively consistent month. Expecting BT results to be at budget or above moving ahead.

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

The Food Services area recorded a net profit of \$5,688 compared with the budgeted profit of \$14,012, an unfavourable variance of \$8,325.

The Hospitality & Entertainment area recorded a net profit of \$5,787 compared with a budgeted loss of \$12,592, yielding a favourable variance of \$18,379.

The Retail area recorded a net loss of \$4,995 compared with a budgeted net loss of \$2,995, yielding an unfavourable variance of \$2,000.

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

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Sales income	\$874,147	\$885,556	-\$11,408	\$848,385	\$25,761
Cost of Sales	-\$366,897	-\$378,948	\$12,051	-\$373,696	\$6,799
Gross profit	\$507,249	\$506,607	\$642	\$474,689	\$32,560
Other Income	\$172,280	\$194,634	-\$23,829	\$176,550	-\$4,269
GP Before Expenses	\$679,530	\$701,241	-\$21,711	\$651,242	\$28,287
Wages	-\$589,712	-\$609,351	\$19,638	-\$637,635	\$47,922
Operating Expenses	-\$157,119	-\$145,124	-\$11,995	-\$147,834	-\$9,284
Net Profit	-\$67,302	-\$53,233	-\$14,068	-\$134,226	\$66,924

Department Report for Student Services and Support:

The Student Services and Support arm for the month ending 30th July 2017 recorded a net loss of \$64,557 compared to the budgeted loss of \$61,966, yielding a unfavourable variance of \$2,590.

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.

The \$30k variance in the professional services line was a journal entry correction for the management consultant's fees that were coded to the incorrect line initially.

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

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Sales income	\$	\$	\$	\$	\$
Cost of Sales	-\$	\$	\$	\$	\$
Gross profit	\$	\$	\$	\$	\$
Other Income	\$265,598	\$250,760	\$14,948	\$153,359	\$112,239
GP Before Expenses	\$265,708	\$250,760	\$14,948	\$153,359	\$112,239
Wages	-\$89,116	\$89,624	\$496	\$88,594	\$522
Operating Expenses	-\$241,150	-\$223,102	-\$18,047	-\$226,458	-\$14,691
Net Surplus	-\$64,557	-\$61,966	-\$2,590	-\$161,696	\$97,139

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

	2017 Actual	2017 Budget	2017 Variance	2016 Actual	2016 Variance
Advocacy	-\$84,802	-\$64,009	-\$20,793	-\$61,960	-\$22,842
Gender & Sexuality	-\$18,279	-\$6,219	-\$12,060	-\$6,289	-\$11,990
Student Rights	-\$5,775	-\$7,808	\$2,033	-\$5,862	\$87
Campus Culture	-\$12,971	-\$15,234	\$2,262	-\$15,523	\$2,551
Campus Bus	-\$3,563	\$0	-\$3,563	-\$3,827	\$263
Clubs & Societies	-\$26,512	-\$36,143	\$9,631	-\$34,237	\$7,725
College Areas	-\$221	-\$3,500	\$3,278	-\$7,713	\$7,491
Environment	-\$2,753	-\$1,175	-\$1,578	-\$263	-\$2,490
Executive	-\$19,163	-\$20,521	\$1,357	-\$27,543	\$8,379
Elections & Referendums	-\$186	\$0	-\$186	-\$7,990	\$7,804
Goorie Berrimpa	\$3,541	\$800	\$2,741	\$2,497	\$1,043
International	-\$2,543	-\$1,537	-\$1,006	-\$1,293	-\$1,250
Postgraduate	\$1,475	-\$1,707	\$3,182	-\$1,199	\$2,675
Abilities	-\$2,605	-\$1,534	-\$1,070	-\$1,086	-\$1,518
Semper Floreat	-\$4,342	-\$4,741	\$398	-\$3,818	-\$523
Building Expenses	-\$71,13	-\$71,808	\$676	-\$74,575	\$3,443
Professional Expenses	-\$31,122	-\$700	-\$30,422	-\$522	-\$30,600
Student Services Overhead	-\$22,587	-\$59,156	\$36,569	-\$50,063	\$27,476
Gatton	-\$851	-\$5,861	\$5,009	-\$5,364	\$4,513
Herston	-\$550	-\$1,500	\$950	-\$549	-\$1

The following documents are attached for consideration:

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

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

Monthly Profit And Loss for Queensland University Union - Department										Student Services	
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
Sales Income											
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
Sales Income Total		\$0.00	\$0.00	\$0.00	\$9,441.81	\$10,000.00	-\$558.19	\$0.00	\$8,961.64	\$0.00	\$480.17
Cost of Sales											
41410	Purchases Food GST Free	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$659.39	\$0.00	\$659.39
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	\$0.00	\$0.00	\$0.00	-\$64.79	\$0.00	-\$64.79	-\$3.90	-\$17.50	\$3.90	-\$47.29
Total Cost of Sales		\$0.00	\$0.00	\$0.00	-\$2,996.81	-\$4,000.00	\$1,003.19	-\$3.90	-\$5,552.31	\$3.90	\$2,555.50
41990	Gross Profit	\$0.00	\$0.00	\$0.00	\$6,445.00	\$6,000.00	\$445.00	-\$3.90	\$3,409.33	\$3.90	\$3,035.67
Gross Profit % Total Sales		#DIV/0!	#DIV/0!	#DIV/0!	68.3%	60.0%	8.3%	#DIV/0!	38.0%	#DIV/0!	30.2%
Gross Profit % Total Sales - Books		33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
Gross Profit % Total Sales - Food		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Gross Profit % Total Sales - Drinks		#DIV/0!	#DIV/0!	#DIV/0!	-460.9%	#DIV/0!	#DIV/0!	#DIV/0!	-1458.8%	#DIV/0!	997.9%
Gross Profit % Total Sales - Liquor		#DIV/0!	#DIV/0!	#DIV/0!	75.0%	60.0%	15.0%	#DIV/0!	61.7%	#DIV/0!	13.4%
Sale on Commission											
42700	Sale Others	\$0.00	\$0.00	\$0.00	\$17,727.27	\$0.00	\$17,727.27	\$0.00	\$0.00	\$0.00	\$17,727.27
Total Sale on Commission		\$0.00	\$0.00	\$0.00	\$17,727.27	\$5,000.00	\$12,727.27	\$0.00	\$0.00	\$0.00	\$17,727.27
Cost of Sale on Commission											
43500	Cost of Sale Tickets	-\$183.47	\$0.00	-\$183.47	-\$1,313.12	\$0.00	-\$1,313.12	\$0.00	-\$2,381.78	-\$183.47	\$1,068.66
Total Cost of Sale on Commission		-\$183.47	\$0.00	-\$183.47	-\$1,313.12	\$0.00	-\$1,313.12	\$0.00	-\$2,381.78	-\$183.47	\$1,068.66
Other Income											
47190	Grants	\$199,669.91	\$199,669.91	\$0.00	\$1,397,689.37	\$1,397,689.39	-\$0.02	\$105,293.20	\$826,178.82	\$94,376.71	\$571,510.55
47240	Hire of Venue	\$0.00	\$0.00	\$0.00	\$636.37	\$0.00	\$636.37	\$0.00	\$0.00	\$0.00	\$636.37
47360	Rents	\$40,720.18	\$40,720.18	\$0.00	\$285,041.26	\$285,041.26	\$0.00	\$40,197.62	\$281,383.34	\$522.56	\$3,657.92
47370	Revenue	\$12,927.42	\$250.00	\$12,677.42	\$35,634.97	\$7,507.21	\$28,127.76	\$268.68	\$20,874.60	\$12,658.74	\$14,760.37
47550	Sponsorships	\$6,363.63	\$0.00	\$6,363.63	\$17,727.26	\$5,000.00	\$12,727.26	\$0.00	\$1,500.00	\$6,363.63	\$16,227.26
47700	Ticket Sales	\$5,917.52	\$10,020.00	-\$4,102.48	\$57,619.52	\$65,420.00	-\$7,800.48	\$7,600.00	\$55,912.49	-\$1,682.48	\$1,707.03
Total Other Income		\$265,598.66	\$250,760.09	\$14,838.57	\$1,794,348.75	\$1,761,257.86	\$33,090.89	\$153,359.50	\$1,185,849.25	\$112,239.16	\$608,499.50
49500	Sundry Income	\$293.64	\$0.00	\$293.64	\$2,094.87	\$0.00	\$2,094.87	\$0.00	\$0.00	\$293.64	\$2,094.87
Gross Profit Before Expenses		\$265,708.83	\$250,760.09	\$14,948.74	\$1,819,302.77	\$1,772,257.86	\$47,044.91	\$153,355.60	\$1,186,876.80	\$112,353.23	\$632,425.97
Expenditure											
Wages & Oncosts											
60030	Wages - permanent	-\$63,648.06	-\$66,819.28	\$3,171.22	-\$408,058.11	-\$421,638.88	\$13,580.77	-\$62,171.99	-\$338,370.03	-\$1,476.07	-\$69,688.08
60040	Allowance	-\$126.06	\$0.00	-\$126.06	-\$665.33	\$0.00	-\$665.33	-\$253.19	-\$1,311.69	\$127.13	\$646.36
60070	Annual Leave Provision	-\$5,692.68	-\$6,542.00	\$849.32	-\$41,060.93	-\$40,177.00	-\$883.93	-\$5,845.52	-\$32,492.66	\$152.84	-\$8,568.27
60090	Long Service Leave Provision	-\$1,850.82	-\$1,405.95	-\$444.87	-\$10,043.68	-\$8,825.61	-\$1,218.07	-\$1,737.13	-\$8,948.59	-\$113.69	-\$1,095.09

