

Profit and Loss

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the period 30 January 2022 to 30 November 2022

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2021-22
Operating Income				
Rates	-	-	-	92,778.00
Statutory Charges	-	-	-	82,500.00
User Fees and Charges	1,615.04	2,363.00	(747.96)	77,070.00
Operating Grants and Subsidies	4,335.00	66,958.00	(62,623.00)	635,922.00
Other Income	311,656.98	235,697.00	75,959.98	2,936,563.00
Total Operating Income	317,607.02	305,018.00	12,589.02	3,824,833.00
Operating Expenses				
Employee Expenses	147,700.57	128,825.00	18,875.57	1,545,914.00
Elected Member Allowances	4,569.96	5,083.00	(513.04)	60,991.00
Elected Member Expenses	104.37	250.00	(145.63)	3,000.00
Depreciation, Amortisation and Impairment	-	20,167.00	(20,167.00)	242,000.00
Materials and Contracts	172,408.71	142,920.00	29,488.71	2,012,422.00
Other Expenses	21,560.16	4,132.00	17,428.16	49,600.00
Councillor Training Expenses	-	208.00	(208.00)	2,500.00
Total Operating Expenses	346,343.77	301,585.00	44,758.77	3,916,427.00
Operating Surplus/Deficit	(28,736.75)	3,433.00	(32,169.75)	(91,594.00)

Profit and Loss

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2021-22
Surplus/Deficit	(28,736.75)	3,433.00	(32,169.75)	(91,594.00)
Net Operating Position	(28,736.75)	3,433.00	(32,169.75)	(91,594.00)

Balance Sheet

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 November 2022

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Assets

Bank

General Cheque Account	85,564.10
Income Mgt Funds - Store	8,579.92
Store Account	368,873.38
Trust Fund Account	312,580.50
Total Bank	775,597.90

Current Assets

Other Debtors - Council	10,364.77
Store - Cash Float	(1,317.45)
Store - Stock on hand	142,011.81
Store Cash on hand	1,920.00
Trade Debtors - Council	106,325.34
Total Current Assets	259,304.47

Fixed Assets

Fixed Asset - Accumulated Depreciation - Buildings	(1,559,064.23)
Fixed Asset - Accumulated Depreciation - Infrastructure	(1,097,017.14)
Fixed Asset - Accumulated Depreciation - Plant Equipment at Cost-Costed as Plant	(1,007,084.01)
Fixed Asset - Buildings at Valuation	2,251,384.57
Fixed Asset - Infrastructure at valuation	1,387,420.20
Fixed Asset - Plant & Equipment -Costed as Plant	1,358,638.35
Fixed Assets - Accumulated Depreciation - Store Furniture and Fittings	(285,975.66)
Fixed Assets - Accumulated Depreciation - Store Improvements	(6,179.91)
Fixed Assets - Accumulated Depreciation - Store Office Equip	(13,891.17)
Fixed Assets - Store Furniture and Fittings at Cost	371,428.93
Fixed Assets - Store Improvements at Cost	34,871.28
Fixed Assets - Store Office Equip at Cost	13,890.82
Total Fixed Assets	1,448,422.03

Non-current Assets

ATM - Float Store	30,847.20
Float - Store	2,000.00
Internal Clearing	(8,579.92)
Prepayments	183,187.20
Provision for D/Debt	(370.47)
Total Non-current Assets	207,084.01

Total Assets

2,690,408.41

Liabilities

Current Liabilities

Annual leave	240,321.68
Councillor Deductions	500.00

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Current Long Service Leave	84,954.11
GST	1,603.44
Rounding	0.04
Store - Store Credit Liability	(2,396.34)
Trade Creditors	29,660.38
Unexpended Grant	700,169.00
Total Current Liabilities	1,054,812.31
Non-current Liabilities	
Funds held in Trust-Aged Pensi	311,058.22
Income Mgt Funds in Trust	8,329.92
Long Service Leave	47,203.01
Other Accruals	96,559.49
PAYG	23,920.00
Payroll Deductions	1,681.99
Superannuation Payable	18,061.65
Wage Deductions for Future Exp	2,708.82
Total Non-current Liabilities	509,523.10
Total Liabilities	1,564,335.41
Net Assets	1,126,073.00
Equity	
Current Year Earnings	21,696.57
Retained Earnings	1,104,376.43
Total Equity	1,126,073.00

