

**SHIRE OF KENT  
BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**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 29TH FEBRUARY 2020**

Note	Budget v Actual		Predicted		
	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit)	4,033,600	3,769,575	(264,025)		3,769,575 ▼
<b>Revenue from operating activities (excluding rates)</b>					
Operating grants, subsidies and contributions	1,352,832	854,259	(75,453)		1,277,379 ▼
Profit on asset disposals	134,730	70,674	(82,329)		52,401 ▼
Fees and charges	576,940	377,104	4,500		581,440 ▲
Interest earnings	80,062	64,710	14,000		94,062 ▲
Other revenue	45,500	40,503			45,500 ▲
	2,190,064	1,407,250	0	0	2,050,782
<b>Expenditure from operating activities</b>					
Employee costs	(1,887,956)	(1,109,854)	(6,980)		(1,894,936) ▲
Materials and contracts	(1,227,643)	(397,235)	23,677		(1,203,966) ▼
Utility charges	(156,953)	(106,452)	(7,038)		(163,991) ▲
Depreciation on non-current assets	(1,780,910)	(611,914)			(1,780,910)
Interest expenses	(19,863)	(18,639)			(19,863)
Insurance expenses	(142,243)	(138,380)			(142,243)
Loss on asset disposals	(614)	(14,251)	(20,165)		(20,779) ▲
Other expenditure	(307,415)	(120,033)	(900)		(308,315) ▲
	(5,523,597)	(2,516,758)	(11,406)	0	(5,535,003)
<b>Operating activities excluded from budget</b>					
Depreciation on assets	1,780,910	611,914			1,780,910
(Profit)/loss on asset disposal	(134,116)	(56,423)	102,494		(31,622) ▲
Adjust provisions and accruals	0	0			0
<b>Amount attributable to operating activities</b>	<b>2,346,861</b>	<b>3,215,558</b>	<b>(172,937)</b>	<b>0</b>	<b>2,034,642</b>
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	2,008,737	697,877	225,000	0	2,233,737 ▲
Purchase land and buildings	(2,562,000)	(499,616)	8,500	0	(2,553,500) ▼
Purchase plant and equipment	(975,500)	(804,666)	9,112	0	(966,388) ▼
Purchase furniture and equipment	(19,000)	(7,040)		0	(19,000)
Purchase and construction of infrastructure-roads	(2,050,226)	(907,800)	132,343	0	(1,917,863) ▼
Purchase and construction of infrastructure-other	(258,704)	(4,050)		(102,391)	(361,095) ▲
Proceeds from disposal of assets	351,000	320,813	39,812		390,812 ▲
<b>Amount attributable to investing activities</b>	<b>(3,505,693)</b>	<b>(1,204,482)</b>	<b>414,767</b>	<b>(102,391)</b>	<b>(3,193,317)</b>
<b>FINANCING ACTIVITIES</b>					
Transfers from cash backed reserves (restricted assets)	166,893	0			166,893
Repayment of debentures	(88,316)	(68,824)			(88,316)
Transfers to cash backed reserves (restricted assets)	(1,238,505)	(20,058)			(1,238,505)
<b>Amount attributable to financing activities</b>	<b>(1,159,928)</b>	<b>(88,882)</b>	<b>0</b>	<b>0</b>	<b>(1,159,928)</b>
<b>Budget deficiency before general rates</b>	<b>(2,318,760)</b>	<b>1,922,194</b>	<b>241,830</b>	<b>(102,391)</b>	<b>(2,318,603)</b>
<b>Estimated amount to be raised from general rates</b>	<b>2,318,760</b>	<b>2,317,123</b>	<b>(157)</b>		<b>2,318,603</b> ▼
<b>Closing funding surplus(deficit)</b>	<b>0</b>	<b>4,239,317</b>	<b>241,673</b>	<b>(102,391)</b>	<b>0</b>

