

**SHIRE OF KENT  
BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

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

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**SHIRE OF KENT  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

Note	Budget v Actual		Predicted		
	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit)	3,187,259	3,240,419	53,160		3,240,419 ▲
<b>Revenue from operating activities (excluding rates)</b>					
Operating grants, subsidies and contributions	485,641	757,136	538,436		1,024,077 ▲
Profit on asset disposals 4.1.1	113,043	12,091	(103,116)		9,927 ▼
Fees and charges 4.1.2	707,379	536,587	32,000		739,379 ▲
Interest earnings 4.1.7	102,376	117,303	87,828		190,204 ▲
Other revenue 4.1.8	58,000	38,009	0		58,000
	1,466,439	1,461,125	555,148	0	2,021,587
<b>Expenditure from operating activities</b>					
Employee costs 4.2.1	(2,468,233)	(1,450,176)	2,416		(2,465,817) ▼
Materials and contracts	(864,601)	(818,165)	(318,393)		(1,182,994) ▲
Utility charges 4.2.3	(193,150)	(114,110)			(193,150)
Depreciation on non-current assets	(2,041,636)	(710,824)	0		(2,041,636)
Interest expenses	(22,276)	(8,992)			(22,276)
Insurance expenses	(180,992)	(165,936)	(1,793)		(182,785) ▲
Loss on asset disposals 4.2.6	0	(2,164)	0		0
Other expenditure 4.2.7	(326,663)	(262,882)	6,400		(320,263) ▼
	(6,097,550)	(3,533,250)	(311,370)	0	(6,408,920)
<b>Operating activities excluded from budget</b>					
Depreciation on assets	2,041,636	710,824	0		2,041,636
(Profit)/loss on asset disposal 4.4.3	(113,043)	(9,927)	103,116		(9,927) ▲
Adjust provisions and accruals	0	0	0		0
<b>Amount attributable to operating activities</b>	484,740	1,869,192	400,054	0	884,794
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions 4.1.3	1,785,845	136,308	4,000	0	1,789,845 ▲
Purchase land and buildings	(1,196,809)	(737,560)	75,309	0	(1,121,500) ▼
Purchase plant and equipment	(1,394,000)	(152,324)	1,027,620	0	(366,380) ▼
Purchase furniture and equipment	(25,000)	(32,959)	(7,737)	0	(32,737) ▲
Purchase and construction of infrastructure-roads	(2,139,068)	(724,237)	(495,640)	0	(2,634,708) ▲
Purchase and construction of infrastructure-other	(405,000)	(150,376)	(64,000)		(469,000) ▲
Proceeds from disposal of assets	476,000	70,455	(405,545)		70,455 ▼
<b>Amount attributable to investing activities</b>	(2,898,032)	(1,590,693)	134,007	0	(2,764,025)
<b>FINANCING ACTIVITIES</b>					
Transfers from cash backed reserves (restricted assets) 9	370,000	0	(106,000)		264,000 ▼
Repayment of debentures 10	(132,800)	(96,196)	0		(132,800)
Principal elements of finance lease payments	(4,772)	(3,794)	0		(4,772)
Transfers to cash backed reserves (restricted assets) 9	(264,875)	(63,526)	(432,125)		(697,000) ▲
<b>Amount attributable to financing activities</b>	(32,447)	(163,515)	(538,125)	0	(570,572)
<b>Budget deficiency before general rates</b>	(2,445,739)	114,983	(4,064)	0	(2,449,803)
<b>Estimated amount to be raised from general rates</b>	2,445,739	2,455,526	4,064		2,449,803 ▲
<b>Closing funding surplus(deficit) 2</b>	(0)	2,570,509	0	0	(0)

**SHIRE OF KENT**  
**STATEMENT OF BUDGET REVIEW**  
**(STATUTORY REPORTING PROGRAM)**  
**FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

