

**Mansfield Shire Council**  
**Income & Expenditure Summary**  
**For Period Ending September 2021**

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>Operating</b>					
<b>Income</b>					
Cash Operating Contributions	(40,000)	(9,996)	(23,200)	13,204	132%
High Country Equity	0	0	0	0	0%
Interest Income	(85,600)	(16,122)	(7,184)	(8,938)	-55%
Operational Grants - Non Recurrent	(430,470)	(345,214)	(905,982)	560,768	162%
Operational Grants - Recurrent	(4,686,085)	(759,583)	(809,034)	49,451	7%
Other income	(193,312)	(29,568)	(14,038)	(15,530)	-53%
Rates & Charges	(15,115,327)	(14,927,802)	(14,972,292)	44,490	0%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(355,100)	(88,740)	(92,177)	3,437	4%
User Charges	(1,113,560)	(206,880)	(234,479)	27,599	13%
<b>Income</b>	<b>(22,019,454)</b>	<b>(16,383,905)</b>	<b>(17,058,386)</b>	<b>674,481</b>	<b>4%</b>
<b>Expenditure</b>					
Depreciation	4,261,701	0	0	0	0%
Employee Costs	10,585,292	2,825,252	2,454,012	371,240	13%
Finance costs	144,296	33,277	26,489	6,788	20%
Materials & Contracts	8,324,797	2,043,457	1,856,668	186,789	9%
Other	261,530	52,741	56,996	(4,255)	-8%
<b>Expenditure</b>	<b>23,577,616</b>	<b>4,954,727</b>	<b>4,394,164</b>	<b>560,563</b>	<b>11%</b>
<b>Operating</b>	<b>1,558,163</b>	<b>(11,429,178)</b>	<b>(12,664,222)</b>	<b>1,235,044</b>	<b>11%</b>
<b>Capital</b>					
<b>Income</b>					
Cash Operating Contributions	(10,000)	0	0	0	0%
Operational Grants - Non Recurrent	(5,189,922)	(861,313)	0	(861,313)	-100%
Operational Grants - Recurrent	(591,592)	0	(591,593)	591,593	100%
Sale of Assets	(84,000)	(21,000)	0	(21,000)	-100%
User Charges	0	0	0	0	0%
<b>Income</b>	<b>(5,875,514)</b>	<b>(882,313)</b>	<b>(591,593)</b>	<b>(290,720)</b>	<b>-33%</b>
<b>Expenditure</b>					
Employee Costs	0	0	34,545	(34,545)	-100%
Materials & Contracts	16,156,063	594,205	623,508	(29,303)	-5%
Sale of Assets	0	0	0	0	0%
<b>Expenditure</b>	<b>16,156,063</b>	<b>594,205</b>	<b>658,052</b>	<b>(63,847)</b>	<b>-11%</b>
<b>Capital</b>	<b>10,280,549</b>	<b>(288,108)</b>	<b>66,459</b>	<b>(354,567)</b>	<b>-123%</b>
<b>Grand Total</b>	<b>11,838,712</b>	<b>(11,717,286)</b>	<b>(12,597,762)</b>	<b>880,476</b>	<b>-8%</b>

