

Profit and Loss

BELYUEN COMMUNITY GOVERNMENT COUNCIL For the month ended 31 December 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	29,637.07	14,543.00	15,094.07	77,070.00
Operating Grants and Subsidies	57,069.00	63,000.00	(5,931.00)	635,922.00
Other Income	200,434.90	235,697.00	(35,262.10)	2,936,563.00
Total Operating Income	287,140.97	313,240.00	(26,099.03)	3,824,833.00
Operating Expenses				
Employee Expenses	130,594.20	128,825.00	1,769.20	1,545,914.00
Elected Member Allowances	5,082.56	5,083.00	(0.44)	60,991.00
Elected Member Expenses	-	250.00	(250.00)	3,000.00
Depreciation, Amortisation and Impairment	-	20,167.00	(20,167.00)	242,000.00
Materials and Contracts	232,032.31	191,781.00	40,251.31	2,012,422.00
Other Expenses	5,346.36	4,132.00	1,214.36	49,600.00
Councillor Training Expenses	-	208.00	(208.00)	2,500.00
Total Operating Expenses	373,055.43	350,446.00	22,609.43	3,916,427.00
Operating Surplus/Deficit	(85,914.46)	(37,206.00)	(48,708.46)	(91,594.00)

Profit and Loss

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2021-22
Surplus/Deficit	(85,914.46)	(37,206.00)	(48,708.46)	(91,594.00)
Net Operating Position	(85,914.46)	(37,206.00)	(48,708.46)	(91,594.00)

Balance Sheet

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2022

31 DEC 2022

Assets

Bank

General Cheque Account	25,025.73
Income Mgt Funds - Store	8,579.92
Store Account	297,418.70
Trust Fund Account	312,580.50
Total Bank	643,604.85

Current Assets

Other Debtors - Council	10,364.77
Store - Cash Float	(1,317.45)
Store - Stock on hand	139,164.96
Store Cash on hand	1,920.00
Trade Debtors - Council	124,318.59
Total Current Assets	274,450.87

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	1,426,229.29
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	1,487,231.12

Non-current Assets

ATM - Float Store	8,275.40
Float - Store	2,000.00
Internal Clearing	(8,029.92)
Prepayments	183,187.20
Provision for D/Debt	(370.47)
Total Non-current Assets	185,062.21

Total Assets

2,590,349.05

Liabilities

Current Liabilities

Annual leave	240,321.68
Councillor Deductions	650.00

31 DEC 2022

Current Long Service Leave	84,954.11
GST	(11,181.96)
Rounding	0.10
Store - Store Credit Liability	(1,453.41)
Trade Creditors	15,943.93
Unexpended Grant	700,169.00
Total Current Liabilities	1,029,403.45
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	44,731.00
Payroll Deductions	1,681.99
Superannuation Payable	7,808.68
Wage Deductions for Future Exp	3,451.27
Total Non-current Liabilities	520,823.58
Total Liabilities	1,550,227.03
Net Assets	1,040,122.02
Equity	
Current Year Earnings	(64,254.41)
Retained Earnings	1,104,376.43
Total Equity	1,040,122.02

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 January 2023

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables							
Bega	-	121.36	-	-	-	-	121.36
Bunnings Pty Ltd	-	144.00	-	-	-	-	144.00
e-Tools Software Pty Ltd	-	-	-	-	-	(5.50)	(5.50)
Independent Grocers Darwin	-	89.29	-	-	-	-	89.29
Power & Water Corporation	-	(34.21)	(89.09)	(219.27)	(2,663.94)	-	(3,006.51)
WOOLWORTHS	-	225.44	-	-	-	-	225.44
Total Aged Payables	-	545.88	(89.09)	(219.27)	(2,663.94)	(5.50)	(2,431.92)
Total	-	545.88	(89.09)	(219.27)	(2,663.94)	(5.50)	(2,431.92)
Percentage of total	-	-22.45%	3.66%	9.02%	109.54%	0.23%	100.00%

