

**SHIRE OF KENT
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28TH FEBRUARY 2019**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**SHIRE OF KENT
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28TH FEBRUARY 2019**

Note	Budget v Actual		Predicted		
	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	3,072,362	2,721,569	(350,795)		2,721,567 ▼
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	3,562,161	2,217,704	159,893		3,722,054 ▲
Profit on asset disposals	4.1.1 50,449	128,967	34,195		84,644 ▲
Fees and charges	4.1.2 529,626	472,584			529,626
Interest earnings	4.1.7 88,325	50,567			88,325
Other revenue	4.1.8 49,401	51,628			49,401
	4,279,962	2,921,450	194,088	0	4,474,050
Expenditure from operating activities					
Employee costs	4.2.1 (1,916,298)	(1,313,047)	2,874		(1,913,424) ▼
Materials and contracts	(3,625,772)	(2,115,633)	2,022		(3,623,750) ▼
Utility charges	4.2.3 (133,017)	(86,854)	(3,000)		(136,017) ▲
Depreciation on non-current assets	(1,594,519)	(1,293,376)			(1,594,519)
Interest expenses	(24,263)	(22,324)			(24,263)
Insurance expenses	(127,532)	(124,388)	(1,989)		(129,521) ▲
Loss on asset disposals	4.2.6 (14,959)	(721)	14,238		(721) ▼
Other expenditure	4.2.7 (296,693)	(289,563)			(296,693)
	(7,733,053)	(5,245,906)	14,145	0	(7,718,908)
Operating activities excluded from budget					
Depreciation on assets	1,594,519	1,293,376			1,594,519
(Profit)/loss on asset disposal	4.4.3 (35,490)	(128,246)	(48,433)		(83,923) ▼
Adjust provisions and accruals	0	775			0
Amount attributable to operating activities	1,178,300	1,563,018	(190,995)	0	987,305
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4.1.3 1,953,126	292,138	52,500	(1,100,000)	905,626 ▼
Purchase land held for resale	0	0			0
Purchase land and buildings	(2,454,800)	(58,840)	41,000	2,200,000	(213,800) ▼
Purchase property, plant and equipment	(790,000)	(783,897)	(27,656)		(817,656) ▲
Purchase furniture and equipment	0	(3,330)			0
Purchase and construction of infrastructure-roads	(1,774,052)	(649,363)			(1,774,052)
Purchase and construction of infrastructure-other	(293,497)	0	59,026	100,000	(134,471) ▼
Proceeds from disposal of assets	153,000	283,535	59,626		212,626 ▲
Amount attributable to investing activities	(3,206,223)	(919,757)	184,496	1,200,000	(1,821,727)
FINANCING ACTIVITIES					
Repayment of debentures	10 (83,873)	(65,090)			(83,873)
Transfers to cash backed reserves (restricted assets)	9 (156,925)	(33,168)			(156,925)
Amount attributable to financing activities	(240,798)	(98,258)	0	0	(240,798)
Budget deficiency before general rates	(2,268,721)	545,003	(6,499)	1,200,000	(1,075,220)
Estimated amount to be raised from general rates	2,268,721	2,274,926	6,499		2,275,220 ▲
Closing funding surplus/(deficit)	2 0	2,819,929	0	1,200,000	1,200,000 ▲

SHIRE OF KENT
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28TH FEBRUARY 2019