**Mansfield Shire Council**  
**Operating Report - by Business Unit**  
**For Period Ending September 2021**

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>Business Performance</b>						
Depreciation	4,261,701	0	0	0	0%	4,261,701
Financial Services	(1,543,536)	(116,200)	(991,732)	875,532	753%	(1,543,536)
Information Technology	667,383	156,835	158,678	(1,843)	-1%	667,383
Revenue Services	(12,618,405)	(12,567,071)	(12,613,574)	46,503	0%	(12,648,405)
Salaries & Wages Clearing	(101,765)	(24,079)	(191,220)	167,141	694%	(101,765)
<b>Total Business Performance</b>	<b>(9,334,622)</b>	<b>(12,550,515)</b>	<b>(13,637,847)</b>	<b>1,087,332</b>	<b>9%</b>	<b>(9,364,622)</b>
<b>Communications</b>						
Communications	165,740	41,479	38,044	3,435	8%	165,740
<b>Total Communications</b>	<b>165,740</b>	<b>41,479</b>	<b>38,044</b>	<b>3,435</b>	<b>8%</b>	<b>165,740</b>
<b>Community &amp; Economic Development</b>						
Arts, Culture & Library	245,692	59,633	58,982	651	1%	245,692
Community Development	200,674	42,027	16,191	25,836	61%	200,674
Customer Service & Records	414,094	100,707	101,718	(1,011)	-1%	414,094
Economic Development - Business & Industry	751,978	178,903	165,632	13,271	7%	751,978
Economic Development - Tourism & Events	524,628	126,887	166,716	(39,829)	-31%	524,628
Operations & General Service Provision	118,923	29,760	22,708	7,052	24%	118,923
Sport & Recreation	92,210	8,638	9,239	(601)	-7%	92,210
<b>Total Community &amp; Economic Development</b>	<b>2,348,199</b>	<b>546,555</b>	<b>541,185</b>	<b>5,370</b>	<b>1%</b>	<b>2,348,199</b>
<b>Community Health and Wellbeing</b>						
Aged & Disability Services	221,882	91,529	52,661	38,868	42%	221,882
Family Services & Partnerships	356,707	94,694	122,761	(28,067)	-30%	356,707
Health & Wellbeing	132,273	33,099	0	33,099	100%	132,273
Youth Services	239,581	49,190	22,238	26,952	55%	239,581
<b>Total Community Health and Wellbeing</b>	<b>950,443</b>	<b>268,512</b>	<b>197,661</b>	<b>70,851</b>	<b>26%</b>	<b>950,443</b>
<b>Community Safety</b>						
Building	153,226	48,580	5,817	42,763	88%	153,226
Emergency Management	81,447	16,505	27,310	(10,805)	-65%	81,447
Emergency Management - Infrastructure	500	126	29,610	(29,484)	-23400%	500
Emergency Management - Recovery	9,929	1,802	16,939	(15,137)	-840%	9,929
Health	181,789	57,786	82,667	(24,881)	-43%	181,789
Local Laws	161,809	50,124	52,246	(2,122)	-4%	161,809
School Crossing Supervisors	38,118	9,450	(11,198)	20,648	218%	38,118
<b>Total Community Safety</b>	<b>626,818</b>	<b>184,373</b>	<b>203,391</b>	<b>(19,018)</b>	<b>-10%</b>	<b>626,818</b>
<b>Executive Management</b>						
Executive Management	1,060,560	271,912	237,822	34,090	13%	1,060,560
<b>Total Executive Management</b>	<b>1,060,560</b>	<b>271,912</b>	<b>237,822</b>	<b>34,090</b>	<b>13%</b>	<b>1,060,560</b>
<b>Field Services</b>						
Field Services	321,978	77,753	87,323	(9,570)	-12%	321,978
Parks & Gardens	859,236	203,289	132,551	70,738	35%	859,236
Plant Operating	(74,342)	(100,874)	(57,558)	(43,316)	-43%	(74,342)
Road Network Maintenance	790,228	312,643	157,208	155,435	50%	790,228
<b>Total Field Services</b>	<b>1,897,100</b>	<b>492,811</b>	<b>319,525</b>	<b>173,286</b>	<b>35%</b>	<b>1,897,100</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	71,425	56,966	14,459	20%	251,100
Governance	129,134	22,885	66,769	(43,884)	-192%	129,134
Risk Management	404,015	309,426	344,152	(34,726)	-11%	404,015
<b>Total Governance &amp; Risk</b>	<b>784,249</b>	<b>403,736</b>	<b>467,887</b>	<b>(64,151)</b>	<b>-16%</b>	<b>784,249</b>
<b>Operations &amp; Capital Works</b>						
Buildings	265,474	50,850	57,368	(6,518)	-13%	265,474
Cemetery Trust	(5,150)	18,530	(3,407)	21,937	118%	(5,150)
Community Assets & Land Management	457,745	118,687	49,005	69,682	59%	457,745
Engineering Services	1,016,601	260,160	319,081	(58,921)	-23%	1,016,601
<b>Total Operations &amp; Capital Works</b>	<b>1,734,670</b>	<b>448,227</b>	<b>422,046</b>	<b>26,181</b>	<b>6%</b>	<b>1,734,670</b>
<b>People &amp; Culture</b>						
Human Resources	458,899	123,962	156,857	(32,895)	-27%	458,899
Salaries & Wages Clearing	101,765	101,765	109,751	(7,986)	-8%	101,765
Working for Victoria	(142,399)	(142,399)	46,184	(188,583)	-132%	(142,399)
<b>Total People &amp; Culture</b>	<b>418,265</b>	<b>83,328</b>	<b>312,793</b>	<b>(229,465)</b>	<b>-275%</b>	<b>418,265</b>
<b>Planning &amp; Environment</b>						
Development Services Management	163,134	48,091	54,781	(6,690)	-14%	163,134
Environment	115,649	25,642	(8,732)	34,374	134%	115,649
Statutory Planning	403,531	102,945	136,275	(33,330)	-32%	404,781
Strategic Planning	225,433	56,373	8,215	48,158	85%	225,433
Waste Management	(1,007)	(1,852,647)	(1,957,267)	104,620	6%	58,993
<b>Total Planning &amp; Environment</b>	<b>906,740</b>	<b>(1,619,596)</b>	<b>(1,766,728)</b>	<b>147,132</b>	<b>9%</b>	<b>967,990</b>
<b>Grand Total</b>	<b>1,558,163</b>	<b>(11,429,178)</b>	<b>(12,664,222)</b>	<b>1,235,044</b>	<b>11%</b>	<b>1,589,413</b>

