Profit and Loss

BELYUEN COMMUNITY GOVERMENT COUNCIL
For the year ended 30 June 2026

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2025-26
Operating Income				
Rates	126,089.69	126,090.00	(0.31)	126,090.00
Statutory Charges	109,457.33	109,457.00	0.33	109,457.00
Fees and Charges				
Admin/Management Fee	42,707.45	40,000.00	2,707.45	40,000.00
Airstrip Landing Fee	9,177.40	20,000.00	(10,822.60)	20,000.00
Australia Post Agent Fee	11,911.96	11,911.00	0.96	11,911.00
Contribution to Op. Costs	5,081.64	5,082.00	(0.36)	5,082.00
Hire of Labour	489.09	-	489.09	-
Hire of Motor Vehicle	100.00	1,500.00	(1,400.00)	1,500.00
Hire of Plant & Equipment	5,711.00	6,000.00	(289.00)	6,000.00
Hire of Venue/Office	1,915.00	1,500.00	415.00	1,500.00
Lease Revenue	34,050.00	34,050.00	-	34,050.00
Residential Fees	38,934.00	39,420.00	(486.00)	39,420.00
SeaLink Commission	755.46	900.00	(144.54)	900.00
Total Fees and Charges	**150,833.00**	**160,363.00**	**(9,530.00)**	**160,363.00**
Operating Grants and Subsidies				
Grants				
Commonwealth Grants	308,442.11	454,737.00	(146,294.89)	454,737.00
Dept Sport & Recreation	81,340.00	80,000.00	1,340.00	80,000.00
NTG Grants	18,839.00	75,000.00	(56,161.00)	75,000.00
NIAA School Nutrition Programme	80,968.08	80,136.00	832.08	80,136.00
Total Grants	**489,589.19**	**689,873.00**	**(200,283.81)**	**689,873.00**
Subsidies				
Indigenous Wages and Training	173,537.42	173,538.00	(0.58)	173,538.00
CW - Financial Assistance Grants	102,264.00	39,067.00	63,197.00	39,067.00
NT - Operational	114,705.00	83,000.00	31,705.00	83,000.00
NT - Other Subsidies	45,991.98	66,236.00	(20,244.02)	66,236.00
Grant Carried Forward	447,076.00	485,080.00	(38,004.00)	485,080.00
Govt Subsidy Home Care Pack	283,514.46	283,514.00	0.46	283,514.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE		APPROVED ANNUAL BUDGET 2025-26
DOH - Aged Care CHSP [42405]	104,059.51	101,920.00	2,139.51	↑	101,920.00
SAH - Govt Subsidy Claim	702,323.87	632,000.00	70,323.87	↑	632,000.00
Total Subsidies	**1,973,472.24**	**1,864,355.00**	**109,117.24**		**1,864,355.00**
Total Operating Grants and Subsidies	**2,463,061.43**	**2,554,228.00**	**(91,166.57)**		**2,554,228.00**
Other Income	1,993,379.35	1,694,359.00	299,020.35	↑	1,694,359.00
Total Operating Income	**4,842,820.80**	**4,644,497.00**	**198,323.80**		**4,644,497.00**

