

**SHIRE OF KENT**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2022**

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

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### **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 POLICIES**

#### **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.

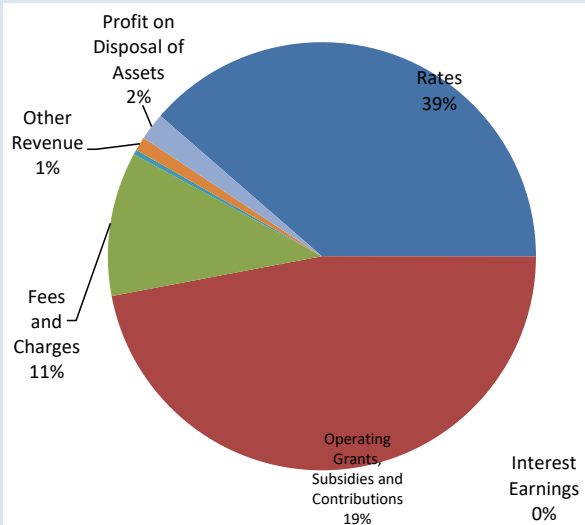
#### **CRITICAL ACCOUNTING ESTIMATES**

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.

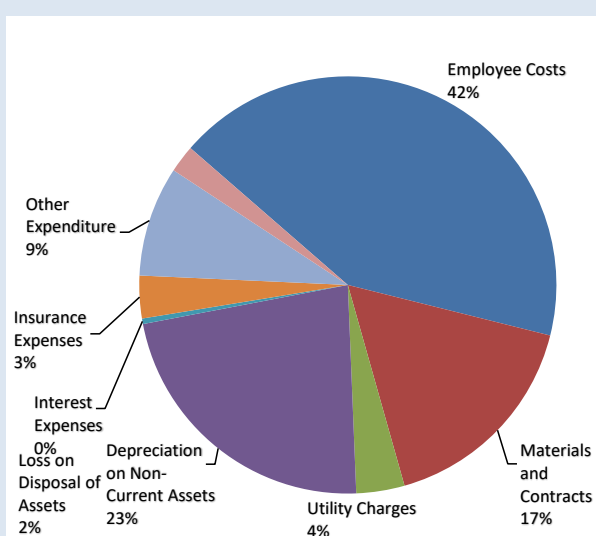
#### **ROUNDING OFF FIGURES**

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

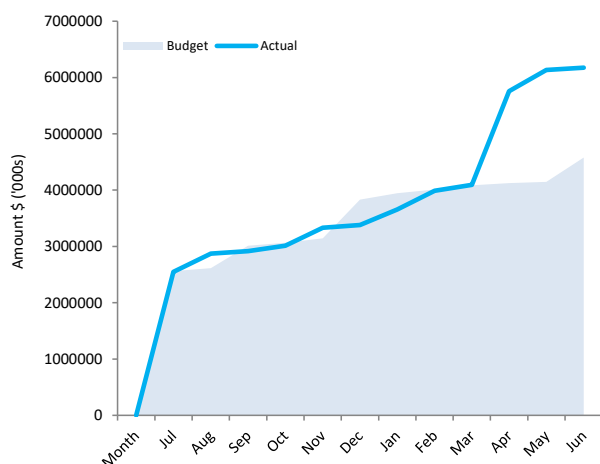
**OPERATING REVENUE**



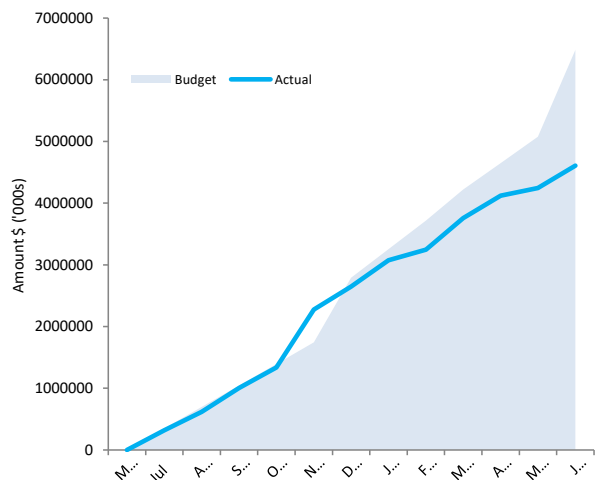
**OPERATING EXPENSES**



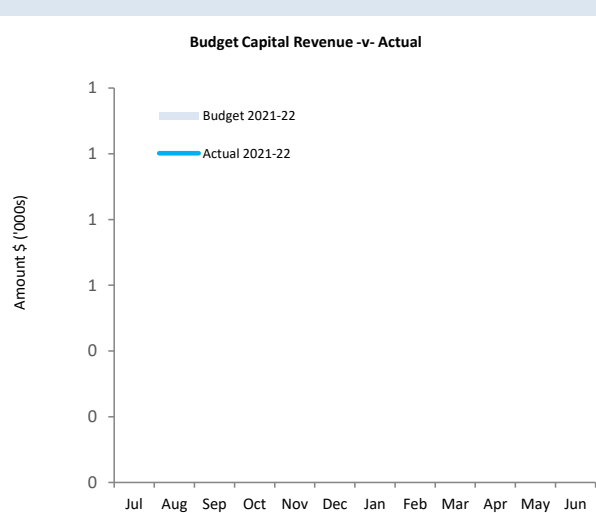
**Budget Operating Revenues -v- Actual**



