

Rates and Charges

- The Council received Rates and Charges for 2023-24 from Larrakia Nation, Belyuen School and Belyuen Health Clinic. The Council is still waiting to receive rates and charges from Department of Territory Families, Housing and Communities for community housing
- The Council has received waste management charges inter-company from store, council office and aged care.

Operating Income and Expenditure

- Council's Operating Income was less than Year-to-date budget by \$280K. This is due to Council waiting on income from Grant and Subsidies and Other Income. There was also a reduction in income from Fees and Charges
- Operating expenditure is less than Year to Date budget by \$237K. This is due to reduction in expenses such as Materials and Contracts. The employee expenditure went up due to increase in payment of Workers Compensation Insurance and employee entitlements payout.

Overall, the Council was in **\$268,811 in Operating Surplus**

Grants and Subsidies

- The Council received a top-up payment for Financial Assistance Grants for Quarter 1 - \$393 for FAGS – Roads and \$155 for FAGS – General Purpose
- The Council received \$39,000 for 1st instalment of Operational Funding for 2023-24 in Aug 2023 and first instalment of SNP grant in Sept 2023
- The Council did not receive any capital grants and did not do any capital expenditure

Interest/Investment Income

- Belyuen Council does not receive interest/investment income

Tax and Other Liabilities

Council is compliant with payment and reporting all tax liabilities as outlined below:

- The July-Sept 2023 Business Activity Statement and Sept PAYG Withholdings will be lodged on before due date in Nov 2023. The Council collected \$83,768 in PAYG from Jul-Sep 2023

Table 1.1 Monthly Income and Expenditure Statement

Period	3			
	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
OPERATING INCOME				
Rates	108,415	108,415	0	108,415
Charges	95,251	95,251	0	95,251
Fees and Charges	62,267	70,443	(8,176)	170,700
Operating Grants and Subsidies	628,503	835,558	(207,055)	1,738,399
Interest / Investment Income	0	0	0	0
Other Income	562,854	562,416	438	2,249,650
TOTAL OPERATING INCOME	1,457,290	1,672,083	(214,793)	4,362,415
OPERATING EXPENDITURE				
Employee Expenses	491,483	493,547	(2,064)	1,906,291
Materials and Contracts	300,010	430,929	(130,919)	1,058,396
Elected Member Allowances	7,576	18,501	(10,925)	74,000
Elected Member Expenses	189	1,500	(1,311)	6,000
Council Committee & LA Allowances	800	1,026	(226)	4,100
Council Committee & LA Expenses	0	0	0	0
Depreciation, Amortisation and Impairment	54,467	76,500	(22,033)	306,000
Interest Expenses	0	0	0	0
Other Expenses	339,784	338,743	1,041	1,192,823
TOTAL OPERATING EXPENDITURE	1,194,309	1,360,746	(166,437)	4,547,610
OPERATING SURPLUS / DEFICIT	262,981	311,337	(48,356)	(185,195)

Table 1.2 Monthly Operating Position

	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
BUDGETED OPERATING SURPLUS / DEFICIT	262,981.00	311,337.00	48,356.00	185,195.00
Remove NON-CASH ITEMS				
Less Non-Cash Income		0	0	
Add Back Non-Cash Expenses	54,467	76,500	(22,033)	306,000
TOTAL NON-CASH ITEMS	54,467	76,500	(22,033)	306,000
Less ADDITIONAL OUTFLOWS				
Capital Expenditure		(111,122)	(111,122)	(444,488)
Borrowing Repayments (Principal Only)		0	0	
Transfer to Reserves		(30,201)	(30,201)	(120,805)
Other Outflows		0	0	
TOTAL ADDITIONAL OUTFLOWS	-	141,323.25	141,323.25	565,293.00
Add ADDITIONAL INFLOWS				
Capital Grants Income		46,917	46,917	187,668
Prior Year Carry Forward Tied Funding		0	0	
Other Inflow of Funds		0	0	
Transfers from Reserves		64,205	64,205	256,820
TOTAL ADDITIONAL INFLOWS	-	111,122	111,122	444,488
NET OPERATING POSITION	317,448	357,636	100,590	-

