

**SHIRE OF KENT**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 March 2022**

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

**TABLE OF CONTENTS**

Monthly Summary Information	2-4
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1      Net Current Assets	8
Note 2      Explanation of Material Variances	10
Note 3      Cash and Investments	11
Note 4      Receivables	12
Note 5      Rating Revenue	13
Note 6      Disposal of Assets	14
Note 7      Capital Acquisitions	15
Note 8      Borrowings	17
Note 9      Reserves	18
Note 10     Grants and Contributions	19
Note 11     Trust Fund	20

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 October 2021  
Prepared by: Manager Corporate  
Reviewed by: Chief Executive Officer

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 12.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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.

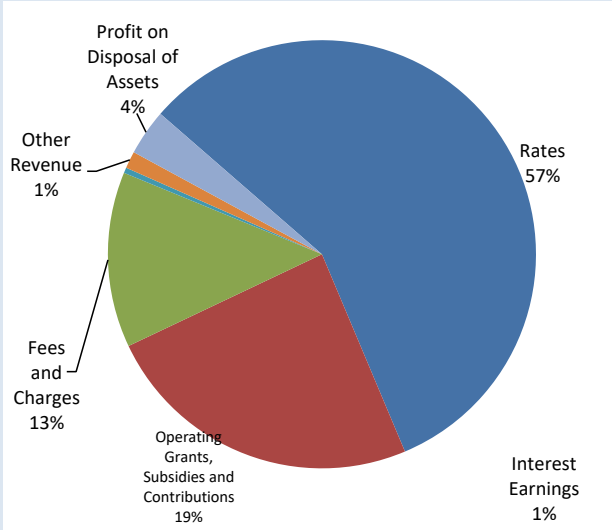
**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

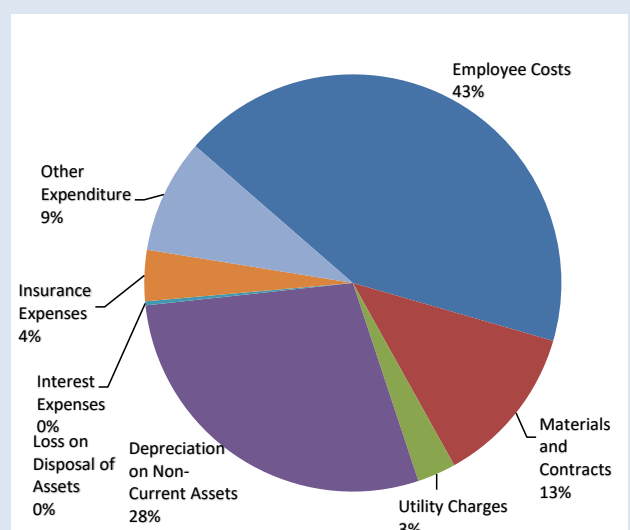
**ROUNDING OFF FIGURES**

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

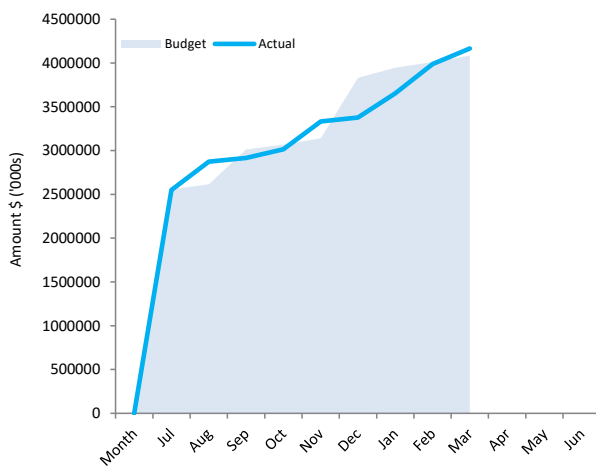
**OPERATING REVENUE**



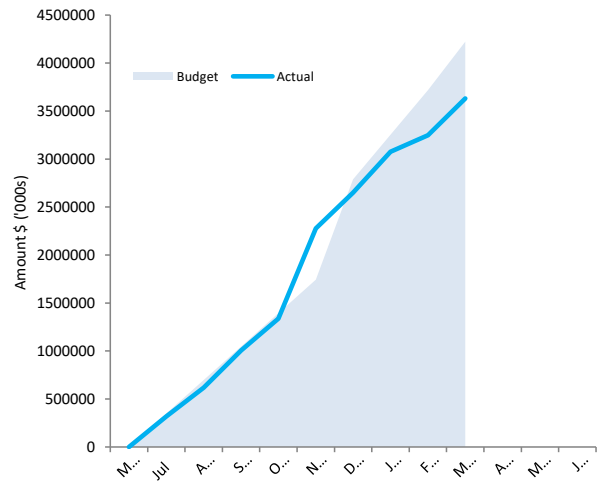
**OPERATING EXPENSES**



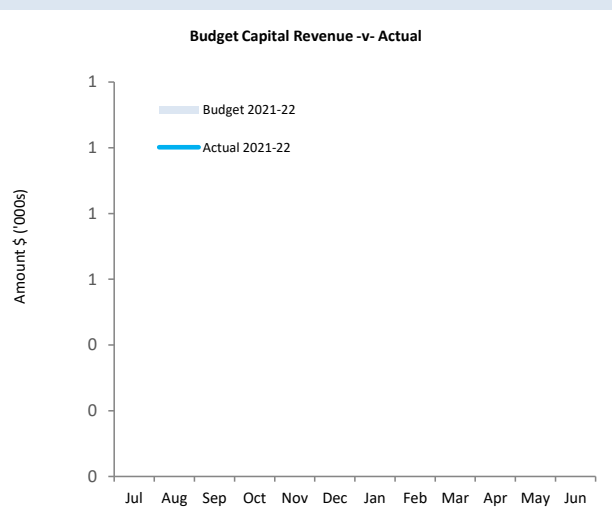
**Budget Operating Revenues -v- Actual**



