

# **SHIRE OF KENT**

## **BUDGET**

### **FOR THE YEAR ENDED 30 JUNE 2022**

#### **LOCAL GOVERNMENT ACT 1995**

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#### **SHIRE'S VISION**

The Shire of Kent is dedicated to providing high quality services to the community through various service orientated programs which it has established.

SHIRE OF KENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	2,388,105	2,353,171	2,352,321
Operating grants, subsidies and contributions	10(a)	1,492,920	2,289,706	302,794
Fees and charges	9	641,241	626,537	584,225
Interest earnings	12(a)	32,760	29,066	79,463
Other revenue	12(b)	65,400	66,935	44,900
		4,620,426	5,365,415	3,363,703
<b>Expenses</b>				
Employee costs		(2,094,830)	(1,835,485)	(2,024,798)
Materials and contracts		(1,367,181)	(425,554)	(1,130,929)
Utility charges		(191,872)	(179,906)	(170,131)
Depreciation on non-current assets	5	(2,189,018)	(1,228,483)	(1,896,925)
Interest expenses	12(d)	(22,530)	(15,405)	(15,405)
Insurance expenses		(159,968)	(141,448)	(158,286)
Other expenditure		(331,598)	(307,093)	(290,610)
		(6,356,997)	(4,133,374)	(5,687,084)
<b>Subtotal</b>		(1,736,571)	1,232,041	(2,323,381)
Non-operating grants, subsidies and contributions	10(b)	3,073,105	1,387,988	3,655,211
Profit on asset disposals	4(b)	110,000	160,677	70,000
Loss on asset disposals	4(b)	(6,000)	(5,961)	(28,232)
		3,177,105	1,542,704	3,696,979
<b>Net result</b>		<b>1,440,534</b>	<b>2,774,745</b>	<b>1,373,598</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,440,534</b>	<b>2,774,745</b>	<b>1,373,598</b>

This statement is to be read in conjunction with the accompanying notes.



# SHIRE OF KENT

## FOR THE YEAR ENDED 30 JUNE 2022

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

### 2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.



SHIRE OF KENT  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a), 12(a), 12(b)	\$	\$	\$
Governance		5,200	4,774	5,700
General purpose funding		3,579,365	4,309,348	2,438,284
Law, order, public safety		67,951	96,220	77,054
Health		7,000	4,257	7,000
Housing		100,170	92,645	101,250
Community amenities		177,535	186,544	139,055
Recreation and culture		9,200	15,235	9,200
Transport		452,075	441,784	390,000
Economic services		104,700	113,544	95,200
Other property and services		117,230	101,064	100,960
		4,620,426	5,365,415	3,363,703
<b>Expenses excluding finance costs</b>	4(a), 5, 12(c)(e)(f)(g)			
Governance		(638,477)	(430,992)	(557,900)
General purpose funding		(101,750)	(78,987)	(94,484)
Law, order, public safety		(235,165)	(174,801)	(203,828)
Health		(53,838)	(21,578)	(44,944)
Education and welfare		(34,991)	(23,512)	(29,258)
Housing		(490,278)	(347,221)	(419,953)
Community amenities		(509,497)	(386,600)	(537,555)
Recreation and culture		(893,378)	(759,141)	(743,622)
Transport		(2,853,639)	(1,429,025)	(2,513,261)
Economic services		(336,895)	(241,891)	(320,337)
Other property and services		(186,559)	(224,221)	(206,537)
		(6,334,467)	(4,117,969)	(5,671,679)
<b>Finance costs</b>	7, 6(a), 12(d)			
Governance		(600)	0	0
Housing		(21,009)	(13,872)	(13,872)
Community amenities		(921)	(1,205)	(1,205)
Other property and services		0	(328)	(328)
		(22,530)	(15,405)	(15,405)
<b>Subtotal</b>		(1,736,571)	1,232,041	(2,323,381)
Non-operating grants, subsidies and contributions	10(b)	3,073,105	1,387,988	3,655,211
Profit on disposal of assets	4(b)	110,000	160,677	70,000
(Loss) on disposal of assets	4(b)	(6,000)	(5,961)	(28,232)
		3,177,105	1,542,704	3,696,979
<b>Net result</b>		<b>1,440,534</b>	<b>2,774,745</b>	<b>1,373,598</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,440,534</b>	<b>2,774,745</b>	<b>1,373,598</b>

This statement is to be read in conjunction with the accompanying notes.



## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

### **OBJECTIVE**

#### **GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

### **ACTIVITIES**

Includes the administration and operation of facilities and services to members of the Shire of Kent; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Shire of Kent services.

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### **LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

#### **HEALTH**

To provide an operational framework for environmental and community health.

Food quality and pest control, immunisation services, operation of child health clinics etc.

#### **EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of pre-school facilities, assistance to playgroups and other voluntary services.

#### **HOUSING**

To provide and maintain staff and other community housing.

Provision and maintenance of staff housing and provision to other community housing if there is an overflow of housing that is surplus to Council's requirement for staff.

#### **COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of tips, administration of the town planning scheme, maintenance of cemeteries and townsite sewerage schemes.

#### **RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of halls, recreation centres and various reserves; operation of libraries.

#### **TRANSPORT**

To provide safe, effective and efficient transport services to the community.

Constructions and maintenance of streets, roads, cleaning and lighting.

#### **ECONOMIC SERVICES**

To help promote the Shire of Kent and its economic wellbeing.

The regulation and provision of tourism, building control, noxious weeds, vermin control and standpipes.

#### **OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

Private works operations, plant repairs and operation costs.



SHIRE OF KENT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,390,105	2,364,022	2,344,321
Operating grants, subsidies and contributions		881,170	2,712,709	226,554
Fees and charges		641,241	626,537	584,225
Interest earnings		32,760	29,066	79,463
Goods and services tax		30,000	(26,795)	15,000
Other revenue		65,400	66,935	44,900
		4,040,676	5,772,474	3,294,463
<b>Payments</b>				
Employee costs		(1,987,830)	(1,909,085)	(2,019,859)
Materials and contracts		(1,002,181)	(652,362)	(1,094,148)
Utility charges		(191,872)	(179,906)	(170,131)
Interest expenses		(14,530)	(15,405)	(16,405)
Insurance expenses		(159,968)	(141,448)	(158,286)
Other expenditure		(331,598)	(307,093)	(290,610)
		(3,687,979)	(3,205,299)	(3,749,439)
<b>Net cash provided by (used in) operating activities</b>	3	352,697	2,567,175	(454,976)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for accrued income		640,208	0	0
Payments for purchase of property, plant & equipment	4(a)	(2,647,200)	(1,431,276)	(1,586,772)
Payments for construction of infrastructure	4(a)	(3,957,198)	(1,785,976)	(3,760,004)
Non-operating grants, subsidies and contributions		3,073,105	1,387,988	3,655,211
Proceeds from sale of plant and equipment	4(b)	470,000	319,915	350,000
<b>Net cash provided by (used in) investing activities</b>		(2,421,085)	(1,509,349)	(1,341,565)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(130,025)	(62,707)	(62,707)
Principal elements of lease payments	7	(14,926)	(14,619)	0
Proceeds from new borrowings	6(b)	750,000	0	0
<b>Net cash provided by (used in) financing activities</b>		605,049	(77,326)	(62,707)
<b>Net increase (decrease) in cash held</b>		(1,463,339)	980,500	(1,859,248)
Cash at beginning of year		6,576,372	5,595,869	5,595,869
<b>Cash and cash equivalents at the end of the year</b>	3	<b>5,113,033</b>	<b>6,576,372</b>	<b>3,736,621</b>

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF KENT**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		2,858,091	2,234,954	1,866,252
		2,858,091	2,234,954	1,866,252
<b>Revenue from operating activities (excluding rates)</b>				
Governance		5,200	4,774	5,700
General purpose funding		1,191,260	1,956,177	85,963
Law, order, public safety		67,951	96,220	77,054
Health		7,000	4,257	7,000
Housing		100,170	92,645	101,250
Community amenities		177,535	186,544	139,055
Recreation and culture		9,200	15,235	9,200
Transport		562,075	602,461	460,000
Economic services		104,700	113,544	95,200
Other property and services		117,230	101,064	100,960
		2,342,321	3,172,921	1,081,382
<b>Expenditure from operating activities</b>				
Governance		(639,077)	(430,992)	(557,900)
General purpose funding		(101,750)	(78,987)	(94,484)
Law, order, public safety		(235,165)	(174,801)	(203,828)
Health		(53,838)	(21,578)	(44,944)
Education and welfare		(34,991)	(23,512)	(29,258)
Housing		(511,287)	(361,093)	(433,825)
Community amenities		(510,418)	(387,805)	(538,760)
Recreation and culture		(893,378)	(759,141)	(743,622)
Transport		(2,859,639)	(1,434,986)	(2,541,493)
Economic services		(336,895)	(241,891)	(320,337)
Other property and services		(186,559)	(224,549)	(206,865)
		(6,362,997)	(4,139,335)	(5,715,316)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,087,799	1,326,949	1,856,096
<b>Amount attributable to operating activities</b>		925,214	2,595,489	(911,586)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	3,073,105	1,387,988	3,655,211
Purchase property, plant and equipment	4(a)	(2,647,200)	(1,431,276)	(1,586,772)
Purchase and construction of infrastructure	4(a)	(3,957,198)	(1,785,976)	(3,760,004)
Proceeds from disposal of assets	4(b)	470,000	319,915	350,000
<b>Amount attributable to investing activities</b>		(3,061,293)	(1,509,349)	(1,341,565)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(130,025)	(62,707)	(62,707)
Principal elements of finance lease payments	7	(14,926)	(14,619)	0
Proceeds from new borrowings	6(b)	750,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(857,075)	(673,894)	(191,463)
Transfers from cash backed reserves (restricted assets)	8(a)	0	170,000	155,000
<b>Amount attributable to financing activities</b>		(252,026)	(581,220)	(99,170)
<b>Budgeted deficiency before general rates</b>		(2,388,105)	504,920	(2,352,321)
<b>Estimated amount to be raised from general rates</b>	1	2,388,105	2,353,171	2,352,321
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	2,858,091	0