Note	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget	YTD Actual	Variance Permanent	Variance Timing (Carryover)	Year End (a)+(c)+(d)	
	(a)	(b)	(c)	(d)	(a)+(c)+(d)	
<b>OPERATING ACTIVITIES</b>						
	\$	\$	\$	\$	\$	
<b>Net current assets at start of financial year surplus/(deficit)</b>	3,187,259	3,240,419	53,160		3,240,419	▲
<b>Revenue from operating activities (excluding rates)</b>						
Governance	3,500	3,616	2,054		5,554	▲
General purpose funding	1,263,884	592,489	561,800		1,825,684	▲
Law, order, public safety	104,361	76,577	4,250		108,611	▲
Health	0	236	0		0	
Education and welfare	0	0	0		0	
Housing	167,890	112,311	16,170		184,060	▲
Community amenities	149,079	124,813	17,000		166,079	▲
Recreation and culture	9,300	4,858	0		9,300	
Transport	(442,565)	395,202	(84,126)		(526,691)	▼
Economic services	99,200	60,295	15,000		114,200	▲
Other property and services	111,790	90,730	23,000		134,790	▲
	1,466,439	1,461,125	555,148	0	2,021,587	
<b>Expenditure from operating activities</b>						
Governance	(598,687)	(353,558)	(8,379)		(607,066)	▲
General purpose funding	(145,825)	(81,860)	8,577		(137,248)	▼
Law, order, public safety	(481,797)	(239,870)	(12,153)		(493,950)	▲
Health	(44,395)	(26,137)	(9,136)		(53,531)	▲
Education and welfare	(40,956)	(29,059)	(876)		(41,832)	▲
Housing	(360,692)	(299,883)	(13,412)		(374,104)	▲
Community amenities	(440,487)	(231,456)	(9,125)		(449,612)	▲
Recreation and culture	(844,606)	(608,982)	(53,937)		(898,543)	▲
Transport	(2,706,055)	(1,384,479)	(148,083)		(2,854,138)	▲
Economic services	(320,678)	(192,592)	(23,346)		(344,024)	▲
Other property and services	(113,371)	(85,374)	(41,500)		(154,871)	▲
	(6,097,550)	(3,533,250)	(311,370)	0	(6,408,920)	
<b>Operating activities excluded from budget</b>						
Depreciation on assets	2,041,636	710,824	0		2,041,636	
Adjust (Profit)/Loss on Asset Disposal	(113,043)	(9,927)	103,116		(9,927)	▲
Adjust Provisions and Accruals	0	0			0	
<b>Amount attributable to operating activities</b>	484,740	1,869,192	400,054	0	884,794	
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	1,785,845	136,308	4,000		1,789,845	
Purchase land and buildings	(1,196,809)	(737,560)	75,309		(1,121,500)	▼
Purchase plant and equipment	(1,394,000)	(152,324)	1,027,620		(366,380)	▼
Purchase furniture and equipment	(25,000)	(32,959)	(7,737)		(32,737)	▲
Purchase and construction of infrastructure - roads	(2,139,068)	(724,237)	(495,640)		(2,634,708)	▲
Purchase and construction of infrastructure - other	(405,000)	(150,376)	(64,000)	0	(469,000)	▲
Proceeds from disposal of assets	476,000	70,455	(405,545)		70,455	▼
<b>Amount attributable to investing activities</b>	(2,898,032)	(1,590,693)	134,007	0	(2,764,025)	
<b>FINANCING ACTIVITIES</b>						
Repayment of borrowings	10	(132,800)	(96,196)	0	(132,800)	
Proceeds from new borrowings		0	0	0	0	
Principal elements of finance lease payments		(4,772)	(3,794)	0	(4,772)	
Transfers to cash backed reserves (restricted assets)	9	(264,875)	(63,526)	(432,125)	(697,000)	▲
Transfers from cash backed reserves (restricted assets)	9	370,000	0	(106,000)	264,000	▼
<b>Amount attributable to financing activities</b>		(32,447)	(163,515)	(538,125)	0	(570,572)
<b>Budget deficiency before general rates</b>		(2,445,739)	114,983	(4,064)	0	(2,449,803)
<b>Estimated amount to be raised from general rates</b>		2,445,739	2,455,526	4,064		2,449,803
<b>Closing Funding Surplus/(Deficit)</b>	2	(0)	2,570,509	0	0	(0)