Monthly Profit And Loss for Queensland University Union - Department											
Current Period:			Previous Period:			Student Services					
26-Jun-2017			30-Jul-2017			27-Jun-2016			31-Jul-2016		
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
60100	Income Protection Insurance	-\$532.78	-\$1,147.49	\$614.71	-\$3,995.82	-\$6,792.99	\$2,797.17	-\$1,090.98	-\$8,112.88	\$558.20	\$4,117.06
60130	Wages - casual	-\$6,322.65	-\$2,615.96	-\$3,706.69	-\$58,912.80	-\$24,110.34	-\$34,802.46	-\$3,207.63	-\$49,625.92	-\$3,115.02	-\$9,286.88
60140	Superannuation Guarantee	-\$8,636.18	-\$9,055.92	\$419.74	-\$59,276.34	-\$56,600.99	-\$2,675.35	-\$10,399.13	-\$49,122.75	\$1,762.95	-\$10,153.59
60150	Other Leave	-\$1,323.64	-\$850.99	-\$472.65	-\$14,582.59	-\$5,241.97	-\$9,340.62	-\$2,440.28	-\$8,806.49	\$1,116.64	-\$5,776.10
60155	TOIL	-\$247.86	\$0.00	-\$247.86	-\$5,767.37	\$0.00	-\$5,767.37	-\$538.44	-\$1,605.56	\$290.58	-\$4,161.81
60160	Workers Compensation	-\$575.37	-\$530.00	-\$45.37	-\$3,889.04	-\$3,317.23	-\$571.81	-\$536.82	-\$3,138.90	-\$38.55	-\$750.14
	Total Wages	-\$88,956.10	-\$88,967.59	\$11.49	-\$606,252.01	-\$566,705.01	-\$39,547.00	-\$88,221.11	-\$501,535.47	-\$734.99	-\$104,716.54
	Wages % of Sales	#DIV/0!	#DIV/0!	#DIV/0!	6420.93%	5667.05%	753.88%	#DIV/0!	5596.47%	#DIV/0!	21808.22%
	Other Labour Cost										
60520	Staff Gifts	-\$5.46	\$0.00	-\$5.46	-\$97.24	\$0.00	-\$97.24	\$0.00	\$0.00	-\$5.46	-\$97.24
60600	Staff Amenities	-\$138.00	-\$31.50	-\$106.50	-\$678.50	-\$293.00	-\$385.50	-\$50.00	-\$724.40	-\$88.00	\$45.90
60750	Staff Training - External	\$0.00	-\$500.00	\$500.00	-\$1,370.31	-\$3,000.00	\$1,629.69	-\$190.00	-\$2,202.73	\$190.00	\$832.42
60760	Staff Training - Internal	\$0.00	\$0.00	\$0.00	-\$324.64	\$0.00	-\$324.64	\$0.00	-\$638.73	\$0.00	\$314.09
60800	Staff Uniforms	-\$16.60	-\$125.00	\$108.40	-\$1,322.67	-\$250.00	-\$1,072.67	-\$132.50	-\$1,274.10	\$115.90	-\$48.57
	Other Labour Cost Total	-\$160.06	-\$656.50	\$496.44	-\$3,793.36	-\$4,743.00	\$949.64	-\$372.50	-\$4,839.96	\$212.44	\$1,046.60
	Operating Expenses										
	Advertising										
61010	Advertising / Publicity	-\$3,676.15	\$0.00	-\$3,676.15	-\$53,845.70	-\$41,000.00	-\$12,845.70	-\$996.44	-\$9,978.01	-\$2,679.71	-\$43,867.69
61050	Graphic Designing Costs	\$0.00	-\$500.00	\$500.00	-\$5,512.50	-\$2,500.00	-\$3,012.50	-\$600.00	-\$4,450.00	\$600.00	-\$1,062.50
61100	Promotional Merchandise	-\$16,678.15	\$0.00	-\$16,678.15	-\$62,890.52	-\$11,427.00	-\$51,463.52	-\$3,880.00	-\$12,190.50	-\$12,798.15	-\$50,700.02
	Advertising-Total	-\$20,354.30	-\$500.00	-\$19,854.30	-\$122,248.72	-\$54,927.00	-\$67,321.72	-\$5,476.44	-\$26,618.51	-\$14,877.86	-\$95,630.21
	Events & Projects										
61510	Campaigns	\$290.91	-\$700.00	\$990.91	-\$6,144.18	-\$24,750.00	\$18,605.82	\$0.00	-\$6,064.21	\$290.91	-\$79.97
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	-\$38,250.75	-\$26,300.00	-\$11,950.75	-\$88,991.45	-\$146,800.00	\$57,808.55	-\$32,221.07	-\$119,150.34	-\$6,029.68	\$30,158.89
61800	Special Projects	\$0.00	-\$1,175.00	\$1,175.00	-\$2,871.37	-\$6,350.00	\$3,478.63	-\$2,100.00	-\$2,383.30	\$2,100.00	-\$488.07
61900	Student Promotions	-\$34,884.03	-\$35,922.00	\$1,037.97	-\$205,140.38	-\$231,807.00	\$26,666.62	-\$31,884.88	-\$230,935.32	-\$2,999.15	\$25,794.94
	Events & Projects - Total	-\$72,843.87	-\$64,097.00	-\$8,746.87	-\$314,086.93	-\$439,707.00	\$125,620.07	-\$66,205.95	-\$369,871.05	-\$6,637.92	\$55,784.12
	Property										
62710	Cleaning Materials	-\$1,171.95	-\$2,795.00	\$1,623.05	-\$6,867.33	-\$17,385.00	\$10,517.67	-\$1,365.74	-\$16,080.80	\$193.79	\$9,213.47
62720	Cleaning Charges	-\$27,983.85	-\$27,983.85	\$0.00	-\$174,473.89	-\$171,763.94	-\$2,709.95	-\$31,766.75	-\$182,928.40	\$3,782.90	\$8,454.51
62730	Cleaning Garbage Disposal	-\$953.65	\$0.00	-\$953.65	-\$2,745.95	-\$1,050.00	-\$1,695.95	-\$487.53	-\$1,962.94	-\$466.12	-\$783.01
62740	Cleaning Equipment	-\$163.33	\$0.00	-\$163.33	-\$345.83	\$0.00	-\$345.83	\$0.00	\$0.00	-\$163.33	-\$345.83
62850	Pest Control	-\$154.00	-\$44.00	-\$110.00	-\$924.00	-\$308.00	-\$616.00	-\$44.00	-\$308.00	-\$110.00	-\$616.00
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	\$0.00	\$0.00	\$0.00	-\$306.09	\$0.00	-\$306.09	\$0.00	-\$9.82	\$0.00	-\$296.27
	Property-Total	-\$30,426.78	-\$30,822.85	\$396.07	-\$192,360.34	-\$190,506.94	-\$1,853.40	-\$33,664.02	-\$207,279.60	\$3,237.24	\$14,919.26
	Utilities										
63010	Electricity	-\$6,625.00	-\$7,375.00	\$750.00	-\$39,394.31	-\$45,375.00	\$5,980.69	-\$6,904.22	-\$39,943.59	\$279.22	\$549.28
63050	Gas	-\$261.66	-\$300.00	\$38.34	-\$1,656.70	-\$1,800.00	\$143.30	-\$461.81	-\$2,421.05	\$200.15	\$764.35
63100	Water	-\$3,500.00	-\$3,500.00	\$0.00	-\$23,000.00	-\$23,000.00	\$0.00	-\$3,500.00	-\$23,000.00	\$0.00	\$0.00
63150	Telephone	-\$334.00	-\$285.00	-\$49.00	-\$3,301.26	-\$1,694.50	-\$1,606.76	-\$778.81	-\$3,395.37	\$444.81	\$94.11
	Utilities-Total	-\$10,720.66	-\$11,460.00	\$739.34	-\$67,352.27	-\$71,869.50	\$4,517.23	-\$11,644.84	-\$68,760.01	\$924.18	\$1,407.74
	Motor Vehicles										
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$723.94	-\$350.00	-\$373.94	\$0.00	-\$173.63	\$0.00	-\$550.31

Monthly Profit And Loss for Queensland University Union - Department											
Current Period:			Previous Period:			Student Services					
26-Jun-2017			30-Jul-2017			27-Jun-2016			31-Jul-2016		
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
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	-\$805.69	-\$300.00	-\$505.69	-\$3,147.31	-\$1,750.00	-\$1,397.31	-\$602.48	-\$2,667.33	-\$203.21	-\$479.98
64150	Motor Vehicle Parking & Tolls	-\$4.54	\$0.00	-\$4.54	-\$50.63	\$0.00	-\$50.63	\$0.00	-\$38.51	-\$4.54	-\$12.12
	Motor Vehicles - Total	-\$810.23	-\$300.00	-\$510.23	-\$4,896.93	-\$3,000.00	-\$1,896.93	-\$602.48	-\$3,793.44	-\$207.75	-\$1,103.49
	Maintenance										
65050	R&M - Building	-\$4,503.52	-\$5,912.17	\$1,408.65	-\$31,486.55	-\$40,165.19	\$8,678.64	-\$4,668.79	-\$31,340.51	\$165.27	-\$146.04
65100	R&M - Furniture	\$0.00	\$0.00	\$0.00	-\$4.14	\$0.00	-\$4.14	-\$17.36	-\$17.36	\$17.36	\$13.22
65150	R&M - Equipment	\$0.00	-\$250.00	\$250.00	-\$331.29	-\$1,550.00	\$1,218.71	\$0.00	-\$1,021.34	\$0.00	\$690.05
65250	R&M - Refrigeration	\$0.00	\$0.00	\$0.00	-\$1,126.00	\$0.00	-\$1,126.00	\$0.00	\$0.00	\$0.00	-\$1,126.00
65300	Replacements / Minor capital	-\$132.17	-\$500.00	\$367.83	-\$8,104.10	-\$3,780.00	-\$4,324.10	-\$4,247.72	-\$5,983.83	\$4,115.55	-\$2,120.27
	Maintenance-Total	-\$4,635.69	-\$6,662.17	\$2,026.48	-\$41,052.08	-\$45,495.19	\$4,443.11	-\$8,933.87	-\$38,363.04	\$4,298.18	-\$2,689.04
	Other Operating Costs										
66050	Conf & Seminar Registration	-\$380.00	\$0.00	-\$380.00	-\$21,912.57	\$0.00	-\$21,912.57	\$0.00	-\$318.18	-\$380.00	-\$21,594.39
66100	Conf & Seminar Travel & Accom	-\$496.09	\$0.00	-\$496.09	-\$9,931.26	-\$26,000.00	\$16,068.74	-\$1,646.81	-\$22,662.95	\$1,150.72	\$12,731.69
66150	Depreciation	-\$28,277.40	-\$29,095.00	\$817.60	-\$171,610.94	-\$180,389.00	\$8,778.06	-\$26,520.57	-\$158,534.09	-\$1,756.83	-\$13,076.85
66400	Film Hire	-\$950.00	\$0.00	-\$950.00	-\$2,636.07	\$0.00	-\$2,636.07	\$0.00	\$0.00	-\$950.00	-\$2,636.07
66450	Insurance	-\$2,040.46	-\$2,645.05	\$604.59	-\$14,283.22	-\$17,495.35	\$3,212.13	-\$2,076.71	-\$14,536.97	\$36.25	\$253.75
66600	Licence Fees / Certificates	-\$391.04	-\$1,000.00	\$608.96	-\$14,515.86	-\$7,000.00	-\$7,515.86	-\$984.67	-\$7,572.82	\$593.63	-\$6,943.04
66700	Meetings	-\$79.73	-\$45.00	-\$34.73	-\$832.64	-\$315.00	-\$517.64	-\$10.64	-\$421.97	-\$69.09	-\$410.67
66850	Subscriptions	-\$36.36	-\$181.43	\$145.07	-\$2,443.18	-\$1,270.01	-\$1,173.17	-\$181.43	-\$689.23	\$145.07	-\$1,753.95
66900	Travel (local)	\$0.00	-\$100.00	\$100.00	-\$33.44	-\$600.00	\$566.56	\$0.00	\$0.00	\$0.00	-\$33.44
66950	Workplace Health & Safety	\$0.00	\$0.00	\$0.00	-\$80.00	-\$75.00	-\$5.00	\$0.00	-\$16.35	\$0.00	-\$63.65
	Other Operating Costs-Total	-\$32,651.08	-\$33,116.48	\$465.40	-\$238,279.18	-\$233,894.36	-\$4,384.82	-\$31,420.83	-\$204,752.56	-\$1,230.25	-\$33,526.62
	Administration Expenses										
67010	Bad Debts	\$0.00	-\$50.00	\$50.00	\$250.00	-\$300.00	\$550.00	\$0.00	\$0.00	\$0.00	\$250.00
67060	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$50.00	\$0.00	\$50.00
67100	Photocopying	-\$1,460.57	-\$1,540.00	\$79.43	-\$9,206.55	-\$8,272.00	-\$934.55	-\$1,745.01	-\$12,013.52	\$284.44	\$2,806.97
67400	Postage & Freight	\$0.00	\$0.00	\$0.00	-\$49.91	\$0.00	-\$49.91	-\$8.80	-\$16.20	\$8.80	-\$33.71
67500	Printing	\$0.00	\$0.00	\$0.00	-\$5,399.95	-\$3,500.00	-\$1,899.95	\$0.00	-\$8,458.54	\$0.00	\$3,058.59
67600	Stationery	-\$353.16	-\$360.00	\$6.84	-\$2,410.98	-\$2,153.50	-\$257.48	-\$263.75	-\$2,602.65	-\$89.41	\$191.67
67700	Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$679.00	\$0.00	\$679.00
67900	Legal Fees	\$0.00	-\$4,000.00	\$4,000.00	-\$5,036.02	-\$24,000.00	\$18,963.98	-\$3,748.00	-\$44,190.00	\$3,748.00	\$39,153.98
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	-\$14,566.70	-\$18,474.10	\$3,907.40	-\$115,166.63	-\$122,539.42	\$7,372.79	-\$18,933.45	-\$82,036.74	\$4,366.75	-\$33,129.89
68200	Bank Charges	-\$626.78	-\$20.00	-\$606.78	-\$1,678.81	-\$120.00	-\$1,558.81	-\$69.13	-\$709.33	-\$557.65	-\$969.48
	Administration Expenses Total	-\$17,007.21	-\$24,444.10	\$7,436.89	-\$138,698.85	-\$160,944.92	\$22,246.07	-\$24,768.14	-\$153,097.48	\$7,760.93	\$14,398.63
	Recharges										
69020	BTOH Recharge	-\$11,625.00	-\$11,625.00	\$0.00	-\$60,450.00	-\$60,450.00	\$0.00	\$0.00	\$0.00	-\$11,625.00	-\$60,450.00
69030	Human Resources Recharge	-\$5,756.95	-\$5,756.95	\$0.00	-\$34,191.26	-\$34,191.26	\$0.00	-\$6,002.72	-\$35,973.67	\$245.77	\$1,782.41
69040	IT Recharge	-\$2,858.08	-\$2,858.08	\$0.00	-\$17,561.58	-\$17,561.58	\$0.00	-\$2,426.66	-\$17,542.56	-\$431.42	-\$19.02
69050	Financial Services Recharge	-\$10,496.87	-\$10,496.87	\$0.00	-\$66,153.73	-\$66,152.47	-\$1.26	-\$10,704.17	-\$67,454.42	\$207.30	\$1,300.69
69060	Marketing Recharge	-\$20,963.42	-\$20,963.42	\$0.00	-\$134,499.39	-\$134,499.39	\$0.00	-\$24,608.35	-\$137,236.01	\$3,644.93	\$2,736.62
	Recharges-Total	-\$51,700.32	-\$51,700.32	\$0.00	-\$312,855.96	-\$312,854.70	-\$1.26	-\$43,741.90	-\$258,206.66	-\$7,958.42	-\$54,649.30
	Total Operating Expenses	-\$241,150.14	-\$223,102.92	-\$18,047.22	-\$1,431,831.26	-\$1,513,199.61	\$81,368.35	-\$226,458.47	-\$1,330,742.35	-\$14,691.67	-\$101,088.91
	Total Expenses	-\$330,266.30	-\$312,727.01	-\$17,539.29	-\$2,041,876.63	-\$2,084,647.62	\$42,770.99	-\$315,052.08	-\$1,837,117.78	-\$15,214.22	-\$204,758.85