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 November 2022

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	OLDER	TOTAL
Aged Payables						
Arafura Occupational Therapy	1,059.50	-	-	-	-	1,059.50
Bega	164.63	-	-	-	-	164.63
Beta Meats	831.12	-	-	-	-	831.12
Bowtown Pty Ltd T/A MJ Electrical	1,280.00	-	-	-	-	1,280.00
Compac Sales Pty Ltd	-	-	126.50	-	-	126.50
Darwin Locksmiths and Hardware	330.00	-	-	-	-	330.00
e-Tools Software Pty Ltd	-	-	-	-	(128.70)	(128.70)
FVS Fire Pty Ltd	701.99	-	-	-	-	701.99
G & R Wills	911.34	-	-	-	-	911.34
Harbour ISP	55.00	-	-	-	-	55.00
HD Pumps & Humpty Doo Hardware	-	-	-	2,836.00	-	2,836.00
IN2FOOD	234.34	-	-	-	-	234.34
Independence Australia	705.60	-	-	-	-	705.60
Independent Grocers Darwin	5,790.10	148.68	-	-	-	5,938.78
Indigenous Essential Services	3,382.20	-	-	-	-	3,382.20
Janett Cole Fidock	-	39.95	-	-	-	39.95
Keep Moving Pty Ltd	122.86	-	-	-	457.00	579.86
Pest Off	194.00	-	-	-	-	194.00
Power & Water Corporation	5,500.00	726.18	(3,235.40)	-	-	2,990.78
Repco	75.90	367.40	-	-	-	443.30
Rovielyn Demasson	-	89.60	-	-	-	89.60
Telstra Corporation Ltd	-	-	184.50	-	-	184.50
Territory Technology Solutions	561.18	149.69	-	-	-	710.87
The Exhibitionist	2,891.35	-	-	-	-	2,891.35
Trojon Fencing	-	2,106.00	-	-	-	2,106.00
Tyre Traders NT	-	930.24	-	-	-	930.24
Wyuna Cold Stores NT	-	71.63	-	-	-	71.63
Total Aged Payables	24,791.11	4,629.37	(2,924.40)	2,836.00	328.30	29,660.38
Total	24,791.11	4,629.37	(2,924.40)	2,836.00	328.30	29,660.38
Percentage of total	83.58%	15.61%	-9.86%	9.56%	1.11%	100.00%

Aged Receivables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 November 2022

Ageing by due date

COUNCIL FUNCTIONS	CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
		6,540.80	(2,168.42)	250.00	-	-	-	4,622.38
C56 Civil Community Services		210.70	1,417.20	441.65	120.00	100.00	8,335.07	10,624.62
C56 Civil Community Services, E10 Belyuen Store		2,462.60	1,740.00	-	-	-	2,019.62	6,222.22
E10 Belyuen Store		1,595.00	600.00	-	-	-	-	2,195.00
G10 Council Admin		-	-	-	-	-	517.68	517.68
G10 Council Admin, E10 Belyuen Store		9,447.05	33.99	-	-	-	-	9,481.04
S11 Aged Care		280.00	(690.52)	(445.48)	(1,381.10)	(430.30)	(608.14)	(3,275.54)
S11 Aged Care, S12 Home Care Package		401.10	174.56	(56.00)	(56.00)	(56.00)	(252.00)	155.66
S11B - Residential Income - Aged Care		-	208.40	-	-	-	-	208.40
S12 Home Care Package		76,540.10	(1,392.03)	212.00	38.80	31.00	567.90	75,997.77
S12 Home Care Package, S12A HCP		-	(28.00)	(28.00)	(28.00)	(42.00)	(297.89)	(423.89)
Total		97,477.35	(104.82)	374.17	(1,306.30)	(397.30)	10,282.24	106,325.34
Percentage of total		91.68%	-0.10%	0.35%	-1.23%	-0.37%	9.67%	100.00%

Budget Variance

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the month ended 30 November 2022