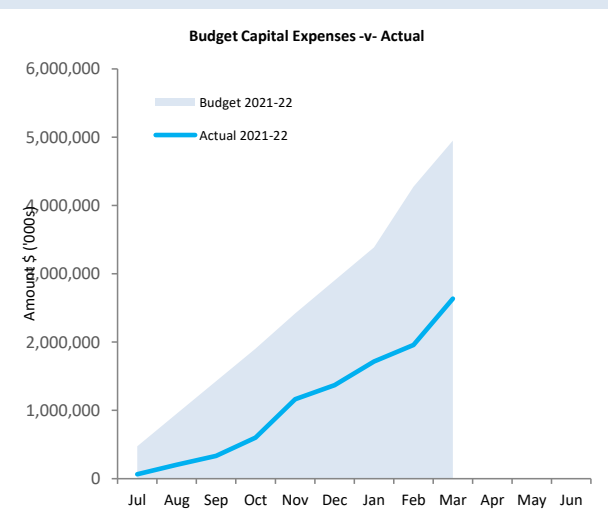
**Budget Operating Expenses -v-YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 MARCH 2022**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Operation of child health clinic.
<b>EDUCATION AND WELFARE</b>	To provide assistance to disadvantaged persons, the elderly, children and youth.	Provision of assistance for child minding centre, playgroup centre, primary schools and other voluntary services.
<b>HOUSING</b>	To provide and maintain staff housing and to manage and maintain community housing.	Provision and maintenance of staff housing stocks. Management and maintenance of community housing.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, maintenance of townsites sewerage schemes and cemeteries, protection of the environment and administration of town planning schemes.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, recreation centres and various sporting facilities and reserves. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries and other cultural facilities.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>ECONOMIC SERVICES</b>	To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building Control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control Shire overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	2,858,091	2,722,284	<b>2,722,284</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		5,200	3,870	2,508	(1,362)	(35%)	
General Purpose Funding - Rates	5	2,388,105	2,387,974	2,385,587	(2,387)	(0%)	
General Purpose Funding - Other		1,191,260	767,106	761,703	(5,403)	(1%)	
Law, Order and Public Safety		67,951	60,756	60,947	191	0%	
Health		7,000	2,637	0	(2,637)	(100%)	
Housing		100,170	75,114	72,491	(2,623)	(3%)	
Community Amenities		177,535	133,495	142,027	8,532	6%	
Recreation and Culture		9,200	2,376	(1,975)	(4,351)	(183%)	
Transport		562,075	503,691	594,560	90,869	18%	▲
Economic Services		104,700	58,504	67,037	8,533	15%	
Other Property and Services		117,230	87,894	80,573	(7,321)	(8%)	
		<b>4,730,426</b>	<b>4,083,417</b>	<b>4,165,458</b>			
<b>Expenditure from operating activities</b>							
Governance		(639,077)	(602,739)	(443,517)	159,222	26%	▲
General Purpose Funding		(101,750)	(76,293)	(65,400)	10,893	14%	▲
Law, Order and Public Safety		(235,165)	(176,238)	(152,922)	23,316	13%	▲
Health		(53,838)	(33,606)	(18,585)	15,021	45%	▲
Education and Welfare		(34,991)	(26,235)	(18,829)	7,406	28%	
Housing		(511,287)	(373,968)	(365,955)	8,013	2%	
Community Amenities		(510,418)	(373,882)	(343,959)	29,923	8%	
Recreation and Culture		(893,378)	(669,654)	(609,030)	60,624	9%	
Transport		(2,859,639)	(1,479,258)	(1,361,118)	118,140	8%	
Economic Services		(336,895)	(252,405)	(188,991)	63,414	25%	▲
Other Property and Services		(186,559)	(158,481)	(62,883)	95,598	60%	▲
		<b>(6,362,997)</b>	<b>(4,222,759)</b>	<b>(3,631,189)</b>			
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,189,018	906,619	1,030,096	123,477	14%	▲
Adjust (Profit)/Loss on Asset Disposal	6	(104,000)	(116,640)	(144,993)	(28,353)	24%	
Adjust Provisions and Accruals - LSL NC		2,781	0	7,668	7,668		
<b>Amount attributable to operating activities</b>		<b>455,228</b>	<b>650,637</b>	<b>1,427,040</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,073,105	2,798,229	632,127	(2,166,102)	(77%)	▼
Proceeds from Disposal of Assets	6	470,000	197,055	167,637	(29,418)	(15%)	▼
Capital Acquisitions	7	(6,604,398)	(4,950,342)	(2,636,000)	2,314,342	47%	▲
<b>Amount attributable to investing activities</b>		<b>(3,061,293)</b>	<b>(1,955,058)</b>	<b>(1,836,236)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		750,000	750,000	750,000	0	0%	
Repayment of Lease		(14,926)	0	(8,880)	(8,880)		
Repayment of Debentures	9	(130,025)	(70,326)	(59,763)	10,563	15%	▲
Transfer from Reserves	10	0	0	0	0		
Transfer to Reserves	10	(857,075)	(10,000)	(5,538)	4,462	45%	
<b>Amount attributable to financing activities</b>		<b>(252,026)</b>	<b>669,674</b>	<b>675,819</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>0</b>	<b>2,087,535</b>	<b>2,988,908</b>			

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 or 10% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 MARCH 2022**

**REVENUE**

**RATES**

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

**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.

**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.

**FEES AND CHARGES**

Revenues (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.