Monthly Profit And Loss for Queensland University Union - Department									Student Services		
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-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
		Jul-17	Jul-17	Jul-17	Jul-17	Jul-17	Jul-17	Jul-16	Jul-16	Jul-16	Jul-16
99999	Net Profit	-\$64,557.47	-\$61,966.92	-\$2,590.55	-\$222,573.86	-\$312,389.76	\$89,815.90	-\$161,696.48	-\$650,240.98	\$97,139.01	\$427,667.12

Monthly Profit And Loss for Queensland University Union - Department								Consolidated Business			
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
Sales Income											
40310	Sale Retail (GST Inclusive)	\$70,022.39	\$84,050.00	-\$14,027.61	\$572,698.31	\$593,804.75	-\$21,106.44	\$85,978.46	\$569,039.08	-\$15,956.07	\$3,659.23
40320	Sale Retail (GST Free)	\$375.10	\$0.00	\$375.10	\$2,154.10	\$0.00	\$2,154.10	\$570.85	\$4,010.80	-\$195.75	-\$1,856.70
40400	Sale Food (GST Inclusive)	\$528,186.28	\$541,735.89	-\$13,549.61	\$3,921,512.08	\$4,254,465.72	-\$332,953.64	\$510,818.09	\$4,176,203.40	\$17,368.19	-\$254,691.32
40410	Sale Food (GST Free)	\$8,247.70	\$0.00	\$8,247.70	\$64,929.08	\$0.00	\$64,929.08	\$8,401.70	\$80,605.90	-\$154.00	-\$15,676.82
40450	Sale Beverage (GST Inclusive)	\$165,213.60	\$189,894.13	-\$24,680.53	\$1,313,462.59	\$1,526,229.13	-\$212,766.54	\$150,628.03	\$1,275,518.52	\$14,585.57	\$37,944.07
40460	Sale Beverage (GST free)	\$21,716.75	\$0.00	\$21,716.75	\$186,887.84	\$0.00	\$186,887.84	\$23,025.96	\$204,667.11	-\$1,309.21	-\$17,779.27
40500	Sales Liquor (GST Inclusive)	\$71,929.06	\$69,875.98	\$2,053.08	\$705,158.12	\$666,250.42	\$38,907.70	\$55,668.81	\$616,543.91	\$16,260.25	\$88,614.21
40600	Sales Internal Food	\$6,905.29	\$0.00	\$6,905.29	\$26,846.95	\$0.00	\$26,846.95	\$10,437.04	\$23,587.89	-\$3,531.75	\$3,259.06
40605	Sales Internal Beverage	\$712.70	\$0.00	\$712.70	\$4,718.10	\$0.00	\$4,718.10	\$560.74	\$4,251.25	\$151.96	\$466.85
40610	Sales Internal Liquor	\$186.28	\$0.00	\$186.28	\$9,010.09	\$0.00	\$9,010.09	\$1,196.81	\$5,847.58	-\$1,010.53	\$3,162.51
40620	Sales Internal Retail	\$651.87	\$0.00	\$651.87	\$5,542.99	\$0.00	\$5,542.99	\$1,099.35	\$6,954.85	-\$447.48	-\$1,411.86
Sales Income Total		\$874,147.02	\$885,556.00	-\$11,408.98	\$6,812,920.25	\$7,040,750.02	-\$227,829.77	\$848,385.84	\$6,967,230.29	\$25,761.18	-\$154,310.04
Cost of Sales											
41310	Purchases Retail GST Inclu	-\$66,470.25	-\$46,227.50	-\$20,242.75	-\$355,953.87	-\$326,592.62	-\$29,361.25	-\$68,379.06	-\$374,980.45	\$1,908.81	\$19,026.58
41320	Purchases Retail GST Free	-\$147.03	\$0.00	-\$147.03	-\$1,689.20	\$0.00	-\$1,689.20	-\$412.62	-\$2,699.12	\$265.59	\$1,009.92
41330	Opening Stock Retail	-\$133,869.14	\$0.00	-\$133,869.14	-\$1,030,473.34	\$0.00	-\$1,030,473.34	-\$139,554.85	-\$978,569.93	\$5,685.71	-\$51,903.41
41340	Closing Stock Retail	\$159,152.73	\$0.00	\$159,152.73	\$1,068,419.96	\$0.00	\$1,068,419.96	\$161,260.18	\$1,039,245.22	-\$2,107.45	\$29,174.74
41400	Purchases Food GST Inclusive	-\$49,399.09	-\$236,995.22	\$187,596.13	-\$377,372.41	-\$1,882,533.37	\$1,505,160.96	-\$51,861.23	-\$504,330.31	\$2,462.14	\$126,957.90
41410	Purchases Food GST Free	-\$194,973.10	\$0.00	-\$194,973.10	-\$1,439,333.65	\$0.00	-\$1,439,333.65	-\$191,595.78	-\$1,461,113.76	-\$3,377.32	\$21,780.11
41420	Opening Stock Food	-\$63,184.29	\$0.00	-\$63,184.29	-\$472,220.69	\$0.00	-\$472,220.69	-\$73,997.91	-\$475,356.91	\$10,813.62	\$3,136.22
41430	Closing Stock Food	\$73,045.40	\$0.00	\$73,045.40	\$502,361.03	\$0.00	\$502,361.03	\$80,756.73	\$513,475.37	-\$7,711.33	-\$11,114.34
41450	Purchases Beverage GST Includ	-\$26,808.86	-\$64,782.95	\$37,974.09	-\$256,256.01	-\$524,912.22	\$268,656.21	-\$28,285.38	-\$269,346.95	\$1,476.52	\$13,090.94
41460	Purchases Beverage GST Free	-\$38,262.12	\$0.00	-\$38,262.12	-\$257,354.49	\$0.00	-\$257,354.49	-\$33,752.13	-\$252,469.86	-\$4,509.99	-\$4,884.63
41470	Opening Stock Bever	-\$29,928.16	\$0.00	-\$29,928.16	-\$233,648.54	\$0.00	-\$233,648.54	-\$35,217.31	-\$239,358.33	\$5,289.15	\$5,709.79
41480	Closing Stock Bever	\$36,039.06	\$0.00	\$36,039.06	\$246,776.63	\$0.00	\$246,776.63	\$39,439.87	\$254,724.23	-\$3,400.81	-\$7,947.60
41500	Purchases Liquor	-\$27,077.52	-\$27,228.90	\$151.38	-\$287,778.75	-\$267,329.42	-\$20,449.33	-\$37,326.62	-\$260,879.98	\$10,249.10	-\$26,898.77
41510	Opening Stock Liquor	-\$40,187.67	\$0.00	-\$40,187.67	-\$290,899.80	\$0.00	-\$290,899.80	-\$25,014.67	-\$295,491.08	-\$15,173.00	\$4,591.28
41520	Closing Stock Liquor	\$41,225.05	\$0.00	\$41,225.05	\$309,202.67	\$0.00	\$309,202.67	\$41,303.61	\$309,130.90	-\$78.56	\$71.77
41800	Point of Sale Unders/Overs	\$452.97	\$0.00	\$452.97	\$831.16	\$0.00	\$831.16	\$6.40	-\$144.90	\$446.57	\$976.06
41850	Wastage Food	-\$3,075.00	-\$2,259.78	-\$815.22	-\$13,888.75	-\$13,750.22	-\$138.53	-\$4,662.85	-\$17,962.19	\$1,587.85	\$4,073.44
41855	Wastage Drinks	-\$388.50	-\$291.77	-\$96.73	-\$3,279.92	-\$1,660.71	-\$1,619.21	-\$1,229.42	-\$3,788.61	\$840.92	\$508.69
41860	Wastage Alcohol	-\$375.50	-\$292.39	-\$83.11	-\$4,503.21	-\$2,951.66	-\$1,551.55	-\$1,409.02	-\$3,876.52	\$1,033.52	-\$626.69
41865	Wastage Retail	-\$26.30	\$0.00	-\$26.30	-\$352.25	\$0.00	-\$352.25	-\$254.98	-\$1,605.76	\$228.68	\$1,253.51
41880	Freight	-\$865.09	\$0.00	-\$865.09	-\$4,458.68	\$0.00	-\$4,458.68	-\$552.38	-\$3,892.38	-\$312.71	-\$566.30
41900	Stocktake Variance Food	-\$721.38	-\$869.93	\$148.55	-\$11,775.81	-\$6,006.85	-\$5,768.96	-\$1,625.16	-\$4,874.70	\$903.78	-\$6,901.11
41905	Stocktake Variance Drinks	-\$791.01	\$0.00	-\$791.01	\$4,299.00	\$0.00	\$4,299.00	-\$1,198.65	-\$5,972.60	\$407.64	\$10,271.60
41910	Stocktake Variance Alcohol	-\$198.25	\$0.00	-\$198.25	-\$603.65	\$0.00	-\$603.65	-\$127.55	-\$2,167.76	-\$70.70	\$1,564.11
41915	Stocktake Variance Retail	-\$64.31	\$0.00	-\$64.31	-\$234.37	\$0.00	-\$234.37	-\$5.65	-\$998.65	-\$58.66	\$764.28
Total Cost of Sales		-\$366,897.36	-\$378,948.44	\$12,051.08	-\$2,910,186.94	-\$3,025,737.07	\$115,550.13	-\$373,696.43	-\$3,043,305.03	\$6,799.07	\$133,118.09
41990	Gross Profit	\$507,249.66	\$506,607.56	\$642.10	\$3,902,733.31	\$4,015,012.95	-\$112,279.64	\$474,689.41	\$3,923,925.26	\$32,560.25	-\$21,191.95
Gross Profit % Total Sales		58.0%	57.2%	0.8%	57.3%	57.0%	0.3%	56.0%	56.3%	2.1%	1.0%
Gross Profit % Total Sales - Books		33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
Gross Profit % Total Sales - Food		56.1%	55.7%	0.5%	54.8%	55.3%	-0.4%	54.1%	54.4%	2.0%	0.4%
Gross Profit % Total Sales - Drinks		68.0%	65.7%	2.2%	66.8%	65.5%	1.3%	65.4%	65.2%	2.5%	1.6%
Gross Profit % Total Sales - Liquor		63.1%	60.6%	2.5%	61.6%	59.4%	2.1%	60.3%	59.3%	2.8%	2.2%