	NOV 2022	NOV 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
Trading Income							
Rates	-	-	-	-	92,778.00	(92,778.00)	-100.00%
Statutory Charges	-	-	-	-	82,500.00	(82,500.00)	-100.00%
User Fees and Charges	10,359.68	1,701.00	8,658.68	509.03%	105,900.00	(95,540.32)	-90.22%
Operating Grants and Subsidies							
Dept Human Services	5,076.14	4,916.00	160.14	3.26%	58,993.00	(53,916.86)	-91.40%
Dept Infrastructure	-	25,958.00	(25,958.00)	-100.00%	51,916.00	(51,916.00)	-100.00%
Dept Sport & Recreation	-	-	-	-	78,348.00	(78,348.00)	-100.00%
FAA Funding - GP	1,805.00	-	1,805.00	-	30,000.00	(28,195.00)	-93.98%
FAA - Roads	2,530.00	-	2,530.00	-	42,000.00	(39,470.00)	-93.98%
Govt Subsidy Home Care Pack	75,588.70	57,352.00	18,236.70	31.80%	688,220.00	(612,631.30)	-89.02%
Indigenous Jobs	-	41,000.00	(41,000.00)	-100.00%	41,000.00	(41,000.00)	-100.00%
Local Govt. - Operational	-	-	-	-	82,000.00	(82,000.00)	-100.00%
Brokerage - Aged Care	-	833.00	(833.00)	-100.00%	10,000.00	(10,000.00)	-100.00%
NIAA Culture Programme	-	-	-	-	74,138.00	(74,138.00)	-100.00%
NIAA School Nutrition Programme	-	-	-	-	126,000.00	(126,000.00)	-100.00%
Total Operating Grants and Subsidies	84,999.84	130,059.00	(45,059.16)	-34.65%	1,282,615.00	(1,197,615.16)	-93.37%
Other Income							
Miscellaneous	21,803.87	617.00	21,186.87	3,433.85%	78,850.00	(57,046.13)	-72.35%
Civil Works	3,640.82	15,934.00	(12,293.18)	-77.15%	191,200.00	(187,559.18)	-98.10%
Aged Care	16,468.98	17,961.00	(1,492.02)	-8.31%	326,040.00	(309,571.02)	-94.95%
School Nutrition Program	643.00	1,300.00	(657.00)	-50.54%	15,600.00	(14,957.00)	-95.88%
Store	106,105.56	79,529.00	26,576.56	33.42%	954,350.00	(848,244.44)	-88.88%
HCP Administration Fee	7,601.20	6,500.00	1,101.20	16.94%	78,000.00	(70,398.80)	-90.25%
HCP Care Management Fee	13,969.25	11,500.00	2,469.25	21.47%	138,000.00	(124,030.75)	-89.88%
HCP Service - Additional Funds	3,666.32	2,667.00	999.32	37.47%	32,000.00	(28,333.68)	-88.54%