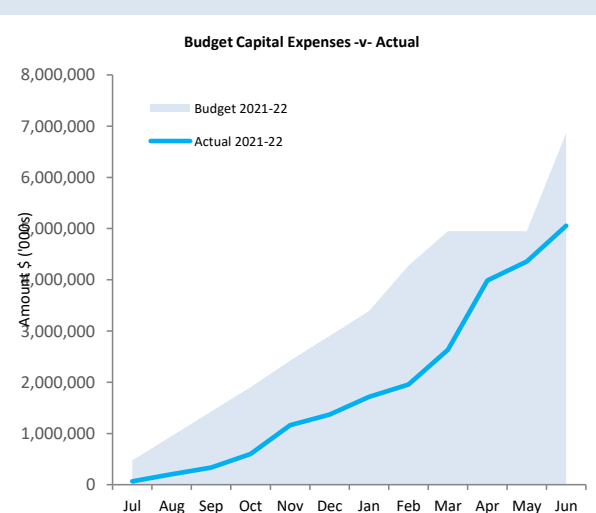
**Budget Operating Expenses -v-YTD Actual**



**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 30 JUNE 2022**

**STATUTORY REPORTING PROGRAMS**

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<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 30 JUNE 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	5,200	2,508	(2,692)	(52%)	
General Purpose Funding - Rates	5	2,388,105	2,388,105	2,385,587	(2,518)	(0%)	
General Purpose Funding - Other		1,191,260	1,022,829	2,624,917	1,602,088	157%	▲
Law, Order and Public Safety		67,951	67,951	69,827	1,876	3%	
Health		7,000	3,500	0	(3,500)	(100%)	
Housing		100,170	100,170	93,492	(6,678)	(7%)	
Community Amenities		177,535	152,035	145,940	(6,095)	(4%)	
Recreation and Culture		9,200	9,200	8,407	(793)	(9%)	
Transport		562,075	607,565	642,803	35,238	6%	
Economic Services		104,700	104,700	97,864	(6,836)	(7%)	
Other Property and Services		117,230	117,230	103,115	(14,115)	(12%)	▼
		<b>4,730,426</b>	<b>4,578,485</b>	<b>6,174,460</b>			
<b>Expenditure from operating activities</b>							
Governance		(639,077)	(803,943)	(596,063)	207,879	26%	▲
General Purpose Funding		(101,750)	(101,750)	(100,895)	854	1%	
Law, Order and Public Safety		(235,165)	(235,165)	(189,136)	46,029	20%	▲
Health		(53,838)	(44,838)	(31,273)	13,565	30%	▲
Education and Welfare		(34,991)	(34,991)	(26,964)	8,026	23%	
Housing		(511,287)	(499,876)	(421,889)	77,987	16%	▲
Community Amenities		(510,418)	(498,843)	(416,125)	82,718	17%	▲
Recreation and Culture		(893,378)	(893,378)	(799,302)	94,076	11%	▲
Transport		(2,859,639)	(2,822,439)	(1,657,203)	1,165,236	41%	▲
Economic Services		(336,895)	(336,895)	(270,977)	65,918	20%	▲
Other Property and Services		(186,559)	(211,571)	(98,165)	113,406	54%	▲
		<b>(6,362,997)</b>	<b>(6,483,687)</b>	<b>(4,607,993)</b>			
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,189,018	2,189,018	1,043,278	(1,145,740)	(52%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(104,000)	(155,490)	(29,331)	126,159	(81%)	
Adjust Provisions and Accruals - LSL NC		2,781	2,779	2,901	122	4%	
<b>Amount attributable to operating activities</b>		<b>455,228</b>	<b>131,105</b>	<b>2,583,314</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,073,105	3,225,105	1,363,872	(1,861,233)	(58%)	▼
Proceeds from Disposal of Assets	6	470,000	262,727	225,001	(37,726)	(14%)	▼
Capital Acquisitions	7	(6,604,398)	(6,867,108)	(5,055,924)	1,811,184	26%	▲
<b>Amount attributable to investing activities</b>		<b>(3,061,293)</b>	<b>(3,379,276)</b>	<b>(3,467,050)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		750,000	750,000	750,000	0	0%	
Transfer from Reserves	10	0	741,665	741,665	0	0%	
Repayment of Lease		(14,926)	(14,926)	(12,673)	2,253	15%	
Repayment of Debentures	9	(130,025)	(93,775)	(93,775)	0	0%	
Transfer to Reserves	10	(857,075)	(857,075)	(849,507)	7,568	1%	
<b>Amount attributable to financing activities</b>		<b>(252,026)</b>	<b>525,889</b>	<b>535,710</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>0</b>	<b>(0)</b>	<b>2,374,258</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 30 JUNE 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 30 JUNE 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	2,388,105	2,385,444	(2,661)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,492,920	1,295,489	2,901,844	1,606,355	124%	▲
Fees and Charges		641,241	641,241	672,139	30,898	5%	
Interest Earnings		32,760	32,760	23,250	(9,510)	(29%)	
Other Revenue		65,400	65,402	64,426	(976)	(1%)	
Profit on Disposal of Assets	6	110,000	155,490	127,356			
		<b>4,730,426</b>	<b>4,578,485</b>	<b>6,174,460</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,094,830)	(2,322,537)	(1,958,836)	363,701	16%	▲
Materials and Contracts		(1,367,181)	(1,273,377)	(770,431)	502,946	39%	
Utility Charges		(191,872)	(190,072)	(172,252)	17,820	9%	
Depreciation on Non-Current Assets		(2,189,018)	(2,189,018)	(1,043,278)	1,145,740	52%	▲
Interest Expenses		(22,530)	(19,619)	(19,619)	0	0%	
Insurance Expenses		(159,968)	(157,468)	(152,131)	5,337	3%	
Other Expenditure		(331,598)	(331,598)	(393,421)	(61,823)	(19%)	▼
Loss on Disposal of Assets	6	(6,000)	0	(98,025)			
		<b>(6,362,997)</b>	<b>(6,483,689)</b>	<b>(4,607,993)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,189,018	2,189,018	1,043,278	(1,145,740)	(52%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(104,000)	(155,490)	(29,331)	126,159	(81%)	
Adjust Provisions and Accruals - LSL NC		2,781	2,779	2,901	122	4%	
<b>Amount attributable to operating activities</b>		<b>455,228</b>	<b>131,103</b>	<b>2,583,314</b>			
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Proceeds from Disposal of Assets	6	470,000	262,727	225,001	(37,726)	(14%)	▼
Capital acquisitions	7	(6,604,398)	(6,867,108)	(5,055,924)	1,811,184	26%	▲
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<b>Financing Activities</b>							
Proceeds from New Debentures		750,000	750,000	750,000	0	0%	
Transfer from Reserves	10	0	741,665	741,665	0	0%	
Repayment of Lease		(14,926)	(14,926)	(12,673)	2,253	15%	
Repayment of Debentures	9	(130,025)	(93,775)	(93,775)	0	0%	
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<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>0</b>	<b>0</b>	<b>2,374,258</b>			