**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. Exclude 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.

**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, rebates etc.

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

All costs associate 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.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation 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.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>Opening Funding Surplus (Deficit)</b>	1(b)	2,858,091	2,722,284	<b>2,722,284</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	5	2,388,105	2,387,974	2,385,562	(2,412)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,492,920	1,015,132	1,011,869	(3,263)	(0%)	
Fees and Charges		641,241	490,105	552,403	62,298	13%	
Interest Earnings		32,760	24,561	17,077	(7,484)	(30%)	
Other Revenue		65,400	49,005	53,554	4,549	9%	
Profit on Disposal of Assets	6	110,000	116,640	144,993			
		<b>4,730,426</b>	<b>4,083,415</b>	<b>4,165,458</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,094,830)	(1,741,842)	(1,564,709)	177,133	10%	▲
Materials and Contracts		(1,367,181)	(1,051,020)	(451,721)	599,299	57%	
Utility Charges		(191,872)	(142,245)	(108,674)	33,571	24%	
Depreciation on Non-Current Assets		(2,189,018)	(906,619)	(1,030,096)	(123,477)	(14%)	▼
Interest Expenses		(22,530)	(14,706)	(11,406)	3,300	22%	
Insurance Expenses		(159,968)	(117,900)	(143,703)	(25,803)	(22%)	▼
Other Expenditure		(331,598)	(248,427)	(320,880)	(72,453)	(29%)	▼
Loss on Disposal of Assets	6	(6,000)	0	0			
		<b>(6,362,997)</b>	<b>(4,222,759)</b>	<b>(3,631,189)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,189,018	906,619	1,030,096	123,477	14%	▲
Adjust (Profit)/Loss on Asset Disposal	6	(104,000)	(116,640)	(144,993)	(28,353)	24%	
Adjust Provisions and Accruals - LSL NC		2,781	0	7,668	7,668		
<b>Amount attributable to operating activities</b>		<b>455,228</b>	<b>650,635</b>	<b>1,427,041</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	11	3,073,105	2,798,229	632,127	(2,166,102)	(77%)	▼
Proceeds from Disposal of Assets	6	470,000	197,055	167,637	(29,418)	(15%)	▼
Capital acquisitions	7	(6,604,398)	(4,950,342)	(2,636,000)	2,314,342	47%	▲
<b>Amount attributable to investing activities</b>		<b>(3,061,293)</b>	<b>(1,955,058)</b>	<b>(1,836,236)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		750,000	750,000	750,000	0	0%	
Repayment of Lease		(14,926)	0	(8,880)	(8,880)		
Repayment of Debentures	9	(130,025)	(70,326)	(59,763)	10,563	15%	▲
Transfer from Reserves	9	0	0	0	0		
Transfer to Reserves	10	(857,075)	(10,000)	(5,538)	4,462	45%	
<b>Amount attributable to financing activities</b>		<b>(252,026)</b>	<b>669,674</b>	<b>675,819</b>			
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>0</b>	<b>2,087,535</b>	<b>2,988,908</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

### **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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non current based on Council's intentions to release for sale.

#### **EMPLOYEE BENEFITS**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (*Short-term Benefits*)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

#### **PROVISIONS**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

#### **INVENTORIES**

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.



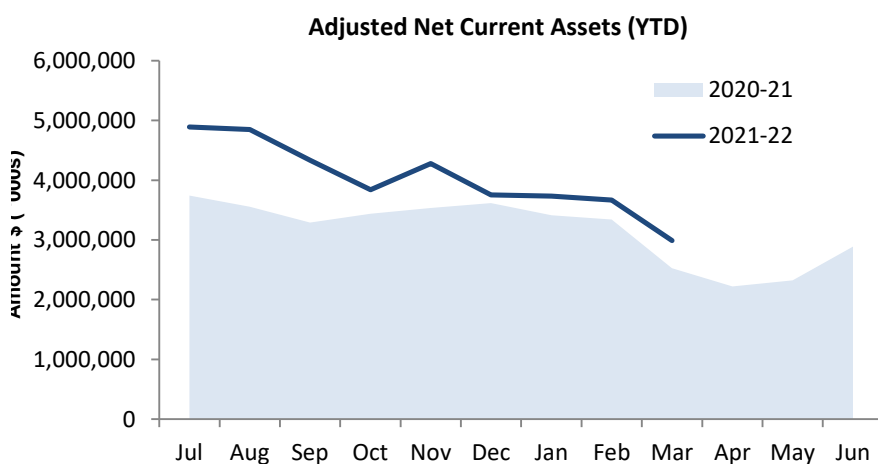
	Ref Note	Last Years Closing 30 June 2021	This Time Last Year 31 Mar 2021	Year to Date Actual 31 Mar 2022
		\$	\$	\$
<b>Adjusted Net Current Assets</b>				
<b>Current Assets</b>				
Cash Unrestricted	3	2,589,717	2,633,167	3,199,953
Cash Restricted	3	3,966,286	3,474,762	3,971,824
Receivables - Rates	4	12,106	48,270	39,752
Receivables - Other	4	43,095	660,534	3,607
Other Assets		893,908	0	253,702
Interest / ATO Receivable		49,975	29,186	65,857
Inventories		64,293	78,431	205,406
		7,619,380	6,924,350	7,740,101
<b>Less: Current Liabilities</b>				
Payables		(121,835)	(601,371)	(64,376)
Provisions - employee		(268,156)	(323,035)	(165,752)
Contract liability		(497,250)	0	(497,250)
ATO Payable		(43,570)	0	(51,991)
Lease liabilities		(18,709)	0	(4,475)
Long term borrowings		(59,761)	(3,386)	(34,009)
		(1,009,281)	(927,792)	(817,853)
<b>Unadjusted Net Current Assets</b>		<b>6,610,099</b>	<b>5,996,558</b>	<b>6,922,248</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(3,966,286)	(3,474,762)	(3,971,824)
Add: Provisions - employee		0	0	0
Add: Lease liabilities		18,709	0	4,475
Add: Long term borrowings		59,761	3,386	34,009
<b>Adjusted Net Current Assets</b>		<b>2,722,284</b>	<b>2,525,182</b>	<b>2,988,908</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**This Year YTD**

**Surplus(Deficit)**

**\$2.99 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$2.53 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**NOTE 2  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2021/22 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	(1,362)	(35%)		Timing	Minimal reimbursements
Health	(2,637)	(100%)		Permanent	EHO services contracted to other shire, only on an as needs basis.
Recreation and Culture	(4,351)	(183%)		Permanent	Credit to debtor due to nil contribution from Nyabing Sports Club into reserve at 30 Jun 21
Transport	90,869	18%	▲	Permanent	Higher transport licensing income for the year. Higher income than YTD budget for Caravan Park fees & building fees.
Economic Services	8,533	15%		Permanent	
<b>Expenditure from operating activities</b>					
Governance	159,222	26%	▲	Timing	Minimal professional services to date; leave liability credit; audit fees not yet paid.
General Purpose Funding	10,893	14%	▲	Timing	Major valuation invoice not due until May 22
Law, Order and Public Safety	23,316	13%	▲	Timing	CESM wages billed quarterly
Health	15,021	45%	▲	Timing	Have not required EHO services
Education and Welfare	7,406	28%		Timing	Still awaiting invoices for community donations
Community Amenities	29,923	8%		Timing	Minimal expenses for Town Planning to date. Pingrup Hall not yet painted; Parks and Gardens under budget
Recreation and Culture	60,624	9%		Timing	Professional services for project management and kerbing not yet spent.
Transport	118,140	8%		Timing	
Economic Services	63,414	25%	▲	Timing	Less salaries and wages; less standpipe water charges
Other Property and Services	95,598	60%	▲	Timing	Employee provision credit; depreciation adjustment required.
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(2,166,102)	(77%)	▼	Timing	Nil LRCI or HVSP funding for Kukerin Road received to date.
Proceeds from Disposal of Assets	(29,418)	(15%)	▼	Timing	Still to process disposals for landcruiser and 1 x utilities. Teacher housing; shade structure invoice to be processed in April; bitumen invoices to be processed in April.
Capital Acquisitions	2,314,342	47%	▲	Permanent	
<b>Financing Activities</b>					
Lease payments	(8,880)				
Repayment of Debentures	10,563	15%	▲	Timing	Difference due to timing of loan.
Transfer to Reserves	4,462	45%		Timing	End of year transfers