Monthly Profit And Loss for Queensland University Union - Department										Consolidated Business			
Current Period:		26-Jun-2017		30-Jul-2017		Previous Period:			27-Jun-2016		31-Jul-2016		
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16		
<i>Sale on Commission</i>													
42600	Sale Cash Books	\$10,108.30	\$40,000.00	-\$29,891.70	\$28,926.77	\$96,000.00	-\$67,073.23	\$9,357.39	\$9,357.39	\$750.91	\$19,569.38		
42700	Sale Others	\$0.00	\$0.00	\$0.00	\$17,727.27	\$0.00	\$17,727.27	\$0.00	\$0.00	\$0.00	\$17,727.27		
<i>Total Sale on Commission</i>		\$10,108.30	\$40,000.00	-\$29,891.70	\$46,654.04	\$101,000.00	-\$54,345.96	\$9,357.39	\$9,357.39	\$750.91	\$37,296.65		
<i>Cost of Sale on Commission</i>													
43300	Cost of Sale Online	-\$475.74	\$0.00	-\$475.74	-\$1,984.33	\$0.00	-\$1,984.33	\$0.00	\$0.00	-\$475.74	-\$1,984.33		
43500	Cost of Sale Tickets	-\$1,740.29	\$0.00	-\$1,740.29	-\$4,617.30	\$0.00	-\$4,617.30	\$0.00	-\$2,493.74	-\$1,740.29	-\$2,123.56		
43600	Cost of Cash Books	-\$1,989.45	-\$24,000.00	\$22,010.55	-\$14,962.72	-\$57,600.00	\$42,637.28	-\$6,663.09	-\$6,663.09	\$4,673.64	-\$8,299.63		
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		
<i>Total Cost of Sale on Commission</i>		-\$4,205.48	-\$24,000.00	\$19,794.52	-\$21,564.35	-\$57,600.00	\$36,035.65	-\$6,663.09	-\$11,529.83	\$2,457.61	-\$10,034.52		
<i>Other Income</i>													
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	\$265.00	\$100.00	\$165.00	\$1,675.00	\$600.00	\$1,075.00	\$0.00	\$1,440.00	\$265.00	\$235.00		
47030	Advertising - Other	\$1,010.00	\$1,500.00	-\$490.00	\$3,810.00	\$12,000.00	-\$8,190.00	\$250.00	\$10,655.00	\$760.00	-\$6,845.00		
47100	Commission-Vending / Others	\$10,713.74	\$14,030.00	-\$3,316.26	\$75,104.78	\$91,180.00	-\$16,075.22	\$10,933.52	\$112,075.12	-\$219.78	-\$36,970.34		
47110	Commission-Books	\$9,637.71	\$10,098.00	-\$460.29	\$46,949.04	\$57,334.00	-\$10,384.96	\$16,463.81	\$74,943.10	-\$6,826.10	-\$27,994.06		
47120	Commission-Pool Table	\$700.08	\$470.70	\$229.38	\$3,976.40	\$5,865.16	-\$1,888.76	\$250.00	\$5,642.09	\$450.08	-\$1,665.69		
47150	Membership - Gatton	\$163.64	\$0.00	\$163.64	\$5,213.63	\$4,000.00	\$1,213.63	\$0.00	\$0.00	\$163.64	\$5,213.63		
47190	Grants	\$199,669.91	\$199,669.91	\$0.00	\$1,397,689.37	\$1,397,689.39	-\$0.02	\$105,293.20	\$826,178.82	\$94,376.71	\$571,510.55		
47240	Hire of Venue	\$35,239.10	\$43,409.91	-\$8,170.81	\$196,873.75	\$169,079.48	\$27,794.27	\$37,225.47	\$171,009.05	-\$1,986.37	\$25,864.70		
47250	Hire of Equipment	\$5,806.99	\$6,500.00	-\$693.01	\$32,116.00	\$34,190.00	-\$2,074.00	\$4,232.83	\$32,724.36	\$1,574.16	-\$608.36		
47350	Rebates	\$4,395.04	\$3,918.93	\$476.11	\$55,683.84	\$43,598.38	\$12,085.46	\$2,703.33	\$50,062.38	\$1,691.71	\$5,621.46		
47360	Rents	\$40,720.18	\$40,720.18	\$0.00	\$285,041.26	\$285,041.26	\$0.00	\$40,197.62	\$281,383.34	\$522.56	\$3,657.92		
47370	Revenue	\$60,891.80	\$61,826.31	-\$934.51	\$427,677.70	\$417,006.92	\$10,670.78	\$42,293.91	\$306,991.86	\$18,597.89	\$120,685.84		
47550	Sponsorships	\$9,863.63	\$371.85	\$9,491.78	\$36,752.26	\$23,633.49	\$13,118.77	\$6,800.00	\$24,169.75	\$3,063.63	\$12,582.51		
47570	Sponsorships - Market Day	\$36,030.00	\$25,390.45	\$10,639.55	\$154,195.40	\$146,865.15	\$7,330.25	\$27,292.00	\$154,849.89	\$8,738.00	-\$654.49		
47700	Ticket Sales	\$6,212.97	\$17,020.00	-\$10,807.03	\$87,599.80	\$103,320.00	-\$15,720.20	\$12,483.64	\$92,595.40	-\$6,270.67	-\$4,995.60		
47900	Interest Received	\$3,333.64	\$3,018.15	\$315.49	\$19,837.41	\$18,712.53	\$1,124.88	\$4,864.74	\$30,744.97	-\$1,531.10	-\$10,907.56		
47980	Staff Labour Recoveries	\$5,664.54	\$1,250.00	\$4,414.54	\$9,442.45	\$4,900.00	\$4,542.45	\$750.00	\$4,211.37	\$4,914.54	\$5,231.08		
<i>Total Other Income</i>		\$430,317.97	\$429,394.39	\$923.58	\$2,914,134.09	\$2,890,111.76	\$24,022.33	\$312,034.07	\$2,181,876.50	\$118,283.90	\$723,257.59		
49500	Sundry Income	\$1,480.47	\$0.00	\$1,480.47	\$9,009.94	\$0.00	\$9,009.94	\$0.00	\$100,000.00	\$1,480.47	-\$90,990.06		
49550	Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,126.77	\$81,505.40	-\$15,126.77	-\$81,505.40		
49600	Cost of Sales others	\$288.00	\$0.00	\$288.00	\$1,413.00	\$0.00	\$1,413.00	\$54.00	\$747.27	\$234.00	\$665.73		
<i>Gross Profit Before Expenses</i>		\$945,238.92	\$952,001.95	-\$6,763.03	\$6,852,380.03	\$6,948,524.71	-\$96,144.68	\$804,598.55	\$6,285,881.99	\$140,640.37	\$566,498.04		
<i>Expenditure</i>													
<i>Wages & Oncosts</i>													
60030	Wages - permanent	-\$323,005.84	-\$376,492.28	\$53,486.44	-\$2,122,832.47	-\$2,303,041.88	\$180,209.41	-\$322,500.59	-\$1,987,171.32	-\$505.25	-\$135,661.15		
60040	Allowance	-\$126.06	\$0.00	-\$126.06	-\$2,323.88	\$0.00	-\$2,323.88	-\$253.19	-\$1,473.58	\$127.13	-\$850.30		
60070	Annual Leave Provision	-\$31,285.52	-\$37,134.00	\$5,848.48	-\$227,339.54	-\$228,819.00	\$1,479.46	-\$30,664.28	-\$193,383.71	-\$621.24	-\$33,955.83		
60090	Long Service Leave Provision	-\$10,171.60	-\$9,867.99	-\$303.61	-\$55,608.98	-\$60,966.66	\$5,357.68	-\$9,112.54	-\$53,352.87	-\$1,059.06	-\$2,256.11		
60100	Income Protection Insurance	-\$4,561.20	-\$6,590.18	\$2,028.98	-\$34,209.00	-\$40,280.20	\$6,071.20	-\$8,269.02	-\$62,233.96	\$3,707.82	\$28,024.96		
60130	Wages - casual	-\$210,625.68	-\$171,195.96	-\$39,429.72	-\$1,464,224.01	-\$1,439,589.41	-\$24,634.60	-\$226,616.05	-\$1,679,666.52	\$15,990.37	\$215,442.51		
60140	Superannuation Guarantee	-\$71,299.58	-\$72,438.42	\$1,138.84	-\$499,084.39	-\$495,473.91	-\$3,610.48	-\$79,069.49	-\$488,747.84	\$7,769.91	-\$10,336.55		
60150	Other Leave	-\$7,672.82	-\$6,941.99	-\$730.83	-\$90,003.15	-\$42,920.97	-\$47,082.18	-\$14,236.69	-\$68,180.32	\$6,563.87	-\$21,822.83		
60155	TOIL	-\$4,724.65	\$0.00	-\$4,724.65	-\$36,238.50	\$0.00	-\$36,238.50	-\$3,958.67	-\$18,811.18	-\$765.98	-\$17,427.32		

Monthly Profit And Loss for Queensland University Union - Department								Consolidated Business			
Current Period:		26-Jun-2017		30-Jul-2017		Previous Period:		27-Jun-2016		31-Jul-2016	
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
60160	Workers Compensation	-\$4,483.56	-\$4,226.01	-\$257.55	-\$31,093.72	-\$28,868.67	-\$2,225.05	-\$4,614.28	-\$30,468.54	\$130.72	-\$625.18
60170	Wages & Oncosts - Agency Staff	-\$203.13	\$0.00	-\$203.13	-\$4,615.16	\$0.00	-\$4,615.16	\$0.00	-\$12,189.56	-\$203.13	\$7,574.40
60180	Wages - Redundancy	-\$4,828.24	\$0.00	-\$4,828.24	-\$14,484.74	\$0.00	-\$14,484.74	\$0.00	-\$10,116.60	-\$4,828.24	-\$4,368.14
	Total Wages	-\$672,987.88	-\$684,886.83	\$11,898.95	-\$4,582,057.54	-\$4,639,960.70	\$57,903.16	-\$699,294.80	-\$4,605,796.00	\$26,306.92	\$23,738.46
	Wages % of Sales	76.99%	77.34%	-0.35%	67.26%	65.90%	1.35%	82.43%	66.11%	-102.12%	15.38%
	Other Labour Cost										
60510	Staff Rewards & Recognition	-\$677.00	-\$3,000.00	\$2,323.00	-\$6,495.60	-\$6,850.00	\$354.40	-\$122.00	\$4,524.44	-\$555.00	-\$11,020.04
60520	Staff Gifts	-\$101.18	-\$100.00	-\$1.18	-\$1,049.71	-\$700.00	-\$349.71	-\$26.32	-\$674.04	-\$74.86	-\$375.67
60550	Recruitment	\$0.00	-\$1,000.00	\$1,000.00	-\$2,720.91	-\$10,200.00	\$7,479.09	-\$6,750.00	-\$9,974.64	\$6,750.00	\$7,253.73
60600	Staff Amenities	-\$654.68	-\$693.00	\$38.32	-\$6,182.73	-\$5,813.50	-\$369.23	-\$644.33	-\$7,266.72	-\$10.35	\$1,083.99
60630	First Aid	-\$856.13	-\$20.00	-\$836.13	-\$1,783.51	-\$290.00	-\$1,493.51	\$0.00	-\$1,121.24	-\$856.13	-\$662.27
60750	Staff Training - External	-\$106.50	-\$4,550.00	\$4,443.50	-\$36,697.56	-\$31,500.00	-\$5,197.56	-\$2,880.45	-\$16,464.49	\$2,773.95	-\$20,233.07
60760	Staff Training - Internal	-\$1,455.27	-\$2,000.00	\$544.73	-\$12,377.94	-\$14,000.00	\$1,622.06	-\$13,982.75	-\$26,075.80	\$12,527.48	\$13,697.86
60780	FBT Expense	\$0.00	\$0.00	\$0.00	-\$272.73	\$0.00	-\$272.73	\$0.00	\$0.00	\$0.00	-\$272.73
60800	Staff Uniforms	-\$1,990.01	-\$2,725.00	\$734.99	-\$9,028.22	-\$11,670.00	\$2,641.78	-\$2,527.54	-\$15,177.19	\$537.53	\$6,148.97
	Other Labour Cost Total	-\$5,840.77	-\$14,088.00	\$8,247.23	-\$76,608.91	-\$81,023.50	\$4,414.59	-\$26,933.39	-\$72,229.68	\$21,092.62	-\$4,379.23
Operating Expenses											
	Advertising										
61010	Advertising / Publicity	-\$9,508.50	-\$4,031.00	-\$5,477.50	-\$103,730.14	-\$85,357.00	-\$18,373.14	-\$5,596.54	-\$56,574.72	-\$3,911.96	-\$47,155.42
61050	Graphic Designing Costs	\$0.00	-\$500.00	\$500.00	-\$5,512.50	-\$2,500.00	-\$3,012.50	-\$600.00	-\$4,450.00	\$600.00	-\$1,062.50
61100	Promotional Merchandise	-\$19,100.00	-\$800.00	-\$18,300.00	-\$73,862.37	-\$19,927.00	-\$53,935.37	-\$3,880.00	-\$12,190.50	-\$15,220.00	-\$61,671.87
	Advertising-Total	-\$28,608.50	-\$5,331.00	-\$23,277.50	-\$183,105.01	-\$107,784.00	-\$75,321.01	-\$10,076.54	-\$73,215.22	-\$18,531.96	-\$109,889.79
	Events & Projects										
61510	Campaigns	\$290.91	-\$700.00	\$990.91	-\$6,144.18	-\$24,750.00	\$18,605.82	\$0.00	-\$6,064.21	\$290.91	-\$79.97
61600	Concerts/Performances	-\$880.00	-\$3,650.00	\$2,770.00	-\$23,199.55	-\$53,620.00	\$30,420.45	-\$4,285.00	-\$45,777.88	\$3,405.00	\$22,578.33
61700	Grants	-\$38,250.75	-\$26,300.00	-\$11,950.75	-\$88,991.45	-\$146,800.00	\$57,808.55	-\$32,221.07	-\$119,150.34	-\$6,029.68	\$30,158.89
61800	Special Projects	\$0.00	-\$1,925.00	\$1,925.00	-\$11,475.96	-\$14,650.00	\$3,174.04	-\$2,140.00	-\$6,959.67	\$2,140.00	-\$4,516.29
61900	Student Promotions	-\$36,977.67	-\$36,775.26	-\$202.41	-\$212,023.04	-\$238,208.80	\$26,185.76	-\$33,753.97	-\$237,162.53	-\$3,223.70	\$25,139.49
	Events & Projects - Total	-\$75,817.51	-\$69,350.26	-\$6,467.25	-\$341,834.18	-\$478,028.80	\$136,194.62	-\$72,400.04	-\$415,114.63	-\$3,417.47	\$73,280.45
	Property										
62710	Cleaning Materials	-\$6,252.97	-\$7,825.00	\$1,572.03	-\$39,476.06	-\$49,386.00	\$9,909.94	-\$5,722.39	-\$47,962.42	-\$530.58	\$8,486.36
62720	Cleaning Charges	-\$51,760.64	-\$49,218.43	-\$2,542.21	-\$317,008.34	-\$304,955.41	-\$12,052.93	-\$54,535.71	-\$310,780.25	\$2,775.07	-\$6,228.09
62730	Cleaning Garbage Disposal	-\$11,522.33	-\$6,250.00	-\$5,272.33	-\$42,004.72	-\$41,308.00	-\$696.72	-\$4,290.39	-\$48,884.00	-\$7,231.94	\$6,879.28
62740	Cleaning Equipment	-\$4,120.00	-\$4,539.40	\$419.40	-\$28,541.38	-\$24,516.68	-\$4,024.70	-\$3,587.68	-\$23,371.24	-\$532.32	-\$5,170.14
62850	Pest Control	-\$934.74	-\$734.60	-\$200.14	-\$5,606.62	-\$5,124.20	-\$482.42	-\$831.83	-\$5,838.19	-\$102.91	\$231.57
62900	Security	-\$1,905.55	-\$3,000.00	\$1,094.45	-\$11,090.26	-\$17,600.00	\$6,509.74	-\$6,158.20	-\$14,751.77	\$4,252.65	\$3,661.51
62910	Security - Providers	-\$8,537.92	-\$1,000.00	-\$7,537.92	-\$59,620.57	-\$36,000.00	-\$23,620.57	-\$209.30	-\$40,668.11	-\$8,328.62	-\$18,952.46
62920	Security - Property	-\$735.61	-\$50.00	-\$685.61	-\$1,744.35	-\$350.00	-\$1,394.35	-\$63.00	-\$1,327.59	-\$672.61	-\$416.76
	Property-Total	-\$85,769.76	-\$72,667.43	-\$13,102.33	-\$505,092.30	-\$479,740.29	-\$25,352.01	-\$75,398.50	-\$493,583.57	-\$10,371.26	-\$11,508.73
	Utilities										
63010	Electricity	-\$27,879.57	-\$34,850.00	\$6,970.43	-\$171,156.77	-\$207,367.50	\$36,210.73	-\$29,604.82	-\$168,237.25	\$1,725.25	-\$2,919.52
63050	Gas	-\$8,168.54	-\$9,062.50	\$893.96	-\$53,808.59	-\$55,022.50	\$1,213.91	-\$8,741.82	-\$54,252.13	\$573.28	\$443.54
63100	Water	-\$7,790.00	-\$7,815.00	\$25.00	-\$52,310.00	-\$52,520.00	\$210.00	-\$7,790.00	-\$52,310.00	\$0.00	\$0.00
63150	Telephone	-\$3,577.62	-\$2,447.00	-\$1,130.62	-\$26,621.04	-\$15,235.50	-\$11,385.54	-\$4,162.48	-\$18,831.07	\$584.86	-\$7,789.97
	Utilities-Total	-\$47,415.73	-\$54,174.50	\$6,758.77	-\$303,896.40	-\$330,145.50	\$26,249.10	-\$50,299.12	-\$293,630.45	\$2,883.39	-\$10,265.95

