

Statement A

Murrindindi Shire Council
Income Statement
For the period ended 30th September 2023

NOTE	Original	Annual	(1)	YTD Actual	YTD	(2) YTD Budget	
	Budget	Revised	Forecast		Budgets	V Actual	Variance
	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	\$	\$	\$	\$	\$	\$	%
Revenue							
Rates & Charges	23,753	23,753	-	23,607	23,564	44	0%
Statutory fees and fines	1,398	1,398	-	242	305	(63)	(21%)
User fees	1,457	1,457	-	306	279	27	9.8%
Grants - Operating	6,991	11,347	4,356	3,432	3,480	(47)	(1%)
Grants -Capital	4,672	6,996	2,324	2,741	2,733	8	0%
Contributions - Cash	247	252	5	126	51	75	147%
Contributions - Non Cash	600	600	-	-	-	-	-
Reimbursements	203	203	-	59	54	5	10%
Other revenue	1,811	1,811	-	199	198	1	0%
Total Revenue	41,132	47,818	6,686	30,713	30,663	50	0%
Expenses							
Employee Benefits	17,915	18,824	909	3,447	4,129	681	17%
Materials and Services	12,344	14,598	2,253	4,713	3,825	(887)	(23%)
Depreciation and amortisation	8,605	8,605	-	2,025	2,025	-	-
Bad and Doubtful Debts	-	-	-	5	-	(5)	-
Other Expense	473	473	-	47	45	(3)	(6%)
Finance Costs (Interest)	25	25	-	-	-	-	-
Total Expenses	39,362	42,524	3,162	10,237	10,024	(213)	(2%)
net gain/(loss) on disposal of property, infrastructure, plant and equipment.	(600)	(399)	201	-	-	-	-
Increase Landfill Provision	-	-	-	-	-	-	-
Surplus (deficit) for the period	1,170	4,894	3,725	20,476	20,639	(163)	(1%)
Total Materials and Contractors							
Utilities	527	531	5	117	89	(28)	(31%)
Contractors	8,321	10,111	1,790	2,725	2,125	(600)	(28%)
Software and related IT	669	688	19	260	344	84	24%
Legal Expenses	189	189	-	75	51	(24)	(47%)
Insurance	725	725	-	715	656	(59)	(9%)
Materials	817	1,040	223	494	229	(265)	(115%)
Contributions	872	863	(9)	180	162	(18)	(11%)
Consultants	224	450	226	148	169	21	13%
	12,344	14,598	2,253	4,713	3,825	(887)	(23%)
Underlying Result View							
Surplus (deficit) for the period	1,170	4,894	3,725	20,476	20,639	(163)	(1%)
Less capital adjustments							
Grants - Capital	4,672	6,996	2,324	2,741	2,733	8	0%
Contributions - Capital	30	30	-	-	-	75	100%
Contributions - Non Cash of property, infrastructure, plant and equipment	600	600	-	-	-	-	-
Increase/(Decrease) Landfill Provision	(600)	(399)	201	-	-	-	-
	4,702	7,227	2,525	2,741	2,733	83	3%
Underlying result (deficit)	(3,532)	(2,333)	1,199	17,735	17,906	(246)	(1%)

Statement B

Murrindindi Shire Council
Balance Sheet
as at 30th September 2023

	Original Budget 2023/24	Annual Revised Budget 2023/24	(1) Forecast Adjustment 2023/24	YTD Actual 2023/24	YTD Budget 2023/24	Revised Budget V Actual Variance 2023/24	
	\$	\$		\$	\$	\$	%
Assets							
Current assets							
Cash and cash equivalents	28,927	32,066	3,139	36,594	38,527	(1,933)	(5%)
Trade and other receivables	4,014	4,014	-	25,191	21,895	3,296	15%
Accrued Income	150	150	-	-	-	-	-
Prepayments	185	185	-	181	2	179	100%
Non Current Assets Held for sale	-	-	-	-	-	-	-
Inventories	40	40	-	44	40	4	9%
Total current assets	33,316	36,455	3,139	62,009	60,464	1,545	3%
Non current assets							
Intangible Assets	453	427	(26)	931	931	-	-
Property & Plant & Equipment	453,139	494,600	41,460	480,543	481,782	(1,239)	(0%)
Receivables	1	1	-	0	1	(1)	(82%)
Total non-current assets	453,593	495,027	41,434	481,474	482,715	(1,240)	(0%)
Total assets	486,908	531,482	44,574	543,483	543,178	305	0%
Liabilities							
Current liabilities							
Trade and other payables	2,350	2,350	-	131	100	(31)	(31%)
Trust funds and deposits	1,269	1,269	-	2,166	770	(1,396)	(181%)
Grants in Advance	2,000	2,000	-	1,090	2,000	910	46%
Provisions - Employee Entitlements	3,600	3,600	-	3,310	3,600	290	8%
Interest-bearing loans and borrowing	100	100	-	-	-	-	-
Total Current Liabilities	9,319	9,319	-	6,696	6,470	(226)	(3%)
Non-Current Liabilities							
Provisions - Employee Entitlements	300	300	-	263	-	(263)	(100%)
Provisions - Other	7,600	7,600	-	7,579	7,600	21	0%
Interest-bearing loans and borrowing	900	900	-	-	-	-	-
Total Non Current Liabilities	8,800	8,800	-	7,842	7,600	(242)	(3%)
Total Liabilities	18,119	18,119	-	14,538	14,070	(468)	(3%)
Net Assets	468,790	513,363	44,574	528,945	529,108	(163)	(0%)
Equity							
Accumulated Surplus	147,144	143,163	(3,982)	138,374	143,146	(4,772)	(3%)
Surplus for the Year	1,170	4,894	3,725	20,476	20,639	(163)	(1%)
Asset Revaluation Reserve	307,915	351,368	43,452	351,368	351,368	0	0%
Other Reserves	12,560	13,939	1,379	18,727	13,955	4,772	34%
Total Equity	468,790	513,363	44,574	528,945	529,108	(163)	(0%)