**KEY INFORMATION**

Most differences are due to timing as commencement of new financial year.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

<b>Cash and Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total YTD Actual</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash and Floats	300			300	nil		on hand
<b>At Call Deposits</b>							
Municipal Fund	1,295,694			1,295,694	CBA	Variable	Cheque Acc
Business Online Saver Acct 10173111	1,903,959			1,903,959	CBA	Variable	Cheque Acc
Trust Fund			338	338	CBA	Variable	Cheque Acc
<b>Term Deposits</b>							
Municipal Investment - Term Deposit Acct No. 206562 - Muni Acct		3,971,824		3,971,824	CBA	0.470%	30-Jun-22
<b>Total</b>	<b>3,199,953</b>	<b>3,971,824</b>	<b>338</b>	<b>7,171,815</b>			

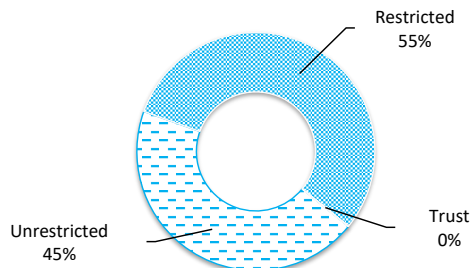
Difference to Note 1a 0

**SIGNIFICANT ACCOUNTING POLICIES**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.



**Total Cash**

**\$7.17 M**

**Unrestricted**

**\$3.2 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Rates Receivable	30 June 2021	31 Mar 22
	\$	\$
Opening Arrears Previous Years	22,957	12,106
Levied this year	2,353,782	2,384,685
Less Collections to date	(2,364,633)	(2,357,039)
<b>Equals Current Outstanding</b>	<b>12,106</b>	<b>39,752</b>
<b>Net Rates Collectable</b>	<b>12,106</b>	<b>39,752</b>
% Collected	-99.49%	-98.34%

Receivables - General	Current	30 Days	60 Days	90+ Days	Credit	Total
	\$	\$	\$	\$		\$
Receivables - General	3,519	463	585	128	(357)	4,338
Percentage	81%	11%	13%	3%		0
<b>Balance per Trial Balance</b>						
Sundry debtors						2,990
GST & accrued						65,857
Doubtful debts						(1,664)
Other - ESL						2,281
<b>Total Receivables General Outstanding</b>						<b>69,464</b>

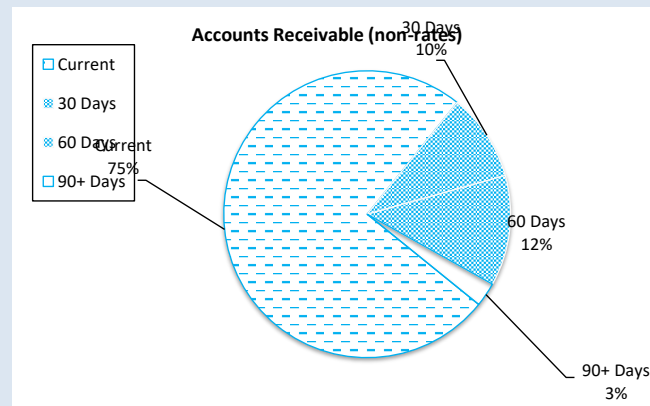
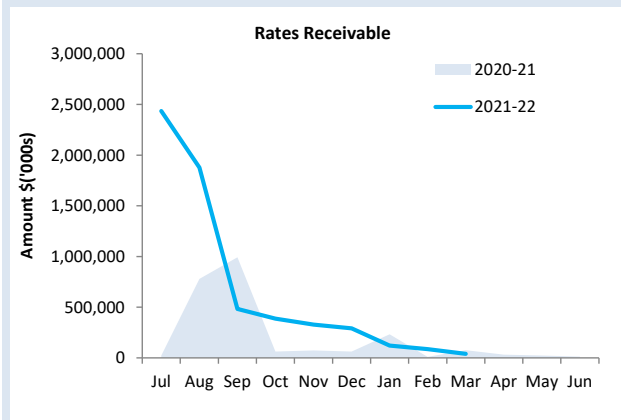
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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.

**SIGNIFICANT ACCOUNTING POLICIES**

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.



<b>Debtors Due</b>
<b>\$69,464</b>
<b>Over 30 Days</b>
<b>27%</b>
<b>Over 90 Days</b>
<b>3%</b>

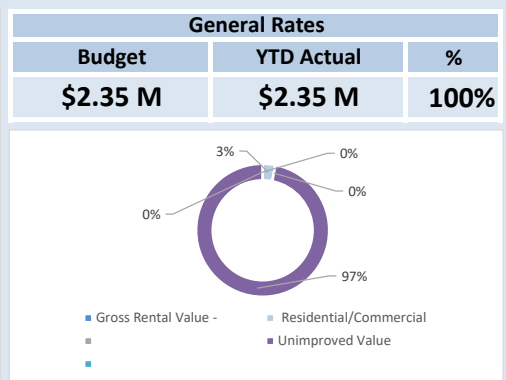
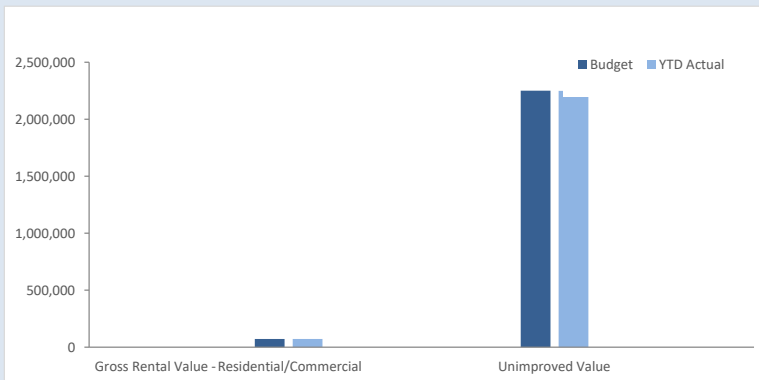
Collected	Rates Due
<b>-98%</b>	<b>\$39,752</b>