**SHIRE OF KENT  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

	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	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)	4,033,600	3,769,575	(264,025)		3,769,575	▼
<b>Revenue from operating activities (excluding rates)</b>						
Governance	10,800	4,378			10,800	
General purpose funding	973,912	676,968	(63,453)		910,459	▼
Law, order, public safety	88,585	62,895			88,585	
Health	12,000	2,287			12,000	
Education and welfare	500	0			500	
Housing	70,150	42,262			70,150	
Community amenities	300,387	89,527			300,387	
Recreation and culture	9,150	520			9,150	
Transport	509,730	386,210	(82,329)		427,401	▼
Economic services	53,150	52,215	4,500		57,650	▲
Other property and services	161,700	89,989	2,000		163,700	▲
	2,190,064	1,407,251	(139,282)	0	2,050,782	
<b>Expenditure from operating activities</b>						
Governance	(583,822)	(362,143)	35,701		(548,121)	▼
General purpose funding	(95,415)	(49,769)	(8,766)		(104,181)	▲
Law, order, public safety	(198,218)	(131,449)	3,530		(194,688)	▼
Health	(61,528)	(16,748)	7,967		(53,561)	▼
Education and welfare	(30,790)	(17,814)			(30,790)	
Housing	(267,353)	(196,358)	31,312		(236,041)	▼
Community amenities	(644,370)	(279,018)	(27,672)		(672,042)	▲
Recreation and culture	(764,786)	(477,785)	(16,195)		(780,981)	▲
Transport	(2,456,929)	(817,031)	4,895		(2,452,034)	▼
Economic services	(231,181)	(131,924)	(9,750)		(240,931)	▲
Other property and services	(189,205)	(36,720)	(32,428)		(221,633)	▲
	(5,523,597)	(2,516,759)	(11,406)	0	(5,535,003)	
<b>Operating activities excluded from budget</b>						
Depreciation on assets	1,780,910	611,914			1,780,910	
Adjust (Profit)/Loss on Asset Disposal	(134,116)	(56,423)	102,494		(31,622)	▲
Amount attributable to operating activities	2,346,861	3,215,558	(312,219)	0	2,034,642	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	2,008,737	697,877	225,000		2,233,737	
Purchase land and buildings	(2,562,000)	(499,616)	8,500		(2,553,500)	▼
Purchase plant and equipment	(975,500)	(804,666)	9,112		(966,388)	▼
Purchase furniture and equipment	(19,000)	(7,040)			(19,000)	
Purchase and construction of infrastructure - roads	(2,050,226)	(907,800)	132,343		(1,917,883)	▼
Purchase and construction of infrastructure - other	(258,704)	(4,050)		(102,391)	(361,095)	▲
Proceeds from disposal of assets	351,000	320,813	39,812		390,812	▲
Amount attributable to investing activities	(3,505,693)	(1,204,482)	414,767	(102,391)	(3,193,317)	
<b>FINANCING ACTIVITIES</b>						
Repayment of borrowings	10 (88,316)	(68,824)			(88,316)	
Transfers to cash backed reserves (restricted assets)	9 (1,238,505)	(20,058)			(1,238,505)	
Transfers from cash backed reserves (restricted assets)	9 166,893	0			166,893	
Amount attributable to financing activities	(1,159,928)	(88,882)	0	0	(1,159,928)	
Budget deficiency before general rates	(2,318,760)	1,922,194	102,548	(102,391)	(2,318,603)	
Estimated amount to be raised from general rates	2,318,760	2,317,123	(157)		2,318,603	
Closing Funding Surplus/(Deficit)	2 0	4,239,317	102,391	(102,391)	0	

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

## **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.

### **2019/20 ACTUAL BALANCES**

Balances shown in this budget review report as 2019/2020 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.