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF KENT**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		2,858,091	2,234,954	1,866,252
		2,858,091	2,234,954	1,866,252
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	10(a)	1,492,920	2,289,706	302,794
Fees and charges	9	641,241	626,537	584,225
Interest earnings	12(a)	32,760	29,066	79,463
Other revenue	12(b)	65,400	66,935	44,900
Profit on asset disposals	4(b)	110,000	160,677	70,000
		2,342,321	3,172,921	1,081,382
<b>Expenditure from operating activities</b>				
Employee costs		(2,094,830)	(1,835,485)	(2,024,798)
Materials and contracts		(1,367,181)	(425,554)	(1,130,929)
Utility charges		(191,872)	(179,906)	(170,131)
Depreciation on non-current assets	5	(2,189,018)	(1,228,483)	(1,896,925)
Interest expenses	12(d)	(22,530)	(15,405)	(15,405)
Insurance expenses		(159,968)	(141,448)	(158,286)
Other expenditure		(331,598)	(307,093)	(290,610)
Loss on asset disposals	4(b)	(6,000)	(5,961)	(28,232)
		(6,362,997)	(4,139,335)	(5,715,316)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (a)(i)	2,087,799	1,326,949	1,856,096
<b>Amount attributable to operating activities</b>		925,214	2,595,489	(911,586)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	3,073,105	1,387,988	3,655,211
Purchase property, plant and equipment	4(a)	(2,647,200)	(1,431,276)	(1,586,772)
Purchase and construction of infrastructure	4(a)	(3,957,198)	(1,785,976)	(3,760,004)
Proceeds from disposal of assets	4(b)	470,000	319,915	350,000
<b>Amount attributable to investing activities</b>		(3,061,293)	(1,509,349)	(1,341,565)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(130,025)	(62,707)	(62,707)
Principal elements of finance lease payments	6	(14,926)	(14,619)	0
Proceeds from new borrowings	6(b)	750,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(857,075)	(673,894)	(191,463)
Transfers from cash backed reserves (restricted assets)	8(a)	0	170,000	155,000
<b>Amount attributable to financing activities</b>		(252,026)	(581,220)	(99,170)
<b>Budgeted deficiency before general rates</b>		(2,388,105)	504,920	(2,352,321)
<b>Estimated amount to be raised from general rates</b>	1(a)	2,388,105	2,353,171	2,352,321
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	2,858,091	0

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF KENT  
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FOR THE YEAR ENDED 30 JUNE 2022

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**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>RATE TYPE</b>	<b>Rate in</b>	<b>Number of properties</b>	<b>Rateable value</b>	<b>2021/22 Budgeted rate revenue</b>	<b>2021/22 Budgeted interim rates</b>	<b>2021/22 Budgeted back rates</b>	<b>2021/22 Budgeted total revenue</b>	<b>2020/21 Actual total revenue</b>	<b>2020/21 Budget total revenue</b>
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.10839	76	661,128	71,660	0	0	71,660	71,021	70,606
<b>Unimproved valuations</b>									
UV - Rural	0.00861	339	261,239,000	2,250,419	500	0	2,250,919	2,221,539	2,221,725
Mining	0.00861	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		415	261,900,128	2,322,079	500	0	2,322,579	2,292,560	2,292,331
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	518	16	24,288	8,288	0	0	8,288	8,160	8,160
<b>Unimproved valuations</b>									
UV - Rural	518	10	369,400	5,180	0	0	5,180	6,120	6,120
Mining	518	31	233,475	16,058	0	0	16,058	10,710	10,710
<b>Sub-Totals</b>		57	627,163	29,526	0	0	29,526	24,990	24,990
Discounts (Refer note 1(h))		472	262,527,291	2,351,605	500	0	2,352,105	2,317,550	2,317,321
<b>Total amount raised from general rates</b>							0	0	0
Ex-gratia rates							2,352,105	2,317,550	2,317,321
<b>Total rates</b>							2,388,105	2,353,171	2,352,321

All land (other than exempt land) in the Shire of Kent is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kent.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.



## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
<b>Option one</b>				
Single full payment	10/09/2021	0	0.0%	7.0%
<b>Option two</b>				
First instalment	10/09/2021	0	5.5%	7.0%
Second instalment	14/01/2022	0	5.5%	7.0%
<b>Option three</b>				
First instalment	4/09/2020	0	5.5%	7.0%
Second instalment	12/11/2021	0	5.5%	7.0%
Third instalment	14/01/2022	0	5.5%	7.0%
Fourth instalment	18/03/2022	0	5.5%	7.0%
Instalment plan admin charge revenue		2021/22 Budget revenue \$	2020/21 Actual revenue \$	2020/21 Budget revenue \$
Instalment plan interest earned		2,000	0	0
Unpaid rates and service charge interest earned		5,000	7,726	5,000
		5,000	2,374	5,000
		12,000	10,100	10,000

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2022.

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2022.

### (e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2022.

## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
d			
4(b)	(110,000)	(160,677)	(70,000)
ash	0	323,037	(14,061)
cash	2,781	(69,855)	15,000
4(b)	6,000	5,961	28,232
5	2,189,018	1,228,483	1,896,925
	2,087,799	1,326,949	1,856,096

### (ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

#### Adjustments to net current assets

Less: Cash - restricted reserves	3	(4,823,362)	(3,966,287)	(3,498,854)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		135,012	59,763	62,704
- Current portion of lease liabilities		3,783	14,926	0
- Employee benefit provisions		305,710	268,156	243,916
Add: Movement in provisions between current and non-current provisions		(39,772)	0	0
<b>Total adjustments to net current assets</b>		<b>(4,418,629)</b>	<b>(3,623,442)</b>	<b>(3,192,234)</b>



2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	(211,883)	840,024	237,767
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,823,362	3,966,287	3,498,854
Unspent grants, subsidies and contributions	10	501,554	1,770,061	0
Receivables		757,196	2,086,160	130,996
Inventories		74,012	109,012	60,268
		5,944,241	8,771,544	3,927,885
<b>Less: current liabilities</b>				
Trade and other payables		(527,107)	(177,107)	(429,031)
Contract liabilities		(501,554)	(1,770,061)	0
Lease liabilities		(3,783)	(14,926)	0
Long term borrowings		(135,012)	(59,763)	(62,704)
Provisions		(358,156)	(268,156)	(243,916)
		(1,525,612)	(2,290,013)	(735,651)
<b>Net current assets</b>		4,418,629	6,481,531	3,192,234
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(4,418,629)	(3,623,442)	(3,192,234)
<b>Closing funding surplus / (deficit)</b>		0	2,858,091	0



## **2 (b). NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **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's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

#### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

#### **CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### **PROVISIONS**

Provisions are recognised when the Shire 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.

#### **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.

##### **Superannuation**

The Shire of Kent contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Kent contributes are defined contribution plans.

#### **LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

#### **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.

#### **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 trade and other payables in the statement of financial position. The Shire of Kent's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### **LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

#### **CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	289,672	2,610,086	237,767
Term deposits	4,823,361	3,966,286	3,498,854
	5,113,033	6,576,372	3,736,621
- Unrestricted cash and cash equivalents	(211,883)	840,024	237,767
- Restricted cash and cash equivalents	5,324,916	5,736,348	3,498,854
	5,113,033	6,576,372	3,736,621
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	305,710	304,210	305,699
Plant Reserve	866,316	612,816	616,193
land and Building Reserve	1,429,914	1,176,914	680,261
Sewerage Reserve	519,421	506,921	509,377
Nyabing Recreation Reserve	54,010	47,660	62,949
Pingrup Recreation Reserve	31,434	25,324	25,423
Water Provision Reserve	52,174	51,774	51,938
Cemetery Reserve	45,804	45,404	45,635
Refuse Disposal Facility Reserve	190,776	189,776	190,743
Admin Vehicle Reserve	89,684	64,184	64,536
Road Reserve	1,238,119	941,304	946,100
Unspent grants, subsidies and contributions	10 501,554	1,770,061	0
	5,324,916	5,736,348	3,498,854
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	1,440,534	2,774,745	1,373,598
Depreciation	5 2,189,018	1,228,483	1,896,925
(Profit)/loss on sale of asset	4(b) (104,000)	(154,716)	(41,768)
(Increase)/decrease in receivables	688,757	(1,306,662)	(12,900)
(Increase)/decrease in inventories	35,000	(40,744)	8,000
Increase/(decrease) in payables	350,000	(189,809)	31,781
Increase/(decrease) in contract liabilities	(1,268,507)	1,713,721	(56,340)
Increase/(decrease) in employee provisions	95,000	(69,855)	939
Non-operating grants, subsidies and contributions	(3,073,105)	(1,387,988)	(3,655,211)
<b>Net cash from operating activities</b>	352,697	2,567,175	(454,976)