Monthly Profit And Loss for Queensland University Union - Department								Consolidated Business			
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
	Motor Vehicles										
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$1,072.12	-\$350.00	-\$722.12	\$0.00	-\$540.91	\$0.00	-\$531.21
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	-\$985.04	-\$400.00	-\$585.04	-\$4,164.55	-\$2,450.00	-\$1,714.55	-\$676.39	-\$2,883.85	-\$308.65	-\$1,280.70
64150	Motor Vehicle Parking & Tolls	-\$376.20	-\$334.23	-\$41.97	-\$3,175.16	-\$2,223.71	-\$951.45	-\$277.05	-\$3,979.66	-\$99.15	\$804.50
	Motor Vehicles - Total	-\$1,361.24	-\$734.23	-\$627.01	-\$9,386.88	-\$6,823.71	-\$2,563.17	-\$953.44	-\$8,318.39	-\$407.80	-\$1,068.49
	Maintenance										
65050	R&M - Building	-\$16,083.24	-\$18,138.17	\$2,054.93	-\$114,115.87	-\$130,472.19	\$16,356.32	-\$17,502.86	-\$113,729.22	\$1,419.62	-\$386.65
65100	R&M - Furniture	\$0.00	-\$400.00	\$400.00	-\$4.14	-\$4,000.00	\$3,995.86	-\$677.20	-\$2,306.89	\$677.20	\$2,302.75
65150	R&M - Equipment	-\$1,225.21	-\$5,708.05	\$4,482.84	-\$15,676.32	-\$29,509.91	\$13,833.59	-\$5,041.00	-\$23,446.13	\$3,815.79	\$7,769.81
65200	R&M - Point of Sale	\$0.00	\$0.00	\$0.00	\$0.00	-\$600.00	\$600.00	\$0.00	-\$250.00	\$0.00	\$250.00
65250	R&M - Refrigeration	-\$500.00	-\$2,630.00	\$2,130.00	-\$17,148.00	-\$16,511.00	-\$637.00	-\$3,669.00	-\$14,038.21	\$3,169.00	-\$3,109.79
65300	Replacements / Minor capital	-\$8,517.02	-\$5,250.00	-\$3,267.02	-\$48,043.71	-\$29,960.00	-\$18,083.71	-\$12,028.85	-\$37,498.58	\$3,511.83	-\$10,545.13
	Maintenance-Total	-\$26,325.47	-\$32,126.22	\$5,800.75	-\$194,988.04	-\$211,053.10	\$16,065.06	-\$38,918.91	-\$191,269.03	\$12,593.44	-\$3,719.01
	Other Operating Costs										
66010	Consumables	-\$3,089.06	-\$3,759.77	\$670.71	-\$24,150.05	-\$30,162.77	\$6,012.72	-\$4,207.74	-\$26,968.70	\$1,118.68	\$2,818.65
66050	Conf & Seminar Registration	-\$380.00	\$0.00	-\$380.00	-\$22,221.66	\$0.00	-\$22,221.66	-\$1,554.54	-\$1,872.72	\$1,174.54	-\$20,348.94
66100	Conf & Seminar Travel & Accom	-\$496.09	\$0.00	-\$496.09	-\$16,629.10	-\$26,000.00	\$9,370.90	-\$1,646.81	-\$22,662.95	\$1,150.72	\$6,033.85
66150	Depreciation	-\$82,837.87	-\$85,350.50	\$2,512.63	-\$517,186.70	-\$529,474.70	\$12,288.00	-\$81,803.65	-\$505,803.76	-\$1,034.22	-\$11,382.94
66160	Gains / Losses on Disposal	\$0.00	\$0.00	\$0.00	\$22.73	\$0.00	\$22.73	\$363.64	\$363.64	-\$363.64	-\$340.91
66220	Entertainment FBT	-\$1,240.77	-\$150.00	-\$1,090.77	-\$1,240.77	-\$975.00	-\$265.77	\$0.00	\$0.00	-\$1,240.77	-\$1,240.77
66350	Equipment Rent	-\$2,738.23	-\$1,370.25	-\$1,367.98	-\$14,984.63	-\$8,859.51	-\$6,125.12	-\$1,692.00	-\$11,404.78	-\$1,046.23	-\$3,579.85
66400	Film Hire	-\$1,008.54	-\$2,800.00	\$1,791.46	-\$12,239.79	-\$15,160.00	\$2,920.21	-\$2,132.73	-\$14,365.43	\$1,124.19	\$2,125.64
66450	Insurance	-\$6,261.76	-\$7,925.09	\$1,663.33	-\$43,832.32	-\$53,215.63	\$9,383.31	-\$6,631.21	-\$46,418.47	\$369.45	\$2,586.15
66500	Laundry	-\$1,375.43	-\$950.00	-\$425.43	-\$6,516.80	-\$6,550.00	\$33.20	-\$1,618.03	-\$4,733.37	\$242.60	-\$1,783.43
66550	Library / Resources	-\$64.43	\$0.00	-\$64.43	-\$64.43	\$0.00	-\$64.43	\$0.00	\$0.00	-\$64.43	-\$64.43
66600	Licence Fees / Certificates	-\$8,935.31	-\$9,775.82	\$840.51	-\$63,588.81	-\$60,649.74	-\$2,939.07	-\$10,346.41	-\$55,977.60	\$1,411.10	-\$7,611.21
66700	Meetings	-\$432.76	-\$190.00	-\$242.76	-\$2,153.89	-\$1,230.00	-\$923.89	-\$254.19	-\$1,435.21	-\$178.57	-\$718.68
66750	Newspapers & Periodicals	\$13.64	\$0.00	\$13.64	\$0.01	\$0.00	\$0.01	-\$80.91	-\$80.91	\$94.55	\$80.92
66800	Packaging	-\$14,748.99	-\$15,036.68	\$287.69	-\$112,416.99	-\$117,961.46	\$5,544.47	-\$14,397.37	-\$115,228.95	-\$351.62	\$2,811.96
66850	Subscriptions	-\$3,225.86	-\$3,619.00	\$393.14	-\$26,462.92	-\$24,156.81	-\$2,306.11	-\$2,060.49	-\$18,665.46	-\$1,165.37	-\$7,797.46
66900	Travel (local)	-\$6.00	-\$1,200.00	\$1,194.00	-\$1,057.39	-\$6,300.00	\$5,242.61	-\$410.30	-\$1,616.26	\$404.30	\$558.87
66950	Workplace Health & Safety	-\$861.03	-\$860.00	-\$1.03	-\$3,662.04	-\$6,375.00	\$2,712.96	-\$398.81	-\$3,849.20	-\$462.22	\$187.16
	Other Operating Costs-Total	-\$127,688.49	-\$132,987.11	\$5,298.62	-\$868,385.55	-\$887,070.62	\$18,685.07	-\$128,871.55	-\$830,720.13	\$1,183.06	-\$37,665.42
	Administration Expenses										
67010	Bad Debts	\$0.00	-\$50.00	\$50.00	\$250.00	-\$300.00	\$550.00	\$0.00	\$0.00	\$0.00	\$250.00
67060	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$50.00	\$0.00	\$50.00
67100	Photocopying	-\$3,264.56	-\$2,410.09	-\$854.47	-\$22,592.88	-\$14,278.03	-\$8,314.85	-\$2,969.20	-\$20,441.53	-\$295.36	-\$2,151.35
67300	Plants - Hire	\$0.00	\$0.00	\$0.00	-\$775.00	\$0.00	-\$775.00	\$0.00	-\$131.82	\$0.00	-\$643.18
67400	Postage & Freight	-\$19.78	-\$25.00	\$5.22	-\$230.68	-\$175.00	-\$55.68	\$0.00	-\$52.26	-\$19.78	-\$178.42
67500	Printing	-\$3,204.52	-\$225.00	-\$2,979.52	-\$11,494.14	-\$5,425.00	-\$6,069.14	-\$653.23	-\$17,740.68	-\$2,551.29	\$6,246.54
67600	Stationery	-\$1,897.09	-\$2,040.00	\$142.91	-\$12,744.01	-\$12,681.50	-\$62.51	-\$1,584.07	-\$11,372.71	-\$313.02	-\$1,371.30
67700	Audit Fees	-\$2,250.00	-\$2,250.00	\$0.00	-\$15,750.00	-\$15,750.00	\$0.00	-\$2,250.00	-\$16,229.00	\$0.00	\$479.00
67900	Legal Fees	\$0.00	-\$4,000.00	\$4,000.00	-\$5,036.02	-\$24,000.00	\$18,963.98	-\$3,748.00	-\$45,934.27	\$3,748.00	\$40,898.25
68050	Penalties And Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,459.30	\$0.00	\$2,459.30
68100	Professional Fees	-\$28,449.91	-\$23,924.10	-\$4,525.81	-\$157,398.88	-\$153,689.42	-\$3,709.46	-\$26,712.69	-\$102,609.98	-\$1,737.22	-\$54,788.90
68200	Bank Charges	-\$15,415.83	-\$15,151.38	-\$264.45	-\$141,645.53	-\$122,413.54	-\$19,231.99	-\$11,402.73	-\$99,837.77	-\$4,013.10	-\$41,807.76
68300	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$799.55	\$0.00	\$799.55