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

## **1. BASIS OF PREPARATION**

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

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

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

### **CRITICAL ACCOUNTING ESTIMATES**

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

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

### **2020/21 ACTUAL BALANCES**

Balances shown in this budget review report as 2020/2021 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### **ROUNDING OFF FIGURES**

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

### **BUDGET COMPARATIVE FIGURES**

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

**SHIRE OF KENT  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

**2 NET CURRENT FUNDING POSITION**

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

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

**(i) Operating activities excluded from budgeted deficiency**

the following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	ACTUAL - used for Budget June 22	30 ACTUAL June 2022	30 BUDGET 30 June 2023	ACTUAL 28 February 2023
	\$	\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	(69,993)	(114,863)	(113,043)	(12,091)
Less: Movement in liabilities associated with restricted cash	51,432	0	0	0
Movement in employee benefit provisions (non-current)	0	(2,591)	0	0
Pensioner deferred rates	0	(6,607)	0	0
Add: Loss on asset disposals	98,025	32,610	0	2,164
Add: Depreciation on non-current assets	1,972,585	2,301,799	2,041,636	710,824
<b>Non cash amounts excluded from operating activities</b>	<b>2,052,049</b>	<b>2,210,348</b>	<b>1,928,593</b>	<b>700,897</b>

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

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

	ACTUAL - used for Budget June 22	30 ACTUAL June 2022	30 BUDGET 30 June 2023	ACTUAL 28 February 2023
	\$	\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Cash - restricted reserves	(4,074,143)	(4,074,129)	(3,969,018)	(4,137,654)
Less: Current assets not expected to be received at the end of the year	0	0	0	0
Add: Long term borrowings	132,800	132,801	138,452	36,606
Add: Lease liabilities	4,772	5,086	0	1,293
Add: Provisions - employee	122,932	0	0	0
Movement in employee benefit provisions (non-current)	(77,809)	0	40,125	0
<b>Total adjustments to net current assets</b>	<b>(3,891,448)</b>	<b>(3,936,242)</b>	<b>(3,790,441)</b>	<b>(4,099,755)</b>

**(iii) Composition of estimated net current assets**

	ACTUAL - used for Budget June 22	30 ACTUAL June 2022	30 BUDGET 30 June 2023	ACTUAL 28 February 2023
	\$	\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	2,902,885	3,169,250	146,192	2,886,335
Cash and cash equivalents - restricted				
Cash backed reserves	4,074,143	4,074,128	3,969,018	4,137,654
Unspent grants, subsidies and contributions	548,682	501,544	0	0
Receivables	285,821	271,921	125,821	201,446
Other assets	160,941	709,751	0	91,107
Inventories	183,477	61,213	83,477	157,239
	<b>8,155,949</b>	<b>8,787,807</b>	<b>4,324,508</b>	<b>7,473,781</b>
<b>Less: current liabilities</b>				
Trade and other payables	(225,236)	(744,571)	(199,862)	(104,351)
Contract liabilities	(548,682)	(501,554)	0	(501,554)
Lease liabilities	(4,772)	(5,086)	0	(1,293)
Long term borrowings	(132,800)	(132,801)	(138,452)	(36,606)
Provisions	(165,752)	(227,137)	(195,752)	(227,138)
	<b>(1,077,242)</b>	<b>(1,611,149)</b>	<b>(534,066)</b>	<b>(870,942)</b>
<b>Net current assets</b>	<b>7,078,707</b>	<b>7,176,658</b>	<b>3,790,442</b>	<b>6,602,839</b>
<b>Less: Total adjustments to net current assets</b>	<b>(3,891,448)</b>	<b>(3,936,242)</b>	<b>(3,790,441)</b>	<b>(4,099,755)</b>
<b>Closing funding surplus / (deficit)</b>	<b>3,187,259</b>	<b>3,240,419</b>	<b>0</b>	<b>2,503,084</b>