**SIGNIFICANT ACCOUNTING POLICES**

**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.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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### (a) Acquisition of Assets

Reporting program																	
Governance	General purpose funding	Community amenities				Recreation and culture		Transport		Economic services		Other property and services		2021/22		2020/21	
		Housing												Budget total	Actual total	Budget total	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	0	0	0	0	0	50,000	0	50,000	83,704	0	0	513,871	0
0	0	1,394,200	0	0	0	0	0	0	0	0	0	1,394,200	474,502	0	0	154,000	0
0	0	0	0	0	120,000	40,000	10,000	0	0	170,000	0	170,000	121,426	0	0	25,000	0
20,000	0	0	0	0	0	1,013,000	0	0	0	1,033,000	0	1,033,000	751,644	0	0	893,901	0
20,000	0	1,394,200	0	120,000	1,053,000	60,000	0	0	0	2,647,200	0	2,647,200	1,431,276	0	0	1,586,772	0
	501,554		63,304		180,000	3,017,743				3,017,743		3,017,743	1,496,849			3,201,700	
	501,554	0	63,304	180,000	3,072,743	139,597	0	0	0	3,957,198	0	3,957,198	289,127	0	0	558,304	0
20,000	501,554	1,394,200	63,304	300,000	4,125,743	199,597	0	0	0	6,604,398	0	6,604,398	3,217,252	0	0	5,346,772	0

## RECOGNITION OF ASSETS

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.



#### 4. FIXED ASSETS

##### (b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22			2021/22			2020/21			2020/21			2020/21			2020/21			2020/21		
	Budget Net Book Value	Budget Sale Proceeds	\$	Budget Profit	Budget Loss	\$	Actual Net Book Value	Actual Sale Proceeds	\$	Actual Profit	Actual Loss	\$	Budget Net Book Value	Budget Sale Proceeds	\$	Budget Profit	Budget Loss	\$			
<b>By Program</b>																					
Transport	366,000	470,000		110,000	(6,000)		165,199	319,915		160,677	(5,961)		308,232	350,000		70,000	(28,232)				
	366,000	470,000		110,000	(6,000)		165,199	319,915		160,677	(5,961)		308,232	350,000		70,000	(28,232)				
<b>By Class</b>																					
<u>Property, Plant and Equipment</u>																					
Plant and equipment	366,000	470,000		110,000	(6,000)		165,199	319,915		160,677	(5,961)		308,232	350,000		70,000	(28,232)				
	366,000	470,000		110,000	(6,000)		165,199	319,915		160,677	(5,961)		308,232	350,000		70,000	(28,232)				

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**5. ASSET DEPRECIATION**

**By Program**

Governance
Law, order, public safety
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - Other

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
58,004	90,457	47,704
43,106	46,936	27,915
174,057	165,318	130,102
58,365	60,289	59,783
273,987	281,656	255,739
1,001,478	21,241	925,937
28,296	23,099	15,209
551,725	539,487	434,536
2,189,018	1,228,483	1,896,925
266,092	270,103	167,194
161,483	156,064	181,128
8,364	10,237	4,900
615,684	623,987	481,317
980,000	0	911,828
157,395	168,092	150,558
2,189,018	1,228,483	1,896,925

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	50 years
Buildings - specialised	50 years
Furniture and equipment	10 years
Plant and equipment	12 years (heavy) 7 years (light)
Electronic Equipment	3 years
Sealed Roads and Streets	
-formation	not depreciated
-payment	50 years
-bituminous seals	20 years
-asphalt surfaces	25 years
Gravel Roads	
-formation	not depreciated
-pavement	50 years
Footpaths (slab)	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	2021/22			2021/22			2021/22			2020/21			2020/21			2020/21			2020/21		
				Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2022	Budget Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 30 June 2021	Actual Interest Repayments	Budget Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2021	Budget Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2021	Budget Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2021	Budget Interest Repayments
Housing																								
Loan 91, various duplexes		WATC		0	56,356	123,945	10,485	0	52,916	180,301	13,872	233,217	0	52,916	180,301	13,872	0	52,916	180,301	13,872	0	52,916	180,301	13,872
Teacher Housing		WATC		750,000	70,261	679,739	10,524																	
Community amenities																								
Loan 54, Nyabing Effluent		WATC		0	3,408	7,772	921	0	3,123	11,180	1,205	14,303	0	3,123	11,180	1,205	0	3,123	11,180	1,205	0	3,123	11,180	1,205
Other property and services																								
Loan 88, Nyabing Store		WATC		0	0	0	0	0	6,668	191,481	328	6,668	0	6,668	191,481	328	0	6,668	191,481	328	0	6,668	191,481	328
				750,000	130,025	811,456	21,930	0	62,707	191,481	15,405	254,188	0	62,707	191,481	15,405	0	62,707	191,481	15,405	0	62,707	191,481	15,405

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Principal/School Housing WATC			10	1.4%	\$ 750,000	\$ 57,852	\$ 750,000	\$ 0
					750,000	57,852	750,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2021 nor is it expected to have unspent borrowing funds as at 30 June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	16,000	16,000	16,000
Credit card balance at balance date	0	0	(5,000)
<b>Total amount of credit unused</b>	<b>116,000</b>	<b>116,000</b>	<b>111,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	811,456	191,481	191,481

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.



SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

7. LEASE LIABILITIES

LEASE LIABILITIES																					
Lease Number	Institution	Lease Interest Rate	Lease Term	2021/22 Budget Lease Principal 1 July 2021		2021/22 Budget Lease Principal Repayments		2021/22 Budget Lease Principal outstanding 30 June 2022		2021/22 Budget Lease Principal Repayments		2021/22 Budget Lease Principal outstanding 30 June 2022		2020/21 Actual Lease Principal outstanding 30 June 2021		2020/21 Actual Lease Principal Repayments		2020/21 Budget Lease Principal outstanding 30 June 2021		2020/21 Budget Lease Principal Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				18,709	0	14,926	0	3,783	600	18,709	18,709	0	14,619	0	18,709	18,709	0	14,619	0	0	0
				18,709	0	14,926	0	3,783	600	18,709	18,709	0	14,619	0	18,709	18,709	0	14,619	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

**LEASES**  
At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.  
  
At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**8. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2021/22			2021/22			2020/21			2020/21			2020/21			2020/21		
	Budget	2021/22	2021/22	Budget	2021/22	2021/22	Actual	2020/21	2020/21	Actual	2020/21	2020/21	Budget	2020/21	2020/21	Budget	2020/21	2020/21
	Opening	Budget	Budget	Transfer	Closing		Opening	Actual	Actual	Transfer	Closing	Balance	Opening	Budget	Balance	Transfer	Budget	Balance
	Balance	Transfer to	Transfer (from)	Balance			Balance	Balance	(from)	Balance			Balance	Transfer to	Balance	(from)	Transfer to	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	304,210	1,500	0	0	305,710	302,733	302,733	1,477	0	304,210	302,732	2,967	302,732	2,967	0	0	305,699	305,699
(b) Plant Reserve	612,816	253,500	0	0	866,316	659,598	659,598	53,218	(100,000)	612,816	659,597	56,596	659,597	56,596	(100,000)	(100,000)	616,193	616,193
(c) land and Building Reserve	1,176,914	253,000	0	0	1,429,914	653,724	653,724	523,190	0	1,176,914	653,724	26,537	653,724	26,537	0	0	680,261	680,261
(d) Sewerage Reserve	506,921	12,500	0	0	519,421	479,581	479,581	52,340	(25,000)	506,921	479,581	54,796	479,581	54,796	(25,000)	(25,000)	509,377	509,377
(e) Nyabing Recreation Reserve	47,660	6,350	0	0	54,010	56,385	56,385	6,275	(15,000)	47,660	56,385	6,564	56,385	6,564	0	0	62,949	62,949
(f) Pingrup Recreation Reserve	25,324	6,110	0	0	31,434	19,230	19,230	6,094	0	25,324	19,231	6,192	19,231	6,192	0	0	25,423	25,423
(g) Water Provision Reserve	51,774	400	0	0	52,174	51,523	51,523	251	0	51,774	51,523	415	51,523	415	0	0	51,938	51,938
(h) Cemetery Reserve	45,404	400	0	0	45,804	45,184	45,184	220	0	45,404	45,183	452	45,183	452	0	0	45,635	45,635
(i) Refuse Disposal Facility Reserve	189,776	1,000	0	0	190,776	188,854	188,854	922	0	189,776	188,854	1,889	188,854	1,889	0	0	190,743	190,743
(j) Admin Vehicle Reserve	64,184	25,500	0	0	89,684	68,848	68,848	25,336	(30,000)	64,184	68,848	25,688	68,848	25,688	(30,000)	(30,000)	64,536	64,536
(k) Road Reserve	941,304	296,815	0	0	1,238,119	936,733	936,733	4,571	0	941,304	936,733	9,367	936,733	9,367	0	0	946,100	946,100
	3,966,287	857,075	0	0	4,823,362	3,462,393	3,462,393	673,894	(170,000)	3,966,287	3,462,391	191,463	3,462,391	191,463	(155,000)	(155,000)	3,498,854	3,498,854