	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	3,072,362	2,721,569	(350,795)		2,721,567	▼
Revenue from operating activities (excluding rates)						
Governance	10,300	6,358			10,300	
General purpose funding	792,175	728,627	147,806		939,981	▲
Law, order, public safety	80,460	61,918			80,460	
Health	0	0			0	
Education and welfare	500	0	0		500	
Housing	71,086	47,004			71,086	
Community amenities	224,938	188,423	3,000		227,938	▲
Recreation and culture	14,100	(2,862)	42,500		56,600	▲
Transport	2,863,472	1,726,460	60,782		2,924,254	▲
Economic services	43,150	34,498	0		43,150	
Other property and services	179,779	131,023	(60,000)		119,779	▼
	4,279,960	2,921,449	194,088	0	4,474,048	
Expenditure from operating activities						
Governance	(531,269)	(348,627)	(16,750)		(548,019)	▲
General purpose funding	(88,227)	(50,672)	(972)		(89,199)	▲
Law, order, public safety	(190,410)	(130,491)	(3,747)		(194,157)	▲
Health	(33,257)	(14,209)	4,806		(28,451)	▼
Education and welfare	(33,436)	(23,043)	(445)		(33,881)	▲
Housing	(235,620)	(206,308)	14,979		(220,641)	▼
Community amenities	(511,218)	(262,567)	3,978		(507,240)	▼
Recreation and culture	(600,768)	(392,406)	(6,951)		(607,719)	▲
Transport	(5,121,189)	(3,534,157)	(32,753)		(5,153,942)	▲
Economic services	(187,195)	(124,422)	(6,473)		(193,668)	▲
Other property and services	(200,462)	(159,003)	58,473		(141,989)	▼
	(7,733,051)	(5,245,905)	14,145	0	(7,718,906)	
Operating activities excluded from budget						
Depreciation on assets	1,594,519	1,293,376			1,594,519	
Adjust (Profit)/Loss on Asset Disposal	(35,490)	(128,246)	(48,433)		(83,923)	▼
Adjust Provisions and Accruals	0	775			0	
Amount attributable to operating activities	1,178,300	1,563,018	(190,995)	0	987,305	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	1,953,126	292,138	52,500	(1,100,000)	905,626	
Purchase of investments	0	0			0	
Purchase land held for resale	0	0			0	
Purchase land and buildings	(2,454,800)	(58,840)	41,000	2,200,000	(213,800)	▼
Purchase plant and equipment	(790,000)	(783,897)	(27,656)		(817,656)	▲
Purchase furniture and equipment	0	(3,330)			0	
Purchase and construction of infrastructure - roads	(1,774,052)	(649,363)		0	(1,774,052)	
Purchase and construction of infrastructure - other	(293,497)	0	59,026	100,000	(134,471)	▼
Proceeds from disposal of assets	153,000	283,535	59,626		212,626	▲
Amount attributable to investing activities	(3,206,223)	(919,757)	184,496	1,200,000	(1,821,727)	
FINANCING ACTIVITIES						
Repayment of borrowings	(83,873)	(65,090)			(83,873)	
Transfers to cash backed reserves (restricted assets)	(166,925)	(33,168)			(166,925)	
Transfers from cash backed reserves (restricted assets)	10,000	0			10,000	
Amount attributable to financing activities	(240,798)	(98,258)	0	0	(240,798)	
Budget deficiency before general rates	(2,268,721)	545,003	(6,499)	1,200,000	(1,075,220)	
Estimated amount to be raised from general rates	2,268,721	2,274,926	6,499		2,275,220	
Closing Funding Surplus(Deficit)	0	2,819,929	0	1,200,000	1,200,000	▲

SHIRE OF KENT
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2018

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Kent controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2018/19 ACTUAL BALANCES

Balances shown in this budget review report as 2018/2019 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

All figures shown in this budget review report are rounded to the nearest dollar.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

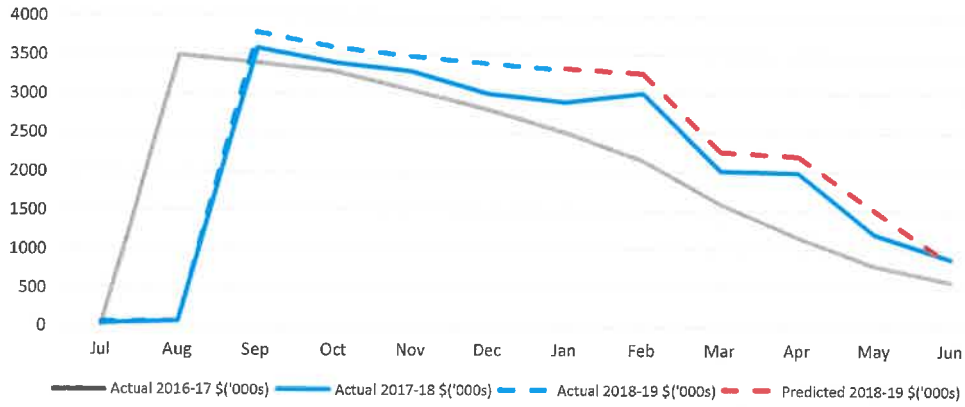
SHIRE OF KENT
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28TH FEBRUARY 2019

2. NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)
2018-19

Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	2,871,362	2,646,011	2,827,109
Cash restricted	2,255,052	2,255,052	2,135,189
Receivables - rates and rubbish	175,651	234,327	177,277
Receivables - other	51,833	10,805	60,753
Inventories	78,541	78,623	68,267
	<u>5,432,439</u>	<u>5,224,818</u>	<u>5,268,595</u>
Less: current liabilities			
Payables & Provisions	(357,458)	(394,516)	(371,183)
	<u>(357,458)</u>	<u>(394,516)</u>	<u>(371,183)</u>
Less: cash restricted			
	(2,255,052)	(2,255,052)	(2,135,189)
Net current funding position	<u>2,819,929</u>	<u>2,575,250</u>	<u>2,762,223</u>

Liquidity Over the Year



**SHIRE OF KENT
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28TH FEBRUARY 2019**

2. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Kent's operational cycle. In the case of liabilities where the Shire of Kent does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Kent's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Kent prior to the end of the financial year that are unpaid and arise when the Shire of Kent becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Kent's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Kent's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Kent's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Kent has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Kent obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