Aged Receivables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2022

Ageing by due date

COUNCIL FUNCTIONS	CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	OLDER	TOTAL
		8,983.30	2,626.08	(480.35)	(40.90)	-	11,088.13
C56 Civil Community Services		5,705.79	1,636.75	1,597.20	441.65	8,659.29	18,040.68
C56 Civil Community Services, E10 Belyuen Store		1,585.00	2,303.60	1,856.00	-	1,315.40	7,060.00
E10 Belyuen Store		3,939.52	1,072.34	300.00	-	-	5,311.86
G10 Council Admin		500.00	-	-	-	517.68	1,017.68
G10 Council Admin, E10 Belyuen Store		3,962.60	9,347.05	33.99	-	-	13,343.64
S11 Aged Care		1,083.00	(545.18)	(357.40)	(275.00)	(1,772.12)	(1,866.70)
S11 Aged Care, S12 Home Care Package		(14.00)	(86.00)	(76.00)	(76.00)	(154.60)	(406.60)
S11B - Residential Income - Aged Care		-	(200.00)	304.90	-	-	104.90
S12 Home Care Package		1,190.29	69,023.38	248.00	210.00	625.50	71,297.17
S12 Home Care Package, S11 Aged Care		-	(42.00)	(28.00)	(28.00)	(169.00)	(267.00)
S12 Home Care Package, S12A HCP		-	(28.00)	(28.00)	(28.00)	(321.17)	(405.17)
Total		26,935.50	85,108.02	3,370.34	203.75	8,700.98	124,318.59
Percentage of total		21.67%	68.46%	2.71%	0.16%	7.00%	100.00%

Budget Variance

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 6 months ended 31 December 2022

	JUL-DEC 2022	JUL-DEC 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
Trading Income							
Rates	92,778.03	92,778.00	0.03 ↑	0.00% ↑	92,778.00	0.03 ↑	0.00% ↑
Statutory Charges	82,499.02	82,500.00	(0.98) ↓	0.00% ↓	82,500.00	(0.98) ↓	0.00% ↓
User Fees and Charges	56,602.46	43,761.00	12,841.46 ↑	29.34% ↑	105,900.00	(49,297.54) ↓	-46.55% ↓
Operating Grants and Subsidies							
Dept Human Services	21,451.53	29,496.00	(8,044.47) ↓	-27.27% ↓	58,993.00	(37,541.47) ↓	-63.64% ↓
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% ↓	78,348.00	(78,348.00) ↓	-100.00% ↓
FAA Funding - GP	3,610.00	30,000.00	(26,390.00) ↓	-87.97% ↓	30,000.00	(26,390.00) ↓	-87.97% ↓
FAA - Roads	5,060.00	42,000.00	(36,940.00) ↓	-87.95% ↓	42,000.00	(36,940.00) ↓	-87.95% ↓
Govt Subsidy Home Care Pack	417,741.18	344,108.00	73,633.18 ↑	21.40% ↑	688,220.00	(270,478.82) ↓	-39.30% ↓
Indigenous Jobs	-	41,000.00	(41,000.00) ↓	-100.00% ↓	41,000.00	(41,000.00) ↓	-100.00% ↓
Local Govt. - Operational	41,000.00	41,000.00	-	-	82,000.00	(41,000.00) ↓	-50.00% ↓
Brokerage - Aged Care	2,526.40	4,998.00	(2,471.60) ↓	-49.45% ↓	10,000.00	(7,473.60) ↓	-74.74% ↓
NIAA Culture Programme	-	74,138.00	(74,138.00) ↓	-100.00% ↓	74,138.00	(74,138.00) ↓	-100.00% ↓
NIAA School Nutrition Programme	100,069.00	126,000.00	(25,931.00) ↓	-20.58% ↓	126,000.00	(25,931.00) ↓	-20.58% ↓
NTG Grants	62,991.00	-	62,991.00 ↑	-	-	62,991.00 ↑	-
Total Operating Grants and Subsidies	654,449.11	837,046.00	(182,596.89)	-21.81%	1,282,615.00	(628,165.89)	-48.98%
Other Income							
Miscellaneous	41,363.19	21,560.00	19,803.19 ↑	91.85% ↑	78,850.00	(37,486.81) ↓	-47.54% ↓
Civil Works	36,254.94	95,604.00	(59,349.06) ↓	-62.08% ↓	191,200.00	(154,945.06) ↓	-81.04% ↓
Aged Care	154,079.62	163,026.00	(8,946.38) ↓	-5.49% ↓	326,040.00	(171,960.38) ↓	-52.74% ↓
School Nutrition Program	4,845.84	7,800.00	(2,954.16) ↓	-37.87% ↓	15,600.00	(10,754.16) ↓	-68.94% ↓
Store	567,263.05	477,178.00	90,085.05 ↑	18.88% ↑	954,350.00	(387,086.95) ↓	-40.56% ↓
HCP Administration Fee	36,401.72	39,000.00	(2,598.28) ↓	-6.66% ↓	78,000.00	(41,598.28) ↓	-53.33% ↓
HCP Care Management Fee	67,856.77	69,000.00	(1,143.23) ↓	-1.66% ↓	138,000.00	(70,143.23) ↓	-50.83% ↓