General Rate Revenue	Current Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
Gross Rental Value - Residential/Commercial	0.108390	76	661,128	71,660			71,660	71,660			71,660
Unimproved Value	0.008610	339	261,239,000	2,250,419	500	0	2,250,919	2,248,521	(300)		2,248,221
Mining Tenements	0.008610	0	0	0			0				0
Minimum \$											
Gross Rental Value - Residential/Commercial	518	16	24,288	8,288			8,288	8,288			8,288
Unimproved Value	518	10	369,400	5,180			5,180	5,180			5,180
Mining Tenements	518	31	233,475	16,058			16,058	16,058			16,058
							0				0
							0				0
<b>Sub-Totals</b>		<b>472</b>	<b>262,527,291</b>	<b>2,351,605</b>	<b>500</b>	<b>0</b>	<b>2,352,105</b>	<b>2,349,707</b>	<b>(300)</b>	<b>0</b>	<b>2,349,407</b>
Discount											
Concession											
<b>Amount from General Rates</b>							<b>2,352,105</b>				<b>2,349,407</b>
Ex-Gratia Rates							36,000				36,155
<b>Total General Rates</b>							<b>2,388,105</b>				<b>2,385,562</b>

**SIGNIFICANT ACCOUNTING POLICIES**

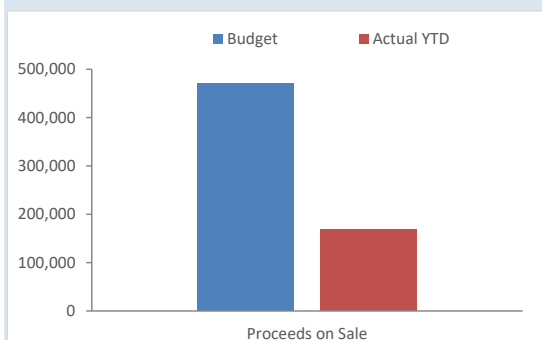
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>									
2263	2016 Komatsu Loader (KT028)		130,000	20,000	0				
2281	2017 Mitsubishi Utility (KT017)		14,000	0	3,000				
2283	2018 Mitsubishi Utility (KT014)		14,000	3,000	0				
2282	2017 Mitsubishi Utility (KT020)		14,000	0	3,000				
2085	Mitsubishi MN Triton GLX Utility - Landcare KT4		8,000	2,000	0	7,853	13,636	5,783	0
2348	2021 Mazda BT-50 4 x 4 Crew Cab (50KT)		40,000	15,000	0				
2310	2019 Holden Colorado Trailblazer (40KT)		40,000	40,000	0	0	36,364	36,364	0
2313	2019 Mitsub Triton (KT019)		0	0	0	14,792	23,636	8,845	0
	OKT - changeover 1		70,000	10,000	0		94,001		
	OKT - changeover 2		70,000	10,000	0				
	OKT - changeover 3		70,000	10,000	0				
		<b>0</b>	<b>470,000</b>	<b>110,000</b>	<b>6,000</b>	<b>22,645</b>	<b>167,637</b>	<b>50,992</b>	<b>0</b>

KEY INFORMATION



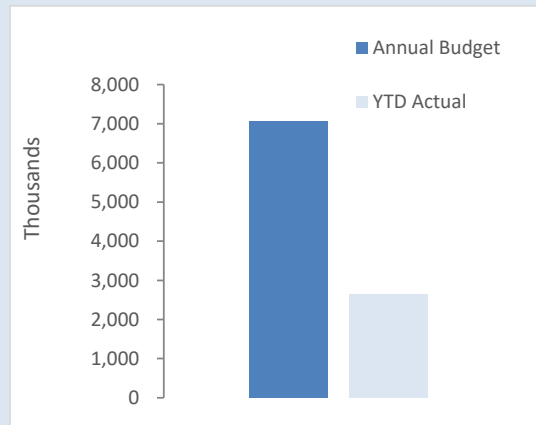
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$470,000</b>	<b>\$167,637</b>	<b>36%</b>

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land	50,000	37,503	45,455	7,952
Buildings	1,827,621	1,370,709	381,717	(988,992)
Plant & Equipment	746,405	559,800	285,484	(274,316)
Furniture & Equipment	20,000	15,003	15,598	595
Infrastructure - Roads	3,510,347	2,660,274	1,879,404	(780,870)
Parks, Gardens, Recreation Facilities	409,401	307,053	28,342	(278,711)
Unclassified	501,554	0	0	0
<b>Capital Expenditure Totals</b>	<b>7,065,328</b>	<b>4,950,342</b>	<b>2,636,000</b>	<b>(2,314,342)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,073,105	2,798,229	632,127	(2,166,102)
Borrowings	750,000	750,000	750,000	0
Other (Disposals & C/Fwd)	470,000	197,055	167,637	(29,418)
Cash Backed Reserves				
Infrastructure Reserve	0	0	0	0
Plant Replacement Reserve	0	0	0	0
Contribution - operations	2,772,223	1,205,058	1,086,236	(118,822)
<b>Capital Funding Total</b>	<b>7,065,328</b>	<b>4,950,342</b>	<b>2,636,000</b>	<b>(2,314,342)</b>

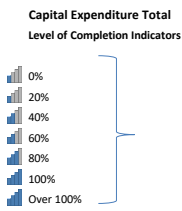
**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$7.07 M</b>	<b>\$2.64 M</b>	<b>37%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.07 M</b>	<b>\$0.63 M</b>	<b>21%</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion # Level of completion indicator, please see table at the end of this note for further detail.