SHIRE OF KENT
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28TH FEBRUARY 2019

3. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
3.1 OPERATING REVENUE (EXCLUDING RATES)		
3.1.1 PROFIT ON ASSET DISPOSAL		
This profit related to higher trade prices than budgeted on plant and equipment at disposal. Please note this is a non-cash revenue item and will not have an impact on the carried forward funding result at the end of the year	34,195	
3.1.2 FEES AND CHARGES		
No Material Variance		
3.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Due to the Federal Assistance Grants (FAGS) figures not provided at time of budget and therefore figures were estimated.	159,893	
3.1.7 INTEREST EARNINGS		
No Material Variance		
3.1.8 OTHER REVENUE		
No Material Variance		
Predicted Variances Carried Forward	194,088	0
Predicted Variances Brought Forward	194,088	0
3.2 OPERATING EXPENSES		
3.2.1 EMPLOYEE COSTS		
Small variance due to the distribution of the employee housing cost allocation. Variation is not material.	2,874	
3.2.2 MATERIAL AND CONTRACTS		
Small variance due to administration allocated, PWOH and POC distribution. Also small changes to housing maintenance schedule. Variation is not material.	2,022	
3.2.3 UTILITY CHARGES		
This difference is due to a missed budget allocation for phone charges related to SMS. Variation is not material.	(3,000)	
3.2.4 DEPRECIATION (NON CURRENT ASSETS)		
No Material Variance		
3.2.4 INTEREST EXPENSES		
No Material Variance		
3.2.5 INSURANCE EXPENSES		
At time of budget insurance premiums were estimated as schedule had not been received. Variation is not material.	(1,989)	
3.2.6 LOSS ON ASSET DISPOSAL		
This loss is related to WDV at time of trade providing a profit as opposed to a loss. Please note this is a non-cash revenue item and will not have an impact on the carried forward funding result at the end of the year	14,238	
3.2.7 OTHER EXPENDITURE		
No Material Variance		
Predicted Variances Carried Forward	208,233	0

SHIRE OF KENT
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28TH FEBRUARY 2019

3. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	208,233	0
3.3 CAPITAL REVENUE		
3.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Delays such as the withdrawal of state funding and scope changes have caused a delay with the Great Southern Housing Initiative project. . This variation is only a timing issue and some capital expenditure should be commenced by year end.		(1,100,000)
Funding from DLGC for the Pingrup Pavilion project was budgeted to be received in previous financial year, however was received in July 2018.	52,500	
3.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Increase due to higher trade prices than budgeted on plant and equipment at disposal.	59,626	
3.3.3 PROCEEDS FROM NEW DEBENTURES		
No Material Variance		
3.3.4 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No Material Variance		
Predicted Variances Carried Forward	320,359	(1,100,000)
Predicted Variances Brought Forward	320,359	(1,100,000)
3.4 CAPITAL EXPENSES		
3.4.1 LAND AND BUILDINGS		
Delays such as the withdrawal of state funding and scope changes have caused a delay with the Great Southern Housing Initiative project. . This variation is only a timing issue and some capital expenditure should be commenced by year end.		2,200,000
Savings from capital housing budget as a bathroom and replacement of ducted air con has been deferred. Also, the conversion of the Richmond Street Ablutions came in under budget. Council have also made the decision to defer the full replacement of the rear windows of the Pingrup Pavilion and do some maintenance instead, this is a saving of \$25,000.	41,000	
3.4.2 PLANT AND EQUIPMENT		
Some capital plant items came in under budget. Council decided to make an allowance at budget review to purchase a grab and mulcher for the new excavator. There is also an allowance made for the purchase of a Remote Access Fuel System to bowsers in both Nyabing and Pingrup.	(27,656)	
3.4.3 FURNITURE AND EQUIPMENT		
No Material Variance		
3.4.4 INFRASTRUCTURE ASSETS - ROADS		
No Material Variance		
3.4.5 INFRASTRUCTURE ASSETS - OTHER	59,026	100,000
Reduction of expenditure to the Nyabing Caravan Park for this financial year being a permanent variance. It is unlikely the full amount will be spent in this financial year and therefore \$100,000 is shown as a timing variance.		
3.4.6 REPAYMENT OF DEBENTURES		
No Material Variance		
Predicted Variances Carried Forward	392,729	1,200,000

**SHIRE OF KENT
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28TH FEBRUARY 2019**

3. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	392,729	1,200,000
3.5 OTHER ITEMS		
3.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
No Material Variance		
3.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No Material Variance		
3.5.1 RATE REVENUE		
Minor variation due to difference between rates modelling and rates raising. Variation is not material.	6,499	
3.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Permanent change to the balance brought forward due to estimation in May 18.	(350,795)	
3.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Please see 3.1.1 and 3.2.6 above for explanation of the change in net Profit (Loss)	(48,433)	
Total Predicted Variances as per Annual Budget Review	0	1,200,000

