

Rates and Charges

Belyuen Council has received all the rates and charges for 2023-24

Operating Income and Expenditure

- Council's Operating Income was less than Year-to-date budget by \$142K. This is due to reduction in income from fees and charges and grants and subsidies. The Council is still waiting to receive the Sport and Recreation Grant and other Capital Funding
- Operating expenditure was more than Year to Date budget by \$51K. This is due to increase in materials and contracts and other expenses.

Overall, the Council was in ***\$252K in Operating Surplus***

Grants and Subsidies

- The Council did not receive any grant in October 2023.
- The Council received the 1st instalment of IEI funding for Aged Care
- Aged Care received funding for CHSP program. This includes services such as Personal Care, Transportation, Domestic Assistance, Meals, Social Support for Individual and Groups. The DoH paid for 6 months from Jul-Dec, instead of monthly payments

Interest/Investment Income

- Belyuen Council has invested in Term Deposits and is due to receive the interest income in May 2024.

Tax and Other Liabilities

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

- The Oct-Dec 2023 Business Activity Statement will be lodged in February 2024 before the due date
- Dec PAYG Withholdings will also be paid with the quarterly BAS

Table 1.1 Monthly Income and Expenditure Statement

Period	6			
	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	84,911	100,083	(15,172)	170,700
Operating Grants and Subsidies	1,102,411	1,244,547	(142,136)	1,738,399
Interest / Investment Income	0	0	0	0
Other Income	1,148,665	1,134,223	14,442	2,249,650
TOTAL OPERATING INCOME	2,539,653	2,682,519	(142,866)	4,362,415
OPERATING EXPENDITURE				
Employee Expenses	894,429	951,154	(56,725)	1,906,291
Materials and Contracts	598,426	476,188	122,238	1,058,396
Elected Member Allowances	15,492	20,874	(5,382)	74,000
Elected Member Expenses	704	5,502	(4,798)	6,000
Council Committee & LA Allowances	1,650	2,052	(402)	4,100
Council Committee & LA Expenses	0	0	0	0
Depreciation, Amortisation and Impairment	109,915	153,000	(43,085)	306,000
Interest Expenses	0	0	0	0
Other Expenses	666,936	627,471	39,465	1,192,823
TOTAL OPERATING EXPENDITURE	2,287,552	2,236,241	51,311	4,547,610
OPERATING SURPLUS / DEFICIT	252,101	446,278	(194,177)	(185,195)

Table 1.2 Monthly Operating Position

	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$
BUDGETED OPERATING SURPLUS / DEFICIT	252,101.00	446,278.00	194,177.00	185,195.00
Remove NON-CASH ITEMS				
<i>Less Non-Cash Income</i>		0	0	
<i>Add Back Non-Cash Expenses</i>	109,915	153,000	(43,085)	306,000
TOTAL NON-CASH ITEMS	109,915	153,000	(43,085)	306,000
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	(33,180)	(222,244)	(189,064)	(444,488)
Borrowing Repayments (Principal Only)		0	0	
Transfer to Reserves		(60,403)	(60,403)	(120,805)
Other Outflows		0	0	
TOTAL ADDITIONAL OUTFLOWS	33,180.00	282,646.50	249,466.50	565,293.00
Add ADDITIONAL INFLOWS				
Capital Grants Income		93,834	93,834	187,668
Prior Year Carry Forward Tied Funding		0	0	
Other Inflow of Funds		0	0	
Transfers from Reserves		128,410	128,410	256,820
TOTAL ADDITIONAL INFLOWS	-	222,244	222,244	444,488
NET OPERATING POSITION	328,836	538,876	264,485	-