	Account Number	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
<b>Capital Expenditure</b>						
<b>Land</b>						
5.72	Urban Regeneration	13990	50,000	37,503	45,455	7,952
<b>Buildings</b>						
0.45	CAPITAL HOUSING UPGRADES	09987	44,200	33,147	10,236	(22,911)
0.48	Construction 2 x 1 - 16B Bourke Street, NYABING (GROH Lease)	09984	480,639	360,477	117,475	(243,002)
0.47	Construction 2 x 1 - 16A Bourke Street, NYABING (GROH Lease)	09986	479,564	359,676	114,216	(245,460)
0.16	Construction 4 x 2 - 6 Paterson Street, PINGRUP (GROH Lease)	09992	698,218	523,665	72,278	(451,387)
3.13	PV Solar - Nyabing & Pingrup Pavilions (LRCIP Phase 2)	11978	60,000	45,000	66,161	21,161
0.04	Pingrup Pavilion - Capital Upgrades	11983	25,000	18,747	675	(18,072)
1.00	Nyabing Hall - Ceiling/Roof Replacement	11988	0	0	0	0
0.02	Pingrup Depot - Storage Shed	12700	40,000	29,997	675	(29,322)
1.00	Nyabing Caravan Park Upgrade (Buildings)	13987	0	0	0	0
	<b>Buildings Total</b>		<b>1,827,621</b>	<b>1,408,212</b>	<b>381,717</b>	<b>(988,992)</b>
<b>Plant &amp; Equipment</b>						
0.79	Purchase of Plant and Vehicles	12951	688,418	516,312	227,497	(288,815)
4.00	Purchase - OKT (CEO)	12997	57,987	43,488	57,987	14,499
	<b>Plant &amp; Equipment Total</b>		<b>746,405</b>	<b>559,800</b>	<b>285,484</b>	<b>(274,316)</b>
<b>Furniture &amp; Equipment</b>						
26.21	Small Office Equipment	4995	20,000	15,003	15,598	595
	<b>Furniture &amp; Equipment Total</b>		<b>20,000</b>	<b>15,003</b>	<b>15,598</b>	<b>595</b>
<b>Infrastructure - Roads</b>						
6.68	Own Source - Nyabing South Road	C006	301,184	225,891	196,488	(29,403)
0.02	Own Source - North Kuringup Road	C008	39,582	29,700	571	(29,129)
0.02	Own Source - North Kuringup Road	C008	39,582	29,700	571	(29,129)
4.59	Own Source - East Road	C012	95,952	71,973	59,108	(12,865)
0.51	Own Source - Kuringup Road	C013	76,162	57,123	19,221	(37,902)
0.39	Own Source - Rasmussen Road	C014	76,162	57,123	15,910	(41,213)
1.00	Own Source - Steele Road	C015	0	0	13,608	13,608
0.16	Own Source - Paterson Road	C026	133,783	100,341	14,000	(86,341)
0.00	Own Source - Lake Bryde Floodway	C047	138,402	103,815	0	(103,815)
4.58	Own Source - Ryan Road	C049	81,672	61,245	50,276	(10,969)
1.02	Own Source - Manuel Road	C109	45,220	33,912	17,087	(16,825)
0.00	Own Source - Bitumen Repairs	C999	113,662	85,257	0	(85,257)
0.47	Roads To Recovery	RR005	206,816	155,106	(135,658)	(290,764)
3.22	Roads To Recovery - Range Road	RR007	257,921	193,455	280,456	87,001
1.00	Roads To Recovery - North Fence Road	RR009	0	0	186	186
0.47	Dumblebung Road	RG001	135,000	101,250	32,366	(68,884)
0.69	Newdegate Pingup Road	RG002	228,000	171,009	70,012	(100,997)
2.71	North Needilup Road	RG017	108,000	81,000	128,291	47,291
0.01	Kuringup Road - Blackspot	B5013	60,000	45,009	314	(44,695)
0.00	Neve Road - Blackspot	B5016	150,000	112,500	210	(112,290)
4.12	Heavy Vehicle Safety & Productivity Program (HVSPP)	HV005	696,693	522,522	690,216	167,694
6.30	Kukerin/Range Road - Local Road & Comm Infra Pro	LRP005	471,554	353,664	420,360	66,696
0.00	Coates Close - drainage (LRCIP Phase 2)	12812	40,000	29,997	0	(29,997)
0.06	Jury Street - drainage (LRCIP Phase 2)	12813	15,000	11,250	675	(10,575)
	<b>Infrastructure - Roads Total</b>		<b>3,510,347</b>	<b>2,632,842</b>	<b>1,874,764</b>	<b>(758,078)</b>
<b>Infrastructure - Other</b>						
0.00	Strategic Waste Grant Expenditure	10993	63,304	47,475	0	(47,475)
0.00	Replace/Add Playground Equipment	11980	30,000	22,500	0	(22,500)
0.00	Shade Shelters - Memorial & Burston Parks (LRCIP Phase 2)	11979	150,000	112,500	0	(112,500)
0.03	Pingrup - footpath upgrade	12811	35,000	26,253	675	(25,578)
0.07	Jury Street - solar lighting (LRCIP Phase 2)	12814	20,000	15,003	938	(14,065)
0.00	Pingrup Silo Walk Trail (Drought Relief Program)	13981	20,000	15,003	0	(15,003)
0.00	Pingrup Dam Evap Covers (Drought Relief Program)	13982	63,945	47,961	0	(47,961)
3.99	Pingrup Town Dam (Drought Relief Program)	13983	3,411	2,556	3,411	855
4.23	Nyabing Rec Dam Water Harvesting (Drought Relief Program)	13984	23,741	17,802	23,319	5,517
1.00	Solar Pump replacement	13980	0	0	0	0
	<b>Infrastructure - Other Total</b>		<b>409,401</b>	<b>307,053</b>	<b>28,342</b>	<b>(278,711)</b>



Information on Borrowings Particulars	2020/21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 91, various Duplexes	180,301	0	0	56,356	56,356	123,945	123,945	10,485	10,485
Teacher Housing (new)	0	750,000	750,000	0	70,261	750,000	679,739	0	10,524
							0		
<b>Community Amenities</b>									
Loan 54, Nyabing Effluent	11,180	0	0	3,407	3,408	7,773	7,772	921	921
							0		
	191,481	750,000	750,000	59,763	130,025	881,718	811,456	11,406	21,930
							0		
	0	0	0	0	0	0	0	0	0
<b>Total</b>	191,481	750,000	750,000	59,763	130,025	881,718	811,456	11,406	21,930