Monthly Profit And Loss for Queensland University Union - Department								Consolidated Business			
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
	Administration Expenses Total	-\$54,501.69	-\$50,075.57	-\$4,426.12	-\$367,417.14	-\$348,772.49	-\$18,644.65	-\$49,319.92	-\$317,658.87	-\$5,181.77	-\$49,758.27
	Recharges										
68990	Re-charge	\$100,918.77	\$100,919.18	-\$0.41	\$617,811.40	\$617,813.07	-\$1.67	\$95,686.61	\$556,873.66	\$5,232.16	\$60,937.74
69020	BTOH Recharge	-\$11,625.00	-\$11,625.00	\$0.00	-\$60,450.00	-\$60,450.00	\$0.00	\$0.00	\$0.00	-\$11,625.00	-\$60,450.00
69030	Human Resources Recharge	-\$5,756.95	-\$5,756.95	\$0.00	-\$34,191.26	-\$34,191.26	\$0.00	-\$6,002.72	-\$35,973.67	\$245.77	\$1,782.41
69040	IT Recharge	-\$2,858.08	-\$2,858.08	\$0.00	-\$17,561.58	-\$17,561.58	\$0.00	-\$2,426.66	-\$17,542.56	-\$431.42	-\$19.02
69050	Financial Services Recharge	-\$10,496.87	-\$10,496.87	\$0.00	-\$66,153.73	-\$66,152.47	-\$1.26	-\$10,704.17	-\$67,454.42	\$207.30	\$1,300.69
69060	Marketing Recharge	-\$20,963.42	-\$20,963.42	\$0.00	-\$134,499.39	-\$134,499.39	\$0.00	-\$24,608.35	-\$137,236.01	\$3,644.93	\$2,736.62
	Recharges-Total	\$49,218.45	\$49,218.86	-\$0.41	\$304,955.44	\$304,958.37	-\$2.93	\$51,944.71	\$298,667.00	-\$2,726.26	\$6,288.44
Total Operating Expenses		-\$398,269.94	-\$368,227.46	-\$30,042.48	-\$2,469,150.06	-\$2,544,460.14	\$75,310.08	-\$374,293.31	-\$2,324,843.29	-\$23,976.63	-\$144,306.77
Total Expenses		-\$1,077,098.59	-\$1,067,202.29	-\$9,896.30	-\$7,127,816.51	-\$7,265,444.34	\$137,627.83	-\$1,100,521.50	-\$7,002,868.97	\$23,422.91	-\$124,947.54
99999	Net Profit	-\$131,859.67	-\$115,200.34	-\$16,659.33	-\$275,436.48	-\$316,919.63	\$41,483.15	-\$295,922.95	-\$716,986.98	\$164,063.28	\$441,550.50

Monthly Profit And Loss for Queensland University Union - Department										Business Trading	
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:				27-Jun-2016	31-Jul-2016		
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
Sales Income											
40310	Sale Retail (GST Inclusive)	\$70,022.39	\$84,050.00	-\$14,027.61	\$572,698.31	\$593,804.75	-\$21,106.44	\$85,978.46	\$569,039.08	-\$15,956.07	\$3,659.23
40320	Sale Retail (GST Free)	\$375.10	\$0.00	\$375.10	\$2,154.10	\$0.00	\$2,154.10	\$570.85	\$4,010.80	-\$195.75	-\$1,856.70
40400	Sale Food (GST Inclusive)	\$528,186.28	\$541,735.89	-\$13,549.61	\$3,921,512.08	\$4,254,465.72	-\$332,953.64	\$510,818.09	\$4,176,203.40	\$17,368.19	-\$254,691.32
40410	Sale Food (GST Free)	\$8,247.70	\$0.00	\$8,247.70	\$64,929.08	\$0.00	\$64,929.08	\$8,401.70	\$80,605.90	-\$154.00	-\$15,676.82
40450	Sale Beverage (GST Inclusive)	\$165,213.60	\$189,894.13	-\$24,680.53	\$1,313,355.32	\$1,526,229.13	-\$212,873.81	\$150,628.03	\$1,275,461.70	\$14,585.57	\$37,893.62
40460	Sale Beverage (GST free)	\$21,716.75	\$0.00	\$21,716.75	\$186,887.84	\$0.00	\$186,887.84	\$23,025.96	\$204,629.11	-\$1,309.21	-\$17,741.27
40500	Sales Liquor (GST Inclusive)	\$71,929.06	\$69,875.98	\$2,053.08	\$695,823.58	\$656,250.42	\$39,573.16	\$55,668.81	\$607,677.09	\$16,260.25	\$88,146.49
40600	Sales Internal Food	\$6,905.29	\$0.00	\$6,905.29	\$26,846.95	\$0.00	\$26,846.95	\$10,437.04	\$23,587.89	-\$3,531.75	\$3,259.06
40605	Sales Internal Beverage	\$712.70	\$0.00	\$712.70	\$4,718.10	\$0.00	\$4,718.10	\$560.74	\$4,251.25	\$151.96	\$466.85
40610	Sales Internal Liquor	\$186.28	\$0.00	\$186.28	\$9,010.09	\$0.00	\$9,010.09	\$1,196.81	\$5,847.58	-\$1,010.53	\$3,162.51
40620	Sales Internal Retail	\$651.87	\$0.00	\$651.87	\$5,542.99	\$0.00	\$5,542.99	\$1,099.35	\$6,954.85	-\$447.48	-\$1,411.86
Sales Income Total		\$874,147.02	\$885,556.00	-\$11,408.98	\$6,803,478.44	\$7,030,750.02	-\$227,271.58	\$848,385.84	\$6,958,268.65	\$25,761.18	-\$154,790.21
Cost of Sales											
41310	Purchases Retail GST Inclu	-\$66,470.25	-\$46,227.50	-\$20,242.75	-\$355,953.87	-\$326,592.62	-\$29,361.25	-\$68,379.06	-\$374,980.45	\$1,908.81	\$19,026.58
41320	Purchases Retail GST Free	-\$147.03	\$0.00	-\$147.03	-\$1,689.20	\$0.00	-\$1,689.20	-\$412.62	-\$2,699.12	\$265.59	\$1,009.92
41330	Opening Stock Retail	-\$133,869.14	\$0.00	-\$133,869.14	-\$1,030,473.34	\$0.00	-\$1,030,473.34	-\$139,554.85	-\$978,569.93	\$5,685.71	-\$51,903.41
41340	Closing Stock Retail	\$159,152.73	\$0.00	\$159,152.73	\$1,068,419.96	\$0.00	\$1,068,419.96	\$161,260.18	\$1,039,245.22	-\$2,107.45	\$29,174.74
41400	Purchases Food GST Inclusive	-\$49,399.09	-\$236,995.22	\$187,596.13	-\$377,372.41	-\$1,882,533.37	\$1,505,160.96	-\$51,861.23	-\$504,330.31	\$2,462.14	\$126,957.90
41410	Purchases Food GST Free	-\$194,973.10	\$0.00	-\$194,973.10	-\$1,439,333.65	\$0.00	-\$1,439,333.65	-\$191,595.78	-\$1,460,454.37	-\$3,377.32	\$21,120.72
41420	Opening Stock Food	-\$63,184.29	\$0.00	-\$63,184.29	-\$472,220.69	\$0.00	-\$472,220.69	-\$73,997.91	-\$475,356.91	\$10,813.62	\$3,136.22
41430	Closing Stock Food	\$73,045.40	\$0.00	\$73,045.40	\$502,361.03	\$0.00	\$502,361.03	\$80,756.73	\$513,475.37	-\$7,711.33	-\$11,114.34
41450	Purchases Beverage GST Includ	-\$26,808.86	-\$64,782.95	\$37,974.09	-\$255,661.48	-\$524,912.22	\$269,250.74	-\$28,285.38	-\$267,868.88	\$1,476.52	\$12,207.40
41460	Purchases Beverage GST Free	-\$38,262.12	\$0.00	-\$38,262.12	-\$257,347.33	\$0.00	-\$257,347.33	-\$33,752.13	-\$252,469.86	-\$4,509.99	-\$4,877.47
41470	Opening Stock Bevera	-\$29,928.16	\$0.00	-\$29,928.16	-\$233,648.54	\$0.00	-\$233,648.54	-\$35,217.31	-\$239,358.33	\$5,289.15	\$5,709.79
41480	Closing Stock Bevera	\$36,039.06	\$0.00	\$36,039.06	\$246,776.63	\$0.00	\$246,776.63	\$39,439.87	\$254,724.23	-\$3,400.81	-\$7,947.60
41500	Purchases Liquor	-\$27,077.52	-\$27,228.90	\$151.38	-\$285,448.42	-\$263,329.42	-\$22,119.00	-\$37,326.62	-\$257,482.63	\$10,249.10	-\$27,965.79
41510	Opening Stock Liquor	-\$40,187.67	\$0.00	-\$40,187.67	-\$290,899.80	\$0.00	-\$290,899.80	-\$25,014.67	-\$295,491.08	-\$15,173.00	\$4,591.28
41520	Closing Stock Liquor	\$41,225.05	\$0.00	\$41,225.05	\$309,202.67	\$0.00	\$309,202.67	\$41,303.61	\$309,130.90	-\$78.56	\$71.77
41800	Point of Sale Unders/Overs	\$452.97	\$0.00	\$452.97	\$831.16	\$0.00	\$831.16	\$6.40	-\$144.90	\$446.57	\$976.06
41850	Wastage Food	-\$3,075.00	-\$2,259.78	-\$815.22	-\$13,888.75	-\$13,750.22	-\$138.53	-\$4,662.85	-\$17,962.19	\$1,587.85	\$4,073.44
41855	Wastage Drinks	-\$388.50	-\$291.77	-\$96.73	-\$3,279.92	-\$1,660.71	-\$1,619.21	-\$1,229.42	-\$3,788.61	\$840.92	\$508.69
41860	Wastage Alcohol	-\$375.50	-\$292.39	-\$83.11	-\$4,503.21	-\$2,951.66	-\$1,551.55	-\$1,409.02	-\$3,876.52	\$1,033.52	-\$626.69
41865	Wastage Retail	-\$26.30	\$0.00	-\$26.30	-\$352.25	\$0.00	-\$352.25	-\$254.98	-\$1,605.76	\$228.68	\$1,253.51
41880	Freight	-\$865.09	\$0.00	-\$865.09	-\$4,393.89	\$0.00	-\$4,393.89	-\$548.48	-\$3,874.88	-\$316.61	-\$519.01
41900	Stocktake Variance Food	-\$721.38	-\$869.93	\$148.55	-\$11,775.81	-\$6,006.85	-\$5,768.96	-\$1,625.16	-\$4,874.70	\$903.78	-\$6,901.11
41905	Stocktake Variance Drinks	-\$791.01	\$0.00	-\$791.01	\$4,299.00	\$0.00	\$4,299.00	-\$1,198.65	-\$5,972.60	\$407.64	\$10,271.60
41910	Stocktake Variance Alcohol	-\$198.25	\$0.00	-\$198.25	-\$603.65	\$0.00	-\$603.65	-\$127.55	-\$2,167.76	-\$70.70	\$1,564.11
41915	Stocktake Variance Retail	-\$64.31	\$0.00	-\$64.31	-\$234.37	\$0.00	-\$234.37	-\$5.65	-\$998.65	-\$58.66	\$764.28
Total Cost of Sales		-\$366,897.36	-\$378,948.44	\$12,051.08	-\$2,907,190.13	-\$3,021,737.07	\$114,546.94	-\$373,692.53	-\$3,037,752.72	\$6,795.17	\$130,562.59
41990	Gross Profit	\$507,249.66	\$506,607.56	\$642.10	\$3,896,288.31	\$4,009,012.95	-\$112,724.64	\$474,693.31	\$3,920,515.93	\$32,556.35	-\$24,227.62
Gross Profit % Total Sales		58.0%	57.2%	0.8%	57.3%	57.0%	0.2%	56.0%	56.3%	2.1%	0.9%
Gross Profit % Total Sales - Books		33.3%	27.5%	5.9%	33.3%	27.5%	5.9%	33.3%	27.5%	0.0%	5.9%
Gross Profit % Total Sales - Food		56.1%	55.7%	0.5%	54.8%	55.3%	-0.4%	54.1%	54.5%	2.0%	0.4%
Gross Profit % Total Sales - Drinks		68.0%	65.7%	2.2%	66.9%	65.5%	1.4%	65.4%	65.3%	2.5%	1.5%
Gross Profit % Total Sales - Liquor		63.1%	60.6%	2.5%	61.4%	59.4%	1.9%	60.3%	59.3%	2.8%	2.1%
Sale on Commission											
42600	Sale Cash Books	\$10,108.30	\$40,000.00	-\$29,891.70	\$28,926.77	\$96,000.00	-\$67,073.23	\$9,357.39	\$9,357.39	\$750.91	\$19,569.38
Total Sale on Commission		\$10,108.30	\$40,000.00	-\$29,891.70	\$28,926.77	\$96,000.00	-\$67,073.23	\$9,357.39	\$9,357.39	\$750.91	\$19,569.38
Cost of Sale on Commission											
43300	Cost of Sale Online	-\$475.74	\$0.00	-\$475.74	-\$1,984.33	\$0.00	-\$1,984.33	\$0.00	\$0.00	-\$475.74	-\$1,984.33
43500	Cost of Sale Tickets	-\$1,556.82	\$0.00	-\$1,556.82	-\$3,304.18	\$0.00	-\$3,304.18	\$0.00	-\$111.96	-\$1,556.82	-\$3,192.22
43600	Cost of Cash Books	-\$1,989.45	-\$24,000.00	\$22,010.55	-\$14,962.72	-\$57,600.00	\$42,637.28	-\$6,663.09	-\$6,663.09	\$4,673.64	-\$8,299.63
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
Total Cost of Sale on Commission		-\$4,022.01	-\$24,000.00	\$19,977.99	-\$20,251.23	-\$57,600.00	\$37,348.77	-\$6,663.09	-\$9,148.05	\$2,641.08	-\$11,103.18