## 2. COMMENTS/NOTES - NET CURRENT FUNDING POSITION

### SIGNIFICANT ACCOUNTING POLICIES

#### CASH AND CASH EQUIVALENTS

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

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

#### TRADE AND OTHER RECEIVABLES

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

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

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

#### INVENTORIES

##### General

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

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

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### LOANS AND RECEIVABLES

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

#### TRADE AND OTHER PAYABLES

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

#### EMPLOYEE BENEFITS

##### Short-Term Employee Benefits

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

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

#### PROVISIONS

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

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

#### RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

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

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

**SHIRE OF KENT**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

**3. PREDICTED VARIANCES**

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<b>4.1.1 PROFIT ON ASSET DISPOSAL</b>		
Decrease profit sale of assets due to updated plant replacement program	(103,116)	
<b>4.1.2 FEES AND CHARGES</b>		
Increase in Town Planning and Caravan Park income	32,000	
<b>4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Difference is due to a decrease in FAG's (Federal Assistance Grant) funding received.	538,436	
<b>4.1.7 INTEREST EARNINGS</b>		
Increase in interest rate	87,828	
	Predicted Variances Brought Forward	0
<b>4.2 OPERATING EXPENSES</b>		
<b>4.2.1 EMPLOYEE COSTS</b>		
Minimal variance	2,416	
<b>4.2.2 MATERIAL AND CONTRACTS</b>		
Increase contract grading expense; housing expenses; cleaning costs and professional fees	(318,393)	
<b>4.2.5 INSURANCE EXPENSES</b>		
Adjustment to insurances.	(1,793)	
<b>4.2.7 OTHER EXPENDITURE</b>		
No material variance.	6,400	
	Predicted Variances Carried Forward	0
<b>4.3 CAPITAL REVENUE</b>		
<b>4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>		
Increase due to additional grant funding	4,000	
	Predicted Variances Carried Forward	0
<b>4.4 CAPITAL EXPENSES</b>		
<b>4.4.1 LAND AND BUILDINGS</b>		
Contingency not required for new housing; defer of Bathroom renovation	75,309	
<b>4.4.2 PLANT AND EQUIPMENT</b>		
Change in plant replacement program due to supply issues	1,027,620	
<b>4.4.3 FURNITURE AND EQUIPMENT</b>		
Purchase of photocopier for admin	(7,737)	
<b>4.4.4 INFRASTRUCTURE ASSETS - ROADS</b>		
Rescope of current projects - increased costs	(495,640)	
<b>4.4.5 INFRASTRUCTURE ASSETS - OTHER</b>		
Purchase of additional bins for waste sites; additional expenses for Pingrup Silo Trail	(64,000)	
	Predicted Variances Brought Forward	0

**SHIRE OF KENT**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

**3. PREDICTED VARIANCES**

**Comments/Reason for Variance**

**4.5 OTHER ITEMS**

**4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Additional transfer to plant reserve

(432,125)

**4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

Council approved transfers from Land & Building Reserve and Road Reserve; bring back employee provisions paid.

(106,000)

**4.5.1 RATE REVENUE**

Ex-grata rates income

4,064

**4.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

Change in BWF from audited financials.

53,160

**4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)**

Plant Replacement Program adjustments.

(302,429)