Operating Expenses

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE		APPROVED ANNUAL BUDGET 2025-26
Employee Expenses	2,071,443.01	1,848,935.00	222,508.01	↑	1,848,935.00
Materials and Contracts					
Cost of Sales	785,862.49	758,500.00	27,362.49	↑	758,500.00
Admin and Consultants	21,187.80	24,500.00	(3,312.20)	↓	24,500.00
Utilities	124,298.84	106,106.00	18,192.84	↑	106,106.00
Repairs & Maintenance - Property, Plant and Equipment	44,493.97	29,500.00	14,993.97	↑	29,500.00
Fees and Charges	78,424.85	59,346.00	19,078.85	↑	59,346.00
Insurance	56,683.45	55,551.00	1,132.45	↑	55,551.00
Service Hire	15,409.77	63,194.00	(47,784.23)	↓	63,194.00
Total Materials and Contracts	**1,126,361.17**	**1,096,697.00**	**29,664.17**		**1,096,697.00**
Elected Member Allowances	65,066.18	74,310.00	(9,243.82)	↓	74,310.00
Elected Member Expenses					
Council Meeting Expenses	2,952.78	3,000.00	(47.22)	↓	3,000.00
General Council Election	7,501.48	8,000.00	(498.52)	↓	8,000.00
Councillor Professional Development and Training Expenses	4,775.00	25,000.00	(20,225.00)	↓	25,000.00
Total Elected Member Expenses	**15,229.26**	**36,000.00**	**(20,770.74)**		**36,000.00**
Council Committee & LA Allowances	950.00	2,000.00	(1,050.00)	↓	2,000.00
Depreciation, Amortisation and Impairment	145,835.50	190,619.00	(44,783.50)	↓	190,619.00
Other Expenses					
Meeting Expense	3,708.81	1,000.00	2,708.81	↑	1,000.00
Vehicle/Equip - Hire	1,946.82	-	1,946.82	↑	-
Vehicle/Equip - R&M	35,455.39	18,000.00	17,455.39	↑	18,000.00
VehicleEquip - Fuel & Oil	56,051.03	45,000.00	11,051.03	↑	45,000.00
Vehicle/Equip. - Registration	14,148.10	11,300.00	2,848.10	↑	11,300.00
Stores, materials, loose tools	7,661.27	4,500.00	3,161.27	↑	4,500.00
Telephone charges	8,146.74	9,350.00	(1,203.26)	↓	9,350.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2025-26
Stationary & Office Supplies	9,622.07	8,000.00	1,622.07 ↑	8,000.00
Service Charges	201.24	-	201.24 ↑	-
Pest Control	1,831.82	2,700.00	(868.18) ↓	2,700.00
Play Equipment	6,072.00	12,000.00	(5,928.00) ↓	12,000.00
Medical Supplies	180.55	-	180.55 ↑	-
Gardening/Ground Maint & Plant	2,697.36	2,400.00	297.36 ↑	2,400.00
Freight	15.04	850.00	(834.96) ↓	850.00
Cleaning	7,540.89	7,000.00	540.89 ↑	7,000.00
Food Supplies	82,368.62	45,000.00	37,368.62 ↑	45,000.00
Bank charges	452.50	750.00	(297.50) ↓	750.00
HCP Expense - Other	7,118.64	7,417.00	(298.36) ↓	7,417.00
HCP Planned Expenditure	281,828.82	281,829.00	(0.18) ↓	281,829.00
HCP Purchases	25,039.12	26,583.00	(1,543.88) ↓	26,583.00
Children/Cultural Activities	6,822.73	3,000.00	3,822.73 ↑	3,000.00
Christmas Party/Gifts	5,853.22	8,000.00	(2,146.78) ↓	8,000.00
Donations	523.64	-	523.64 ↑	-
Event Expenditure	13,929.14	5,000.00	8,929.14 ↑	5,000.00
Food Supplies - SNP	4,752.92	10,000.00	(5,247.08) ↓	10,000.00
Return of Unexpended Grant	159,285.00	155,100.00	4,185.00 ↑	155,100.00
Store - Petty Cash Expense	10,032.08	-	10,032.08 ↑	-
Store - Rounding Errors	(214.81)	-	(214.81) ↓	-
Store - Till Payment Discrepencies	15.20	-	15.20 ↑	-
Store Credit Expense	5,336.55	-	5,336.55 ↑	-
Store Use	54,734.69	40,000.00	14,734.69 ↑	40,000.00
Store Waste	4,223.83	3,500.00	723.83 ↑	3,500.00
Tfer to Funds held in Trust	(26,267.24)	(30,000.00)	3,732.76 ↑	(30,000.00)
Admin/Management charge	42,707.45	40,000.00	2,707.45 ↑	40,000.00
Vehicle/Equip. - Insurance	19,650.72	22,000.00	(2,349.28) ↓	22,000.00
Vehicle Lease	34,050.00	34,050.00	- —	34,050.00
Equipment < $5,000	16,585.91	10,000.00	6,585.91 ↑	10,000.00
Roadworks	4,921.76	7,000.00	(2,078.24) ↓	7,000.00
SAH Purchases	8,509.51	3,000.00	5,509.51 ↑	3,000.00

