

**Mansfield Shire Council**  
**Income & Expenditure Summary**  
**For Period Ending March 2022**

IE Type	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget
<b>Income</b>					
Cash Operating Contributions	(40,000)	(29,988)	(58,527)	28,539	95%
High Country Equity	0	0	0	0	0%
Interest Income	(85,600)	(62,366)	(73,893)	11,527	18%
Operational Grants - Non Recurrent	(430,470)	(414,702)	(1,642,802)	1,228,100	296%
Operational Grants - Recurrent	(4,686,085)	(2,278,745)	(2,629,285)	350,540	15%
Other income	(193,312)	(163,704)	(146,712)	(16,992)	10%
Rates & Charges	(15,115,327)	(15,052,752)	(15,004,741)	(48,011)	0%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(355,100)	(266,220)	(330,459)	64,239	24%
User Charges	(1,113,560)	(805,566)	(880,494)	74,928	9%
<b>Income</b>	<b>(22,019,454)</b>	<b>(19,074,043)</b>	<b>(20,766,913)</b>	<b>1,692,870</b>	<b>9%</b>
<b>Expenditure</b>					
Depreciation	4,261,701	0	0	0	0%
Employee Costs	10,576,519	7,947,863	7,792,956	154,907	2%
Finance costs	144,296	105,428	99,319	6,110	6%
Materials & Contracts	8,324,797	6,112,446	5,645,317	467,129	8%
Other	261,530	159,973	157,297	2,676	2%
<b>Expenditure</b>	<b>23,568,843</b>	<b>14,325,710</b>	<b>13,694,889</b>	<b>630,822</b>	<b>4%</b>
<b>Operating</b>	<b>1,549,389</b>	<b>(4,748,333)</b>	<b>(7,072,024)</b>	<b>2,323,692</b>	<b>49%</b>
<b>Capital</b>					
<b>Income</b>					
Cash Operating Contributions	(10,000)	0	(9,100)	9,100	100%
Operational Grants - Non Recurrent	(5,189,922)	(2,081,313)	(1,312,588)	(768,725)	-37%
Operational Grants - Recurrent	(591,592)	(591,592)	(591,593)	1	0%
Sale of Assets	(84,000)	(63,000)	(118,625)	55,625	88%
User Charges	0	0	(5,549)	5,549	100%
<b>Income</b>	<b>(5,875,514)</b>	<b>(2,735,905)</b>	<b>(2,037,455)</b>	<b>(698,450)</b>	<b>-26%</b>
<b>Expenditure</b>					
Employee Costs	0	0	89,338	(89,338)	-100%
Materials & Contracts	16,156,063	10,265,382	3,456,792	6,808,590	66%
Sale of Assets	0	0	0	0	0%
<b>Expenditure</b>	<b>16,156,063</b>	<b>10,265,382</b>	<b>3,546,130</b>	<b>6,719,252</b>	<b>65%</b>
<b>Capital</b>	<b>10,280,549</b>	<b>7,529,477</b>	<b>1,508,675</b>	<b>6,020,802</b>	<b>80%</b>
<b>Grand Total</b>	<b>11,829,938</b>	<b>2,781,144</b>	<b>(5,563,349)</b>	<b>8,344,494</b>	<b>-300%</b>