**Mansfield Shire Council**  
**Capital Works Report**  
**For Period Ending September 2021**

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	108,071	67,096	40,975	38%	408,071
813013. Bridges - Structural Assessment	R	100,000	0	0	0	0%	100,000
<b>Total Bridges &amp; Culverts</b>		<b>508,071</b>	<b>108,071</b>	<b>67,096</b>	<b>40,975</b>	<b>38%</b>	<b>508,071</b>
<b>Buildings</b>							
831232. Family & Childrens Centre	N	21,667	0	0	0	0%	21,667
845168. Living Libraries Project - Expense	N	558,511	0	0	0	0%	558,511
845169. Living Libraries Project - Income	I	(543,511)	(543,511)	0	(543,511)	-100%	0
851004. Building Refurbishment Program	R	33,000	33,000	5,276	27,725	84%	33,000
851006. Shire Office Refurbishment	R	120,000	0	0	0	0%	120,000
851012. Toilet Block Refurbishment Program	R	206,691	0	0	0	0%	206,691
851015. Kindergarten Refurbishment - Ailsa St	R	86,500	0	86,500	(86,500)	-100%	86,500
851032. Mansfield Sporting Complex	U	21,667	0	0	0	0%	21,667
851038. Heritage Facility (Station Precinct)	N	1,548,000	0	0	0	0%	1,548,000
851039. Heritage Facility (Station Precinct) - Income	I	(1,548,000)	0	0	0	0%	(1,548,000)
881010. Bonnie Doon Community Centre	R	21,500	0	0	0	0%	21,500
881168. Bonnie Doon Community Centre Upgrades	R	15,000	15,000	0	15,000	100%	15,000
<b>Total Buildings</b>		<b>541,025</b>	<b>(495,511)</b>	<b>91,776</b>	<b>(587,287)</b>	<b>-119%</b>	<b>1,084,536</b>
<b>Computers &amp; Telecommunications</b>							
891020. Computer Purchases	R	65,000	16,250	514	15,736	97%	65,000
<b>Total Computers &amp; Telecommunications</b>		<b>65,000</b>	<b>16,250</b>	<b>514</b>	<b>15,736</b>	<b>97%</b>	<b>65,000</b>
<b>Drainage</b>							
823024. Mansfield Wetlands Drainage design	N	30,000	10,000	0	10,000	100%	30,000
823036. Misc Drainage Works Provision	R	85,870	0	44,599	(44,599)	-100%	85,870
823038. Stormwater Drainage Works - Cnr Apollo & High S	R	500,000	0	0	0	0%	500,000
823050. Mansfield Wetlands Rejuvenation (Drainage) - 5 y	R	120,000	0	0	0	0%	120,000
881135. Water & Stormwater Management Program (Inspe	U	50,000	0	0	0	0%	50,000
<b>Total Drainage</b>		<b>785,870</b>	<b>10,000</b>	<b>44,599</b>	<b>(34,599)</b>	<b>-346%</b>	<b>785,870</b>
<b>Fixtures, Fittings &amp; Furniture</b>							
891015. Office Furniture & Equipment	N	15,000	3,750	0	3,750	100%	15,000
<b>Total Fixtures, Fittings &amp; Furniture</b>		<b>15,000</b>	<b>3,750</b>	<b>0</b>	<b>3,750</b>	<b>100%</b>	<b>15,000</b>
<b>Footpaths &amp; Cycleways</b>							
821000. Footpath Reconstruction Programme	R	0	0	22,164	(22,164)	-100%	0
821012. Footpaths Asphalt - Renewal	R	50,000	0	0	0	0%	50,000
821013. Footpaths Gravel / Stone - Renewal	R	24,970	24,970	0	24,970	100%	24,970
821100. Footpaths Concrete - Renewal	R	87,140	37,140	0	37,140	100%	87,140
<b>Total Footpaths &amp; Cycleways</b>		<b>162,110</b>	<b>62,110</b>	<b>22,164</b>	<b>39,946</b>	<b>64%</b>	<b>162,110</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	1,208	51,333	(50,125)	-4149%	101,208
<b>Total Kerb &amp; Channel</b>		<b>101,208</b>	<b>1,208</b>	<b>51,333</b>	<b>(50,125)</b>	<b>-4149%</b>	<b>101,208</b>
<b>Offstreet Car parks</b>							
811183. Off Street Car Park Renewal	R	70,109	0	0	0	0%	70,109