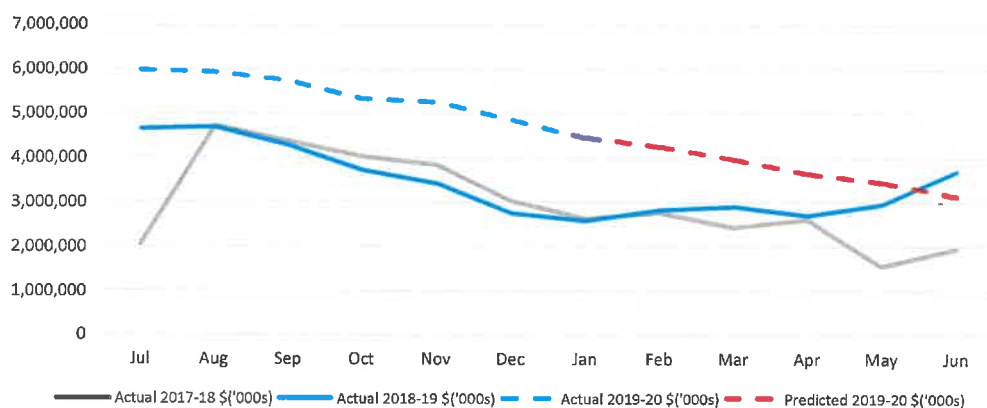
**SHIRE OF KENT**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**2. NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)  
2019-20

Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current assets</b>			
Cash unrestricted	4,281,428	4,450,589	2,871,362
Cash restricted	2,406,123	2,406,123	2,255,052
Receivables - rates and rubbish	144,289	166,178	175,651
Receivables - other	48,578	22,424	51,833
Inventories	69,444	86,435	78,541
	6,949,862	7,131,749	5,432,439
<b>Less: current liabilities</b>			
Payables	(72,515)	(49,131)	(49,648)
Provisions	(231,907)	(231,907)	(307,810)
	(304,422)	(281,038)	(357,458)
<b>Less: cash restricted</b>			
	(2,406,123)	(2,406,123)	(2,255,052)
<b>Net current funding position</b>	4,239,317	4,444,588	2,819,929

**Liquidity Over the Year**



**SHIRE OF KENT**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**3. 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 29TH FEBRUARY 2020**

**3. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 PROFIT ON ASSET DISPOSAL</b> This is due to estimated written down value (WDV) being different to actual WDV at time of disposal on plant and equipment. 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	(82,329)	
<b>4.1.2 FEES AND CHARGES</b> No material variance.	4,500	
<b>4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b> Due to Federal Assistance Grant (FAG) estimation v's actual allocations.	(75,453)	
<b>4.1.7 INTEREST EARNINGS</b>  Due invest larger amounts of cash, interest returns have been increased.	14,000	
<b>4.1.8 OTHER REVENUE</b>  No material variance.		
Predicted Variances Carried Forward	(139,282)	0
Predicted Variances Brought Forward	(139,282)	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b> No material variance.	(6,980)	
<b>4.2.2 MATERIAL AND CONTRACTS</b> Substantial savings have occurred in painting projects. Reduction of budgeted amount for repairs and maintenance to plant and equipment has also resulted in savings.	23,677	
<b>4.2.3 UTILITY CHARGES</b> No material variance.	(7,038)	
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b> No Material Variance		
<b>4.2.4 INTEREST EXPENSES</b> No Material Variance		
<b>4.2.5 INSURANCE EXPENSES</b> No Material Variance		
<b>4.2.6 LOSS ON ASSET DISPOSAL</b> This is due to estimated written down value (WDV) being different to actual WDV at time of disposal on plant and equipment. 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.	(20,165)	
<b>4.2.7 OTHER EXPENDITURE</b> No material variance.	(900)	
Predicted Variances Carried Forward	(150,688)	0
Predicted Variances Brought Forward	(150,688)	0
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b> Notification of \$225,000 funding to be received for the Regional Strategic Waste Management Approach project.	225,000	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b> Increase due to actual amounts of trade in vehicles due to estimated amounts.	39,812	
<b>4.3.3 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b> No Material Variance		
Predicted Variances Carried Forward	114,124	0