**SHIRE OF KENT
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28TH FEBRUARY 2019**

4. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption	1819/018		(350,795)			0	
030010.1101	Rate Income		Opening Surplus/(Deficit)					
030020.1101	Rates - Ex Gratia		Operating Revenue		2,506		2,506	
031100.5527	Rates General - Admin Allocated		Operating Revenue		3,993		6,499	
032290.1401	General Purpose Grants		Operating Expenses			(972)	5,527	
032300.1401	United Road Grants		Operating Revenue	214,156			219,683	
033400.5527	Other General Purpose - Admin Allocated		Operating Revenue			(13,850)	205,833	
041010.5507	Members of Council		Operating Expenses			(571)	205,262	
041010.5524	Members of Council		Operating Expenses		7,500	(20,000)	192,762	
041010.5501	Members of Council		Operating Expenses		7,000		199,762	
041010.5527	Members of Council - Admin Allocated		Operating Expenses			(1,989)	197,773	
041030.5506	Nyabing Admin Building		Operating Expenses			(2,942)	194,831	
043010.5109	Admin General - Staff Housing Allocation		Operating Expenses			(4,382)	190,449	
043010.5506	Admin General		Operating Expenses	3,000		(22,298)	168,151	
043020.5527	Admin General - Admin Allocated		Operating Expenses	19,298			171,151	
044800.5527	Other Governance - Admin Allocated		Operating Expenses				190,449	
051210.5903	Fire Prevention Other		Operating Expenses			(1,366)	189,083	
051210.5527	Fire Prevention Other - Admin Allocated		Operating Expenses			(3,000)	186,083	
053010.5527	Animal Control - Admin Allocated		Operating Expenses			(455)	185,628	
071100.5527	Health - Admin Allocated		Operating Expenses			(249)	185,379	
074510.5511	Pest Control		Operating Expenses		5,000	(43)	185,336	
074510.5527	Pest Control - Admin Allocated		Operating Expenses				190,336	
083010.5527	Other Welfare - Admin Allocated		Operating Expenses			(194)	190,142	
091010.5506	29 Aspendale Street		Operating Expenses		6,399	(445)	189,697	
091030.5506	13 Aspendale Street		Operating Expenses				196,096	
091050.5506	5 George Street		Operating Expenses			(4,500)	191,596	
091120.5506	2/5 Gaby Street		Operating Expenses		8,000		199,596	
092000.5109	Housing Allocation Costs		Operating Expenses		1,325		200,921	
091990.5527	Other Staff Housing - Admin Allocated		Operating Expenses		6,591		207,512	
093130.5506	21C George Street		Operating Expenses		1,250	(1,360)	206,152	
093980.5527	Other Housing General - Admin Allocated		Operating Expenses			(2,726)	207,402	
100760.5527	Household Refuse - Admin Allocated		Operating Expenses			(152)	204,676	
100770.5527	Commercial Refuse - Admin Allocated		Operating Expenses			(60)	204,524	
101510.1403	Other Grant Funding		Operating Revenue		3,000		204,464	
102260.5109	Protection of the Environment - Staff Housing Alloc		Operating Expenses		4,532		207,484	
103760.5527	Town Planning - Admin Allocated		Operating Expenses			(50)	211,996	
105270.5527	Nyabing Cemetery - Admin Allocated		Operating Expenses			(45)	211,901	
105280.5527	Pingrup Cemetery - Admin Allocated		Operating Expenses			(29)	211,872	
106260.5527	Public Conveniences Nyabing - Admin Allocated		Operating Expenses			(29)	211,843	
106270.5527	Public Conveniences Pingrup - Admin Allocated		Operating Expenses			(29)	211,814	
107260.5527	Sewerage Nyabing - Admin Allocated		Operating Expenses			(80)	211,734	
107270.5527	Sewerage Pingrup - Admin Allocated		Operating Expenses		52,500	(80)	211,654	
110040.1501	Pingrup Recreation Complex		Operating Revenue			(10,000)	204,154	
110040.1402	Pingrup Recreation Complex		Operating Revenue			(220)	254,154	
110760.5527	Nyabing Hall - Admin Allocated		Operating Expenses			(109)	253,934	
110770.5527	Nyabing Recreation Complex - Admin Allocated		Operating Expenses			(220)	253,825	
110780.5527	Pingrup Hall - Admin Allocated		Operating Expenses			(220)	253,605	
110790.5506	Pingrup Recreation Complex		Operating Expenses			(5,000)	248,605	