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)	-	98,914	98,914	197,827
Plant and Machinery	33,180	123,331	90,151	246,661
Fleet		-	-	
Other Assets (including furniture and office equipment)		-	-	-
Leased Land and Buildings		-	-	-
Other Leased Assets		-	-	-
TOTAL CAPITAL EXPENDITURE	33,180	222,244	189,064	444,488
TOTAL CAPITAL EXPENDITURE FUNDED BY:				
Operating Income (amount allocated to fund capital items)	33,180	-	33,180	-
Capital Grants		93,834	93,834	187,668
Transfers from Cash Reserves	-	128,410	128,410	256,820
Borrowings	-	-	-	-
Sale of Assets (including trade-ins)	-	-	-	-
Other Funding		-		
TOTAL CAPITAL EXPENDITURE	33,180	222,244	189,064	444,488
FUNDING				

BALANCE SHEET

for month ended December 2023

Account	31 Dec 2023
Current Assets	
Bank	942,944.62
Trade Debtors	251,788.51
Other Current Assets	158,039.08
Total Current Assets	1,352,772.21
Non-Current Assets	
Fixed Assets	1,382,692.64
Non-current Assets	174,425.93
Total Non-Current Assets	1,557,118.57
	2,909,890.78
Current Liabilities	
Current Liabilities	352,260.74
Non-current Liabilities	723,087.89
	1,075,348.63
Net Assets	1,834,542.15
Current Year Earnings	
Current Year Earnings	252,099.94
Retained Earnings	1,448,833.21
Reserves	133,609.00
	1,834,542.15

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2023

Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	Older	Total
Aged Payables						
Airpower NT Pty Ltd	675.28	0.00	0.00	0.00	0.00	675.28
Australian Taxation Office	0.00	0.00	23,874.00	11,697.00	0.00	35,571.00
Bega	98.69	125.69	0.00	0.00	0.00	224.38
Brooklyn Towns Pty Ltd T/A Plan Scan (N.T.)	0.00	264.00	0.00	0.00	0.00	264.00
Coco-Cola Amatil	1,057.98	0.00	0.00	0.00	0.00	1,057.98
COLES	0.00	0.00	0.00	0.00	234.81	234.81
Compac Sales Pty Ltd	0.00	831.95	126.50	126.50	0.00	1,084.95
CW Mobile Pty Ltd T/A Cartridge World Darwin	0.00	291.20	0.00	0.00	0.00	291.20
FVS Fire Pty Ltd	592.90	0.00	0.00	0.00	0.00	592.90
Independent Grocers Darwin	2,195.59	0.00	0.00	0.00	0.00	2,195.59
Janett Cole Fidock	37.52	0.00	0.00	0.00	0.00	37.52
Keep Moving Pty Ltd	204.93	0.00	0.00	0.00	0.00	204.93
KMART AUSTRALIA	0.00	0.00	0.00	0.00	802.00	802.00
Margaret Marr	0.00	1,423.84	0.00	0.00	0.00	1,423.84
Matthew Dunbar	0.00	350.00	0.00	0.00	0.00	350.00
McIntosh Holdings Pty Ltd	4,299.86	0.00	0.00	0.00	0.00	4,299.86
Michelle Lorraine Parker	0.00	800.00	0.00	0.00	0.00	800.00
Officeworks	80.83	0.00	0.00	0.00	0.00	80.83
Pest Off	255.00	425.00	0.00	0.00	0.00	680.00
Power & Water Corporation	4,232.09	0.00	2,641.23	(284.59)	7,313.95	13,902.68
Repco	313.50	864.02	0.00	0.00	63.80	1,241.32
Rovielyn Demasson	0.00	78.00	0.00	0.00	0.00	78.00
SMOKELAND	7,983.78	0.00	0.00	0.00	0.00	7,983.78
Territory Technology Solutions	0.00	0.00	0.00	0.00	168.30	168.30
The Ark Animal Hospital	0.00	1,831.92	0.00	0.00	0.00	1,831.92
Tyre Traders NT	2,085.04	0.00	0.00	0.00	0.00	2,085.04
WOOLWORTHS	0.00	0.00	0.00	0.00	284.00	284.00
Wyuna Cold Stores NT	0.00	0.00	225.90	0.00	0.00	225.90
Total Aged Payables	24,112.99	7,285.62	26,867.63	11,538.91	8,866.86	78,672.01
Total	24,112.99	7,285.62	26,867.63	11,538.91	8,866.86	78,672.01