**SHIRE OF KENT**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 29TH FEBRUARY 2020**

**3. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	114,124	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND AND BUILDINGS</b> No material variance.	8,500	
<b>4.4.2 PLANT AND EQUIPMENT</b> No material variance.	9,112	
<b>4.4.3 FURNITURE AND EQUIPMENT</b> No Material Variance		
<b>4.4.4 INFRASTRUCTURE ASSETS - ROADS</b> Savings on already completed own source construction projects.	132,343	
<b>4.4.5 INFRASTRUCTURE ASSETS - OTHER</b> Expenditure due to grant funding received for the Regional Strategic Waste Management Approach project.		(102,391)
Predicted Variances Carried Forward	264,079	(102,391)
Predicted Variances Brought Forward	264,079	(102,391)
<b>4.5 OTHER ITEMS</b>		
<b>4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b> No Material Variance		
<b>4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b> No Material Variance		
<b>4.5.1 RATE REVENUE</b> No Material Variance	(157)	
<b>4.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>  At the time of adopting the budget, Creditors had not been raised for the purchase of the Land for Resale as this had been paid in July. During the compilation of the annual financial statements, this omission was discovered and results in a permanent change to the balance brought forward.	(264,025)	
<b>4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)</b> Please see above for explanation of the change in net Profit (Loss)	102,494	
<b>Total Predicted Variances as per Annual Budget Review</b>	102,391	(102,391)



SHIRE OF KENT  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28TH FEBRUARY 2020