Budget Variance

	JUL-DEC 2022	JUL-DEC 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
HCP Service - Additional Funds	23,900.89	16,002.00	7,898.89 ↑	49.36% ↑	32,000.00	(8,099.11) ↓	-25.31% ↓
HCP Service Fee	230,162.00	223,500.00	6,662.00 ↑	2.98% ↑	447,000.00	(216,838.00) ↓	-48.51% ↓
Total Other Income	1,162,128.02	1,112,670.00	49,458.02	4.44%	2,261,040.00	(1,098,911.98)	-48.60%
Total Trading Income	2,048,456.64	2,168,755.00	(120,298.36)	-5.55%	3,824,833.00	(1,776,376.36)	-46.44%
Cost of Sales							
Store - Purchases	322,788.50	259,998.00	62,790.50 ↑	24.15% ↑	520,000.00	(197,211.50) ↓	-37.93% ↓
Vehicle/Equip - Parts	13,223.03	45,000.00	(31,776.97) ↓	-70.62% ↓	90,000.00	(76,776.97) ↓	-85.31% ↓
Total Cost of Sales	336,011.53	304,998.00	31,013.53	10.17%	610,000.00	(273,988.47)	-44.92%
Gross Profit	1,712,445.11	1,863,757.00	(151,311.89)	-8.12%	3,214,833.00	(1,502,387.89)	-46.73%
Operating Expenses							
Employee Expenses	853,237.59	767,454.00	85,783.59 ↑	11.18% ↑	1,534,914.00	(681,676.41) ↓	-44.41% ↓
Elected Member Allowances	34,552.72	30,498.00	4,054.72 ↑	13.30% ↑	60,991.00	(26,438.28) ↓	-43.35% ↓
Elected Member Expenses	920.50	2,748.00	(1,827.50) ↓	-66.50% ↓	5,500.00	(4,579.50) ↓	-83.26% ↓
Depreciation, Amortisation and Impairment	85,720.87	120,998.00	(35,277.13) ↓	-29.16% ↓	242,000.00	(156,279.13) ↓	-64.58% ↓
Other Expenses							
Staff Amenities [63155]	127.27	-	127.27 ↑	-	-	127.27 ↑	-
Stationary & Office Supplies	3,791.12	4,572.00	(780.88) ↓	-17.08% ↓	9,150.00	(5,358.88) ↓	-58.57% ↓
Store - Petty Cash Expense	5,022.78	-	5,022.78 ↑	-	-	5,022.78 ↑	-
Store - Rounding Errors	(190.09)	-	(190.09) ↓	-	-	(190.09) ↓	-
Store - Till Payment Discrepancies	(714.25)	-	(714.25) ↓	-	-	(714.25) ↓	-
Store Credit Expense	6,102.07	-	6,102.07 ↑	-	-	6,102.07 ↑	-
Store Use	20,691.31	12,498.00	8,193.31 ↑	65.56% ↑	25,000.00	(4,308.69) ↓	-17.23% ↓
Store Waste	3,568.90	3,000.00	568.90 ↑	18.96% ↑	6,000.00	(2,431.10) ↓	-40.52% ↓
Stores, materials, loose tools	137,407.35	2,922.00	134,485.35 ↑	4,602.51% ↑	5,850.00	131,557.35 ↑	2,248.84% ↑
Telephone charges	4,138.26	4,248.00	(109.74) ↓	-2.58% ↓	8,500.00	(4,361.74) ↓	-51.31% ↓
Vehicle/Equip - Hire	5,336.00	252.00	5,084.00 ↑	2,017.46% ↑	500.00	4,836.00 ↑	967.20% ↑
Vehicle/Equip - R&M	5,979.04	2,502.00	3,477.04 ↑	138.97% ↑	5,000.00	979.04 ↑	19.58% ↑
Vehicle/Equip. - Insurance	757.59	-	757.59 ↑	-	6,300.00	(5,542.41) ↓	-87.97% ↓
Vehicle/Equip. - Registration	5,137.19	2,850.00	2,287.19 ↑	80.25% ↑	5,700.00	(562.81) ↓	-9.87% ↓