**Mansfield Shire Council**  
**Operating Report - by Business Unit**  
**For Period Ending March 2022**

Unit	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
Depreciation	4,261,701	0	0	0	0%	4,261,701
Financial Services	(1,543,536)	(318,008)	(1,332,126)	1,014,118	319%	(1,470,582)
Information Technology	667,383	482,371	389,592	92,779	19%	663,383
Revenue Services	(12,618,405)	(12,624,493)	(12,506,038)	(118,455)	0%	(12,873,497)
Salaries & Wages Clearing	(101,765)	(74,557)	(201,824)	127,267	171%	(101,765)
<b>Total Business Performance</b>	<b>(9,334,622)</b>	<b>(12,534,687)</b>	<b>(13,650,396)</b>	<b>1,115,709</b>	<b>9%</b>	<b>(9,520,760)</b>
<b>Communications</b>						
Communications	165,740	124,059	147,767	(23,708)	-19%	166,145
<b>Total Communications</b>	<b>165,740</b>	<b>124,059</b>	<b>147,767</b>	<b>(23,708)</b>	<b>-19%</b>	<b>166,145</b>
<b>Community &amp; Economic Development</b>						
Arts, Culture & Library	245,692	181,962	147,317	34,645	19%	244,223
Community Development	200,674	164,372	96,009	68,363	42%	180,674
Customer Service & Records	414,094	306,035	204,911	101,124	33%	269,551
Economic Development - Business & Industry	751,978	600,708	66,302	534,406	89%	690,978
Economic Development - Tourism & Events	524,628	388,231	383,195	5,036	1%	489,628
Operations & General Service Provision	118,923	88,849	78,580	10,269	12%	118,923
Sport & Recreation	7,171	6,674	1,358	5,316	80%	7,171
<b>Total Community &amp; Economic Development</b>	<b>2,263,160</b>	<b>1,736,831</b>	<b>977,672</b>	<b>759,159</b>	<b>44%</b>	<b>2,001,148</b>
<b>Community Health and Wellbeing</b>						
Aged & Disability Services	221,882	145,245	35,178	110,067	1%	239,782
Family Services & Partnerships	356,707	269,900	166,880	103,020	0%	310,375
Health & Wellbeing	132,273	98,835	71,347	27,488	0%	132,273
Youth Services	239,581	151,095	168,002	(16,907)	0%	241,783
<b>Total Community Health and Wellbeing</b>	<b>950,443</b>	<b>665,075</b>	<b>441,408</b>	<b>223,667</b>	<b>0%</b>	<b>924,213</b>
<b>Community Safety</b>						
Building	153,226	87,465	(26,288)	113,753	130%	58,398
Emergency Management	81,447	57,081	119,627	(62,546)	-110%	98,587
Emergency Management - Infrastructure	500	378	35,307	(34,929)	-9240%	22,814
Emergency Management - Recovery	9,929	6,582	29,407	(22,825)	-347%	9,929
Health	181,789	138,460	105,763	32,697	24%	106,576
Local Laws	161,809	123,538	119,686	3,852	3%	159,758
School Crossing Supervisors	38,118	28,489	19,729	8,760	31%	38,118
<b>Total Community Safety</b>	<b>626,818</b>	<b>441,993</b>	<b>403,231</b>	<b>38,762</b>	<b>9%</b>	<b>494,180</b>
<b>Executive Management</b>						
Executive Management	1,060,560	788,946	757,242	31,704	4%	1,060,560
<b>Total Executive Management</b>	<b>1,060,560</b>	<b>788,946</b>	<b>757,242</b>	<b>31,704</b>	<b>4%</b>	<b>1,060,560</b>
<b>Field Services</b>						
Field Services	321,978	237,953	230,000	7,953	3%	316,678
Parks & Gardens	859,236	630,680	465,231	165,449	26%	812,336
Plant Operating	(74,342)	(88,948)	18,933	(107,881)	-121%	(74,842)
Road Network Maintenance	781,455	940,327	574,728	365,599	39%	643,455
<b>Total Field Services</b>	<b>1,888,327</b>	<b>1,720,012</b>	<b>1,288,892</b>	<b>431,120</b>	<b>25%</b>	<b>1,697,627</b>