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
				\$	\$	\$	\$	
	<b>Budget Adoption</b>							
03001	Revenue - Rate Income		Operating Surplus/(Deficit)			(264,025)	(264,025)	
03005	Discount, Concession, Waiver - Rates		Operating Revenue	102,962			(161,063)	
03013	Revenue - Installment Interest		Operating Revenue		(103,119)		(264,182)	
03229	Grants - General Purpose		Operating Revenue	4,000			(260,182)	
03240	Revenue - Other General Purpose - No GST		Operating Revenue	10,000		(77,453)	(337,635)	
03340	Expense - Other General Purpose Income		Operating Expenses		(8,766)		(336,401)	
04101	Expense - Members of Council		Operating Expenses	16,500			(319,901)	
04102	Expense - Elections		Operating Expenses	7,000			(312,901)	
04103	Expense - Admin Building/Chambers		Operating Expenses	10,701			(302,200)	
04301	Expense - Administration General		Operating Expenses	17,083		(15,583)	(317,783)	
04302	Expense - Administration Allocation		Operating Expenses	1,070			(300,700)	
05102	Expense - ESL Grant Maintenance Vehicles		Operating Expenses	6,960			(299,630)	
05121	Expense - Fire Prevention Other		Operating Expenses				(292,670)	
05122	Community Emergency Services Manager - CESM		Operating Expenses	2,500	(7,000)		(299,670)	
05301	Expense - Animal Control		Operating Expenses	7,967			(297,170)	
07451	Expense - Pest Control		Operating Expenses				(289,203)	
09101	Expense - 29 Aspendale Street		Operating Expenses		(2,607)		(291,810)	
09102	Expense - 26 Aspendale Street		Operating Expenses		(1,841)		(293,651)	
09103	Expense - 13 Aspendale Street		Operating Expenses		(627)		(294,278)	
09104	Expense - 26 Aspendale Street		Operating Expenses	8,557			(285,721)	
09105	Expense - 5 George Street		Operating Expenses		(793)		(286,514)	
09106	Expense - 166A Coates Close		Operating Expenses		(6,501)		(293,015)	
09107	Expense - 166B Coates Close		Operating Expenses		(2,809)		(295,824)	
09109	Expense - 2/160 Hobley Street		Operating Expenses		(546)		(296,370)	
09111	Expense - 1/5 Gaby Street		Operating Expenses	1,704			(294,666)	
09112	Expense - 2/5 Gaby Street		Operating Expenses	1,967			(292,699)	
09113	Expense - 1/1 Coates Close		Operating Expenses		(296)		(292,995)	
09114	Expense - 2/1 Coates Close		Operating Expenses	181			(292,814)	
09115	53 Coates Close, Nyabing		Operating Expenses			(388)	(293,202)	
09116	12 Reid Street, Pingrup		Operating Expenses		(1,400)		(294,602)	
09119	10 Reid Street, Pingrup (Employees)		Operating Expenses	10,143			(284,459)	
09188	EXPENSE - OTHER STAFF HOUSING		Operating Expenses			(6,000)	(290,459)	
09200	Expense - Housing Allocation Costs		Operating Expenses	11,340			(279,119)	
09301	Expense - 1/15 George Street		Operating Expenses	6,714			(272,405)	
09302	Expense - 2/1A George Street		Operating Expenses	2,167			(270,238)	
09303	Expense - 2/1B George Street		Operating Expenses	69			(269,169)	
09306	Expense - 8 Reid Street (Lot 71)		Operating Expenses	5,062			(265,107)	
09308	Expense - 1/84 Gaby Street		Operating Expenses	2,057			(263,200)	
09309	Expense - 2/84 Gaby Street		Operating Expenses	2,509			(261,143)	
09310	Expense - 3/84 Gaby Street		Operating Expenses	76			(258,634)	
09311	Expense - U1 5A Coates Close		Operating Expenses	5,667			(252,891)	
09313	21C George Street, Nyabing		Operating Expenses			(5,000)	(257,891)	
09398	EXPENSE - OTHER HOUSING GENERAL		Capital Expenses	8,500			(249,391)	
09987	CAPITAL HOUSING UPGRADES		Operating Expenses	225,000			(24,391)	
10004	Revenue - Other Refuse Collection		Operating Revenue	180			(22,031)	
10078	Expense - Nyabing Tip		Operating Expenses	2,180			(24,932)	
10079	Expense - Pingrup Tip		Operating Expenses				(22,031)	
10080	Expense - Other Refuse Collection		Operating Expenses				(46,963)	