Budget Variance

	JUL-DEC 2022	JUL-DEC 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
VehicleEquip - Fuel & Oil	20,981.78	14,652.00	6,329.78 ↑	43.20% ↑	29,300.00	(8,318.22) ↓	-28.39% ↓
Waste Management	7,234.30	11,502.00	(4,267.70) ↓	-37.10% ↓	23,000.00	(15,765.70) ↓	-68.55% ↓
Water	9,199.12	13,624.00	(4,424.88) ↓	-32.48% ↓	27,250.00	(18,050.88) ↓	-66.24% ↓
Accounting Fee	680.00	1,500.00	(820.00) ↓	-54.67% ↓	3,000.00	(2,320.00) ↓	-77.33% ↓
Admin/Management charge	31,574.50	24,360.00	7,214.50 ↑	29.62% ↑	48,720.00	(17,145.50) ↓	-35.19% ↓
Advertising	-	750.00	(750.00) ↓	-100.00% ↓	1,500.00	(1,500.00) ↓	-100.00% ↓
Animal Control [62220]	1,916.36	3,882.00	(1,965.64) ↓	-50.63% ↓	7,770.00	(5,853.64) ↓	-75.34% ↓
Audit fees	14,058.01	24,500.00	(10,441.99) ↓	-42.62% ↓	24,500.00	(10,441.99) ↓	-42.62% ↓
Bank charges	485.00	492.00	(7.00) ↓	-1.42% ↓	990.00	(505.00) ↓	-51.01% ↓
Christmas Party/Gifts	1,794.12	798.00	996.12 ↑	124.83% ↑	1,600.00	194.12 ↑	12.13% ↑
Cleaning	1,246.34	5,502.00	(4,255.66) ↓	-77.35% ↓	11,000.00	(9,753.66) ↓	-88.67% ↓
Consultancy Charges	5,985.00	15,000.00	(9,015.00) ↓	-60.10% ↓	30,000.00	(24,015.00) ↓	-80.05% ↓
Equipment < \$1000	1,966.22	4,998.00	(3,031.78) ↓	-60.66% ↓	10,000.00	(8,033.78) ↓	-80.34% ↓
Fees & Charges	3,194.21	2,502.00	692.21 ↑	27.67% ↑	5,000.00	(1,805.79) ↓	-36.12% ↓
Insurance	9,819.81	9,297.00	522.81 ↑	5.62% ↑	215,000.00	(205,180.19) ↓	-95.43% ↓
Insurance - Airstrip	-	-	-	-	2,162.00	(2,162.00) ↓	-100.00% ↓
Internet Charges	3,657.13	5,472.00	(1,814.87) ↓	-33.17% ↓	10,950.00	(7,292.87) ↓	-66.60% ↓
Legal fees	3,417.33	-	3,417.33 ↑	-	-	3,417.33 ↑	-
Licence fees/permits	1,482.64	252.00	1,230.64 ↑	488.35% ↑	500.00	982.64 ↑	196.53% ↑
Marine Cargo	-	-	-	-	650.00	(650.00) ↓	-100.00% ↓
Medical Supplies	561.30	-	561.30 ↑	-	-	561.30 ↑	-
Meeting Expense	1,284.36	372.00	912.36 ↑	245.26% ↑	750.00	534.36 ↑	71.25% ↑
Membership/O chre Card Fees	4,790.19	2,700.00	2,090.19 ↑	77.41% ↑	5,400.00	(609.81) ↓	-11.29% ↓
Miscellaneous Expenses	-	1,998.00	(1,998.00) ↓	-100.00% ↓	4,000.00	(4,000.00) ↓	-100.00% ↓
Network Maintenance	6,820.23	6,000.00	820.23 ↑	13.67% ↑	12,000.00	(5,179.77) ↓	-43.16% ↓
Personal Protective Equipment	-	3,498.00	(3,498.00) ↓	-100.00% ↓	7,000.00	(7,000.00) ↓	-100.00% ↓
Pest Control	1,900.00	5,274.00	(3,374.00) ↓	-63.97% ↓	10,550.00	(8,650.00) ↓	-81.99% ↓
Play Equipment	-	498.00	(498.00) ↓	-100.00% ↓	1,000.00	(1,000.00) ↓	-100.00% ↓
Power/Electricity	6,300.62	12,324.00	(6,023.38) ↓	-48.88% ↓	24,650.00	(18,349.38) ↓	-74.44% ↓
Purchases for Ray Bigfoot	(159.09)	-	(159.09) ↓	-	-	(159.09) ↓	-
R&M Buildings	2,350.00	-	2,350.00 ↑	-	-	2,350.00 ↑	-
R&M Electrical	545.45	3,000.00	(2,454.55) ↓	-81.82% ↓	6,000.00	(5,454.55) ↓	-90.91% ↓