Unit	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
<b>Governance &amp; Risk</b>						
Council	251,100	190,911	154,638	36,273	19%	243,488
Governance	129,134	108,936	127,560	(18,624)	-17%	117,888
Risk Management	404,015	372,360	363,470	8,890	2%	544,065
<b>Total Governance &amp; Risk</b>	<b>784,249</b>	<b>672,207</b>	<b>645,668</b>	<b>26,539</b>	<b>4%</b>	<b>905,441</b>
<b>Operations &amp; Capital Works</b>						
Buildings	265,474	183,534	224,093	(40,559)	-22%	317,227
Cemetery Trust	(5,150)	55,756	(10,272)	66,028	118%	0
Community Assets & Land Management	542,784	407,215	476,834	(69,619)	-17%	524,180
Engineering Services	1,016,601	759,004	809,004	(50,000)	-7%	1,031,437
<b>Total Operations &amp; Capital Works</b>	<b>1,819,709</b>	<b>1,405,509</b>	<b>1,499,659</b>	<b>(94,150)</b>	<b>-7%</b>	<b>1,872,844</b>
<b>People &amp; Culture</b>						
Human Resources	458,899	345,167	414,659	(69,492)	-20%	465,224
Salaries & Wages Clearing	101,765	101,765	140,798	(39,033)	-38%	101,765
Working for Victoria	(142,399)	(142,399)	43,999	(186,398)	-131%	(142,399)
<b>Total People &amp; Culture</b>	<b>418,265</b>	<b>304,533</b>	<b>599,455</b>	<b>(294,922)</b>	<b>-97%</b>	<b>424,590</b>
<b>Planning &amp; Environment</b>						
Development Services Management	163,134	119,923	131,133	(11,210)	-9%	166,685
Environment	115,649	89,843	68,436	21,407	24%	98,651
Statutory Planning	403,531	301,984	318,684	(16,700)	-6%	372,284
Strategic Planning	225,433	168,742	(3,962)	172,704	102%	169,042
Waste Management	(1,007)	(753,303)	(696,917)	(56,386)	-7%	118,727
<b>Total Planning &amp; Environment</b>	<b>906,740</b>	<b>(72,811)</b>	<b>(182,627)</b>	<b>109,816</b>	<b>151%</b>	<b>925,389</b>
<b>Grand Total</b>	<b>1,549,389</b>	<b>(4,748,333)</b>	<b>(7,072,028)</b>	<b>2,323,695</b>	<b>49%</b>	<b>951,377</b>