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
10226	Expense - Protection of the Environment		Operating Expenses				(50,172)	
10227	Expense - Drum Muster		Operating Expenses		3,000	(3,209)	(47,172)	
10527	Expense - Nyabing Cemetery		Operating Expenses			(120)	(47,292)	
10528	Expense - Pinguin Cemetery		Operating Expenses			(120)	(47,412)	
10626	Expense - Public Conveniences - Nyabing		Operating Expenses			(3,945)	(51,357)	
10627	Expense - Public Conveniences - Pinguin		Operating Expenses			(4,187)	(56,544)	
10726	Expense - Sewerage - Nyabing		Operating Expenses		1,740		(53,804)	
10727	Expense - Sewerage - Pinguin		Operating Expenses		1,740		(52,064)	
10983	Expense - Strategic Waste Grant Expenditure		Capital Expenses			(185,000)	(237,064)	
11076	Expense - Nyabing Hall		Operating Expenses			(9,543)	(246,607)	
11077	Expense - Nyabing Recreation Complex		Operating Expenses		9,491	(112)	(246,719)	
11078	Expense - Pinguin Hall		Operating Expenses				(237,228)	
11079	Expense - Pinguin Recreation Complex		Operating Expenses		763		(236,465)	
11080	Expense - Other Public Halls & Civic Centres		Operating Expenses			(5,500)	(241,965)	
11226	Expense - Parks & Gardens		Operating Expenses			(7,078)	(249,043)	
11228	Expense - Brownie Hut Nyabing		Operating Expenses			(307)	(249,350)	
11229	Expense - Fed Shed Pinguin		Operating Expenses			(11)	(249,361)	
11230	Expense - RSL Hall Nyabing		Operating Expenses			(2,846)	(252,207)	
11231	Expense - Settlers Hall Nyabing		Operating Expenses			(11)	(252,218)	
11236	Expense - Pinguin Potters		Operating Expenses			(921)	(253,139)	
11237	Expense - Shears		Operating Expenses			(11)	(253,150)	
11238	Expense - Old Library Building Pinguin		Operating Expenses			(11)	(253,261)	
11984	Nyabing Pavilion Playground - Infrastructure Projects		Capital Expenses		30,000		(223,261)	
12226	Expense - Road Maintenance		Operating Expenses		29,837		(193,424)	
12230	Expense - Maintenance Paths		Operating Expenses		4,880		(188,544)	
12233	Expense - Street Trees & Watering		Operating Expenses			(240)	(188,784)	
12234	Expense - Depot Maintenance Nyabing		Operating Expenses			(10,951)	(199,735)	
12235	Expense - Depot Maintenance Pinguin		Operating Expenses			(4,595)	(204,330)	
12237	Expense - Signs General		Operating Expenses		5,000		(199,330)	
12239	Expense - Street Cleaning		Operating Expenses		1,967		(197,363)	
12301	Revenue - Plant Purchases		Operating Revenue		39,812		(157,551)	
12302	Revenue - Profit on Sale of Assets		Operating Revenue				(239,880)	
12350	Realisation of Assets		Operating Revenue			(62,329)	(302,209)	
12375	LOSS ON SALE OF ASSETS		Operating Expenses			(39,812)	(342,021)	
12526	Expense - Licensing		Operating Expenses			(20,165)	(362,186)	
12800	Own Source Construction		Operating Expenses			(837)	(363,023)	
12951	Purchase of Plant and Vehicles		Capital Expenses		132,343		(230,680)	
12997	Purchase - OKT (OEC)		Capital Expenses			(5,888)	(236,568)	
13076	Expense - Weed Control		Operating Expenses		15,000		(221,568)	
13226	Expense - Caravan Park Nyabing		Operating Expenses			(200)	(221,768)	
13228	Expense - Caravan Park Pinguin		Operating Expenses			(1,233)	(223,001)	
13234	Expense - Ram Shed		Operating Expenses			(6,049)	(229,050)	
13301	Revenue - Building Services		Operating Expenses		4,500	(12)	(224,550)	
13527	Expense - Standpipe Maintenance		Operating Expenses			(2,256)	(226,806)	
13989	Upgrade Nyabing Caravan Park (Grounds)		Capital Expenses		52,609		(174,197)	
14051	Expense - Private Works		Operating Expenses			(7,100)	(181,297)	
14101	Revenue - Public Works Overhead		Operating Revenue		2,000		(179,297)	
14151	Expense - Public Works Overhead		Operating Expenses		1,412		(177,885)	
14152	Expense - Occupational Health & Safety		Operating Expenses		610		(177,275)	
14153	Expense - Works Training		Operating Expenses			(5,600)	(182,875)	
14200	Expense - PWO Allocated		Operating Expenses				(182,875)	
14251	Expense - Plant Operation		Operating Expenses		1,578		(181,297)	
14299	Expense - Plant Operation Allocated		Operating Expenses		57,875		(123,422)	
14350	Gross Wages		Operating Expenses				(181,297)	
14352	Expense - Wages & Salaries Allocated		Operating Expenses		3,025		(178,272)	
14452	Expense - Nyabing General Store		Operating Expenses			(23,326)	(201,598)	
	Profit & Loss		Non Cash Item		102,494		(99,104)	
	Proceeds from sale of asset		Non Cash Item		39,812		(59,292)	
	<b>Amended Budget Cash Position as per Council Resolution</b>				<b>881,905</b>	<b>(1,024,211)</b>	<b>0</b>	