**Total Predicted Variances as per Annual Budget Review**

0

0



**SHIRE OF KENT  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28TH FEBRUARY 2023**

**4. BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	<b>Budget Adoption</b>		Opening Surplus(Deficit)		<b>53,160</b>		53,160	
03002.1101	Rates Ex Gratia		Operating Revenue		4,064		57,224	More tonnage
03229.1401	Grants - General Purpose		Operating Revenue		365,846		423,070	FAG's extra than estimated 22/23 Budget
03230.1401	Grants - Untied Roads		Operating Revenue		108,126		531,196	FAG's extra than estimated 22/23 Budget
03240.1701	Interest On Investments - Reserves		Operating Revenue		42,124		573,320	Increase in interest rates
03240.1702	Interest On Investments - Muni Fund		Operating Revenue		45,704		619,024	Increase in interest rates
3	Admin allocated/PWOH/POC adjustment		Operating Expenses		8,578		627,602	
04101.5601	Members of Council		Operating Expenses		7,239		634,841	Insurance adjustment
04103.5506	Admin Building/Chambers		Operating Expenses			(10,000)	624,841	Contract cleaning costs
04103.5100	Admin Building/Chambers		Operating Expenses		16,250		641,091	Wages adjustment - Cleaning admin office
04104.5507	Audit		Operating Expenses			(2,800)	638,291	Additional audit expenses
04480.5507	Professional fees - other governance		Operating Expenses			(22,000)	616,291	Rebranding
4	Admin allocated/PWOH/POC adjustment		Operating Expenses		8,812		625,103	
04201.1403	Administration General		Operating Revenue		2,054		627,157	Reimbursement DoT Training
104301.5106	Administration General		Operating Expenses			(8,000)	619,157	Additional recruitment costs CEO
104301.5514	Administration General		Operating Expenses			(10,000)	609,157	Increase in legal expenses; church; pistol club; staff
104301.5520	Administration General		Operating Expenses			(2,300)	606,857	Nitro PDF and additional user licenses
104301.5601	Administration General		Operating Expenses			(9,032)	597,825	Insurances adjustment
104301.5100	Administration General		Operating Expenses		22,087		619,912	Admin wages adjustment
104301.5101	Administration General		Operating Expenses		1,365		621,277	Admin superannuation adjustment
05121.5100	Fire Prevention Other		Operating Expenses			(3,500)	617,777	Fire control wages adjustment
05301.5100	Animal Control		Operating Expenses			(1,500)	616,277	Animal control wages adjustment
05301.5901	Animal Control		Operating Revenue			(5,600)	610,677	Animal welfare grant expenditure carry over from 21/22
05401.1401	Revenue - Other Law, Order & Public Safety		Operating Revenue		4,250		614,927	National Road Safety Week Grant
5	Admin allocated/PWOH/POC adjustment		Operating Expenses			(1,552)	613,375	Indirect costing adjustment
07301.5506	Health Inspection		Operating Expenses			(1,000)	612,375	Analytical services EHO
07301.5525	Health Inspection		Operating Expenses			(500)	611,875	Accommodation EHO
07451.5511	Pest Control		Operating Expenses			(7,000)	604,875	Extra chemicals for mosquito control
7	Admin allocated/PWOH/POC adjustment		Operating Expenses			(636)	604,239	Indirect costing adjustment
8	Admin allocated/PWOH/POC adjustment		Operating Expenses			(876)	603,363	Indirect costing adjustment
09001.1403	Staff Housing		Operating Revenue		16,170		619,533	Insurance reimbursement 6 Coates Close
09105.5506	5 George Street		Operating Expenses			(2,145)	617,388	Air con - budgeted as Capital
09107.5506	166B Coates Close		Operating Expenses			(2,000)	615,388	Air con - budgeted as Capital
09115.5506	5B Coates Close, Nyabing		Operating Expenses			(2,640)	612,748	Contract cleaning costs for vacates
09120.5506	6 Coates Close, Nyabing (Lot 164)		Operating Expenses			(24,000)	588,748	Contract cleaning costs; filtration system and insurance claim costs
09318.5506	16A Bourke Street, Nyabing (GROH Lease)		Operating Expenses			(3,500)	585,248	Contract cleaning costs for vacates
09319.5506	16B Bourke Street, Nyabing (GROH Lease)		Operating Expenses			(3,500)	581,748	Contract cleaning costs for vacates
9	Admin allocated/PWOH/POC adjustment		Operating Expenses		25,952		607,700	Indirect costing adjustment
09398.5100	OTHER HOUSING GENERAL		Operating Expenses			(1,581)	606,119	Wages adjustment
10080.5507	Other Refuse Collection		Operating Expenses			(2,620)	603,499	Final waste management plan payment - carry over 21/22
10301.1307	Town Planning		Operating Revenue		17,000		620,499	Increase development applications
10376.5100	Town Planning		Operating Expenses		15,000		635,499	Using consultant rather than paying wages
10376.5101	Town Planning		Operating Expenses		1,575		637,074	Using consultant rather than paying wages
10376.5506	Town Planning		Operating Expenses			(15,000)	622,074	Consultant fees with increase due to more DA's
10626.5100	Public Conveniences - Nyabing		Operating Expenses			(2,032)	620,042	Wages adjustment
10627.5100	Public Conveniences - Pingrup		Operating Expenses			(1,496)	618,546	Wages adjustment
10726.5100	Sewerage - Nyabing		Operating Expenses			(1,500)	617,046	Wages adjustment
10727.5100	Sewerage - Pingrup		Operating Expenses			(1,500)	615,546	Wages adjustment
10	Admin allocated/PWOH/POC adjustment		Operating Expenses			(1,552)	613,994	Indirect costing adjustment
11076.5100	Nyabing Hall		Operating Expenses			(2,258)	611,736	Wages adjustment
11077.5100	Nyabing Recreation Complex		Operating Expenses		6,100		617,836	Wages adjustment
11077.5506	Nyabing Recreation Complex		Operating Expenses			(30,500)	587,336	Contract cleaning costs and replace footy lights
11077.5507	Nyabing Recreation Complex		Operating Expenses			(1,659)	585,677	Soil testing - carry over 21/22