Monthly Profit And Loss for Queensland University Union - Department											
Current Period:				Previous Period:				Business Trading			
26-Jun-2017				30-Jul-2017				27-Jun-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
Other Income											
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	\$265.00	\$100.00	\$165.00	\$1,675.00	\$600.00	\$1,075.00	\$0.00	\$1,440.00	\$265.00	\$235.00
47030	Advertising - Other	\$1,010.00	\$1,500.00	-\$490.00	\$3,810.00	\$12,000.00	-\$8,190.00	\$250.00	\$10,655.00	\$760.00	-\$6,845.00
47100	Commission-Vending / Others	\$10,713.74	\$14,030.00	-\$3,316.26	\$75,104.78	\$91,180.00	-\$16,075.22	\$10,933.52	\$112,075.12	-\$219.78	-\$36,970.34
47110	Commission-Books	\$9,637.71	\$10,098.00	-\$460.29	\$46,949.04	\$57,334.00	-\$10,384.96	\$16,463.81	\$74,943.10	-\$6,826.10	-\$27,994.06
47120	Commission-Pool Table	\$700.08	\$470.70	\$229.38	\$3,976.40	\$5,865.16	-\$1,888.76	\$250.00	\$5,642.09	\$450.08	-\$1,665.69
47150	Membership - Gattton	\$163.64	\$0.00	\$163.64	\$5,213.63	\$4,000.00	\$1,213.63	\$0.00	\$0.00	\$163.64	\$5,213.63
47240	Hire of Venue	\$35,239.10	\$43,409.91	-\$8,170.81	\$196,237.38	\$169,079.48	\$27,157.90	\$37,225.47	\$171,009.05	-\$1,986.37	\$25,228.33
47250	Hire of Equipment	\$5,806.99	\$6,500.00	-\$693.01	\$32,116.00	\$34,190.00	-\$2,074.00	\$4,232.83	\$32,724.36	\$1,574.16	-\$608.36
47350	Rebates	\$4,395.04	\$3,918.93	\$476.11	\$55,683.84	\$43,598.38	\$12,085.46	\$2,703.33	\$50,062.38	\$1,691.71	\$5,621.46
47370	Revenue	\$47,964.38	\$61,576.31	-\$13,611.93	\$392,042.73	\$409,499.71	-\$17,456.98	\$42,025.23	\$286,117.26	\$5,939.15	\$105,925.47
47550	Sponsorships	\$3,500.00	\$371.85	\$3,128.15	\$19,025.00	\$18,633.49	\$391.51	\$6,800.00	\$22,669.75	-\$3,300.00	-\$3,644.75
47570	Sponsorships - Market Day	\$36,030.00	\$25,390.45	\$10,639.55	\$154,195.40	\$146,865.15	\$7,330.25	\$27,292.00	\$154,849.89	\$8,738.00	-\$654.49
47700	Ticket Sales	\$295.45	\$7,000.00	-\$6,704.55	\$29,980.28	\$37,900.00	-\$7,919.72	\$4,883.64	\$36,682.91	-\$4,588.19	-\$6,702.63
47900	Interest Received	\$3,333.64	\$3,018.15	\$315.49	\$19,837.41	\$18,712.53	\$1,124.88	\$4,864.74	\$30,744.97	-\$1,531.10	-\$10,907.56
47980	Staff Labour Recoveries	\$5,664.54	\$1,250.00	\$4,414.54	\$9,442.45	\$4,900.00	\$4,542.45	\$750.00	\$4,211.37	\$4,914.54	\$5,231.08
Total Other Income		\$164,719.31	\$178,634.30	-\$13,914.99	\$1,119,785.34	\$1,128,853.90	-\$9,068.56	\$158,674.57	\$996,027.25	\$6,044.74	\$123,758.09
49500	Sundry Income	\$1,186.83	\$0.00	\$1,186.83	\$6,915.07	\$0.00	\$6,915.07	\$0.00	\$100,000.00	\$1,186.83	-\$93,084.93
49550	Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,126.77	\$81,505.40	-\$15,126.77	-\$81,505.40
49600	Cost of Sales others	\$288.00	\$0.00	\$288.00	\$1,413.00	\$0.00	\$1,413.00	\$54.00	\$747.27	\$234.00	\$665.73
Gross Profit Before Expenses		\$679,530.09	\$701,241.86	-\$21,711.77	\$5,033,077.26	\$5,176,266.85	-\$143,189.59	\$651,242.95	\$5,099,005.19	\$28,287.14	-\$65,927.93
Expenditure											
Wages & Oncosts											
60030	Wages - permanent	-\$259,357.78	-\$309,673.00	\$50,315.22	-\$1,714,774.36	-\$1,881,403.00	\$166,628.64	-\$260,328.60	-\$1,648,801.29	\$970.82	-\$65,973.07
60040	Allowance	\$0.00	\$0.00	\$0.00	-\$1,658.55	\$0.00	-\$1,658.55	\$0.00	-\$161.89	\$0.00	-\$1,496.66
60070	Annual Leave Provision	-\$25,592.84	-\$30,592.00	\$4,999.16	-\$186,278.61	-\$188,642.00	\$2,363.39	-\$24,818.76	-\$160,891.05	-\$774.08	-\$25,387.56
60090	Long Service Leave Provision	-\$8,320.78	-\$8,462.04	\$141.26	-\$45,565.30	-\$52,141.05	\$6,575.75	-\$7,375.41	-\$44,404.28	-\$945.37	-\$1,161.02
60100	Income Protection Insurance	-\$4,028.42	-\$5,442.69	\$1,414.27	-\$30,213.18	-\$33,487.21	\$3,274.03	-\$7,178.04	-\$54,121.08	\$3,149.62	\$23,907.90
60130	Wages - casual	-\$204,303.03	-\$168,580.00	-\$35,723.03	-\$1,405,311.21	-\$1,415,479.07	\$10,167.86	-\$223,408.42	-\$1,630,040.60	\$19,105.39	\$224,729.39
60140	Superannuation Guarantee	-\$62,663.40	-\$63,382.50	\$719.10	-\$439,808.05	-\$438,872.92	-\$935.13	-\$68,670.36	-\$439,625.09	\$6,006.96	-\$182.96
60150	Other Leave	-\$6,349.18	-\$6,091.00	-\$258.18	-\$75,420.56	-\$37,679.00	-\$37,741.56	-\$11,796.41	-\$59,373.83	\$5,447.23	-\$16,046.73
60155	TOIL	-\$4,476.79	\$0.00	-\$4,476.79	-\$30,471.13	\$0.00	-\$30,471.13	-\$3,420.23	-\$17,205.62	-\$1,056.56	-\$13,265.51
60160	Workers Compensation	-\$3,908.19	-\$3,696.01	-\$212.18	-\$27,204.68	-\$25,551.44	-\$1,653.24	-\$4,077.46	-\$27,329.64	\$169.27	\$124.96
60170	Wages & Oncosts - Agency Staff	-\$203.13	\$0.00	-\$203.13	-\$4,615.16	\$0.00	-\$4,615.16	\$0.00	-\$12,189.56	-\$203.13	\$7,574.40
60180	Wages - Redundancy	-\$4,828.24	\$0.00	-\$4,828.24	-\$14,484.74	\$0.00	-\$14,484.74	\$0.00	-\$10,116.60	-\$4,828.24	-\$4,368.14
Total Wages		-\$584,031.78	-\$595,919.24	\$11,887.46	-\$3,975,805.53	-\$4,073,255.69	\$97,450.16	-\$611,073.69	-\$4,104,260.53	\$27,041.91	\$128,455.00
Wages % of Sales		66.81%	67.29%	-0.48%	58.44%	57.93%	0.50%	72.03%	58.98%	-104.97%	82.99%
Other Labour Cost											
60510	Staff Rewards & Recognition	-\$677.00	-\$3,000.00	\$2,323.00	-\$6,495.60	-\$6,850.00	\$354.40	-\$122.00	\$4,524.44	-\$555.00	-\$11,020.04
60520	Staff Gifts	-\$95.72	-\$100.00	\$4.28	-\$952.47	-\$700.00	-\$252.47	-\$26.32	-\$674.04	-\$69.40	-\$278.43
60550	Recruitment	\$0.00	-\$1,000.00	\$1,000.00	-\$2,720.91	-\$9,000.00	\$6,279.09	-\$6,750.00	-\$9,974.64	\$6,750.00	\$7,253.73
60600	Staff Amenities	-\$516.68	-\$661.50	\$144.82	-\$5,504.23	-\$5,520.50	\$16.27	-\$594.33	-\$6,542.32	\$77.65	\$1,038.09
60630	First Aid	-\$856.13	-\$20.00	-\$836.13	-\$1,783.51	-\$290.00	-\$1,493.51	\$0.00	-\$1,121.24	-\$856.13	-\$662.27
60750	Staff Training - External	-\$106.50	-\$4,050.00	\$3,943.50	-\$35,327.25	-\$28,500.00	-\$6,827.25	-\$2,690.45	-\$14,261.76	\$2,583.95	-\$21,065.49
60760	Staff Training - Internal	-\$1,455.27	-\$2,000.00	\$544.73	-\$12,053.30	-\$14,000.00	\$1,946.70	-\$13,982.75	-\$25,437.07	\$12,527.48	\$13,383.77
60780	FBT Expense	\$0.00	\$0.00	\$0.00	-\$272.73	\$0.00	-\$272.73	\$0.00	\$0.00	\$0.00	-\$272.73
60800	Staff Uniforms	-\$1,973.41	-\$2,600.00	\$626.59	-\$7,705.55	-\$11,420.00	\$3,714.45	-\$2,395.04	-\$13,903.09	\$421.63	\$6,197.54
Other Labour Cost Total		-\$5,680.71	-\$13,431.50	\$7,750.79	-\$72,815.55	-\$76,280.50	\$3,464.95	-\$26,560.89	-\$67,389.72	\$20,880.18	-\$5,425.83
Operating Expenses											
Advertising											
61010	Advertising / Publicity	-\$5,832.35	-\$4,031.00	-\$1,801.35	-\$49,884.44	-\$44,357.00	-\$5,527.44	-\$4,600.10	-\$46,596.71	-\$1,232.25	-\$3,287.73
61100	Promotional Merchandise	-\$2,421.85	-\$800.00	-\$1,621.85	-\$10,971.85	-\$8,500.00	-\$2,471.85	\$0.00	\$0.00	-\$2,421.85	-\$10,971.85
Advertising-Total		-\$8,254.20	-\$4,831.00	-\$3,423.20	-\$60,856.29	-\$52,857.00	-\$7,999.29	-\$4,600.10	-\$46,596.71	-\$3,654.10	-\$14,259.58
Events & Projects											