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2025-26
Other Grant Expenditure	-	582,481.00	(582,481.00) ↓	582,481.00
SAH - Service Expenditure	6,705.83	8,000.00	(1,294.17) ↓	8,000.00
Royalty Payment	47,219.00	44,191.00	3,028.00 ↑	44,191.00
Total Other Expenses	**971,463.96**	**1,429,001.00**	**(457,537.04)**	**1,429,001.00**
Total Operating Expenses	**4,396,349.08**	**4,677,562.00**	**(281,212.92)**	**4,677,562.00**
Operating Surplus/Deficit	**446,471.72**	**(33,065.00)**	**479,536.72**	**(33,065.00)**

Capital Grants Income

	YTD ACTUALS	YTD BUDGET	YTD VARIANCE	APPROVED ANNUAL BUDGET 2025-26
Capital Grants Income	235,861.00	323,813.00	(87,952.00) ↓	323,813.00
Total Capital Grants Income	**235,861.00**	**323,813.00**	**(87,952.00)**	**323,813.00**
Surplus/Deficit	**682,332.72**	**290,748.00**	**391,584.72**	**290,748.00**

Table 1.2 Monthly Operating Position

	YTD Actuals $	YTD Budget $	YTD Variance $	Annual Budget $
BUDGETED OPERATING SURPLUS / DEFICIT	**446,472.00**	**- 33,065.00**	**479,537.00**	**- 33,065.00**
***Remove* NON-CASH ITEMS**				
Less Non-Cash Income		0	0	
Add Back Non-Cash Expenses	145,836	190,619	(44,783)	190,619
TOTAL NON-CASH ITEMS	**145,836**	**190,619**	**(44,783)**	**190,619**
***Less* ADDITIONAL OUTFLOWS**				
Capital Expenditure	634,444	575,049	59,395	575,049
Borrowing Repayments (Principal Only)	0	0	0	0
Transfer to Reserves		0	0	0
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	**- 634,444.00**	**-575,049.00**	**- 59,395.00**	**- 575,049.00**
***Add* ADDITIONAL INFLOWS**				
Capital Grants Income	235,861	296,829	(60,968)	323,813
Prior Year Carry Forward Tied Funding				
Other Inflow of Funds	0	0	0	0
Transfers from Reserves	0	0	0	0
TOTAL ADDITIONAL INFLOWS	**235,861**	**296,829**	**- 60,968**	**323,813**
NET OPERATING POSITION	**193,725**		**314,391**	**- 93,682**

2.1 Capital Income and Expenditure

CAPITAL EXPENDITURE	YTD Actuals $	YTD Budget $	YTD Variance $	Annual Budget $
Land and Buildings	60,140	55,128	- 5,012	60,140
Infrastructure	235,676	149,149	- 86,527	162,708
Plant and Machinery	338,628	322,851	- 15,777	352,201
Fleet		0	-	
Other Assets (including furniture and office equipment)		0	-	-
TOTAL CAPITAL EXPENDITURE	**634,444**	**527,128**	**- 107,316**	**575,049**
TOTAL CAPITAL EXPENDITURE FUNDED BY:				
Operating Income (amount allocated to fund capit	148,568	0	- 148,568	-
Capital Grants	359,652	249,911	- 109,741	272,630
Prior Year Carry Forward Tied Funding	73,008	277,217	204,209	302,419
Reserves	53,216	0	- 53,216	-
TOTAL CAPITAL EXPENDITURE FUNDING	**634,444**	**527,128**	**- 107,316**	**575,049**

Table 3.1 Planned Major Capital Works

	By Major Capital Project*	Total prior year actuals	Current Year Actuals YTD	Current Financial Year Budget	Total Actuals	Total Project Cost	Expected Project Completion Date
Airconditioning, Suspended Ceiling, Refrigiration, Painting and Shelving	ABA - Community Store Upgrade	29,735	68407	68,407	98,142	98,142	6/30/2026
Belyuen Community Safety and Asset Upgrade Program	IPG 2023-24	148,942	30048	46,000	178,990	194,942	6/30/2027
Waste and Regional Management	WaRM 2021-2025	128,898	154179	188,012	283,077	316,910	6/30/2026
Roadworks	Roads to Recovery and FAA - Roads	0	167108	194,818	167,108	194,818	6/30/2026
Grounds and Roads Maintenance Plant and Machinery	Grounds Maintenance Program	0	95980	162,630	95,980	162,630	6/30/2027
	TOTAL	**307,575**	**515,722**	**659,867**	**823,297**	**967,442**	