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
11078.5100	Pingrup Hall		Operating Expenses			(3,418)	582,259	Wages adjustment
11079.5100	Pingrup Recreation Complex		Operating Expenses			(5,106)	577,153	Wages adjustment
11226.5100	Parks & Gardens		Operating Expenses			(7,710)	569,443	Wages adjustment
11230.5100	RSL Hall Nyabing		Operating Expenses			(452)	568,991	Wages adjustment
11	Admin allocated/PWOH/POC adjustment		Operating Expenses			(4,935)	564,056	Indirect costing adjustmennt
11451.1501	Other Culture		Operating Expenses		4,000		568,056	Women having a Whirl Funding
11526.5507	Other Culture		Operating Expenses			(4,000)	564,056	Women having a Whirl expenditure
12151.1401	Direct Grant		Operating Revenue		18,990		583,046	Direct grant greater than budgeted
12226.5100	Road Maintenance		Operating Expenses			(4,693)	578,353	Wages adjustment
12226.5506	Road Maintenance	OCM2223/024	Operating Expenses			(100,000)	478,353	Contract grading previously approved by Council
12301.1803	Plant Purchases		Operating Revenue			(405,545)	72,808	Proceeds from sale of asset
12302.1801	Profit on Sale of Assets		Operating Revenue			(103,116)	(30,308)	Profit on sale of asset
12350.1802	Realisation of Assets		Operating Revenue		405,545		375,237	Realisation of Asset
12234.5100	Depot Maintenance Nyabing		Operating Expenses			(452)	374,785	Wages adjustment
12235.5100	Depot Maintenance Pingrup		Operating Expenses			(3,022)	371,763	Wages adjustment
12	Admin allocated/PWOH/POC adjustment		Operating Expenses			(39,916)	331,847	Indirect costing adjustmennt
13157.1307	Caravan Park Pingrup		Operating Revenue		15,000		346,847	Extra Pingrup Caravan Park revenue
13226.5100	Caravan Park Nyabing		Operating Expenses		6,200		353,047	Wages adjustment
13226.5506	Caravan Park Nyabing		Operating Expenses			(28,500)	324,547	Contract cleaning coosts
13228.5100	Caravan Park Pingrup		Operating Expenses			(6,637)	317,910	Wages adjustment
13	Admin allocated/PWOH/POC adjustment		Operating Expenses		5,590		323,500	Indirect costing adjustmennt
14101.1403	Public Works Overhead		Operating Revenue		20,000		343,500	LSL reimbursements
14151.5100	Public Works Overhead		Operating Expenses			(28,043)	315,457	Wages adjustment
14151.5101	Public Works Overhead		Operating Expenses			(17,553)	297,904	Superannuation adjustment
14151.5102	Public Works Overhead		Operating Expenses		16,000		313,904	Workers compensation insurance adjustment
14151.5105	Public Works Overhead		Operating Expenses		10,000		323,904	Employee provisions adjustment
14151.5106	Public Works Overhead		Operating Expenses		10,000		333,904	Less recruitment expenses
14151.5108	Public Works Overhead		Operating Expenses			(1,916)	331,988	Allowances adjustment
14201.1403	Plant Operation (revenue)		Operating Revenue		3,000		334,988	Insurance and licese refund
14251.5100	Plant Operation (expense)		Operating Expenses		189		335,177	Wages adjustment
14251.5101	Plant Operation (expense)		Operating Expenses		19		335,196	Superannuation adjustment
14251.5506	Plant Operation (expense)		Operating Expenses			(15,000)	320,196	Increase in contract services
14251.5526	Plant Operation (expense)		Operating Expenses			(5,000)	315,196	Licensing
14251.5601	Plant Operation (expense)		Operating Expenses		12,000		327,196	Insurance adjustment