2.1 Capital Income and Expenditure

CAPITAL EXPENDITURE	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
Land and Buildings		-	-	-
Infrastructure (including roads, footpaths, park furniture)	-	49,457	49,457	197,827
Plant and Machinery	-	61,665	61,665	246,661
Fleet		-	-	-
Other Assets (including furniture and office equipment)		-	-	-
Leased Land and Buildings		-	-	-
Other Leased Assets		-	-	-
TOTAL CAPITAL EXPENDITURE	-	111,122	111,122	444,488
TOTAL CAPITAL EXPENDITURE FUNDED BY:				
Operating Income (amount allocated to fund capital items)	-	-	-	-
Capital Grants		46,917	46,917	187,668
Transfers from Cash Reserves	-	64,205	64,205	256,820
Borrowings	-	-	-	-
Sale of Assets (including trade-ins)	-	-	-	-
Other Funding	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	111,122	111,122	444,488
FUNDING				

Balance Sheet

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 September 2023

	Account	30 Sep 2023
Assets		
	Current Assets	
	Bank	1,168,778.42
	Trade Debtors	223,439.48
	Other Current Assets	176,056.96
	Total Current Assets	1,568,274.86
	Non-Current Assets	
	Fixed Assets	1,404,959.90
	Non-current Assets	(19,561.47)
	Total Non-Current Assets	1,385,398.43
Total Assets		2,953,673.29
Liabilities		
	Current Liabilities	376,902.85
	Non-current Liabilities	731,190.53
Total Liabilities		1,108,093.38
	Net Assets	1,845,579.91
Equity		
	Current Year Earnings	262,973.60
	Retained Earnings	1,448,997.31
	Reserves	133,609.00
Total Equity		1,845,579.91

TIED FUNDING: \$548,357

UNTIED FUNDING: \$620,421

Aged Receivables Summary

BELYUEN COMMUNITY
GOVERNMENT COUNCIL

As at 30 September 2023

Ageing by due date

Council Functions	Contact	Current	< 1 Month	1 Month	2 Months	Older	Total
		0.00	(2,640.61)	(1,818.72)	(1,259.30)	(4,125.19)	(9,843.82)
C56 Civil Community Services		3,297.28	0.00	0.00	292.60	6,320.01	9,909.89
E10 Belyuen Store		7,629.43	9,519.78	15.31	0.00	4,015.20	21,179.72
E10 Belyuen Store, G10 Council Admin		121.00	0.00	4,000.00	0.00	0.00	4,121.00
E10 Belyuen Store, G10 Council Admin, C56 Civil Community Services		460.00	176,246.35	0.00	0.00	0.00	176,706.35
G10 Council Admin		2,500.00	0.00	0.00	0.00	517.68	3,017.68
G10 Council Admin, E10 Belyuen Store		0.00	21.08	0.00	0.00	3,080.00	3,101.08
S11 Aged Care		(1,353.57)	(1,469.29)	(443.72)	0.00	0.00	(3,266.58)
S11 Aged Care, S12 Home Care Package		30.00	31.00	31.00	0.00	629.84	721.84
S11B - Residential Income - Aged Care, S11 Aged Care		1,299.50	1,422.00	0.00	54.00	1,711.20	4,486.70
S12 Home Care Package		864.34	440.91	62.00	60.00	1,513.60	2,940.85
Total		14,847.98	183,571.22	1,845.87	(852.70)	13,662.34	213,074.71
Percentage of total		6.97%	86.15%	0.87%	-0.40%	6.41%	100.00%