Budget Variance

	NOV 2022	NOV 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
HCP Service Fee	48,348.50	37,250.00	11,098.50 ↑	29.79% ↑	447,000.00	(398,651.50) ↓	-89.18% ↓
Total Other Income	222,247.50	173,258.00	48,989.50	28.28%	2,261,040.00	(2,038,792.50)	-90.17%
Total Trading Income	317,607.02	305,018.00	12,589.02	4.13%	3,824,833.00	(3,507,225.98)	-91.70%
Cost of Sales							
Store - Purchases	58,434.37	43,333.00	15,101.37 ↑	34.85% ↑	520,000.00	(461,565.63) ↓	-88.76% ↓
Vehicle/Equip - Parts	362.00	7,500.00	(7,138.00) ↓	-95.17% ↓	90,000.00	(89,638.00) ↓	-99.60% ↓
Total Cost of Sales	58,796.37	50,833.00	7,963.37	15.67%	610,000.00	(551,203.63)	-90.36%
Gross Profit	258,810.65	254,185.00	4,625.65	1.82%	3,214,833.00	(2,956,022.35)	-91.95%
Operating Expenses							
Employee Expenses	146,320.57	127,909.00	18,411.57 ↑	14.39% ↑	1,534,914.00	(1,388,593.43) ↓	-90.47% ↓
Elected Member Allowances	4,569.96	5,083.00	(513.04) ↓	-10.09% ↓	60,991.00	(56,421.04) ↓	-92.51% ↓
Elected Member Expenses	104.37	458.00	(353.63) ↓	-77.21% ↓	5,500.00	(5,395.63) ↓	-98.10% ↓
Depreciation, Amortisation and Impairment	-	20,167.00	(20,167.00) ↓	-100.00% ↓	242,000.00	(242,000.00) ↓	-100.00% ↓
Other Expenses							
Stationary & Office Supplies	299.54	762.00	(462.46) ↓	-60.69% ↓	9,150.00	(8,850.46) ↓	-96.73% ↓
Store - Petty Cash Expense	2,022.75	-	2,022.75 ↑	-	-	2,022.75 ↑	-
Store - Rounding Errors	(0.70)	-	(0.70) ↓	-	-	(0.70) ↓	-
Store - Till Payment Discrepancies	4.25	-	4.25 ↑	-	-	4.25 ↑	-
Store Credit Expense	4,493.81	-	4,493.81 ↑	-	-	4,493.81 ↑	-
Store Use	12,237.87	2,083.00	10,154.87 ↑	487.51% ↑	25,000.00	(12,762.13) ↓	-51.05% ↓
Store Waste	2,702.18	500.00	2,202.18 ↑	440.44% ↑	6,000.00	(3,297.82) ↓	-54.96% ↓
Stores, materials, loose tools	-	487.00	(487.00) ↓	-100.00% ↓	5,850.00	(5,850.00) ↓	-100.00% ↓
Telephone charges	442.13	708.00	(265.87) ↓	-37.55% ↓	8,500.00	(8,057.87) ↓	-94.80% ↓
Vehicle/Equip - Hire	-	42.00	(42.00) ↓	-100.00% ↓	500.00	(500.00) ↓	-100.00% ↓
Vehicle/Equip - R&M	3,675.00	417.00	3,258.00 ↑	781.29% ↑	5,000.00	(1,325.00) ↓	-26.50% ↓
Vehicle/Equip. - Insurance	-	-	-	-	6,300.00	(6,300.00) ↓	-100.00% ↓
Vehicle/Equip. - Registration	961.55	475.00	486.55 ↑	102.43% ↑	5,700.00	(4,738.45) ↓	-83.13% ↓
Vehicle/Equip - Fuel & Oil	4,213.22	2,442.00	1,771.22 ↑	72.53% ↑	29,300.00	(25,086.78) ↓	-85.62% ↓
Waste Management	-	1,917.00	(1,917.00) ↓	-100.00% ↓	23,000.00	(23,000.00) ↓	-100.00% ↓
Water	-	2,271.00	(2,271.00) ↓	-100.00% ↓	27,250.00	(27,250.00) ↓	-100.00% ↓