881182. Dual Court Indoor Sporting Stadium Carpark	N	89,553	89,553	0	89,553	100%	89,553
<b>Total Offstreet Car parks</b>		<b>159,662</b>	<b>89,553</b>	<b>0</b>	<b>89,553</b>	<b>100%</b>	<b>159,662</b>
<b>Plant, Machinery &amp; Equipment</b>							
891010. Plant Purchases	R	400,000	0	27,838	(27,838)	-100%	400,000
891012. Vehicle Purchases	R	232,000	58,000	0	58,000	100%	232,000
891013. Vehicle Sales Income	I	(84,000)	(21,000)	0	(21,000)	-100%	(84,000)
891014. Small Plant Purchases	R	75,000	18,750	1,717	17,033	91%	75,000
<b>Total Plant, Machinery &amp; Equipment</b>		<b>623,000</b>	<b>55,750</b>	<b>29,555</b>	<b>26,195</b>	<b>47%</b>	<b>623,000</b>
<b>Recreation, Leisure &amp; Community facilities</b>							
800084. Skate Park	U	0	0	1,280	(1,280)	-100%	0
831040. Ghadaba Edible & Medicinal Garden Project - Exp	U	44,654	44,654	13,998	30,656	69%	44,654
841005. Lords Reserve Recreation Facilities	N	0	0	1,818	(1,818)	-100%	0
845015. Botanic Park - Playground	R	0	0	1,120	(1,120)	-100%	0
845148. Mansfield Oval (Recreation Reserve)	N	0	0	3,000	(3,000)	-100%	0
845154. Swimming pool refurbishment	R	48,000	0	0	0	0%	48,000
845180. Bonnie Doon Streetscape	R	50,000	0	0	0	0%	50,000
845181. Goughs Bay Streetscape	R	50,000	0	0	0	0%	50,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	0	0	0	0%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,020,000)	0	0	0	0%	(1,020,000)
<b>Total Recreation, Leisure &amp; Community facilities</b>		<b>806,660</b>	<b>44,654</b>	<b>21,216</b>	<b>23,438</b>	<b>52%</b>	<b>806,660</b>
<b>Roads</b>							
811120. Reseals	R	1,311,165	0	2,857	(2,857)	-100%	1,311,165
811150. Reseal Preparation Program	R	164,159	0	327	(327)	-100%	164,159
811152. Heavy Vehicle Alternative Route (HV5 Withers De	U	2,261,382	64,320	72,988	(8,668)	-13%	2,261,382
811153. Heavy Vehicle Alternative Route (HV5 Withers, De	I	(200,000)	0	0	0	0%	(200,000)
811155. View Street Roundabout	U	163,757	0	0	0	0%	163,757
811156. View Street - Upgrade	U	302,375	0	50,720	(50,720)	-100%	302,375
811158. Heavy Vehicle Alternative Route (HV6 Greenvale,	U	2,081,000	0	0	0	0%	2,081,000
811159. Heavy Vehicle Alternative Route (HV6 Greenvale,	I	(1,252,808)	0	0	0	0%	(1,252,808)
812022. Pavement Patching Program	R	69,539	69,539	70,339	(800)	-1%	69,539
812075. Resheets	R	2,712,749	0	115,772	(115,772)	-100%	2,712,749
812076. Resheets - Income	I	(635,603)	(317,802)	0	(317,802)	-100%	(635,603)
814054. Barwite Road - Reconstruction	R	126,820	0	16,797	(16,797)	-100%	126,820
814900. Roads to Recovery - Income	I	(591,592)	0	(591,593)	591,593	100%	(591,592)
<b>Total Roads</b>		<b>6,512,943</b>	<b>(183,943)</b>	<b>(261,793)</b>	<b>77,850</b>	<b>42%</b>	<b>6,512,943</b>
<b>Grand Total</b>		<b>10,280,549</b>	<b>(288,108)</b>	<b>66,459</b>	<b>(354,567)</b>	<b>-123%</b>	<b>10,824,060</b>
<b>Represented by:</b>							
Renewal	R	7,334,491	381,928	514,249	(132,321)	-35%	7,334,491
New	N	3,896,737	103,303	4,818	98,485	95%	3,896,737
Upgrade	U	4,924,835	108,974	138,986	(30,012)	-28%	4,924,835
<b>Total Expenses</b>		<b>16,156,063</b>	<b>594,205</b>	<b>658,052</b>	<b>(63,847)</b>	<b>-11%</b>	<b>16,156,063</b>
Income	I	(5,875,514)	(882,313)	(591,593)	(290,720)	-33%	(5,332,003)