**Mansfield Shire Council**  
**Capital Works Report**  
**For Period Ending March 2022**

Account	RUNI	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
<b>Bridges &amp; Culverts</b>							
813000. Bridges - Renewal	R	408,071	158,071	68,062	90,009	57%	351,701
813013. Bridges - Structural Assessment	R	100,000	100,000	0	100,000	100%	60,000
<b>Total Bridges &amp; Culverts</b>		<b>508,071</b>	<b>258,071</b>	<b>68,062</b>	<b>190,009</b>	<b>74%</b>	<b>411,701</b>
<b>Buildings</b>							
831232. Family & Childrens Centre	N	21,667	21,667	1,500	20,167	93%	21,667
845168. Living Libraries Project - Expense	N	558,511	335,107	48,778	286,329	85%	160,511
845169. Living Libraries Project - Income	I	(543,511)	(543,511)	0	(543,511)	-100%	0
851004. Building Refurbishment Program	R	33,000	33,000	24,604	8,396	25%	24,604
851006. Shire Office Refurbishment	R	120,000	110,000	67,396	42,604	39%	100,777
851012. Toilet Block Refurbishment Program	R	206,691	66,691	182	66,509	100%	206,691
851015. Kindergarten Refurbishment - Ailsa St	R	86,500	86,500	86,500	0	0%	86,500
851032. Mansfield Sporting Complex	U	21,667	21,667	19,023	2,644	12%	21,667
851038. Heritage Facility (Station Precinct)	N	1,548,000	298,000	170	297,830	100%	48,000
851039. Heritage Facility (Station Precinct) - Income	I	(1,548,000)	0	0	0	0%	(958,000)
881010. Bonnie Doon Community Centre	R	21,500	21,500	28,119	(6,619)	-31%	21,500
881168. Bonnie Doon Community Centre Upgrades	R	15,000	15,000	0	15,000	100%	0
<b>Total Buildings</b>		<b>541,025</b>	<b>465,621</b>	<b>276,271</b>	<b>189,350</b>	<b>41%</b>	<b>(266,083)</b>
<b>Computers &amp; Telecommunications</b>							
891020. Computer Purchases	R	65,000	48,750	9,363	39,387	81%	65,000
<b>Total Computers &amp; Telecommunications</b>		<b>65,000</b>	<b>48,750</b>	<b>9,363</b>	<b>39,387</b>	<b>81%</b>	<b>65,000</b>
<b>Drainage</b>							
823024. Mansfield Wetlands Drainage design	N	30,000	30,000	0	30,000	100%	20,000
823036. Misc Drainage Works Provision	R	85,870	85,870	69,592	16,278	19%	85,870
823038. Stormwater Drainage Works - Cnr Apollo & High St	R	500,000	450,000	0	450,000	100%	0
823050. Mansfield Wetlands Rejuvenation (Drainage) - 5 yrly cycle	R	120,000	120,000	0	120,000	100%	3,000
881135. Water & Stormwater Management Program (Inspect & Jet)	U	50,000	50,000	0	50,000	100%	70,000
<b>Total Drainage</b>		<b>785,870</b>	<b>735,870</b>	<b>69,592</b>	<b>666,278</b>	<b>91%</b>	<b>178,870</b>
<b>Fixtures, Fittings &amp; Furniture</b>							
891015. Office Furniture & Equipment	N	15,000	11,250	0	11,250	100%	0
<b>Total Fixtures, Fittings &amp; Furniture</b>		<b>15,000</b>	<b>11,250</b>	<b>0</b>	<b>11,250</b>	<b>100%</b>	<b>0</b>
<b>Footpaths &amp; Cycleways</b>							
821000. Footpath Reconstruction Programme	R	0	0	29,252	(29,252)	-100%	30,129
821005. Footpath Malcolm St - Income	I	0	0	(27,919)	27,919	100%	(27,919)
821012. Footpaths Asphalt - Renewal	R	50,000	50,000	0	50,000	100%	0
821013. Footpaths Gravel / Stone - Renewal	R	24,970	24,970	7,434	17,536	70%	24,970
821063. Footpaths - Renewal	R	0	0	(9,100)	9,100	100%	(9,100)
821100. Footpaths Concrete - Renewal	R	87,140	47,140	0	47,140	100%	87,140
845132. Botanic Park Activity Track	R	0	0	63	(63)	-100%	0
<b>Total Footpaths &amp; Cycleways</b>		<b>162,110</b>	<b>122,110</b>	<b>(269)</b>	<b>122,379</b>	<b>100%</b>	<b>105,220</b>
<b>Kerb &amp; Channel</b>							