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### 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.



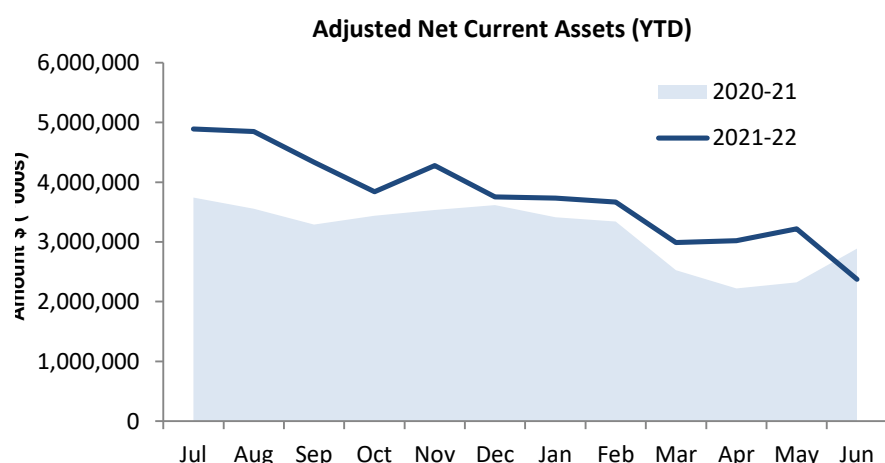
	Ref Note	Last Years Closing 30 June 2021	This Time Last Year 30 Jun 2021	Year to Date Actual 30 Jun 2022
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	2,589,717	2,584,754	3,670,794
Cash Restricted	3	3,966,286	3,966,286	4,074,128
Receivables - Rates	4	12,106	12,106	4,915
Receivables - Other	4	43,095	1,326,647	141,590
Other Assets		893,908	640,207	60,941
Interest / ATO Receivable		49,975	77,368	58,687
Inventories		64,293	83,642	183,475
		7,619,380	8,691,010	8,194,530
<b>Less: Current Liabilities</b>				
Payables		(121,835)	(58,985)	(482,951)
Provisions - employee		(268,156)	(268,156)	(145,417)
Contract liability		(497,250)	(1,770,061)	(998,804)
ATO Payable		(43,570)	(72,419)	(118,972)
Lease liabilities		(18,709)	(710)	(682)
Long term borrowings		(59,761)	0	(132,801)
		(1,009,281)	(2,170,331)	(1,879,627)
<b>Unadjusted Net Current Assets</b>		<b>6,610,099</b>	<b>6,520,679</b>	<b>6,314,903</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(3,966,286)	(3,966,286)	(4,074,128)
Add: Provisions - employee		0	268,156	0
Add: Lease liabilities		18,709	710	682
Add: Long term borrowings		59,761	62,704	132,801
<b>Adjusted Net Current Assets</b>		<b>2,722,284</b>	<b>2,885,963</b>	<b>2,374,258</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)**