**8. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised	Funds to be used to fund employee leave requirements.
(b) Plant Reserve		Funds to be used for the purchase of major plant and equipment.
(c) land and Building Reserve		Funds to be set aside for the construction and/or capital maintenance of building infrastructure, land acquisitions and development.
(d) Sewerage Reserve		Funds to be used for upgrading and/or major maintenance of townsite sewerage schemes.
(e) Nyabing Recreation Reserve		Funds to be used to promote participation in sport and provide sporting facilities in Nyabing
(f) Pingrup Recreation Reserve		Funds to be used for the upgrade of sporting facilities in Pingrup.
(g) Water Provision Reserve		Funds to be used for the provision of water services to rural areas of the Shire.
(h) Cemetery Reserve		Funds to be used for the upgrading of the Nyabing and Pingrup cemeteries.
(i) Refuse Disposal Facility Reserve		Funds to be used for the rehabilitation of the Nyabing and Pingrup rubbish sites.
(j) Admin Vehicle Reserve		Funds to be used for the provision of vehicle changeovers for the CEO, DCEO and Works Manager.
(k) Road Reserve		Funds to be used for capital works on roads within the Shire of Kent for future years.
(l) Landcare Reserve		Funds to be used for landcare requirements.



SHIRE OF KENT  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	500	400	500
General purpose funding	6,500	8,483	4,500
Law, order, public safety	40,748	38,349	39,220
Housing	98,170	90,221	99,250
Community amenities	82,393	77,557	76,095
Recreation and culture	3,200	3,504	3,200
Transport	250,500	249,613	200,500
Economic services	97,500	108,532	95,000
Other property and services	61,730	49,878	65,960
	641,241	626,537	584,225

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Total	Current	2021/22	2020/21	2020/21
	1 July 2021	in Liability	Reduction (As revenue)	Liability 30 June 2022	Liability 30 June 2022	Budget	Actual	Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0			0	0	4,000	3,465	4,500
General purpose funding	0			0	0	1,152,000	1,923,476	2,000
Law, order, public safety	0			0	0	27,203	57,870	37,834
Health	0			0	0	7,000	4,257	7,000
Housing	0			0	0	2,000	2,329	2,000
Community amenities	600		(600)	0	0	95,142	109,669	62,960
Recreation and culture	0			0	0	6,000	6,000	6,000
Transport	0			0	0	192,575	179,881	180,500
Economic services	0			0	0	7,000	0	0
Other property and services	0			0	0	0	2,759	0
	600	0	(600)	0	0	1,492,920	2,289,706	302,794
(b) Non-operating grants, subsidies and contributions								
General purpose funding	445,402	1,003,108	(946,956)	501,554	0	947,299	403,662	500,000
Housing	0			0	0	0	0	848,116
Community amenities	105,515	0	(105,515)	0	0	105,515	77,789	183,304
Recreation and culture	0			0	0	0	0	5,500
Transport	1,218,544	0	(1,218,544)	0	0	2,020,291	906,537	2,118,291
	1,769,461	1,003,108	(2,271,015)	501,554	0	3,073,105	1,387,988	3,655,211
Total	1,770,061	1,003,108	(2,271,615)	501,554	0	4,566,025	3,677,694	3,958,005

(c) Unspent grants, subsidies and contributions were restricted as follows:

Unspent grants, subsidies and contributions

Budget Closing Balance	Actual Balance
30 June 2022	30 June 2021
501,554	1,770,061
501,554	1,770,061



**SHIRE OF KENT**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments			
- Reserve funds	17,760	17,227	34,463
- Other funds	5,000	1,739	35,000
Other interest revenue (refer note 1b)	10,000	10,100	10,000
	32,760	29,066	79,463

#### (b) Other revenue

Reimbursements and recoveries	65,400	66,935	44,900
	65,400	66,935	44,900

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	29,000	11,240	22,000
Other services	0	600	0
	29,000	11,840	22,000

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	(21,930)	(15,405)	(15,405)
Interest expense on lease liabilities	(600)	0	0
	(22,530)	(15,405)	(15,405)

#### (e) Elected members remuneration

Meeting fees	64,000	54,000	64,000
Mayor/President's allowance	8,000	8,000	8,000
Travelling expenses	8,000	4,146	8,000
Telecommunications allowance	8,000	6,749	8,000
	88,000	72,895	88,000

### 13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

#### SIGNIFICANT ACCOUNTING POLICIES

##### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Kent's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

### 14 TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Housing Bonds	160	0	0	160
Other	178	0	0	178
	338	0	0	338



## 15 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

### CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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.

### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

### COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

### BUDGET COMPARATIVE FIGURES

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

## 16 BUDGET RATIOS

	2021/22 Budget	2020/21 Actual	2019/20 Actual	2018/19 Actual
Operating Surplus	(0.1084)	0.3251	0.1229	0.0938
Funds After Operations	0.8990	1.0890	1.3470	1.1650
PPE	0.1730	0.1310	0.0630	0.0351
Infrastructure	0.0197	0.0076	0.0125	0.0593
Cash Reserves	1.2106	1.1180	0.7204	0.4816
Borrowings	0.1853	0.0410	0.0589	0.0691
Debt Servicing	0.0367	0.0176	0.0197	0.0256
Average Rates (UV)	6,640	6,458	6,696	6,265
Average Rates (GRV)	943	922	914	899

The ratios are calculated as follows:

### OPERATIONS

Operating Surplus 
$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations 
$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

### ASSET RATIOS

PPE 
$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure 
$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

### FINANCING RATIOS

Cash Reserves 
$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings 
$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing 
$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

### RATES RATIOS

Average Rates 
$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$



**SHIRE OF KENT**  
**Schedule 03**  
**General Purpose Funding**  
**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Rate Revenue		57,906.82		
Other General Purpose Funding		43,842.90		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$101,749.72</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
Rate Revenue	2,406,605.00		1,189.27	
General Purpose Funding	2,000,618.00			
Other General Purpose Funding	119,441.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$4,526,664.00</b>	<b>\$0.00</b>	<b>\$1,189.27</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - General Purpose Funding		503,054.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$503,054.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b>\$4,526,664.00</b>	<b>\$604,803.72</b>	<b>\$1,189.27</b>	<b>\$0.00</b>

SUB-FUNCTION DETAIL FOLLOWS.....

**SHIRE OF KENT**  
**Schedule 03**  
**General Purpose Funding**  
**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Rate Revenue</b>				
<b>Operating Expenditure</b>				
03110 - Rates General		57,906.82		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$57,906.82</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
03001 - Rate Income	2,351,605.00			
03002 - Rates Ex Gratia	36,000.00			
03004 - Back Rates Raised	500.00			
03010 - ESL Administration Fees	4,000.00			
03011 - Admin Fee - Installments	2,000.00			
03012 - Rates Penalty Interest	5,000.00			
03013 - Installment Interest	5,000.00			
03014 - Interest on Deferred Rates				
03016 - Rate Enquiries	500.00			
03030 - Reimbursement - Debt Collection Exper	2,000.00		1,189.27	
03115 - Rates Written Off				
Sub Total To Programme Summary	<u>\$2,406,605.00</u>	<u>\$0.00</u>	<u>\$1,189.27</u>	<u>\$0.00</u>
<b>Total Rate Revenue</b>	<u>\$2,406,605.00</u>	<u>\$57,906.82</u>	<u>\$1,189.27</u>	<u>\$0.00</u>
<b>General Purpose Funding</b>				
<b>Operating Income</b>				
03229 - Grants - General Purpose	700,000.00			
03230 - Grants - Untied Roads	450,000.00			
03235 - Grants - Federal	850,618.00			
Sub Total To Programme Summary	<u>\$2,000,618.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total General Purpose Funding</b>	<u>\$2,000,618.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Other General Purpose Funding</b>				
<b>Operating Expenditure</b>				
03340 - Expense - Other General Purpose Incor		43,842.90		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$43,842.90</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
03237 - Drought Communities Programme	96,681.00			
03239 - Other General Purpose				
03240 - Other General Purpose - No GST	22,760.00			
Sub Total To Programme Summary	<u>\$119,441.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Other General Purpose Funding</b>	<u>\$119,441.00</u>	<u>\$43,842.90</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Capital - General Purpose Funding</b>				
<b>Capital Expenditure</b>				
03997 - LRCIP Phase 3 - expenditure		501,554.00		
03999 - Transfers To Reserves - GPF		1,500.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$503,054.00</u>	<u>\$0.00</u>	<u>\$0.00</u>



**SHIRE OF KENT**  
**Schedule 03**  
**General Purpose Funding**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
Total Capital - General Purpose Funding	<u>\$0.00</u>	<u>\$503,054.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL GENERAL PURPOSE FUNDING	<u>\$4,526,664.00</u>	<u>\$604,803.72</u>	<u>\$1,189.27</u>	<u>\$0.00</u>