Budget Variance

	NOV 2022	NOV 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
Accounting Fee	-	250.00	(250.00) ↓	-100.00% ↓	3,000.00	(3,000.00) ↓	-100.00% ↓
Admin/Management charge	-	-	- —	- —	48,720.00	(48,720.00) ↓	-100.00% ↓
Advertising	-	125.00	(125.00) ↓	-100.00% ↓	1,500.00	(1,500.00) ↓	-100.00% ↓
Animal Control [62220]	-	647.00	(647.00) ↓	-100.00% ↓	7,770.00	(7,770.00) ↓	-100.00% ↓
Audit fees	1,183.01	-	1,183.01 ↑	- —	24,500.00	(23,316.99) ↓	-95.17% ↓
Bank charges	82.50	82.00	0.50 ↑	0.61% ↑	990.00	(907.50) ↓	-91.67% ↓
Christmas Party/Gifts	100.00	133.00	(33.00) ↓	-24.81% ↓	1,600.00	(1,500.00) ↓	-93.75% ↓
Cleaning	40.71	917.00	(876.29) ↓	-95.56% ↓	11,000.00	(10,959.29) ↓	-99.63% ↓
Consultancy Charges	-	2,500.00	(2,500.00) ↓	-100.00% ↓	30,000.00	(30,000.00) ↓	-100.00% ↓
Equipment < \$1000	90.86	833.00	(742.14) ↓	-89.09% ↓	10,000.00	(9,909.14) ↓	-99.09% ↓
Fees & Charges	575.88	417.00	158.88 ↑	38.10% ↑	5,000.00	(4,424.12) ↓	-88.48% ↓
Insurance	-	-	- —	- —	215,000.00	(215,000.00) ↓	-100.00% ↓
Insurance - Airstrip	-	-	- —	- —	2,162.00	(2,162.00) ↓	-100.00% ↓
Internet Charges	584.92	912.00	(327.08) ↓	-35.86% ↓	10,950.00	(10,365.08) ↓	-94.66% ↓
Licence fees/permits	-	42.00	(42.00) ↓	-100.00% ↓	500.00	(500.00) ↓	-100.00% ↓
Marine Cargo	-	-	- —	- —	650.00	(650.00) ↓	-100.00% ↓
Meeting Expense	220.34	62.00	158.34 ↑	255.39% ↑	750.00	(529.66) ↓	-70.62% ↓
Membership/Ochre Card Fees	-	450.00	(450.00) ↓	-100.00% ↓	5,400.00	(5,400.00) ↓	-100.00% ↓
Miscellaneous Expenses	-	333.00	(333.00) ↓	-100.00% ↓	4,000.00	(4,000.00) ↓	-100.00% ↓
Network Maintenance	963.00	1,000.00	(37.00) ↓	-3.70% ↓	12,000.00	(11,037.00) ↓	-91.98% ↓
Personal Protective Equipment	-	583.00	(583.00) ↓	-100.00% ↓	7,000.00	(7,000.00) ↓	-100.00% ↓
Pest Control	-	879.00	(879.00) ↓	-100.00% ↓	10,550.00	(10,550.00) ↓	-100.00% ↓
Play Equipment	-	83.00	(83.00) ↓	-100.00% ↓	1,000.00	(1,000.00) ↓	-100.00% ↓
Power/Electricity	219.68	2,054.00	(1,834.32) ↓	-89.30% ↓	24,650.00	(24,430.32) ↓	-99.11% ↓
R&M Electrical	-	500.00	(500.00) ↓	-100.00% ↓	6,000.00	(6,000.00) ↓	-100.00% ↓
R&M Equipment	4,238.37	1,255.00	2,983.37 ↑	237.72% ↑	15,067.00	(10,828.63) ↓	-71.87% ↓
R&M Plumbing	-	1,442.00	(1,442.00) ↓	-100.00% ↓	17,300.00	(17,300.00) ↓	-100.00% ↓
Recruitment Expenses	-	333.00	(333.00) ↓	-100.00% ↓	4,000.00	(4,000.00) ↓	-100.00% ↓
Rent	1,380.00	-	1,380.00 ↑	- —	-	1,380.00 ↑	- —
Sewerage	-	437.00	(437.00) ↓	-100.00% ↓	5,250.00	(5,250.00) ↓	-100.00% ↓
Software Licences	6,700.73	1,237.00	5,463.73 ↑	441.69% ↑	14,850.00	(8,149.27) ↓	-54.88% ↓

Budget Variance

	NOV 2022	NOV 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
Fire Equipment Maintenance	1,276.34	640.00	636.34 ↑	99.43% ↑	7,680.00	(6,403.66) ↓	-83.38% ↓
Food Supplies	4,741.88	2,567.00	2,174.88 ↑	84.72% ↑	30,800.00	(26,058.12) ↓	-84.60% ↓
Food Supplies - SNP	-	1,083.00	(1,083.00) ↓	-100.00% ↓	13,000.00	(13,000.00) ↓	-100.00% ↓
Freight	39.12	162.00	(122.88) ↓	-75.85% ↓	1,950.00	(1,910.88) ↓	-97.99% ↓
Gardening/Gro und Maint & Plant	-	208.00	(208.00) ↓	-100.00% ↓	2,500.00	(2,500.00) ↓	-100.00% ↓
Gas supplies	-	12.00	(12.00) ↓	-100.00% ↓	150.00	(150.00) ↓	-100.00% ↓
HCP Expense - Other	2,314.00	1,810.00	504.00 ↑	27.85% ↑	21,720.00	(19,406.00) ↓	-89.35% ↓
HCP Planned Expenditure	73,585.27	57,917.00	15,668.27 ↑	27.05% ↑	695,000.00	(621,414.73) ↓	-89.41% ↓
HCP Purchases	7,164.29	2,292.00	4,872.29 ↑	212.58% ↑	27,500.00	(20,335.71) ↓	-73.95% ↓
Waste Charges I/C	-	834.00	(834.00) ↓	-100.00% ↓	10,013.00	(10,013.00) ↓	-100.00% ↓
Total Other Expenses	136,552.50	97,135.00	39,417.50	40.58%	1,463,022.00	(1,326,469.50)	-90.67%
Total Operating Expenses	287,547.40	250,752.00	36,795.40	14.67%	3,306,427.00	(3,018,879.60)	-91.30%
Net Surplus / Deficit	(28,736.75)	3,433.00	(32,169.75)	-937.07%	(91,594.00)	62,857.25	68.63%