Aged Receivables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2023

Ageing by due date

Council Functions	Current	< 1 Month	1 Month	2 Months	Older	Total
	0.00	(4,262.06)	(2,394.83)	(1,700.30)	(3,417.42)	(11,774.61)
C45 Cemetry	200.83	0.00	0.00	0.00	0.00	200.83
C56 Civil Community Services	243.69	3,228.88	0.00	310.31	4,882.01	8,664.89
C56 Civil Community Services, E10 Belyuen Store	2,844.00	108.83	0.00	0.00	930.60	3,883.43
E10 Belyuen Store	14,062.11	11,677.13	8,670.29	430.48	6,714.00	41,554.01
E10 Belyuen Store, G10 Council Admin	1,487.85	993.13	0.00	0.00	3,765.20	6,246.18
G10 Council Admin	20,176.00	0.00	0.00	0.00	517.68	20,693.68
G10 Council Admin, E10 Belyuen Store	68.76	18.27	4.00	0.00	3,080.00	3,171.03
G10 Council Admin, S12 Home Care Package	82,409.15	79,919.15	0.00	0.00	0.00	162,328.30
S11 Aged Care	216.00	13.71	0.00	0.00	0.00	229.71
S11 Aged Care, S11B - Residential Income - Aged Care, S12 Home Care Package	868.00	840.00	1,100.50	0.00	0.00	2,808.50
S11 Aged Care, S12 Home Care Package	31.00	30.00	31.00	30.00	691.84	813.84
S12 Home Care Package	821.30	(319.61)	224.86	165.97	1,711.43	2,603.95
Total	123,428.69	92,247.43	7,635.82	(763.54)	18,875.34	241,423.74
Percentage of total	51.13%	38.21%	3.16%	-0.32%	7.82%	100.00%

Depreciation Schedule

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 6 months ended 31 December
2023

Cost Account	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Fixed Asset - Buildings at Valuation	835,456.00	665,248.77	0.00	0.00	29,353.34	635,895.43
Fixed Asset - Infrastructure at valuation	533,234.00	434,716.49	0.00	0.00	20,554.57	414,161.92
Fixed Asset - Plant & Equipment - Costed as Plant	582,992.93	291,924.79	33,180.00	0.00	48,230.66	276,874.13
Fixed Assets - Store Furniture and Fittings at Cost	243,326.00	40,859.31	0.00	0.00	10,976.80	29,882.51
Fixed Assets - Store Improvements at Cost	32,070.92	27,637.23	0.00	0.00	799.52	26,837.71
Total	2,227,079.85	1,460,386.59	33,180.00	0.00	109,914.89	1,383,651.70

Statement of Cash Flows

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 6 months ended 31 December 2023

Account **Jul-Dec 2023**

Operating Activities

Receipts from customers	2,478,781.92
Payments to suppliers and employees	(2,212,062.23)
Cash receipts from other operating activities	(36,538.72)
Net Cash Flows from Operating Activities	230,180.97

Investing Activities

Proceeds from sale of property, plant and equipment	2,300.00
Payment for property, plant and equipment	(35,480.18)
Other cash items from investing activities	(206,713.29)
Net Cash Flows from Investing Activities	(239,893.47)

Financing Activities

Other cash items from financing activities	(258,827.53)
Net Cash Flows from Financing Activities	(258,827.53)

Net Cash Flows **(268,540.03)**

Cash and Cash Equivalents

Cash and cash equivalents at beginning of period	1,211,484.65
Net change in cash for period	(268,540.03)
Cash and cash equivalents at end of period	942,944.62