Budget Variance

	JUL-DEC 2022	JUL-DEC 2022 OVERALL BUDGET	VARIANCE	VARIANCE %	2023 OVERALL BUDGET	VARIANCE	VARIANCE %
R&M Equipment	7,727.96	7,531.00	196.96 ↑	2.62% ↑	15,067.00	(7,339.04) ↓	-48.71% ↓
R&M Plumbing	-	8,652.00	(8,652.00) ↓	-100.00% ↓	17,300.00	(17,300.00) ↓	-100.00% ↓
Recruitment Expenses	38.06	1,998.00	(1,959.94) ↓	-98.10% ↓	4,000.00	(3,961.94) ↓	-99.05% ↓
Rent	3,160.00	-	3,160.00 ↑	- —	-	3,160.00 ↑	- —
Roadworks/Up grade	1,000.00	-	1,000.00 ↑	- —	-	1,000.00 ↑	- —
Sewerage	2,187.60	2,622.00	(434.40) ↓	-16.57% ↓	5,250.00	(3,062.40) ↓	-58.33% ↓
Software Licences	14,201.28	7,422.00	6,779.28 ↑	91.34% ↑	14,850.00	(648.72) ↓	-4.37% ↓
Fire Equipment Maintenance	3,829.02	3,840.00	(10.98) ↓	-0.29% ↓	7,680.00	(3,850.98) ↓	-50.14% ↓
Food Supplies	17,193.88	15,398.00	1,795.88 ↑	11.66% ↑	30,800.00	(13,606.12) ↓	-44.18% ↓
Food Supplies - SNP	6,000.47	6,498.00	(497.53) ↓	-7.66% ↓	13,000.00	(6,999.53) ↓	-53.84% ↓
Freight	968.94	972.00	(3.06) ↓	-0.31% ↓	1,950.00	(981.06) ↓	-50.31% ↓
Gardening/Ground Maint & Plant	19.03	1,248.00	(1,228.97) ↓	-98.48% ↓	2,500.00	(2,480.97) ↓	-99.24% ↓
Gas supplies	707.27	72.00	635.27 ↑	882.32% ↑	150.00	557.27 ↑	371.51% ↑
HCP Expense - Other	10,547.27	10,860.00	(312.73) ↓	-2.88% ↓	21,720.00	(11,172.73) ↓	-51.44% ↓
HCP Planned Expenditure	358,321.38	347,502.00	10,819.38 ↑	3.11% ↑	695,000.00	(336,678.62) ↓	-48.44% ↓
HCP Purchases	25,007.46	13,752.00	11,255.46 ↑	81.85% ↑	27,500.00	(2,492.54) ↓	-9.06% ↓
Prizes	850.00	-	850.00 ↑	- —	-	850.00 ↑	- —
Waste Charges I/C	10,268.75	5,004.00	5,264.75 ↑	105.21% ↑	10,013.00	255.75 ↑	2.55% ↑
Total Other Expenses	802,267.84	640,962.00	161,305.84	25.17%	1,463,022.00	(660,754.16)	-45.16%
Total Operating Expenses	1,776,699.52	1,562,660.00	214,039.52	13.70%	3,306,427.00	(1,529,727.48)	-46.27%
Net Surplus / Deficit	(64,254.41)	301,097.00	(365,351.41)	-121.34%	(91,594.00)	27,339.59	29.85%