Account	RUNI	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
822100. Kerb & Channel - Renewal	R	101,208	101,208	125,448	(24,240)	-24%	125,042
<b>Total Kerb &amp; Channel</b>		<b>101,208</b>	<b>101,208</b>	<b>125,448</b>	<b>(24,240)</b>	<b>-24%</b>	<b>125,042</b>
<b>Land</b>							
891054. Heavy Bypass Land	R	0	0	0	0	0%	2,800
891056. High Street Mansfield	N	0	0	130,000	(130,000)	-100%	130,000
<b>Total Land</b>		<b>0</b>	<b>0</b>	<b>130,000</b>	<b>(130,000)</b>	<b>-100.00%</b>	<b>132,800</b>
<b>Offstreet Car parks</b>							
811183. Off Street Car Park Renewal	R	70,109	70,109	0	70,109	100%	0
881182. Dual Court Indoor Sporting Stadium Carpark	N	89,553	89,553	827	88,726	99%	89,553
<b>Total Offstreet Car parks</b>		<b>159,662</b>	<b>159,662</b>	<b>827</b>	<b>158,835</b>	<b>99%</b>	<b>89,553</b>
<b>Plant, Machinery &amp; Equipment</b>							
891010. Plant Purchases	R	400,000	200,000	0	200,000	100%	434,000
891011. Plant Sales Income	I	0	0	(118,625)	118,625	100%	(118,625)
891012. Vehicle Purchases	R	232,000	174,000	0	174,000	100%	0
891013. Vehicle Sales Income	I	(84,000)	(63,000)	0	(63,000)	-100%	(35,000)
891014. Small Plant Purchases	R	75,000	56,250	67,076	(10,826)	-19%	75,000
<b>Total Plant, Machinery &amp; Equipment</b>		<b>623,000</b>	<b>367,250</b>	<b>(51,549)</b>	<b>418,799</b>	<b>114%</b>	<b>355,375</b>
<b>Recreation, Leisure &amp; Community facilities</b>							
800084. Skate Park	U	0	0	41,581	(41,581)	-100%	41,581
831040. Ghadaba Edible & Medicinal Garden Project - Expenditure	U	44,654	44,654	14,448	30,206	68%	25,000
831234. Outlying Communities Infrastructure Grants Program	R	0	0	2,000	(2,000)	-100%	2,000
841005. Lords Reserve Recreation Facilities	N	0	0	1,818	(1,818)	-100%	1,818
841055. Playground - Income	I	0	0	(25,000)	25,000	100%	(25,000)
845066. Botanic Park - Playground	R	0	0	13,309	(13,309)	-100%	13,309
845015. Botanic Park - Playground	R	0	0	25,711	(25,711)	-100%	25,711
845148. Mansfield Oval (Recreation Reserve)	N	0	0	3,600	(3,600)	-100%	115,000
845152. Additional Playing Field	N	0	0	65	(65)	-100%	65
845154. Swimming pool refurbishment	R	48,000	48,000	11,102	36,898	77%	11,102
845180. Bonnie Doon Streetscape	R	50,000	25,000	0	25,000	100%	30,000
845181. Goughs Bay Streetscape	R	50,000	0	0	0	0%	50,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	1,634,006	38,044	1,595,962	98%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,020,000)	(1,020,000)	(1,025,549)	5,549	1%	(1,025,549)
<b>Total Recreation, Leisure &amp; Community facilities</b>		<b>806,660</b>	<b>731,660</b>	<b>(898,872)</b>	<b>1,630,532</b>	<b>223%</b>	<b>899,043</b>
<b>Roads</b>							
811120. Reseals	R	1,311,165	1,011,165	3,139	1,008,026	100%	640,569
811150. Reseal Preparation Program	R	164,159	164,159	327	163,832	100%	164,159
811152. Heavy Vehicle Alternative Route (HV5 Withers Deadhorse)	U	2,261,382	1,695,357	222,683	1,472,674	87%	2,066,809
811153. Heavy Vehicle Alternative Route (HV5 Withers, Deadhorse)	I	(200,000)	(200,000)	0	(200,000)	-100%	0
811155. View Street Roundabout	U	163,757	163,757	0	163,757	100%	163,757
811156. View Street - Upgrade	U	302,375	302,375	413,364	(110,989)	-37%	302,375
811158. Heavy Vehicle Alternative Route (HV6 Greenvale, Mt Batt	U	2,081,000	1,213,429	85	1,213,344	100%	0
811159. Heavy Vehicle Alternative Route (HV6 Greenvale, Mt Batt	I	(1,252,808)	0	0	0	0%	0
812022. Pavement Patching Program	R	69,539	69,539	72,539	(3,000)	-4%	72,539
812075. Resheets	R	2,712,749	890,818	1,680,096	(789,278)	-89%	3,061,616
812076. Resheets - Income	I	(635,603)	(317,802)	(239,669)	(78,133)	-25%	(635,603)
814054. Barwite Road - Reconstruction	R	126,820	126,820	218,831	(92,011)	-73%	237,397
814900. Roads to Recovery - Income	I	(591,592)	(591,592)	(591,593)	1	0%	(591,592)
<b>Total Roads</b>		<b>6,512,943</b>	<b>4,528,025</b>	<b>1,779,802</b>	<b>2,748,223</b>	<b>61%</b>	<b>5,482,026</b>
<b>Grand Total</b>		<b>10,280,549</b>	<b>7,529,477</b>	<b>1,508,675</b>	<b>6,020,802</b>	<b>80%</b>	<b>7,578,547</b>