**SHIRE OF KENT**  
**Schedule 04**  
**Governance**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Members Of Council		520,061.03		1,040.76
Administration General		2,000.01		20,926.53
Other Governance		117,015.48		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$639,076.52</b>	<b>\$0.00</b>	<b>\$21,967.29</b>
<b>Operating Income</b>				
Members Of Council	2,200.00			
Administration General	2,000.00			
Other Governance	1,000.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$5,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Governance		45,500.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$45,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
Capital - Governance				
<b>TOTAL CAPITAL INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL GOVERNANCE</b>	<b>\$5,200.00</b>	<b>\$684,576.52</b>	<b>\$0.00</b>	<b>\$21,967.29</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 04**  
**Governance**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Members Of Council</b>				
<b>Operating Expenditure</b>				
04101 - Members of Council		349,633.82		
04102 - Elections		12,000.00		
04103 - Admin Building/Chambers		103,742.14		1,040.76
04104 - Audit		29,000.00		
04199 - Asset Depreciation		25,685.07		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$520,061.03</b>	<b>\$0.00</b>	<b>\$1,040.76</b>
<b>Operating Income</b>				
04001 - Members of Council	2,000.00			
04002 - Members of Council - No GST	200.00			
Sub Total To Programme Summary	<b>\$2,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Members Of Council</b>	<b>\$2,200.00</b>	<b>\$520,061.03</b>	<b>\$0.00</b>	<b>\$1,040.76</b>
<b>Administration General</b>				
<b>Operating Expenditure</b>				
04301 - Administration General		926,073.61		20,926.53
04302 - Administration Allocation		-956,392.18		
04399 - Asset Depreciation		32,318.58		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$2,000.01</b>	<b>\$0.00</b>	<b>\$20,926.53</b>
<b>Operating Income</b>				
04201 - Administration General	2,000.00			
Sub Total To Programme Summary	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Administration General</b>	<b>\$2,000.00</b>	<b>\$2,000.01</b>	<b>\$0.00</b>	<b>\$20,926.53</b>
<b>Other Governance</b>				
<b>Operating Expenditure</b>				
04480 - Other Governance		117,015.48		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$117,015.48</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
04401 - Revenue - Other Governance	1,000.00			
Sub Total To Programme Summary	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Other Governance</b>	<b>\$1,000.00</b>	<b>\$117,015.48</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital - Governance</b>				
<b>Capital Expenditure</b>				
04960 - Lease (Principal) - Photocopier				
04986 - Admin Centre - Rear Patio				
04995 - Small Office Equipment		20,000.00		
04999 - Transfers To Reserves - Governance		25,500.00		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$45,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
04998 - Transfers From Reserves				

**SHIRE OF KENT**  
**Schedule 04**  
**Governance**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Capital - Governance	<u>\$0.00</u>	<u>\$45,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL GOVERNANCE</b>	<u>\$5,200.00</u>	<u>\$684,576.52</u>	<u>\$0.00</u>	<u>\$21,967.29</u>



**SHIRE OF KENT**  
**Schedule 05**  
**Law Order & Public Safety**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Fire Prevention		215,240.05		
Animal Control		19,924.76		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$235,164.81</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
Fire Prevention	66,451.00			
Animal Control	1,500.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$67,951.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL LAW ORDER &amp; PUBLIC SAFETY</b>	<b>\$67,951.00</b>	<b>\$235,164.81</b>	<b>\$0.00</b>	<b>\$0.00</b>

SUB-FUNCTION DETAIL FOLLOWS.....

**SHIRE OF KENT**  
**Schedule 05**  
**Law Order & Public Safety**  
**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
<b>Fire Prevention</b>				
<b>Operating Expenditure</b>				
05101 - LGGS Maintenance L & B		980.00		
05102 - LGGS Maintenance Plant & Equipment		17,312.27		
05103 - LGGS Clothing & Accessories		3,684.00		
05104 - LGGS Utilities & Taxes		1,650.00		
05105 - LGGS Equipment Purchased		4,598.00		
05106 - LGGS Insurance		13,440.00		
05107 - LGGS Other Goods & Services		5,000.00		
05120 - ESL Remitted		39,248.00		
05121 - Fire Prevention Other		59,221.44		
05122 - Community Emergency Services Manag		27,000.00		
05199 - Expense - Asset Depreciation		43,106.34		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$215,240.05</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
05001 - LGGS Operational Grant	27,203.00			
05002 - ESL Collected	39,248.00			
05020 - Other Emergency Management Funding				
Sub Total To Programme Summary	<b>\$66,451.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Fire Prevention</b>	<b>\$66,451.00</b>	<b>\$215,240.05</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Animal Control</b>				
<b>Operating Expenditure</b>				
05301 - Animal Control		19,924.76		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$19,924.76</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
05201 - Animal Control	500.00			
05202 - Animal Control No GST	1,000.00			
Sub Total To Programme Summary	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Animal Control</b>	<b>\$1,500.00</b>	<b>\$19,924.76</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL LAW ORDER &amp; PUBLIC SAFETY</b>	<b>\$67,951.00</b>	<b>\$235,164.81</b>	<b>\$0.00</b>	<b>\$0.00</b>



**SHIRE OF KENT**  
**Schedule 07**  
**Health**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Maternal & Infant Health		2,869.18		
Health Inspection & Admin		35,500.00		
Preventative Services - Pest Control		15,468.37		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$53,837.55</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
Health Inspection & Admin	7,000.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL HEALTH</b>	<b>\$7,000.00</b>	<b>\$53,837.55</b>	<b>\$0.00</b>	<b>\$0.00</b>

SUB-FUNCTION DETAIL FOLLOWS.....

**SHIRE OF KENT**  
**Schedule 07**  
**Health**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Maternal &amp; Infant Health</b>				
<b>Operating Expenditure</b>				
07110 - Health (Clinics)		2,869.18		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$2,869.18</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Maternal &amp; Infant Health</b>	<u>\$0.00</u>	<u>\$2,869.18</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Health Inspection &amp; Admin</b>				
<b>Operating Expenditure</b>				
07301 - Health Inspection		35,500.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$35,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
07201 - Health Inspection	7,000.00			
Sub Total To Programme Summary	<u>\$7,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Health Inspection &amp; Admin</b>	<u>\$7,000.00</u>	<u>\$35,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Preventative Services - Pest Control</b>				
<b>Operating Expenditure</b>				
07451 - Pest Control		15,468.37		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$15,468.37</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Preventative Services - Pest Control</b>	<u>\$0.00</u>	<u>\$15,468.37</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL HEALTH</b>	<u>\$7,000.00</u>	<u>\$53,837.55</u>	<u>\$0.00</u>	<u>\$0.00</u>



**SHIRE OF KENT**  
**Schedule 08**  
**Education & Welfare**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure

**FUNCTION SUMMARY**

**Operating Expenditure**

Other Welfare		34,990.62		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$34,990.62</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL EDUCATION &amp; WELFARE</b>	<b>\$0.00</b>	<b>\$34,990.62</b>	<b>\$0.00</b>	<b>\$0.00</b>

SUB-FUNCTION DETAIL FOLLOWS.....

**SHIRE OF KENT**  
**Schedule 08**  
**Education & Welfare**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
<b>Other Welfare</b>				
<b>Operating Expenditure</b>				
08101 - Education		3,950.00		
08301 - Other Welfare		31,040.62		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$34,990.62</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Other Welfare</b>	<u>\$0.00</u>	<u>\$34,990.62</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL EDUCATION &amp; WELFARE</b>	<u>\$0.00</u>	<u>\$34,990.62</u>	<u>\$0.00</u>	<u>\$0.00</u>

**SHIRE OF KENT**  
**Schedule 09**  
**Housing**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Employee's Housing		246,413.38		1,305.36
Other Housing		264,873.74		3,388.70
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$511,287.12</b>	<b>\$0.00</b>	<b>\$4,694.06</b>
<b>Operating Income</b>				
Employee's Housing	17,820.00		720.00	
Other Housing	82,350.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$100,170.00</b>	<b>\$0.00</b>	<b>\$720.00</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Housing		1,773,817.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$1,773,817.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
Capital - Housing	750,000.00			
<b>TOTAL CAPITAL INCOME</b>	<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL HOUSING</b>	<b>\$850,170.00</b>	<b>\$2,285,104.12</b>	<b>\$720.00</b>	<b>\$4,694.06</b>

SUB-FUNCTION DETAIL FOLLOWS.....