Balance Sheet

BELYUEN COMMUNITY GOVERMENT COUNCIL
As at 30 June 2026

	30 JUNE 2026
Assets	
Current Assets	
Bank	1,158,510.87
Funds held in Term Deposit Account	400,000.00
Trade Debtors	
Other Debtors - Council	10,364.77
Trade Debtors - Council	157,079.70
Provision for D/Debt	(24,070.47)
Total Trade Debtors	**143,374.00**
Other Current Assets	
Store - Stock on hand	134,629.99
Store Cash on hand	10,389.00
ATM - Float Store	19,980.00
Total Other Current Assets	**164,998.99**
Total Current Assets	**1,866,883.86**
Non-Current Assets	
Fixed Assets	1,121,630.60
Total Non-Current Assets	**1,121,630.60**
Total Assets	**2,988,514.46**
Liabilities	
Current Liabilities	
Trade Creditors	293,615.64
Employee Provisions	100,934.39
ATO & Payroll Liabilities	2,258.27
Other Current Liabilities	
Rounding	34.86
Store - Store Credit Liability	(2,442.88)
Unexpended Grant	574,897.00
Total Other Current Liabilities	**572,488.98**
Total Current Liabilities	**969,297.28**
Non-current Liabilities	
Funds held in Trust-Aged Pensi	121,628.94
Long Service Leave	56,001.12
Other Accruals	75,135.85
Make Good Provision	300,000.00
Total Non-current Liabilities	**552,765.91**
Total Liabilities	**1,522,063.19**
Net Assets	**1,466,451.27**

	30 JUNE 2026
Equity	
Current Year Earnings	682,332.72
Retained Earnings	709,527.55
Reserves	74,591.00
Total Equity	**1,466,451.27**

Aged Payables Summary

BELYUEN COMMUNITY GOVERMENT COUNCIL

As at 30 June 2026

Ageing by due date

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables							
Beta Meats	390.82	-	-	-	-	-	390.82
Bowtown Pty Ltd T/A MJ Electrical	-	260.00	-	-	-	-	260.00
CHEMIST WAREHOUSE	1,877.70	3,514.00	-	-	-	-	5,391.70
Darwin Business Machines Office National	125.40	-	-	-	-	-	125.40
Ironbark Aboriginal Corporation	-	-	-	-	-	(240.00)	(240.00)
Litchfield Rego Inspections	-	150.00	-	-	-	-	150.00
News Pty Ltd	792.94	-	-	-	-	-	792.94
Nexia Edwards Marshall NT	2,530.00	-	-	-	-	-	2,530.00
RDO Equipment Pty Ltd	-	105,577.99	-	-	-	-	105,577.99
Sealink Ferries	-	-	437.00	-	-	-	437.00
Spotlight Stores	3,574.50	-	-	-	-	-	3,574.50
Superior Pak Pty Ltd	156,473.74	-	-	-	-	-	156,473.74
Telair Pty Ltd	420.90	-	-	-	-	-	420.90
Telford Smith Engineering Pty Ltd	-	13,123.00	-	-	-	-	13,123.00
The Big Mower	-	1,029.00	-	-	-	-	1,029.00
The Lad Collective Pty Ltd	-	-	-	-	-	240.00	240.00
Tyre Traders NT	372.22	-	-	-	-	-	372.22
WEX Australia Pty Ltd	2,030.87	-	-	-	-	-	2,030.87
Windcave Pty Ltd	56.69	-	-	-	-	-	56.69
WOOLWORTHS	878.87	-	-	-	-	-	878.87
Total Aged Payables	**169,524.65**	**123,653.99**	**437.00**	**-**	**-**	**-**	**293,615.64**
Total	**169,524.65**	**123,653.99**	**437.00**	**-**	**-**	**-**	**293,615.64**
Percentage of total	**57.74%**	**42.11%**	**0.15%**	**-**	**-**	**-**	**100.00%**