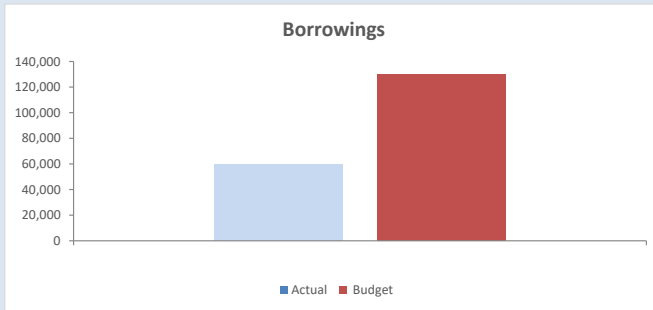
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



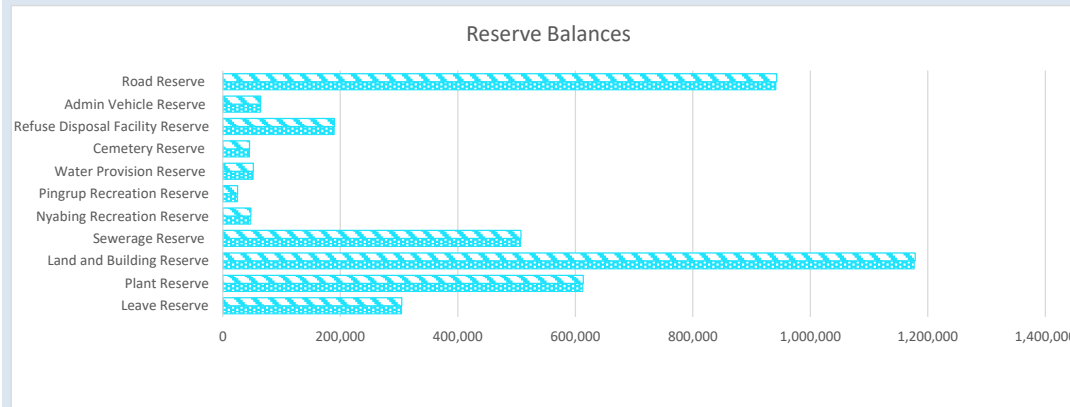
<b>Principal Repayments</b>	<b>\$59,763</b>
<b>Interest Earned</b>	<b>\$0</b>
<b>Interest Expense</b>	<b>\$11,406</b>
<b>Reserves Bal</b>	<b>\$3.97 M</b>
<b>Loans Due</b>	<b>\$0.88 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	304,210	1,500	425	0	0	0	0	305,710	304,635
Plant Reserve	612,816	3,500	856	250,000	0	0	0	866,316	613,672
Land and Building Reserve	1,176,914	3,000	1,643	250,000	0	0	0	1,429,914	1,178,557
Sewerage Reserve	506,921	2,500	708	10,000	0	0	0	519,421	507,629
Nyabing Recreation Reserve	47,660	350	67	6,000	0	0	0	54,010	47,727
Pingrup Recreation Reserve	25,324	110	35	6,000	0	0	0	31,434	25,359
Water Provision Reserve	51,774	400	72	0	0	0	0	52,174	51,846
Cemetery Reserve	45,404	400	63	0	0	0	0	45,804	45,467
Refuse Disposal Facility Reserve	189,776	1,000	265	0	0	0	0	190,776	190,041
Admin Vehicle Reserve	64,184	500	90	25,000	0	0	0	89,684	64,274
Road Reserve	941,304	4,500	1,314	292,315	0	0	0	1,238,119	942,618
	<b>3,966,287</b>	<b>17,760</b>	<b>5,538</b>	<b>839,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,823,362</b>	<b>3,971,825</b>

KEY INFORMATION



Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Reimbursement - Debt Collection Expenses	2,000	1,494	1,189	(305)
Grants - General Purpose	606,168	454,635	454,626	(9)
Grants - Untied Roads	375,401	281,556	281,551	(5)
<b>Governance</b>				
Members of Council	2,000	1,494	150	(1,344)
Administration General	1,000	747	1,234	487
Revenue - Other Governance	1,000	747	114	(633)
<b>Law, Order &amp; Public Safety</b>				
LGGS Operational Grant	27,203	20,401	9,711	(10,690)
Other Emergency Management Funding	0	0	1,365	
<b>Health</b>				
Health Inspection	3,500	2,637	0	(2,637)
<b>Education &amp; Welfare</b>				
Other Welfare	0	0	0	0
<b>Housing</b>				
Revenue - Other Housing	2,000	1,494	5,464	3,970
<b>Community Amenities</b>				
Protection of the Environment	10,000	7,506	1,230	(6,276)
Other Grant Funding	59,642	44,730	63,461	18,731
Other Grant Funding	0	0	0	0
<b>Recreation &amp; Culture</b>				
Other Recreation & Sport	6,000	0	(3,000)	(3,000)
<b>Transport</b>				
Direct Grant	192,075	192,075	192,075	0
Licensing (No GST)	500	369	0	(369)
<b>Economic Services</b>				
Caravan Park Pingrup - CBH	7,000	5,247	0	(5,247)
<b>Other Property Services</b>				
Public Works Overhead	0	0	2,495	2,495
Plant Operation (revenue)	0	0	204	204
<b>Operating grants, subsidies and contributions Total</b>	<b>1,295,489</b>	<b>1,015,132</b>	<b>1,011,869</b>	<b>(4,628)</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants - Federal	850,618	850,618	0	(850,618)
Drought Communities Programme	96,681	96,681	0	(96,681)
<b>Community Amenities</b>				
Other Refuse Collection	105,515	105,515	23	(105,492)
<b>Transport</b>				
Grants R 2 R	464,737	464,737	399,304	(65,433)
Grants Black Spot	160,000	120,000	64,000	(56,000)
Grants Regional Road Group	314,000	235,512	168,800	(66,712)
Local Road & Community Infrastructure Program	471,554	353,666	0	(353,666)
Heavy Vehicle Safety & Productivity Program (HVSPP)	762,000	571,500	0	(571,500)
<b>Non-operating grants, subsidies and contributions Total</b>	<b>3,225,105</b>	<b>2,798,229</b>	<b>632,127</b>	<b>(2,166,102)</b>
<b>Grand Total</b>	<b>4,520,594</b>	<b>3,813,361</b>	<b>1,643,996</b>	<b>(2,170,730)</b>