## SHIRE OF KENT

## Schedule 09

## Housing

## Financial Statement For The Period Ending 30/06/2022

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
<b>Employee's Housing</b>				
<b>Operating Expenditure</b>				
09101 - (Lot 33) 29 Aspendale Street		27,915.44		142.40
09102 - 26 Aspendale Street		9,959.59		142.40
09103 - 13 Aspendale Street		6,339.73		
09104 - 28 Aspendale Street		10,269.38		142.40
09105 - 5 George Street		26,961.44		53.70
09106 - 166A Coates Close		10,078.04		
09107 - 166B Coates Close		10,289.89		
09109 - 2/160 Hobley Street		9,694.39		
09110 - 21C George Street		6,403.96		26.85
09111 - 1/5 Gaby Street		17,101.53		102.29
09112 - Expense - 2/5 Gaby Street		11,218.69		681.90
09113 - Expense - 1/1 Coates Close		8,077.82		
09114 - Expense - 2/1 Coates Close		7,027.82		
09115 - 5B Coates Close Nyabing		22,772.45		
09116 - 12 Reid Street Pingrup		8,252.82		
09119 - 10 Reid Street Pingrup (Employees)		4,501.53		
09120 - 6 Coates Close Nyabing (Lot 164)		11,427.63		
09121 - 9 (Lot 97) Gaby Street Pingrup		9,177.63		
09122 - 3 Coates Close Nyabing (Lot 162)		7,557.63		
09123 - 4 Coates Close Nyabing (Lot 165)		7,527.63		
09124 - 21A George Street				13.42
09198 - EXPENSE - OTHER STAFF HOUSING		63,839.91		
09199 - Expense - Asset Depreciation		141,643.43		
09200 - Expense - Housing Allocation Costs		-191,625.00		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$246,413.38</b>	<b>\$0.00</b>	<b>\$1,305.36</b>
<b>Operating Income</b>				
09001 - Staff Housing				
09002 - Rents Staff Housing	17,820.00		720.00	
Sub Total To Programme Summary	<b>\$17,820.00</b>	<b>\$0.00</b>	<b>\$720.00</b>	<b>\$0.00</b>
<b>Total Employee'S Housing</b>	<b>\$17,820.00</b>	<b>\$246,413.38</b>	<b>\$720.00</b>	<b>\$1,305.36</b>
<b>Other Housing</b>				
<b>Operating Expenditure</b>				
09301 - 1/15 George Street		24,694.69		3,375.28
09302 - 21A George Street		4,250.53		
09303 - 21B George Street		5,200.53		13.42
09306 - 8 Reid Street (Lot 71)		17,836.73		
09308 - 1/94 Gaby Street		4,320.53		
09309 - 2/94 Gaby Street		4,170.53		
09310 - 3/94 Gaby Street		5,170.53		
09311 - U1 5A Coates Close		7,455.78		
09314 - Expense - 166A Coates Close (Commur				
09316 - Expense - 23 Aspendale Street				
09317 - Expense - 6 Paterson St Pingrup				
09398 - OTHER HOUSING GENERAL		159,360.40		
09399 - Expense - Asset Depreciation		32,413.49		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$264,873.74</b>	<b>\$0.00</b>	<b>\$3,388.70</b>
<b>Operating Income</b>				

**SHIRE OF KENT**  
**Schedule 09**  
**Housing**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
09201 - Revenue - Other Housing	82,350.00			
Sub Total To Programme Summary	<b>\$82,350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Other Housing</b>	<b>\$82,350.00</b>	<b>\$264,873.74</b>	<b>\$0.00</b>	<b>\$3,388.70</b>
<b>Capital - Housing</b>				
<b>Capital Expenditure</b>				
09984 - Construction 2 x 1 - 16B Bourke Street I		375,000.00		
09986 - Construction 2 x 1 - 16A Bourke Street I		375,000.00		
09987 - CAPITAL HOUSING UPGRADES		44,200.00		
09992 - Construction 4 x 2 - 6 Paterson Street P		600,000.00		
09994 - Loan - Pingrup Housing		70,261.00		
09995 - Loan 91 - Various Duplexes (Nyabing ar		56,356.00		
09997 - Great Southern Housing Project				
09999 - Transfers To Reserves		253,000.00		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$1,773,817.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
09988 - Proceeds from New Debentures	750,000.00			
Sub Total To Programme Summary	<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Capital - Housing</b>	<b>\$750,000.00</b>	<b>\$1,773,817.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL HOUSING</b>	<b>\$850,170.00</b>	<b>\$2,285,104.12</b>	<b>\$720.00</b>	<b>\$4,694.06</b>

**SHIRE OF KENT**  
**Schedule 10**  
**Community Amenities**  
**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Income	Estimated Expenditure	Current Year Actual Income	Actual Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Refuse Collection		179,559.65		515.25
Protection Of Environment		141,489.34		3,033.55
Town Planning & Regional Development		35,030.57		
Other Community Amenities		24,195.39		
Public Conveniences		39,270.55		632.00
Sewerage		90,872.26		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$510,417.76</b>	<b>\$0.00</b>	<b>\$4,180.80</b>
<b>Operating Income</b>				
Refuse Collection	137,500.00		-0.06	
Protection Of Environment	95,142.00			
Town Planning & Regional Development	2,500.00		2,751.02	
Other Community Amenities	2,000.00			
Sewerage	45,908.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$283,050.00</b>	<b>\$0.00</b>	<b>\$2,750.96</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Community Amenities		80,611.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$80,611.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
Capital - Community Amenities				
<b>TOTAL CAPITAL INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL COMMUNITY AMENITIES</b>	<b>\$283,050.00</b>	<b>\$591,028.76</b>	<b>\$2,750.96</b>	<b>\$4,180.80</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 10**  
**Community Amenities**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Refuse Collection</b>				
<b>Operating Expenditure</b>				
10076 - Household Refuse		55,063.92		
10077 - Commercial Refuse		8,525.57		
10078 - Nyabing Tip		23,265.38		
10079 - Pingrup Tip		21,439.38		
10080 - Other Refuse Collection		56,323.29		515.25
10149 - Expense - Asset Depreciation		14,942.11		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$179,559.65</b>	<b>\$0.00</b>	<b>\$515.25</b>
<b>Operating Income</b>				
10001 - Household Refuse	25,265.00			
10002 - Commercial Refuse	6,720.00		-0.06	
10004 - Other Refuse Collection	105,515.00			
Sub Total To Programme Summary	<b>\$137,500.00</b>	<b>\$0.00</b>	<b>-\$0.06</b>	<b>\$0.00</b>
<b>Total Refuse Collection</b>	<b>\$137,500.00</b>	<b>\$179,559.65</b>	<b>-\$0.06</b>	<b>\$515.25</b>
<b>Protection Of Environment</b>				
<b>Operating Expenditure</b>				
10226 - Protection of the Environment		141,489.34		3,033.55
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$141,489.34</b>	<b>\$0.00</b>	<b>\$3,033.55</b>
<b>Operating Income</b>				
10151 - Protection of the Environment	35,500.00			
10152 - Other Grant Funding	59,642.00			
Sub Total To Programme Summary	<b>\$95,142.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Protection Of Environment</b>	<b>\$95,142.00</b>	<b>\$141,489.34</b>	<b>\$0.00</b>	<b>\$3,033.55</b>
<b>Town Planning &amp; Regional Development</b>				
<b>Operating Expenditure</b>				
10376 - Town Planning		35,030.57		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$35,030.57</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
10301 - Town Planning	2,500.00		2,751.02	
Sub Total To Programme Summary	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,751.02</b>	<b>\$0.00</b>
<b>Total Town Planning &amp; Regional Developmen</b>	<b>\$2,500.00</b>	<b>\$35,030.57</b>	<b>\$2,751.02</b>	<b>\$0.00</b>
<b>Other Community Amenities</b>				
<b>Operating Expenditure</b>				
10527 - Nyabing Cemetery		9,180.82		
10528 - Pingrup Cemetery		9,180.82		
10599 - Expense - Asset Depreciation		5,833.75		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$24,195.39</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
10451 - Other Community Amenities	2,000.00			

**SHIRE OF KENT**  
**Schedule 10**  
**Community Amenities**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
Sub Total To Programme Summary	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Other Community Amenities</b>	<b>\$2,000.00</b>	<b>\$24,195.39</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Public Conveniences</b>				
<b>Operating Expenditure</b>				
10626 - Public Conveniences - Nyabing		18,245.71		407.74
10627 - Public Conveniences - Pingrup		19,420.79		224.26
10649 - Expense - Asset Depreciation		1,604.05		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$39,270.55</b>	<b>\$0.00</b>	<b>\$632.00</b>
<b>Total Public Conveniences</b>	<b>\$0.00</b>	<b>\$39,270.55</b>	<b>\$0.00</b>	<b>\$632.00</b>
<b>Sewerage</b>				
<b>Operating Expenditure</b>				
10726 - Sewerage - Nyabing		28,080.38		
10727 - Sewerage - Pingrup		26,806.51		
10749 - Expense - Asset Depreciation		35,985.37		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$90,872.26</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
10701 - Sewerage	45,908.00			
Sub Total To Programme Summary	<b>\$45,908.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Sewerage</b>	<b>\$45,908.00</b>	<b>\$90,872.26</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital - Community Amenities</b>				
<b>Capital Expenditure</b>				
10993 - Strategic Waste Grant Expenditure		63,304.00		
10997 - Loan 54 - Principal Repayment		3,407.00		
10999 - Transfers To Reserves		13,900.00		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$80,611.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
10998 - Transfers From Reserves				
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Capital - Community Amenities</b>	<b>\$0.00</b>	<b>\$80,611.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL COMMUNITY AMENITIES</b>	<b>\$283,050.00</b>	<b>\$591,028.76</b>	<b>\$2,750.96</b>	<b>\$4,180.80</b>