Aged Receivables Summary

BELYUEN COMMUNITY GOVERMENT COUNCIL

As at 30 June 2026

Ageing by due date

COUNCIL FUNCTIONS	CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
		6,914.42	(96.83)	(472.00)	(257.22)	(258.00)	(7,679.66)	(1,849.29)
C56 Civil Community Services		651.43	100.00	375.20	-	-	1,925.01	3,051.64
C56 Civil Community Services, E10 Belyuen Store		-	-	-	-	-	1,467.15	1,467.15
C56 Civil Community Services, E10 Belyuen Store, G10 Council Admin		2,800.17	119.65	-	-	-	930.60	3,850.42
C56 Civil Community Services, G10 Council Admin		-	-	2,640.00	-	-	8,318.20	10,958.20
E10 Belyuen Store		47,676.22	148.86	1,300.00	1,000.00	-	249.52	50,374.60
G10 Council Admin		165.00	138.60	-	-	-	1,517.68	1,821.28
G10 Council Admin, E10 Belyuen Store, C56 Civil Community Services, G36 - Cleaning		234.45	5,324.36	-	-	51.80	3,072.17	8,682.78
S11 Aged Care		185.00	225.00	(65.00)	(160.00)	(175.00)	(334.21)	(324.21)
S11 Aged Care, G10 Council Admin		-	-	-	-	-	2,409.50	2,409.50
S11 Aged Care, S12 Home Care Package		-	-	-	-	-	365.84	365.84
S11B - Residential Income - Aged Care		1,809.00	680.21	-	-	-	-	2,489.21
S12 Home Care Package		-	-	-	-	-	6,271.75	6,271.75
S12 Home Care Package, S13 - Support at Home		-	284.83	389.94	353.73	276.95	1,814.61	3,120.06
S13 - Support at Home		61,091.47	801.19	684.85	422.70	616.40	774.16	64,390.77
Total		**121,527.16**	**7,725.87**	**4,852.99**	**1,359.21**	**512.15**	**21,102.32**	**157,079.70**
Percentage of total		**77.37%**	**4.92%**	**3.09%**	**0.87%**	**0.33%**	**13.43%**	**100.00%**

Depreciation Schedule

BELYUEN COMMUNITY GOVERMENT COUNCIL

For the year ended 30 June 2026

COST ACCOUNT NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
Fixed Asset - Buildings at Valuation	340,140.00	269,982.06	60,140.00	-	12,445.47	317,676.59
Fixed Asset - Infrastructure at valuation	290,057.79	53,279.00	235,676.00	-	8,944.60	280,010.40
Fixed Asset - Plant & Equipment -Costed as Plant	1,078,097.64	280,029.01	338,627.80	-	118,332.33	500,324.48
Fixed Assets - Store Furniture and Fittings at Cost	243,326.00	6,277.91	-	-	4,522.75	1,755.16
Fixed Assets - Store Improvements at Cost	32,070.92	24,456.53	-	-	1,590.35	22,866.18
Total	**1,983,692.35**	**634,024.51**	**634,443.80**	**-**	**145,835.50**	**1,122,632.81**

Credit Card Transactions - June 2026

Name of the cardholder: Dave Ferguson
Position: CEO

Date	Supplier's Name	Amount	Comments
1/6/2026	Woolworths Group	151.8	Groceries - Aged Care
1/6/2026	Woolworths Group	52	Groceries - Aged Care
2/6/2026	Motor Vehicle Registry	174.8	Vehicle Registration Fee
4/6/2026	Motor Vehicle Registry	1717.25	Vehicle Registration Fee
11/6/2026	Skymesh	75.85	Internet - Belyuen Store
15/6/2026	Starlink	278	Internet - Office
22/6/2026	SP Yarn Marketplace	815	NAIDOC Tshirts / Uniform
25/6/2026	Motor Vehicle Registry	1653.25	Vehicle Registration Fee
	Total	**4917.95**	

Name of the cardholder: Jasmine Brar
Position: Corporate Services Manager

Date	Supplier's Name	Amount	Comments
3/6/2026	Kmart Online	634	Barunga Festival Purchases
3/6/2026	Kmart Online	368.5	Barunga Festival Purchases
4/6/2026	Officeworks Online	2014	Barunga Festival Purchases
9/6/2026	CPA Australia	1420.02	Subject Fee
12/6/2026	Skybus Melbourne	228.6	NAIDOC Week visit to Melbourne
22/6/2026	Ticketek	311.95	NAIDOC Week visit to Melbourne
22/6/2026	Skybus Melbourne	54.4	NAIDOC Week visit to Melbourne
	Total	**5031.47**	