**\$2.37 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$2.89 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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	(2,692)	(52%)		Permanent	Minimal reimbursements
General Purpose Funding - Other	1,602,088	157%	▲	Permanent	Early Federal Assistance Grants for 22/23 EHO services contracted to other shire, only on an as needs basis.
Health	(3,500)	(100%)		Permanent	
Transport	35,238	6%		Permanent	Higher transport licensing income for the year.
Other Property and Services	(14,115)	(12%)	▼	Permanent	Less private works than budgeted
<b>Expenditure from operating activities</b>					
Governance	207,879	26%	▲	Permanent	Minimal professional services to date; leave liability credit;
Law, Order and Public Safety	46,029	20%	▲	Timing	CESM wages billed quarterly
Health	13,565	30%	▲	Permanent	Have not required EHO services
Housing	77,987	16%	▲	Permanent	Loss on Sale of Asset - 6 Paterson St, not budgeted.
Community Amenities	82,718	17%	▲	Permanent	Minimal expenses for Town Planning to date. Pingrup Hall not yet painted; Parks and Gardens under budget
Recreation and Culture	94,076	11%	▲	Permanent	Professional services for project management and kerbing not yet spent.
Transport	1,165,236	41%	▲	Timing	
Economic Services	65,918	20%	▲	Permanent	Less salaries and wages; less standpipe water charges
Other Property and Services	113,406	54%	▲	Timing	Employee provision credit; depreciation adjustment required.
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(1,861,233)	(58%)	▼	Timing	Nil LRCI or HVSP funding for Kukerin Road received to date.
Proceeds from Disposal of Assets	(37,726)	(14%)	▼	Permanent	3 asset disposals still to come
Capital Acquisitions	1,811,184	26%	▲	Permanent	Teacher housing; truck;
<b>Financing Activities</b>					

**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 30 JUNE 2022

OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS

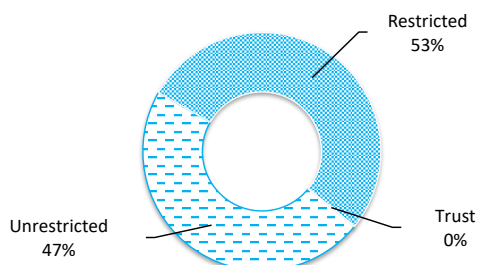
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash and Floats	300			300	nil		on hand
<b>At Call Deposits</b>							
Municipal Fund	1,765,210			1,765,210	CBA	Variable	Cheque Acc
Business Online Saver Acct 10173111	1,905,284			1,905,284	CBA	Variable	Cheque Acc
Trust Fund			338	338	CBA	Variable	Cheque Acct
<b>Term Deposits</b>							
Municipal Investment - Term Deposit Acct No. 206562 - Muni Acct		4,074,128		4,074,128	CBA	0.470%	30-Jun-22
<b>Total</b>	<b>3,670,794</b>	<b>4,074,128</b>	<b>338</b>	<b>7,744,960</b>			

**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**

**\$7.74 M**

**Unrestricted**

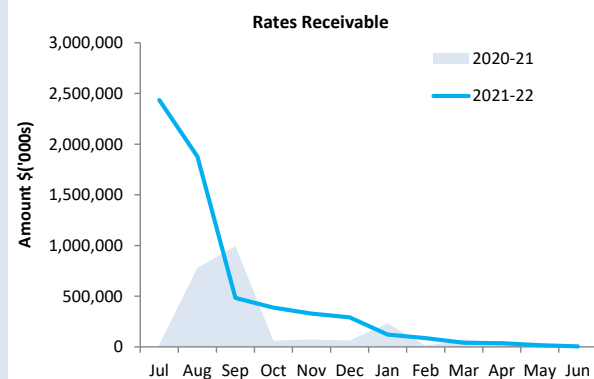
**\$3.67 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

Rates Receivable	30 June 2021	30 Jun 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)	(2,391,876)
<b>Equals Current Outstanding</b>	<b>12,106</b>	<b>4,915</b>
<b>Net Rates Collectable</b>	<b>12,106</b>	<b>4,915</b>
% Collected	-99.49%	-99.79%

**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.



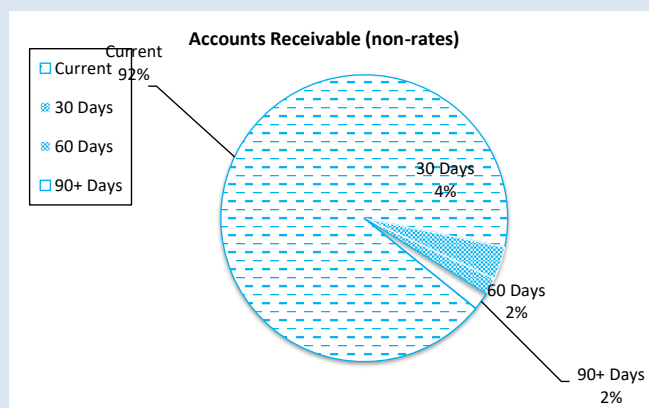
Collected	Rates Due
<b>-100%</b>	<b>\$4,915</b>

**OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES**

Receivables - General	Current	30 Days	60 Days	90+ Days	Credit	Total
	\$	\$	\$	\$		\$
Receivables - General	132,847	5,336	2,695	2,902	(570)	143,210
Percentage	93%	4%	2%	2%		0
<b>Balance per Trial Balance</b>						
Sundry debtors						143,210
GST & accrued						58,687
Doubtful debts						(1,664)
Other - ESL						44
<b>Total Receivables General Outstanding</b>						<b>200,277</b>
Amounts shown above include GST (where applicable)						

**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.



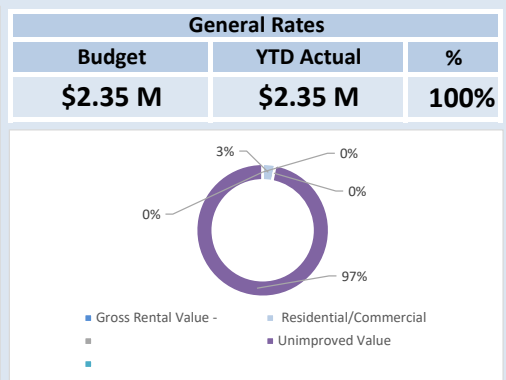
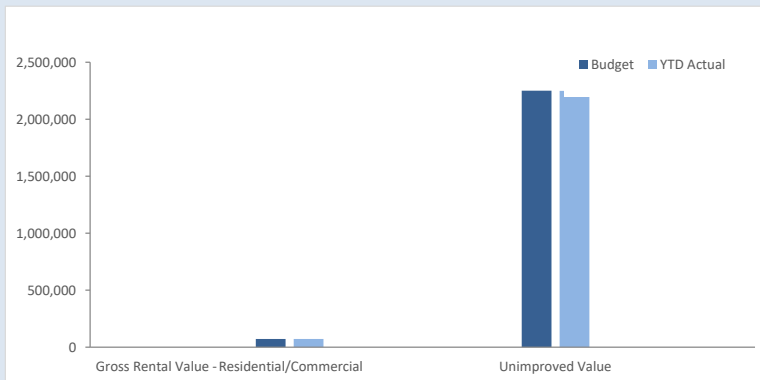
<b>Debtors Due</b>
<b>\$200,277</b>
<b>Over 30 Days</b>
<b>8%</b>
<b>Over 90 Days</b>
<b>2%</b>

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	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value - Residential/Commercial	0.108390	76	661,128	71,660			0 71,660	71,660			0 71,660
Unimproved Value	0.008610	339	261,239,000	2,250,419	500	0	0 2,250,919	2,248,521	(300)		0 2,248,221
Mining Tenements	0.008610	0	0	0			0				0
Minimum \$											
Gross Rental Value - Residential/Commercial	518	16	24,288	8,288			0 8,288	8,288			0 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
Sub-Totals		472	262,527,291	2,351,605	500	0	2,352,105	2,349,707	(300)	0	2,349,407
Discount											
Concession											
Amount from General Rates							2,352,105				2,349,407
Ex-Gratia Rates							36,000				36,155
Total General Rates							2,388,105				2,385,562

#### SIGNIFICANT ACCOUNTING POLICIES

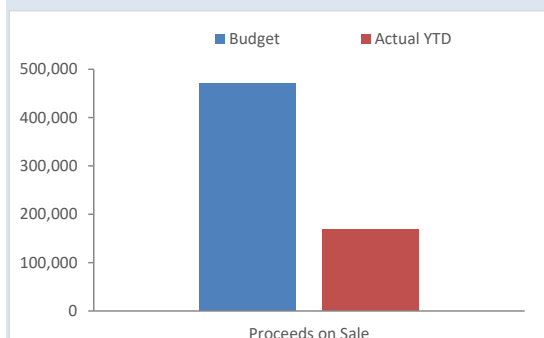
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

#### 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
2349	OKT - changeover 1		70,000	10,000	0	75,000	94,001	19,001	
	OKT - changeover 2		70,000	10,000	0				
	OKT - changeover 3		70,000	10,000	0				
<b>Land &amp; Buildings</b>									
2346	6 Paterson Street		0	0	0	98,025	0		(98,025)
		0	470,000	110,000	6,000	195,670	167,637	69,993	(98,025)

KEY INFORMATION



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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