**SHIRE OF KENT**  
**Schedule 11**  
**Recreation & Culture**  
**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Public Halls & Civic Centres		476,689.19		3,061.47
Other Recreation & Sport		332,997.12		10,164.70
Libraries		35,828.80		
Other Culture		47,863.21		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$893,378.32</b>	<b>\$0.00</b>	<b>\$13,226.17</b>
<b>Operating Income</b>				
Public Halls & Civic Centres	1,200.00			
Other Recreation & Sport	8,000.00			
Other Culture				
<b>TOTAL OPERATING INCOME</b>	<b>\$9,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Recreation & Culture		312,460.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$312,460.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Income</b>				
Capital - Recreation & Culture				
<b>TOTAL CAPITAL INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$9,200.00</b>	<b>\$1,205,838.32</b>	<b>\$0.00</b>	<b>\$13,226.17</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 11**  
**Recreation & Culture**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
<b>Public Halls &amp; Civic Centres</b>				
<b>Operating Expenditure</b>				
11076 - Nyabing Hall		41,102.90		244.63
11077 - Nyabing Recreation Complex		70,221.66		1,302.39
11078 - Pingrup Hall		82,005.69		295.61
11079 - Pingrup Recreation Complex		61,967.82		1,218.84
11080 - Other Public Halls & Civic Centres		4,000.00		
11149 - Expense - Asset Depreciation		217,391.12		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$476,689.19</b>	<b>\$0.00</b>	<b>\$3,061.47</b>
<b>Operating Income</b>				
11001 - Nyabing Hall				
11002 - Nyabing Recreation Complex	500.00			
11003 - Pingrup Hall	200.00			
11004 - Pingrup Recreation Complex	500.00			
Sub Total To Programme Summary	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Public Halls &amp; Civic Centres</b>	<b>\$1,200.00</b>	<b>\$476,689.19</b>	<b>\$0.00</b>	<b>\$3,061.47</b>
<b>Other Recreation &amp; Sport</b>				
<b>Operating Expenditure</b>				
11226 - Parks & Gardens		239,854.00		10,164.70
11228 - Brownie Hut Nyabing		5,277.16		
11229 - Fed Shed Pingrup		732.00		
11230 - RSL Hall Nyabing		6,594.49		
11231 - Settlers Hall Nyabing		1,927.43		
11233 - Pistol Club Nyabing				
11234 - Golf Club - Nyabing		2,500.00		
11235 - Golf Club Pingrup		2,840.00		
11236 - Pingrup Potters		10,134.73		
11237 - Shears		2,539.00		
11238 - Old Library Building Pingrup		4,002.43		
11299 - Expense - Asset Depreciation		56,595.88		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$332,997.12</b>	<b>\$0.00</b>	<b>\$10,164.70</b>
<b>Operating Income</b>				
11151 - Other Recreation & Sport	8,000.00			
Sub Total To Programme Summary	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Other Recreation &amp; Sport</b>	<b>\$8,000.00</b>	<b>\$332,997.12</b>	<b>\$0.00</b>	<b>\$10,164.70</b>
<b>Libraries</b>				
<b>Operating Expenditure</b>				
11376 - Nyabing Library		16,452.27		
11377 - Pingrup Library & CRC		19,376.53		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$35,828.80</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Libraries</b>	<b>\$0.00</b>	<b>\$35,828.80</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Culture</b>				
<b>Operating Expenditure</b>				

**SHIRE OF KENT**  
**Schedule 11**  
**Recreation & Culture**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
11526 - Other Culture		47,863.21		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$47,863.21</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
11451 - Other Culture				
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Other Culture</b>	<u>\$0.00</u>	<u>\$47,863.21</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Capital - Recreation &amp; Culture</b>				
<b>Capital Expenditure</b>				
11978 - PV Solar - Nyabing & Pingrup Pavilions		60,000.00		
11979 - Shade Shelters - Memorial & Burston P		150,000.00		
11980 - Replace/Add Playground Equipment		30,000.00		
11981 - RSL Hall Ceiling Replacement				
11983 - Pingrup Pavilion - Capital Upgrades		50,000.00		
11986 - Nyabing Pavilion - Capital Upgrades				
11988 - Nyabing Hall - Ceiling/Roof Replacemer		10,000.00		
11999 - Transfers To Reserves		12,460.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$312,460.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Capital Income</b>				
11998 - Transfers From Reserves				
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Capital - Recreation &amp; Culture</b>	<u>\$0.00</u>	<u>\$312,460.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL RECREATION &amp; CULTURE</b>	<u>\$9,200.00</u>	<u>\$1,205,838.32</u>	<u>\$0.00</u>	<u>\$13,226.17</u>

**SHIRE OF KENT**  
**Schedule 12**  
**Transport**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Road Maintenance		2,568,474.99		40,093.70
Purchase Road Plant		16,000.00		
Transport Other		275,166.19		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$2,859,641.18</b>	<b>\$0.00</b>	<b>\$40,093.70</b>
<b>Operating Income</b>				
Road Construction	2,020,291.00			
Road Maintenance	192,075.00			
Purchase Road Plant	110,000.00			
Transport Other	260,000.00		652.40	
<b>TOTAL OPERATING INCOME</b>	<b>\$2,582,366.00</b>	<b>\$0.00</b>	<b>\$652.40</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Transport		4,383,743.00		42,000.84
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$4,383,743.00</b>	<b>\$0.00</b>	<b>\$42,000.84</b>
<b>Capital Income</b>				
Capital - Transport				
<b>TOTAL CAPITAL INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TRANSPORT</b>	<b>\$2,582,366.00</b>	<b>\$7,243,384.18</b>	<b>\$652.40</b>	<b>\$82,094.54</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 12**  
**Transport**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Road Construction</b>				
<b>Operating Income</b>				
12001 - Grants R 2 R	464,737.00			
12002 - Grants Black Spot	160,000.00			
12004 - Grants Regional Road Group	162,000.00			
12005 - Local Road & Community Infrastructure	1,233,554.00			
12007 - Heavy Vehicle Safety & Productivity Pro				
Sub Total To Programme Summary	<b>\$2,020,291.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Road Construction</b>	<b>\$2,020,291.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Road Maintenance</b>				
<b>Operating Expenditure</b>				
12226 - Road Maintenance		1,285,041.27		34,623.01
12227 - Maintenance Other		1,500.00		
12228 - RAMM Software		14,300.00		
12229 - Street Lighting		11,000.00		
12230 - Maintenance Paths		9,805.82		
12231 - Footpaths		1,000.00		
12232 - Kerbing & Drainage		50,000.00		
12233 - Street Trees & Watering		800.00		
12234 - Depot Maintenance Nyabing		57,518.14		1,281.52
12235 - Depot Maintenance Pingrup		27,808.56		4,189.17
12236 - Tree Lopping		79,543.61		
12237 - Signs General		16,568.00		
12239 - Street Cleaning		12,111.64		
12299 - Asset Depreciation		1,001,477.95		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$2,568,474.99</b>	<b>\$0.00</b>	<b>\$40,093.70</b>
<b>Operating Income</b>				
12151 - Direct Grant	192,075.00			
Sub Total To Programme Summary	<b>\$192,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Road Maintenance</b>	<b>\$192,075.00</b>	<b>\$2,568,474.99</b>	<b>\$0.00</b>	<b>\$40,093.70</b>
<b>Purchase Road Plant</b>				
<b>Operating Expenditure</b>				
12375 - LOSS ON SALE OF ASSETS		6,000.00		
12376 - Plant Purchases (Under \$5000)		10,000.00		
Sub Total To Programme Summary	<b>\$0.00</b>	<b>\$16,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Operating Income</b>				
12301 - Plant Purchases	470,000.00			
12302 - Profit on Sale of Assets	110,000.00			
12350 - Realisation of Assets	-470,000.00			
Sub Total To Programme Summary	<b>\$110,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Purchase Road Plant</b>	<b>\$110,000.00</b>	<b>\$16,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transport Other</b>				
<b>Operating Expenditure</b>				

**SHIRE OF KENT**  
**Schedule 12**  
**Transport**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
12526 - Licensing		275,166.19		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$275,166.19</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
12451 - Licensing (No GST)	254,500.00		652.40	
12452 - Local Authority Plates	500.00			
12453 - Licensing	5,000.00			
Sub Total To Programme Summary	<u>\$260,000.00</u>	<u>\$0.00</u>	<u>\$652.40</u>	<u>\$0.00</u>
<b>Total Transport Other</b>	<u>\$260,000.00</u>	<u>\$275,166.19</u>	<u>\$652.40</u>	<u>\$0.00</u>
<b>Capital - Transport</b>				
<b>Capital Expenditure</b>				
12700 - Pingrup Depot - Storage Shed		40,000.00		
12800 - Own Source Construction		876,759.00		42,000.84
12801 - Roads To Recovery		464,737.00		
12802 - Regional Road Group		243,000.00		
12803 - Black Spot		210,000.00		
12804 - Heavy Vehicle Safety & Productivity Pro		696,693.00		
12805 - Local Road & Community Infrastructure		471,554.00		
12811 - Pingrup - footpath upgrade		35,000.00		
12812 - Coates Close - drainage (LRCIP Phase		40,000.00		
12813 - Jury Street - drainage (LRCIP Phase 2)		15,000.00		
12814 - Jury Street - solar lighting (LRCIP Phase		20,000.00		
12951 - Purchase of Plant and Vehicles		785,000.00		
12997 - Purchase - OKT (CEO)		228,000.00		
12999 - Transfers To Reserves		258,000.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$4,383,743.00</u>	<u>\$0.00</u>	<u>\$42,000.84</u>
<b>Capital Income</b>				
12998 - Transfers From Reserves				
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Capital - Transport</b>	<u>\$0.00</u>	<u>\$4,383,743.00</u>	<u>\$0.00</u>	<u>\$42,000.84</u>
<b>TOTAL TRANSPORT</b>	<u>\$2,582,366.00</u>	<u>\$7,243,384.18</u>	<u>\$652.40</u>	<u>\$82,094.54</u>