14452.5507	Nyabing General Store (exp)		Operating Expenses			(21,000)	306,196	Final payment General Store monitoring
14	Admin allocated/PWOH/POC adjustment		Operating Expenses			(1,196)	305,000	Indirect costing adjustmennt
4995.5517	Small Office Equipment	OCM2223/038	Capital Expenses			(7,737)	297,263	New photocopier - admin
9987.5517	Capital housing		Capital Expenses		31,000		328,263	Defer bathroom 26 Aspendale; air cons operating
	Complete lock and key system replacement		Capital Expenses			(57,000)	271,263	Complete lock and key system replacement
9986.5517	16A Bourke Street, Nyabing		Capital Expenses			(15,126)	256,137	Extra contingency budgeted not required
9984.5517	16B Bourke Street, Nyabing		Capital Expenses		29,879		286,016	Extra contingency budgeted not required
9982.5517	6 Paterson Street, Pingrup		Capital Expenses		86,556		372,572	Extra contingency budgeted not required
12705.5517	Plant Replacement		Capital Expenses		1,027,620		1,400,192	Adjustment plant replacement program
C141	Richmond Street Carpark		Capital Expenses		65,000		1,465,192	Bigger project than anticipated - defer 23/24
12810	Footpaths - Nyabing		Capital Expenses			(20,000)	1,445,192	Additional footpath works
12811	Footpaths - Pingrup		Capital Expenses			(150,000)	1,295,192	Additional works required on Carrie Street
	Carpark adjacent Council Offices (off-street)		Capital Expenses			(65,000)	1,230,192	New project under LRCI Phase 3 in place of carpark
RR007	Range Road - Roads to Recovery		Capital Expenses			(400,263)	829,929	Includes milling failed sections
RG014	Rasmussen Road - Regional Road Group		Capital Expenses			(100,000)	729,929	Correction to project costing
C015	Steele Road		Capital Expenses			(18,358)	711,571	Correction to project costing
C012	East Road		Capital Expenses			(56,776)	654,795	Correction to project costing
C063	Whyatt Road		Capital Expenses			(76,909)	577,886	Correction to project costing
C011	Dualling Road		Capital Expenses			(45,847)	532,039	Correction to project costing
C122	Carrie Street		Capital Expenses			(45,414)	486,625	Correction to project costing
C999	Other bitumen repairs		Capital Expenses			(27,261)	459,364	Correction to project costing
C054	Bowra Road		Capital Expenses		66,446		525,810	Defer
C049	Ryan Road		Capital Expenses		66,446		592,256	Defer
C050	Watson Road		Capital Expenses		93,025		685,281	Defer
C021	Beagley Road		Capital Expenses		96,347		781,628	Defer
C046	Thomas Road		Capital Expenses		46,513		828,141	Defer

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				\$	\$	\$	\$	
C055	Duncombe Road		Capital Expenses		9,967		838,108	Defer
C044	Martens Road		Capital Expenses		66,446		904,554	Defer
10993	Strategic Waste Grant Expenditure	OCM2122/041	Capital Expenses			(34,000)	870,554	Extra refuse site bins
13981	Pingrup Silo Trail		Capital Expenses			(50,000)	820,554	Additional expenses
13990	Urban Regen (demo Sanderson St)		Capital Expenses		20,000		840,554	Demolition costs less than anticipated
	Transfers to Reserves		Capital Expenses			(432,125)	408,429	Adjustment to reserves transfers
	Transfers from Reserves		Capital Revenue			(106,000)	302,429	Adjustment to reserves transfers
	Profit & Loss		Non Cash Item		103,116		405,545	
	Proceeds from Sale of Asset		Non Cash Item			(405,545)	0	
							0	
							0	
	<b>Amended Budget Cash Position as per Council Resolution</b>			0	3,106,350	(3,106,350)	0	