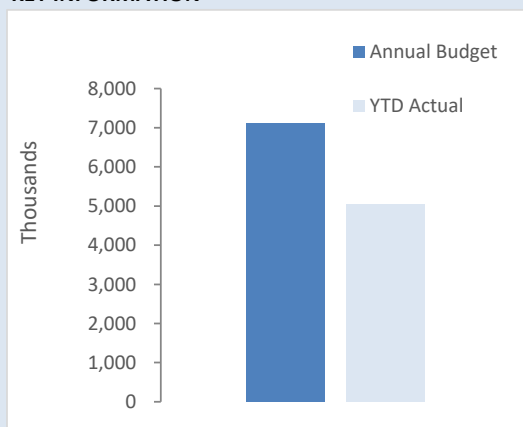
INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land	50,000	50,000	45,455	(4,545)
Buildings	1,827,621	1,827,621	1,203,685	(623,936)
Plant & Equipment	746,405	746,405	509,710	(236,695)
Furniture & Equipment	20,000	20,000	28,141	8,141
Infrastructure - Roads	3,546,927	3,546,927	2,989,947	(556,980)
Parks, Gardens, Recreation Facilities	409,401	409,401	278,986	(130,415)
Unclassified	501,554	0	0	0
<b>Capital Expenditure Totals</b>	<b>7,101,908</b>	<b>6,600,354</b>	<b>5,055,924</b>	<b>(1,544,430)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,073,105	3,225,105	1,363,872	(1,861,233)
Borrowings	750,000	750,000	750,000	0
Other (Disposals & C/Fwd)	470,000	262,727	167,637	(95,090)
Cash Backed Reserves				
Infrastructure Reserve	0	0	301,184	301,184
Land & Building Reserve	0	0	258,421	258,421
Contribution - operations	2,808,803	2,362,522	2,214,809	(147,713)
<b>Capital Funding Total</b>	<b>7,101,908</b>	<b>6,600,354</b>	<b>5,055,924</b>	<b>(1,544,430)</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**

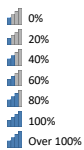


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$7.1 M</b>	<b>\$5.06 M</b>	<b>71%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.07 M</b>	<b>\$1.36 M</b>	<b>44%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



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>						
10.00		Urban Regeneration	13990	50,000	50,000	45,455 (4,545)
<b>Buildings</b>						
0.51		CAPITAL HOUSING UPGRADES	09987	44,200	44,200	14,854 (29,346)
1.12		Construction 2 x 1 - 16B Bourke Street, NYABING (GROH Lease)	09984	480,639	480,639	253,881 (226,758)
4.90		Construction 2 x 1 - 16A Bourke Street, NYABING (GROH Lease)	09986	479,564	479,564	398,241 (81,323)
1.54		Construction 4 x 2 - 6 Paterson Street, PINGRUP (GROH Lease)	09992	698,218	698,218	423,007 (275,211)
10.74		PV Solar - Nyabing & Pingrup Pavilions (LRCIP Phase 2)	11978	60,000	60,000	66,161 6,161
0.45		Pingrup Pavilion - Capital Upgrades	11983	25,000	25,000	7,802 (17,198)
1.00		Nyabing Hall - Ceiling/Roof Replacement	11988	0	0	0 0
152.45		Pingrup Depot - Storage Shed	12700	40,000	40,000	39,739 (261)
1.00		Nyabing Caravan Park Upgrade (Buildings)	13987	0	0	0 0
<b>Land &amp; Buildings Total</b>			<b>1,827,621</b>	<b>1,877,621</b>	<b>1,249,140</b>	<b>(623,936)</b>
<b>Plant &amp; Equipment</b>						
1.91		Purchase of Plant and Vehicles	12951	688,418	688,418	451,723 (236,695)
527,153.55		Purchase - OKT (CEO)	12997	57,987	57,987	57,987 (0)
<b>Plant &amp; Equipment Total</b>			<b>746,405</b>	<b>746,405</b>	<b>509,710</b>	<b>(236,695)</b>
<b>Furniture &amp; Equipment</b>						
3.46		Small Office Equipment	4995	20,000	20,000	28,141 8,141
<b>Furniture &amp; Equipment Total</b>			<b>20,000</b>	<b>20,000</b>	<b>28,141</b>	<b>8,141</b>
<b>Infrastructure - Roads</b>						
9.50		Own Source - Nyabing South Road	C005	301,184	301,184	272,489 (28,695)
0.47		Own Source - North Kuringup Road	C006	76,162	76,162	24,480 (51,682)
0.20		Own Source - North Kuringup Road	C008	39,582	39,582	6,571 (33,011)
1.77		Own Source - East Road	C012	95,952	95,952	61,285 (34,667)
0.72		Own Source - Kuringup Road	C013	76,162	76,162	31,970 (44,192)
0.62		Own Source - Rasmussen Road	C014	76,162	76,162	29,233 (46,929)
1.00		Own Source - Steele Road	C015	0	0	11,018 11,018
3.00		Own Source - Paterson Road	C026	133,783	133,783	100,322 (33,461)
0.00		Own Source - Lake Bryde Floodway	C047	138,402	138,402	0 (138,402)
1.60		Own Source - Ryan Road	C049	81,672	81,672	50,276 (31,396)
1.04		Own Source - Manuel Road	C109	45,220	45,220	23,087 (22,133)
1.00		Own Source - Paterson Road	C040	0	0	869 869
0.21		Own Source - Bitumen Repairs	C999	113,662	113,662	20,000 (93,662)
315.56		Roads To Recovery	RR005	206,816	206,816	206,163 (653)
2.22		Roads To Recovery - Range Road	RR007	257,921	257,921	468,678 210,757
1.00		Roads To Recovery - North Fence Road	RR009	0	0	186 186
10.90		Dumbleyung Road	RG001	135,000	135,000	148,636 13,636
1.32		Newdegate Pingup Road	RG002	228,000	228,000	129,786 (98,214)
22.78		North Needilup Road	RG017	108,000	108,000	112,959 4,959
12.02		Kuringup Road - Blackspot	BS013	60,000	60,000	65,443 5,443
0.54		Neve Road - Blackspot	BS016	150,000	150,000	52,411 (97,589)
6,333,571.73		Heavy Vehicle Safety & Productivity Program (HVSPP)	HV005	696,693	696,693	696,693 (0)
4,286,853.55		Kukerin/Range Road - Local Road & Comm Infra Pro	LRP005	471,554	471,554	471,554 (0)
0.00		Coates Close - drainage (LRCIP Phase 2)	12812	40,000	40,000	0 (40,000)
0.64		Jury Street - drainage (LRCIP Phase 2)	12813	15,000	15,000	5,839 (9,161)
<b>Infrastructure - Roads Total</b>			<b>3,546,927</b>	<b>3,546,927</b>	<b>2,989,947</b>	<b>(556,980)</b>
<b>Infrastructure - Other</b>						
1.54		Strategic Waste Grant Expenditure	10993	63,304	63,304	38,392 (24,912)
1.48		Replace/Add Playground Equipment	11980	30,000	30,000	17,914 (12,086)
7.02		Shade Shelters - Memorial & Burston Parks (LRCIP Phase 2)	11979	150,000	150,000	131,300 (18,700)
3.91		Pingrup - footpath upgrade	12811	35,000	35,000	47,024 12,024
7.42		Jury Street - solar lighting (LRCIP Phase 2)	12814	20,000	20,000	17,626 (2,374)
0.00		Pingrup Silo Walk Trail	13981	20,000	20,000	0 (20,000)
0.00		Pingrup Dam Evap Covers (Drought Relief Program)	13982	63,945	63,945	0 (63,945)
8,526.50		Pingrup Town Dam (Drought Relief Program)	13983	3,411	3,411	3,411 (0)
55.21		Nyabing Rec Dam Water Harvesting (Drought Relief Program)	13984	23,741	23,741	23,319 (422)
1.00		Solar Pump replacement	13980	0	0	0 0
<b>Infrastructure - Other Total</b>			<b>409,401</b>	<b>409,401</b>	<b>278,986</b>	<b>(130,415)</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	18,785	10,485
Teacher Housing (new)	0	750,000	750,000	34,012	70,261	715,988	679,739	7,613	10,524
							0		
							0		
<b>Community Amenities</b>									
Loan 54, Nyabing Effluent	11,180	0	0	3,407	3,408	7,773	7,772	834	921
							0		
							0		
	191,481	750,000	750,000	93,775	130,025	847,706	811,456	27,232	21,930
							0		
	0	0	0	0	0	0	0	0	0
<b>Total</b>	191,481	750,000	750,000	93,775	130,025	847,706	811,456	27,232	21,930