Monthly Profit And Loss for Queensland University Union - Department											
Current Period:				Previous Period:				Business Trading			
26-Jun-2017				30-Jul-2017				27-Jun-2016			
Account Number	Description	Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
61600	Concerts/Performances	-\$880.00	-\$3,650.00	\$2,770.00	-\$12,260.00	-\$23,620.00	\$11,360.00	-\$4,285.00	-\$34,440.00	\$3,405.00	\$22,180.00
61800	Special Projects	\$0.00	-\$750.00	\$750.00	-\$8,604.59	-\$8,300.00	-\$304.59	-\$40.00	-\$4,576.37	\$40.00	-\$4,028.22
61900	Student Promotions	-\$2,093.64	-\$853.26	-\$1,240.38	-\$6,882.66	-\$6,401.80	-\$480.86	-\$1,869.09	-\$6,227.21	-\$224.55	-\$655.45
	Events & Projects - Total	-\$2,973.64	-\$5,253.26	\$2,279.62	-\$27,747.25	-\$38,321.80	\$10,574.55	-\$6,194.09	-\$45,243.58	\$3,220.45	\$17,496.33
	Property										
62710	Cleaning Materials	-\$5,081.02	-\$5,030.00	-\$51.02	-\$32,608.73	-\$32,001.00	-\$607.73	-\$4,356.65	-\$31,881.62	-\$724.37	-\$727.11
62720	Cleaning Charges	-\$23,776.79	-\$21,234.58	-\$2,542.21	-\$142,534.45	-\$133,191.47	-\$9,342.98	-\$22,768.96	-\$127,851.85	-\$1,007.83	-\$14,682.60
62730	Cleaning Garbage Disposal	-\$10,568.68	-\$6,250.00	-\$4,318.68	-\$39,258.77	-\$40,258.00	\$999.23	-\$3,802.86	-\$46,921.06	-\$6,765.82	\$7,662.29
62740	Cleaning Equipment	-\$3,956.67	-\$4,539.40	\$582.73	-\$28,195.55	-\$24,516.68	-\$3,678.87	-\$3,587.68	-\$23,371.24	-\$368.99	-\$4,824.31
62850	Pest Control	-\$780.74	-\$690.60	-\$90.14	-\$4,682.62	-\$4,816.20	\$133.58	-\$787.83	-\$5,530.19	\$7.09	\$847.57
62900	Security	-\$1,905.55	-\$3,000.00	\$1,094.45	-\$11,090.26	-\$17,600.00	\$6,509.74	-\$6,158.20	-\$14,751.77	\$4,252.65	\$3,661.51
62910	Security - Providers	-\$8,537.92	-\$1,000.00	-\$7,537.92	-\$52,923.32	-\$36,000.00	-\$16,923.32	-\$209.30	-\$34,678.47	-\$8,328.62	-\$18,244.85
62920	Security - Property	-\$735.61	-\$50.00	-\$685.61	-\$1,438.26	-\$350.00	-\$1,088.26	-\$63.00	-\$1,317.77	-\$672.61	-\$120.49
	Property-Total	-\$55,342.98	-\$41,844.58	-\$13,498.40	-\$312,731.96	-\$289,233.35	-\$23,498.61	-\$41,734.48	-\$286,303.97	-\$13,608.50	-\$26,427.99
	Utilities										
63010	Electricity	-\$21,254.57	-\$27,475.00	\$6,220.43	-\$131,762.46	-\$161,992.50	\$30,230.04	-\$22,700.60	-\$128,293.66	\$1,446.03	-\$3,468.80
63050	Gas	-\$7,906.88	-\$8,762.50	\$855.62	-\$52,151.89	-\$53,222.50	\$1,070.61	-\$8,280.01	-\$51,831.08	\$373.13	-\$320.81
63100	Water	-\$4,290.00	-\$4,315.00	\$25.00	-\$29,310.00	-\$29,520.00	\$210.00	-\$4,290.00	-\$29,310.00	\$0.00	\$0.00
63150	Telephone	-\$3,243.62	-\$2,162.00	-\$1,081.62	-\$23,319.78	-\$13,541.00	-\$9,778.78	-\$3,383.67	-\$15,435.70	\$140.05	-\$7,884.08
	Utilities-Total	-\$36,695.07	-\$42,714.50	\$6,019.43	-\$236,544.13	-\$258,276.00	\$21,731.87	-\$38,654.28	-\$224,870.44	\$1,959.21	-\$11,673.69
	Motor Vehicles										
64010	Motor Vehicles R&M	\$0.00	\$0.00	\$0.00	-\$348.18	\$0.00	-\$348.18	\$0.00	-\$367.28	\$0.00	\$19.10
64100	Motor Vehicle Fuel and Oil	-\$179.35	-\$100.00	-\$79.35	-\$1,017.24	-\$700.00	-\$317.24	-\$73.91	-\$216.52	-\$105.44	-\$800.72
64150	Motor Vehicle Parking & Tolls	-\$371.66	-\$334.23	-\$37.43	-\$3,124.53	-\$2,223.71	-\$900.82	-\$277.05	-\$3,941.15	-\$94.61	\$816.62
	Motor Vehicles - Total	-\$551.01	-\$434.23	-\$116.78	-\$4,489.95	-\$3,823.71	-\$666.24	-\$350.96	-\$4,524.95	-\$200.05	\$35.00
	Maintenance										
65050	R&M - Building	-\$11,579.72	-\$12,226.00	\$646.28	-\$82,629.32	-\$90,307.00	\$7,677.68	-\$12,834.07	-\$82,388.71	\$1,254.35	-\$240.61
65100	R&M - Furniture	\$0.00	-\$400.00	\$400.00	\$0.00	-\$4,000.00	\$4,000.00	-\$659.84	-\$2,289.53	\$659.84	\$2,289.53
65150	R&M - Equipment	-\$1,225.21	-\$5,458.05	\$4,232.84	-\$15,345.03	-\$27,959.91	\$12,614.88	-\$5,041.00	-\$22,424.79	\$3,815.79	\$7,079.76
65200	R&M - Point of Sale	\$0.00	\$0.00	\$0.00	\$0.00	-\$600.00	\$600.00	\$0.00	-\$250.00	\$0.00	\$250.00
65250	R&M - Refrigeration	-\$500.00	-\$2,630.00	\$2,130.00	-\$16,022.00	-\$16,511.00	\$489.00	-\$3,669.00	-\$14,038.21	\$3,169.00	-\$1,983.79
65300	Replacements / Minor capital	-\$8,384.85	-\$4,750.00	-\$3,634.85	-\$39,939.61	-\$26,180.00	-\$13,759.61	-\$7,781.13	-\$31,514.75	-\$603.72	-\$8,424.86
	Maintenance-Total	-\$21,689.78	-\$25,464.05	\$3,774.27	-\$153,935.96	-\$165,557.91	\$11,621.95	-\$29,985.04	-\$152,905.99	\$8,295.26	-\$1,029.97
	Other Operating Costs										
66010	Consumables	-\$3,089.06	-\$3,709.77	\$620.71	-\$24,150.05	-\$29,912.77	\$5,762.72	-\$4,207.74	-\$26,968.70	\$1,118.68	\$2,818.65
66050	Conf & Seminar Registration	\$0.00	\$0.00	\$0.00	-\$309.09	\$0.00	-\$309.09	-\$1,554.54	-\$1,554.54	\$1,554.54	\$1,245.45
66100	Conf & Seminar Travel & Accom	\$0.00	\$0.00	\$0.00	-\$6,697.84	\$0.00	-\$6,697.84	\$0.00	\$0.00	\$0.00	-\$6,697.84
66150	Depreciation	-\$54,560.47	-\$56,255.50	\$1,695.03	-\$345,575.76	-\$349,085.70	\$3,509.94	-\$55,283.08	-\$347,269.67	\$722.61	\$1,693.91
66160	Gains / Losses on Disposal	\$0.00	\$0.00	\$0.00	\$22.73	\$0.00	\$22.73	\$363.64	\$363.64	-\$363.64	-\$340.91
66220	Entertainment FBT	-\$1,240.77	-\$150.00	-\$1,090.77	-\$1,240.77	-\$975.00	-\$265.77	\$0.00	\$0.00	-\$1,240.77	-\$1,240.77
66350	Equipment Rent	-\$2,738.23	-\$1,370.25	-\$1,367.98	-\$14,984.63	-\$8,859.51	-\$6,125.12	-\$1,692.00	-\$11,404.78	-\$1,046.23	-\$3,579.85
66400	Film Hire	-\$58.54	-\$2,800.00	\$2,741.46	-\$9,603.72	-\$15,160.00	\$5,556.28	-\$2,132.73	-\$14,365.43	\$2,074.19	\$4,761.71
66450	Insurance	-\$4,221.30	-\$5,280.04	\$1,058.74	-\$29,549.10	-\$35,720.28	\$6,171.18	-\$4,554.50	-\$31,881.50	\$333.20	\$2,332.40
66500	Laundry	-\$1,375.43	-\$950.00	-\$425.43	-\$6,516.80	-\$6,050.00	-\$466.80	-\$1,618.03	-\$4,733.37	\$242.60	-\$1,783.43
66550	Library / Resources	-\$64.43	\$0.00	-\$64.43	-\$64.43	\$0.00	-\$64.43	\$0.00	\$0.00	-\$64.43	-\$64.43
66600	Licence Fees / Certificates	-\$8,544.27	-\$8,775.82	\$231.55	-\$49,072.95	-\$53,649.74	\$4,576.79	-\$9,361.74	-\$48,404.78	\$817.47	-\$668.17
66700	Meetings	-\$353.03	-\$145.00	-\$208.03	-\$1,321.25	-\$915.00	-\$406.25	-\$243.55	-\$1,013.24	-\$109.48	-\$308.01
66750	Newspapers & Periodicals	\$13.64	\$0.00	\$13.64	\$0.01	\$0.00	\$0.01	-\$80.91	-\$80.91	\$94.55	\$80.92
66800	Packaging	-\$14,748.99	-\$15,036.68	\$287.69	-\$112,416.99	-\$117,961.46	\$5,544.47	-\$14,397.37	-\$115,228.95	-\$351.62	\$2,811.96
66850	Subscriptions	-\$3,189.50	-\$3,437.57	\$248.07	-\$24,019.74	-\$22,886.80	-\$1,132.94	-\$1,879.06	-\$17,976.23	-\$1,310.44	-\$6,043.51
66900	Travel (local)	-\$6.00	-\$1,100.00	\$1,094.00	-\$1,023.95	-\$5,700.00	\$4,676.05	-\$410.30	-\$1,616.26	\$404.30	\$592.31
66950	Workplace Health & Safety	-\$861.03	-\$860.00	-\$1.03	-\$3,582.04	-\$6,300.00	\$2,717.96	-\$398.81	-\$3,832.85	-\$462.22	\$250.81
	Other Operating Costs-Total	-\$95,037.41	-\$99,870.63	\$4,833.22	-\$630,106.37	-\$653,176.26	\$23,069.89	-\$97,450.72	-\$625,967.57	\$2,413.31	-\$4,138.80
	Administration Expenses										
67100	Photocopying	-\$1,803.99	-\$870.09	-\$933.90	-\$13,386.33	-\$6,006.03	-\$7,380.30	-\$1,224.19	-\$8,428.01	-\$579.80	-\$4,958.32
67300	Plants - Hire	\$0.00	\$0.00	\$0.00	-\$775.00	\$0.00	-\$775.00	\$0.00	-\$131.82	\$0.00	-\$643.18

Monthly Profit And Loss for Queensland University Union - Department										Business Trading	
Current Period:		26-Jun-2017	30-Jul-2017	Previous Period:			27-Jun-2016	31-Jul-2016			
		Current Year Actual Month Jul-17	Current Year Budget Month Jul-17	Current Year Variance Jul-17	Current Year Actual YTD Jul-17	Current Year Budget YTD Jul-17	Current Year Variance Jul-17	Last Year Actual Month Jul-16	Last Year Actual YTD Jul-16	Last Year Var Month Jul-16	Last Year Var YTD Jul-16
Account Number	Description										
67400	Postage & Freight	-\$19.78	-\$25.00	\$5.22	-\$180.77	-\$175.00	-\$5.77	\$8.80	-\$36.06	-\$28.58	-\$144.71
67500	Printing	-\$3,204.52	-\$225.00	-\$2,979.52	-\$6,094.19	-\$1,925.00	-\$4,169.19	-\$653.23	-\$9,282.14	-\$2,551.29	\$3,187.95
67600	Stationery	-\$1,543.93	-\$1,680.00	\$136.07	-\$10,333.03	-\$10,528.00	\$194.97	-\$1,320.32	-\$8,770.06	-\$223.61	-\$1,562.97
67700	Audit Fees	-\$2,250.00	-\$2,250.00	\$0.00	-\$15,750.00	-\$15,750.00	\$0.00	-\$2,250.00	-\$15,550.00	\$0.00	-\$200.00
67900	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,744.27	\$0.00	\$1,744.27
68050	Penalties And Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$117.80	\$0.00	\$117.80
68100	Professional Fees	-\$13,883.21	-\$5,450.00	-\$8,433.21	-\$42,232.25	-\$31,150.00	-\$11,082.25	-\$7,779.24	-\$20,573.24	-\$6,103.97	-\$21,659.01
68200	Bank Charges	-\$14,789.05	-\$15,131.38	\$342.33	-\$139,966.72	-\$122,293.54	-\$17,673.18	-\$11,333.60	-\$99,128.44	-\$3,455.45	-\$40,838.28
68300	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$799.55	\$0.00	\$799.55
	Administration Expenses Total	-\$37,494.48	-\$25,631.47	-\$11,863.01	-\$228,718.29	-\$187,827.57	-\$40,890.72	-\$24,551.78	-\$164,561.39	-\$12,942.70	-\$64,156.90
	Recharges										
68990	Re-charge	\$100,918.77	\$100,919.18	-\$0.41	\$617,811.40	\$617,813.07	-\$1.67	\$95,686.61	\$556,873.66	\$5,232.16	\$60,937.74
	Recharges-Total	\$100,918.77	\$100,919.18	-\$0.41	\$617,811.40	\$617,813.07	-\$1.67	\$95,686.61	\$556,873.66	\$5,232.16	\$60,937.74
Total Operating Expenses		-\$157,119.80	-\$145,124.54	-\$11,995.26	-\$1,037,318.80	-\$1,031,260.53	-\$6,058.27	-\$147,834.84	-\$994,100.94	-\$9,284.96	-\$43,217.86
Total Expenses		-\$746,832.29	-\$754,475.28	\$7,642.99	-\$5,085,939.88	-\$5,180,796.72	\$94,856.84	-\$785,469.42	-\$5,165,751.19	\$38,637.13	\$79,811.31
99999	Net Profit	-\$67,302.20	-\$53,233.42	-\$14,068.78	-\$52,862.62	-\$4,529.87	-\$48,332.75	-\$134,226.47	-\$66,746.00	\$66,924.27	\$13,883.38