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 30 September 2023

Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	Older	Total
Aged Payables						
Active Occupational Therapy	581.97	0.00	0.00	0.00	0.00	581.97
Bega	284.98	0.00	0.00	0.00	0.00	284.98
Beta Meats	0.00	653.09	0.00	0.00	0.00	653.09
Bridge Toyota	1,667.16	108.04	95.48	0.00	0.00	1,870.68
Coco-Cola Amatil	1,681.14	0.00	0.00	0.00	0.00	1,681.14
Colemans Printing	1,893.51	0.00	0.00	0.00	0.00	1,893.51
COLES	0.00	0.00	0.00	0.00	234.81	234.81
Darwin Business Machines Office National	934.00	0.00	0.00	0.00	0.00	934.00
Dundee Support Services	0.00	1,625.00	0.00	0.00	0.00	1,625.00
FVS Fire Pty Ltd	701.99	0.00	0.00	0.00	0.00	701.99
Harvey Distributors	642.94	0.00	0.00	0.00	0.00	642.94
Holdfast Insurance Brokers	824.78	0.00	0.00	0.00	0.00	824.78
IGA - Independent Grocers 49178	1,160.53	0.00	0.00	0.00	0.00	1,160.53
Independence Australia	75.80	1,017.60	0.00	0.00	0.00	1,093.40
Independent Grocers Darwin	10,515.75	0.00	0.00	0.00	0.00	10,515.75
Jamie Marr	0.00	1,259.74	0.00	0.00	0.00	1,259.74
Janett Cole Fidock	0.00	157.43	0.00	0.00	0.00	157.43
Keep moving	1,013.00	2,882.68	160.60	0.00	0.00	4,056.28
KMART AUSTRALIA	0.00	0.00	0.00	0.00	802.00	802.00
L.H. Perry & Sons Pty Ltd.	41,263.36	0.00	0.00	0.00	0.00	41,263.36
Local Government Association of the NT	0.00	0.00	5,290.35	0.00	0.00	5,290.35
McIntosh Holdings Pty Ltd	898.46	2,070.29	0.00	0.00	0.00	2,968.75
Nexia Edwards Marshall NT	1,100.00	0.00	0.00	0.00	0.00	1,100.00
OZ FRESH INVESTMENTS PTY LTD	347.79	0.00	0.00	0.00	0.00	347.79
Pest Off	255.00	680.00	0.00	0.00	0.00	935.00
Power & Water Corporation	4,000.00	0.00	12,927.20	0.00	6,098.50	23,025.70
Repco	114.01	0.00	0.00	0.00	0.00	114.01
Rex Edmunds	0.00	2,083.33	0.00	0.00	0.00	2,083.33
Ruth Morley Legal Services	4,159.83	0.00	0.00	0.00	0.00	4,159.83
Sealink Ferries	3,456.00	0.00	0.00	0.00	0.00	3,456.00
Simone Moreen	0.00	60.00	0.00	0.00	0.00	60.00
Territory Technology Solutions	168.30	0.00	0.00	0.00	0.00	168.30
Tyre Traders NT	988.78	144.29	0.00	0.00	0.00	1,133.07
Vision Australia	62.01	0.00	0.00	0.00	0.00	62.01
Wagait Shire Council	680.00	0.00	0.00	0.00	0.00	680.00
WOOLWORTHS	0.00	0.00	0.00	0.00	284.00	284.00
Total Aged Payables	79,471.09	12,741.49	18,473.63	0.00	7,419.31	118,105.52
Total	79,471.09	12,741.49	18,473.63	0.00	7,419.31	118,105.52
Percentage of total	67.29%	10.79%	15.64%	0.00%	6.28%	100.00%

Depreciation Schedule

BELYUEN COMMUNITY
GOVERNMENT COUNCIL

For the 3 months ended
30 September 2023

Cost Account	Name	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Fixed Asset - Buildings at Valuation		835,456.00	665,248.77	0.00	0.00	14,676.66	650,572.11
Fixed Asset - Infrastructure at valuation		533,234.00	434,716.49	0.00	0.00	10,277.27	424,439.22
Fixed Asset - Plant & Equipment -Costed as Plant		549,812.93	291,924.79	0.00	0.00	23,618.43	268,306.36
Fixed Assets - Store Furniture and Fittings at Cost		243,326.00	40,859.31	0.00	0.00	5,495.33	35,363.98
Fixed Assets - Store Improvements at Cost		32,070.92	27,637.23	0.00	0.00	399.76	27,237.47
Total		2,193,899.85	1,460,386.59	0.00	0.00	54,467.45	1,405,919.14

Statement of Cash Flows

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 3 months ended 30 September 2023

Account	Jul-Sep 2023
Operating Activities	
Receipts from customers	1,394,378.11
Payments to suppliers and employees	(1,128,587.43)
Cash receipts from other operating activities	(15,238.87)
Net Cash Flows from Operating Activities	250,551.81
Investing Activities	
Other cash items from investing activities	10,063.86
Net Cash Flows from Investing Activities	10,063.86
Financing Activities	
Other cash items from financing activities	(303,321.90)
Net Cash Flows from Financing Activities	(303,321.90)
Net Cash Flows	(42,706.23)
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	1,211,484.65
Net change in cash for period	(42,706.23)
Cash and cash equivalents at end of period	1,168,778.42

Financial ratios On 30 Sept 2023