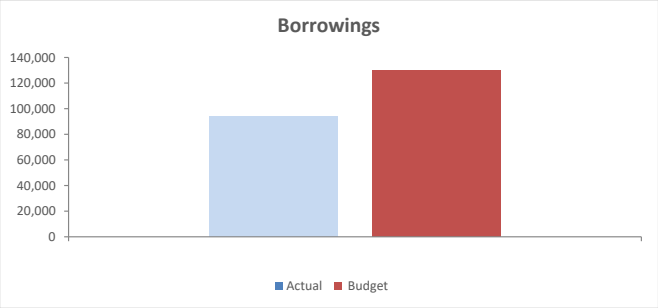
All debenture repayments were financed by general purpose revenue.

**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>\$93,775</b>
<b>Interest Earned</b>	<b>\$0</b>
<b>Interest Expense</b>	<b>\$27,232</b>
<b>Reserves Bal</b>	<b>\$4.07 M</b>
<b>Loans Due</b>	<b>\$0.85 M</b>

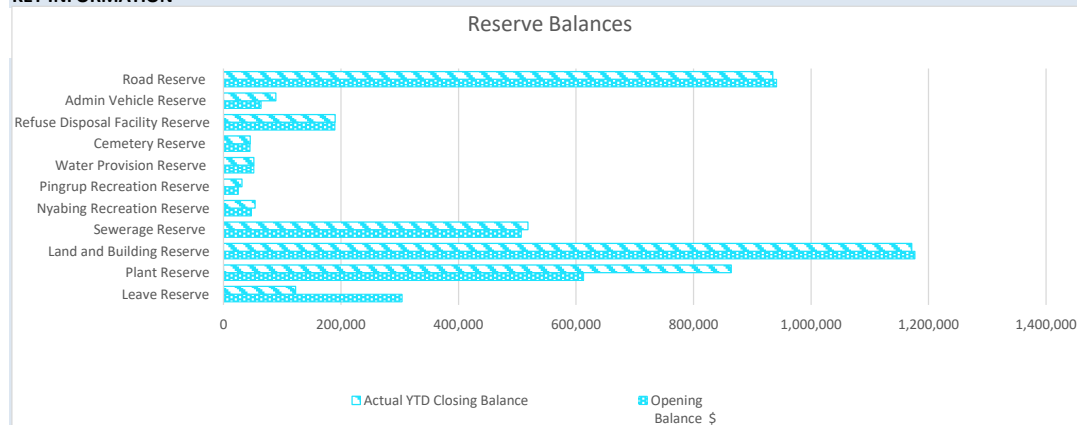
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES  
NOTE 10  
CASH AND INVESTMENTS