# Mansfield Shire Council

## Balance Sheet

As at September 2021

	2021-22	2020-21
<b>Current Assets</b>		
Cash and Investments	16,855,963	16,340,916
Inventories	9,717	17,536
Other Assets	1,706,030	2,565,718
Receivables	12,090,710	2,029,527
<b>Current Assets</b>	<b>30,662,420</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	22,529	24,989
Work in Progress	1,016,775	1,016,775
WIP 2021-22	658,052	0
<b>Non-Current Assets</b>	<b>210,190,367</b>	<b>209,534,775</b>
<b>Current Liabilities</b>		
Interest-bearing liabilities	146,025	193,424
Payables	393,801	3,730,666
Provisions	1,981,595	2,002,421
Trust Funds	1,524,196	1,010,605
<b>Current Liabilities</b>	<b>4,045,617</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>234,486,026</b>	<b>221,230,211</b>
<b>Equity</b>		
Accumulated Surplus brought forward	76,632,239	76,632,239
YTD Surplus (inc Capital Income)	13,255,815	
Reserves	144,597,972	144,597,972
<b>Equity</b>	<b>234,486,026</b>	<b>221,230,211</b>

**Mansfield Shire Council**  
**Statement of Cash Flows**  
**For Period Ending September 2021**

	<b>2021-22</b>
	<b>Actual</b>
<b>Operating activities</b>	
<i>Inflows</i>	
Rates & Charges	4,913,569
Statutory Fees & Charges	92,177
User Charges	234,479
Operational Grants	1,715,015
Capital Grants	591,593
Contributions - Operating	23,200
Contributions - Capital	0
Other Income	534,814
<i>Outflows</i>	
Employee Costs	(2,501,411)
Materials & Contracts	(1,009,987)
Other	(56,996)
<b>TOTAL</b>	<b>4,536,453</b>
<b>Investing activities</b>	
<i>Inflows</i>	
Proceeds from Sale of Assets	0
<i>Outflows</i>	
Capital Works Expenditure	(658,052)
<b>TOTAL</b>	<b>(658,052)</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	(3,336,865)
Finance Costs	(26,489)
Other	0
<b>TOTAL</b>	<b>(3,363,354)</b>
<b>Net change in cash</b>	<b>515,047</b>
Cash at Beginning of Year (1/7/2021)	16,340,916
<b>CASH AT END OF PERIOD</b>	<b>16,855,963</b>