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**NOTE 12  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

<b>Description</b>	<b>Opening Balance 01 Jul 2021</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Mar 2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Housing Bonds	160	0	0	160
Trust Other	178	0	0	178
Building Commission / BCITF	0	0	0	0
	<b>338</b>	<b>0</b>	<b>0</b>	<b>338</b>

**KEY INFORMATION**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**NOTE 13  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus			(135,809)	(135,809)
	<b>Permanent Changes</b>						
12241	Natural Disasters (i.e. floods) GEN	OCM2122/028	Operating Expenses			(69,764)	(205,573)
RR009	North Fence Road - Roads to Recovery	OCM2122/043	Capital Expenses		206,816		1,243
RR005	Kukerin Road - Roads to Recovery	OCM2122/043	Capital Expenses			(206,816)	(205,573)
C005	Own Source - Kukerin Road	OCM2122/043	Capital Expenses			(301,184)	(506,757)
12998	Transfer from road reserve	OCM2122/043	Capital Revenue		301,184		(205,573)
9984	Construction 2 x 1 Bourke Street, Nyabing	OCM2122/086	Capital Expenses			(105,639)	(311,212)
9986	Construction 2 x 1 Bourke Street, Nyabing	OCM2122/086	Capital Expenses			(104,564)	(415,776)
9992	Construction 4 x 2 6 Paterson Street, Pingrup	OCM2122/086	Capital Expenses			(98,218)	(513,994)
9998	Transfer from land and building reserve	OCM2122/086	Capital Revenue		258,421		(255,573)
03229	Grants - general purpose	OCM2122/106	Operating Revenue			(93,832)	(349,405)
03230	Grants - untied	OCM2122/106	Operating Revenue			(74,599)	(424,004)
04101	Members of Council - computer expenses	OCM2122/106	Operating Expenses		2,400		(421,604)
04103	Admin Building/Chambers	OCM2122/106	Operating Expenses			(10,000)	(431,604)
04103	Admin Building/Chambers	OCM2122/106	Operating Expenses		25,000		(406,604)
04301	Administration - salaries & wages	OCM2122/106	Operating Expenses			(182,266)	(588,870)
07201	Health Inspection - reimbursements	OCM2122/106	Operating Revenue			(3,500)	(592,370)
07301	Health Inspection - wages	OCM2122/106	Operating Expenses		9,000		(583,370)
09101	29 Aspendale Street, Utilities	OCM2122/106	Operating Expenses		1,800		(581,570)
09105	5 George Street - contract	OCM2122/106	Operating Expenses		11,500		(570,070)
09115	5B Coates Close - contract	OCM2122/106	Operating Expenses		2,100		(567,970)
09120	6 Coates Close - contract	OCM2122/106	Operating Expenses			(2,000)	(569,970)
09120	6 Coates Close - Insurance	OCM2122/106	Operating Expenses		1,200		(568,770)
09121	9 Gaby Street - Contract	OCM2122/106	Operating Expenses			(6,000)	(574,770)
09121	9 Gaby Street - Insurance	OCM2122/106	Operating Expenses		1,300		(573,470)
09124	21A George - minor equipment	OCM2122/106	Operating Expenses			(8,800)	(582,270)
09301	1/15 George Street - contract	OCM2122/106	Operating Expenses		5,700		(576,570)
09314	166a Coates Close - contract	OCM2122/106	Operating Expenses		1,700		(574,870)
09398	Other housing general	OCM2122/106	Operating Expenses		2,911		(571,959)

**Classifications Pick List**

Operating Revenue	Capital Expenses
Operating Expenses	Capital Expenses
Capital Revenue	Opening Surplus(Deficit)
Capital Revenue	Non Cash Item
Capital Revenue	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**NOTE 13  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
10078	Nyabing Tip	OCM2122/106	Operating Expenses			(7,000)	(578,959)
10080	Other refuse collection	OCM2122/106	Operating Expenses			(5,250)	(584,209)
10151	Protection of the Environment - reimbursements	OCM2122/106	Operating Revenue			(25,500)	(609,709)
10226	Protection of the Environment - salary & wages	OCM2122/106	Operating Expenses		15,825		(593,884)
10376	Town Planning - wages	OCM2122/106	Operating Expenses		8,000		(585,884)
12004	Regional Road Group	OCM2122/106	Operating Revenue		152,000		(433,884)
12226	Road Maintenance - salaries & wages	OCM2122/106	Operating Expenses		1,354		(432,530)
12226	Road Maintenance - professional fees	OCM2122/106	Operating Expenses		84,610		(347,920)
12236	Tree Lopping - contract exp	OCM2122/106	Operating Expenses		15,000		(332,920)
11983	Pingrup Pavilion - capital upgrades	OCM2122/106	Capital Expenses		25,000		(307,920)
11988	Nyabing Hall Roof	OCM2122/106	Capital Expenses		10,000		(297,920)
12302	Profit on Sale of Assets	OCM2122/106	Operating Revenue		45,490		(252,430)
12375	Loss on Sale of Assets	OCM2122/106	Operating Expenses		6,000		(246,430)
12800	Own Source Construction	OCM2122/106	Capital Expenses		156,530		(89,900)
12802	Regional Road Group	OCM2122/106	Capital Expenses			(150,000)	(239,900)
12951	Plant Replacement	OCM2122/106	Capital Expenses		96,852		(143,048)
12997	CEO Vehicle	OCM2122/106	Capital Expenses		170,013		26,965
13987	Nyabing Caravan Park Upgrades	OCM2122/106	Capital Expenses		10,000		36,965
13980	Solar Pump Replacement	OCM2122/106	Capital Expenses		28,500		65,465
14151	PWOH - wages	OCM2122/106	Operating Expenses			(25,012)	40,453
3998	Transfer from Leave Reserve	OCM2122/106	Capital Revenue		182,060		222,513
9994	Loan 94 - repayments	OCM2122/106	Capital Expenses		36,250		258,763
	Profit & Loss	OCM2122/106	Non Cash Item	(51,490)			207,273
	Proceeds from sale of asset	OCM2122/106	Non Cash Item	(207,273)			0
				<b>(258,763)</b>	<b>1,874,516</b>	<b>(1,615,753)</b>	

**KEY INFORMATION**