Account	RUNI	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
<b>Represented by:</b>							
Renewal	R	7,334,491	2,628,704	1,451,291	1,177,413	45%	7,334,491
New	N	3,896,737	1,838,578	25,290	1,813,288	99%	3,891,366
Upgrade	U	4,924,835	1,725,519	469,773	1,255,746	73%	4,924,835
Total Expenses		16,156,063	6,192,801	1,946,354	4,246,447	69%	16,150,692
Income	I	(5,875,514)	(2,123,313)	(809,620)	(1,313,693)	-62%	(5,332,003)

# Mansfield Shire Council

## Balance Sheet

As at March 2022

		2021-22	2020-21
	Cash and Investments	15,650,731	16,340,916
	Inventories	10,908	17,536
	Other Assets	1,709,012	2,565,718
	Receivables	5,949,054	2,029,527
<b>Current Assets</b>		<b>23,319,705</b>	<b>20,953,697</b>
<b>Non-Current Assets</b>			
	Infrastructure	142,719,314	142,719,314
	Plant & Equipment	2,455,637	2,455,637
	Property	63,318,060	63,318,060
	Receivables	15,840	24,989
	Work in Progress	1,016,775	1,016,775
	WIP 2021-22	3,546,130	0
<b>Non-Current Assets</b>	10576519	<b>213,071,756</b>	<b>209,534,775</b>
<b>Current Liabilities</b>			
	Interest-bearing liabilities	49,328	193,424
	Payables	417,850	3,730,666
	Provisions	1,990,465	2,002,421
	Trust Funds	1,272,983	1,010,605
<b>Current Liabilities</b>		<b>3,730,626</b>	<b>6,937,116</b>
<b>Non-Current Liabilities</b>			
	Interest-bearing liabilities	1,736,878	1,736,878
	Provisions	584,267	584,267
<b>Non-Current Liabilities</b>		<b>2,321,145</b>	<b>2,321,145</b>
<b>Net Assets</b>		<b>230,339,690</b>	<b>221,230,211</b>
<b>Equity</b>			
	Accumulated Surplus brought forward	76,632,239	76,632,239
	YTD Surplus (inc Capital Income)	9,109,479	
	Reserves	144,597,972	144,597,972
<b>Equity</b>		<b>230,339,690</b>	<b>221,230,211</b>

**Mansfield Shire Council**  
**Statement of Cash Flows**  
**For Period Ending March 2022**

	2021-22 Actual
<b>Operating activities</b>	
Rates & Charges	11,094,363
Statutory Fees & Charges	330,459
User Charges	880,494
Operational Grants	4,272,087
Capital Grants	1,904,181
Contributions - Operating	58,527
Contributions - Capital	0
Other Income	482,983
Employee Costs	(7,804,912)
Materials & Contracts	(8,080,150)
Other	(157,297)
<b>TOTAL</b>	<b>2,980,735</b>
Proceeds from Sale of Assets	118,625
Proceeds from High Country Library	
<i>Outflows</i>	
Capital Works Expenditure	(3,546,130)
<b>TOTAL</b>	<b>(3,427,505)</b>
<b>Financing activities</b>	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(144,096)
Finance Costs	(99,319)
Other	
<b>TOTAL</b>	<b>(243,415)</b>
<b>Net change in cash</b>	<b>(690,185)</b>
Cash at Beginning of Year (1/7/2021)	16,340,916
<b>CASH AT END OF PERIOD</b>	<b>15,650,731</b>