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	782	0		0	(182,060)	305,710	122,932
Plant Reserve	612,816	3,500	1,575	250,000	250,000	0	0	866,316	864,391
Land and Building Reserve	1,176,914	3,000	3,024	250,000	250,000	0	(258,421)	1,429,914	1,171,517
Sewerage Reserve	506,921	2,500	1,303	10,000	10,000	0	0	519,421	518,224
Nyabing Recreation Reserve	47,660	350	122	6,000	6,000	0	0	54,010	53,782
Pingrup Recreation Reserve	25,324	110	65	6,000	6,000	0	0	31,434	31,389
Water Provision Reserve	51,774	400	133	0	0	0	0	52,174	51,907
Cemetery Reserve	45,404	400	117	0	0	0	0	45,804	45,521
Refuse Disposal Facility Reserve	189,776	1,000	488	0	0	0	0	190,776	190,264
Admin Vehicle Reserve	64,184	500	165	25,000	25,000	0	0	89,684	89,349
Road Reserve	941,304	4,500	2,419	292,315	292,315	0	(301,184)	1,238,119	934,854
	<b>3,966,287</b>	<b>17,760</b>	<b>10,193</b>	<b>839,315</b>	<b>839,315</b>	<b>0</b>	<b>(741,665)</b>	<b>4,823,362</b>	<b>4,074,130</b>

KEY INFORMATION



COMMONWEALTH BANK - FIXED TERM DEPOSIT

Account No. 206562

1 June 22 to 31 December 22

Maturity Date:

31-Dec-22

Interest Rate:

3.11%

Opening Balance	Interest Earned	Transfers In/(out)	Closing Balance
3,971,825	4,655	97,650	4,074,130

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	2,000	2,346	346
Grants - General Purpose	606,168	606,168	1,546,780	940,612
Grants - Untied Roads	375,401	375,401	1,045,264	669,863
<b>Governance</b>				
Members of Council	2,000	2,000	150	(1,850)
Administration General	1,000	1,000	1,234	234
Revenue - Other Governance	1,000	1,000	114	(886)
<b>Law, Order &amp; Public Safety</b>				
LGGS Operational Grant	27,203	27,203	28,476	1,273
Other Emergency Management Funding	0	0	1,365	
<b>Health</b>				
Health Inspection	3,500	3,500	0	(3,500)
<b>Education &amp; Welfare</b>				
Other Welfare	0	0	0	0
<b>Housing</b>				
Revenue - Other Housing	2,000	2,000	5,584	3,584
<b>Community Amenities</b>				
Protection of the Environment	10,000	10,000	1,230	(8,770)
Other Grant Funding	59,642	59,642	63,461	3,819
Other Refuse Collection	0	0	2,935	2,935
<b>Recreation &amp; Culture</b>				
Other Recreation & Sport	6,000	6,000	4,932	(1,068)
<b>Transport</b>				
Direct Grant	192,075	192,075	192,075	0
Licensing (No GST)	500	500	0	(500)
<b>Economic Services</b>				
Caravan Park Pingrup - CBH	7,000	7,000	0	(7,000)
<b>Other Property Services</b>				
Public Works Overhead	0	0	5,694	5,694
Plant Operation (revenue)	0	0	204	204
<b>Operating grants, subsidies and contributions Total</b>	<b>1,295,489</b>	<b>1,295,489</b>	<b>2,901,844</b>	<b>1,604,990</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants - Federal	850,618	850,618	41,505	(809,113)
Drought Communities Programme	96,681	96,681	0	(96,681)
<b>Community Amenities</b>				
Other Refuse Collection	105,515	105,515	105,538	23
Protection of the Environment	0	0	13,870	13,870
<b>Recreation &amp; Culture</b>				
Other Recreation & Sport	0	0	0	0
<b>Transport</b>				
Grants R 2 R	464,737	464,737	464,737	0
Grants Black Spot	160,000	160,000	64,000	(96,000)
Grants Regional Road Group	314,000	314,000	168,800	(145,200)
Local Road & Community Infrastructure Program	471,554	471,554	200,622	(270,932)
Heavy Vehicle Safety & Productivity Program (HVSPP)	762,000	762,000	304,800	(457,200)
<b>Non-operating grants, subsidies and contributions Total</b>	<b>3,225,105</b>	<b>3,225,105</b>	<b>1,363,872</b>	<b>(1,861,233)</b>
<b>Grand Total</b>	<b>4,520,594</b>	<b>4,520,594</b>	<b>4,265,716</b>	<b>(256,243)</b>

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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:

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 30 Jun 2022
	\$	\$	\$	\$
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 30 JUNE 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 30 JUNE 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**