Statement C

Murrindindi Shire Council
Cash Flow Statement
For the period ended 30th September 2023

	Original Budget 2023/24 Inflows/ (Outflows) \$	Annual Revised Budget 2023/24 Inflows/ (Outflows) \$	YTD Actual 2023/24 Inflows/ (Outflows) \$	YTD Budget 2023/24 Inflows/ (Outflows) \$	Revised Budget V Actual Variance 2023/24 Inflows/ (Outflows) \$
Cash Flow From Operating Activities					
Rates & Charges	22,633	23,534	4,024	5,464	(1,441)
Statutory fees and fines	1,430	1,399	284	305	(21)
User fees	1,781	5,648	2,547	4,352	(1,805)
Grants - operating	6,648	11,244	9,507	3,377	6,131
Grants - capital	5,430	2,728	(8,249)	(1,536)	(6,713)
Contributions - monetary	452	252	162	51	111
Other Income	976	914	285	205	80
Interest Received	270	1,585	626	617	9
Net GST Refund/Payment	985	1,278	1,912	340	1,572
Net receipt trust funds and deposits	100	(625)	272	(1,124)	1,396
Payments to suppliers	(12,858)	(17,423)	(10,676)	(7,536)	(3,140)
Payments to employees	(16,818)	(18,787)	(3,817)	(4,472)	654
Other Payments	(551)	(521)	(54)	(49)	(5)
Net cash flow provided by operating activities	10,477	11,226	(3,177)	(5)	(3,172)
Cash flow from investing activities					
Payment for property, plant and equipment, infrastructure & Intangible assets	(18,754)	(21,585)	(1,237)	(2,476)	1,239
Proceeds from sale of property, plant and equipment, infrastructure	216	417	-	-	-
Net cash used in investing activities	(18,538)	(21,168)	(1,237)	(2,476)	1,239
Cash flows from financing activities					
Proceeds from interest bearing loans and borrowings	-	1,000	-	-	-
Repayment of interest bearing loans and borrowings	-	-	-	-	-
Net cash provided by (used in) financing activities	-	1,000	-	-	-
Net increase/(decrease) in cash and cash equivalents	(8,061)	(8,942)	(4,414)	(2,481)	(1,933)
Cash and cash equivalents at the beginning of the financial year	30,846	41,008	41,008	41,008	-
Cash and cash equivalents at the end of the financial year	22,784	32,066	36,594	38,527	(1,933)

Statement D

Murrindindi Shire Council
Statement of Capital Works
as at 30th September 2023

	Original Budget 2023/24 \$	Revised Budget 2023/24 \$	YTD Actual 2023/24 \$	YTD Budget 2023/24 \$	Revised Budget V Actual Variance 2023/24 \$
Land	120	120	7	120	(113)
Land Under Roads	-	-	-	-	-
Buildings	8,039	10,980	392	715	(322)
Plant , Machinery & Equipment	860	1,546	-	810	(810)
Roads	4,632	7,082	555	594	(39)
Bridges	1,370	537	105	138	(33)
Footpaths and Cycleways	84	246	147	-	147
Stormwater Network	200	318	21	80	(59)
Heritage	-	-	-	-	-
Furniture, Office Equipment and Software	549	644	2	7	(5)
Library Materials	100	113	7	13	(5)
Works in Progress	-	-	-	-	-
Total Capital Works	15,953	21,585	1,237	2,476	(1,239)