**SHIRE OF KENT**  
**Schedule 13**  
**Economic Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Rural Services		18,161.32		
Tourism & Area Promotion		291,535.10		1,488.65
Other Economic Services		27,198.39		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$336,894.81</b>	<b>\$0.00</b>	<b>\$1,488.65</b>
<b>Operating Income</b>				
Tourism & Area Promotion	99,500.00			
Other Economic Services	5,200.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$104,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Economic Services		199,597.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$199,597.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ECONOMIC SERVICES</b>	<b>\$104,700.00</b>	<b>\$536,491.81</b>	<b>\$0.00</b>	<b>\$1,488.65</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 13**  
**Economic Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Rural Services</b>				
<b>Operating Expenditure</b>				
13076 - Weed Control		5,333.33		
13077 - Landcare Office Pingrup		5,915.21		
13078 - Vermin & Pest Control		6,912.78		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$18,161.32</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Rural Services</b>	<u>\$0.00</u>	<u>\$18,161.32</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Tourism &amp; Area Promotion</b>				
<b>Operating Expenditure</b>				
13226 - Caravan Park Nyabing		49,800.21		241.64
13227 - Hidden Treasures Heritage		7,000.00		
13228 - Caravan Park Pingrup		59,164.98		611.59
13229 - Other Tourism & Area Promotion		12,281.96		
13230 - Townscape Nyabing		20,433.10		
13231 - Townscape Pingrup		20,433.10		
13232 - Expense - Asset Depreciation		23,545.86		
13234 - Ram Shed		400.00		
13526 - Other Economic Services		1,385.27		
13527 - Standpipe Maintenance		92,340.04		635.42
13599 - Expense - Asset Depreciation		4,750.58		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$291,535.10</u>	<u>\$0.00</u>	<u>\$1,488.65</u>
<b>Operating Income</b>				
13151 - Caravan Park Nyabing	5,000.00			
13157 - Caravan Park Pingrup	7,500.00			
13158 - Caravan Park Pingrup - CBH	7,000.00			
13451 - Standpipe Income	80,000.00			
Sub Total To Programme Summary	<u>\$99,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Tourism &amp; Area Promotion</b>	<u>\$99,500.00</u>	<u>\$291,535.10</u>	<u>\$0.00</u>	<u>\$1,488.65</u>
<b>Other Economic Services</b>				
<b>Operating Expenditure</b>				
13376 - Building Services		23,127.84		
13525 - Pingrup Town Dam		4,070.55		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$27,198.39</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
13301 - Building Services	5,000.00			
13304 - BCITF/BRB Commissions	200.00			
Sub Total To Programme Summary	<u>\$5,200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Other Economic Services</b>	<u>\$5,200.00</u>	<u>\$27,198.39</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Capital - Economic Services</b>				
<b>Capital Expenditure</b>				
13980 - Solar Pump replacement		28,500.00		
13981 - Pingrup Silo Walk Trail (Drought Relief F		20,000.00		

**SHIRE OF KENT**  
**Schedule 13**  
**Economic Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Current Year Actual Income	Current Year Actual Expenditure
13982 - Pingrup Dam Evap Covers (Drought Re		63,945.00		
13983 - Pingrup Town Dam (Drought Relief Prog		3,411.00		
13984 - Nyabing Rec Dam Water Harvesting (Di		23,741.00		
13986 - Pingrup Caravan Park Upgrade (Buildin				
13987 - Nyabing Caravan Park Upgrade (Buildir		10,000.00		
13990 - Urban Regeneration		50,000.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$199,597.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Capital - Economic Services</b>	<u>\$0.00</u>	<u>\$199,597.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL ECONOMIC SERVICES</b>	<u>\$104,700.00</u>	<u>\$536,491.81</u>	<u>\$0.00</u>	<u>\$1,488.65</u>

**SHIRE OF KENT**  
**Schedule 14**  
**Other Property Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>FUNCTION SUMMARY</b>				
<b>Operating Expenditure</b>				
Private Works		28,934.93		
Public Works Overheads		50,230.00		-12,493.32
Plant Operation Costs		50,655.59		-39,275.81
Salaries & Wages				
Unclassified		56,738.35		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$0.00</b>	<b>\$186,558.87</b>	<b>\$0.00</b>	<b>-\$51,769.13</b>
<b>Operating Income</b>				
Private Works	17,000.00			
Public Works Overheads	50,230.00		1,890.00	
Plant Operation Costs	50,000.00			
<b>TOTAL OPERATING INCOME</b>	<b>\$117,230.00</b>	<b>\$0.00</b>	<b>\$1,890.00</b>	<b>\$0.00</b>
<b>Capital Expenditure</b>				
Capital - Other Property & Services		400.00		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL OTHER PROPERTY SERVICES</b>	<b>\$117,230.00</b>	<b>\$186,958.87</b>	<b>\$1,890.00</b>	<b>-\$51,769.13</b>

SUB-FUNCTION DETAIL FOLLOWS.....



**SHIRE OF KENT**  
**Schedule 14**  
**Other Property Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Estimated		Current Year Actual	
	Income	Expenditure	Income	Expenditure
<b>Private Works</b>				
<b>Operating Expenditure</b>				
14051 - Private Works		28,934.93		
14052 - Expense - Plant Hire & Material Sales				
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$28,934.93</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Operating Income</b>				
14001 - Private Works	10,000.00			
14002 - Plant Hire & Material Sales	7,000.00			
Sub Total To Programme Summary	<u>\$17,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Private Works</b>	<u>\$17,000.00</u>	<u>\$28,934.93</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Public Works Overheads</b>				
<b>Operating Expenditure</b>				
14151 - Public Works Overhead		779,933.35		14,479.73
14152 - Occupational Health & Safety		31,500.00		1,105.63
14153 - Works Training		32,500.00		
14200 - Expense - PWO Allocated		-793,703.35		-28,078.68
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$50,230.00</u>	<u>\$0.00</u>	<u>-\$12,493.32</u>
<b>Operating Income</b>				
14101 - Public Works Overhead			1,890.00	
14102 - Public Works Overhead - No GST	50,230.00			
Sub Total To Programme Summary	<u>\$50,230.00</u>	<u>\$0.00</u>	<u>\$1,890.00</u>	<u>\$0.00</u>
<b>Total Public Works Overheads</b>	<u>\$50,230.00</u>	<u>\$50,230.00</u>	<u>\$1,890.00</u>	<u>-\$12,493.32</u>
<b>Plant Operation Costs</b>				
<b>Operating Expenditure</b>				
14251 - Plant Operation (expense)		1,327,309.36		8,327.63
14299 - Plant Operation Allocated		-1,290,155.55		-47,603.44
14300 - Expense - Asset Depreciation		13,501.78		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$50,655.59</u>	<u>\$0.00</u>	<u>-\$39,275.81</u>
<b>Operating Income</b>				
14201 - Plant Operation (revenue)	50,000.00			
Sub Total To Programme Summary	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Plant Operation Costs</b>	<u>\$50,000.00</u>	<u>\$50,655.59</u>	<u>\$0.00</u>	<u>-\$39,275.81</u>
<b>Salaries &amp; Wages</b>				
<b>Operating Expenditure</b>				
14350 - Gross Wages		1,867,604.92		68,376.78
14352 - Wages & Salaries Allocated		-1,867,604.92		-68,376.78
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Salaries &amp; Wages</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Unclassified</b>				

**SHIRE OF KENT**  
**Schedule 14**  
**Other Property Services**

**Financial Statement For The Period Ending 30/06/2022**

Particulars	Current Year Income	Estimated Expenditure	Current Year Actual Income	Actual Expenditure
<b>Operating Expenditure</b>				
14452 - Nyabing General Store (exp)		56,738.35		
14499 - Expense - Asset Depreciation				
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$56,738.35</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Unclassified</b>	<u>\$0.00</u>	<u>\$56,738.35</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Capital - Other Property &amp; Services</b>				
<b>Capital Expenditure</b>				
14994 - Tagging & Testing Kit (WHS)				
14997 - Loan 88 - Principal Repayment				
14999 - Transfers To Reserves		400.00		
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total Capital - Other Property &amp; Services</b>	<u>\$0.00</u>	<u>\$400.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>TOTAL OTHER PROPERTY SERVICES</b>	<u>\$117,230.00</u>	<u>\$186,958.87</u>	<u>\$1,890.00</u>	<u>-\$51,769.13</u>