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

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Shire of Tammin STATEMENT OF BUDGET REVIEW (Nature or Type) For the Period Ended 28th February 2023

			Budget v	Pred			
	Variance Note	Detail Note	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Revised Budget - Year End (a)+(c)	Varianco Impact
	Refer Note						
	2		\$	\$	\$	\$	
Net current assets at start of financial year surplus/(deficit)	2	1	1,404,239	1,514,759	110,520	1,514,759	
Revenue from operating activities (excluding general rates)	2.1b						
Specified area and ex gratia rates	2.1.1b		7,800	7,787	220	8,020	
Derating Grants, Subsidies and Contributions	2.1.1b		363,228	431,634	179,053	542,281	
Profit on Asset Disposal	2.1.2b		28,686	0	0	28,686	
ees and Charges	2.1.3b		136,264	130,367	31,710	167,974	
ervice Charges	2.1.4b		0	0	. 0	0	
nterest Earnings	2.1.5b		35,746	5,857	780	36,525	
ther Revenue	2.1.6b		57,905	68,296	52,450	110,355	
			629,629	643,941	264,213	893,841	
xpenditure from operating activities	2.2b						
mployee Costs	2.2.1b		(1,025,873)	(585,919)	(65,476)	(1,091,349)	•
laterials and Contracts	2.2.2b		(753,136)	(470,433)	(104,792)	(857,928)	•
tilities Charges	2.2.4b		(110,161)	(45,309)	30	(110,131)	
epreciation (Non-Current Assets)	2.2.5b		(1,102,984)	(746,193)	0	(1,102,984)	
iterest Expenses	2.2.6b		(3,247)	(1,682)	0	(3,247)	
surance Expenses	2.2.7b		(90,291)	(97,232)	(1,084)	(91,374)	•
oss on Asset Disposal	2.2.8b		0	(3,650)	(3,650)	(3,650)	•
ther Expenditure	2.2.9b		(88,067)	(50,499)	(1,111)	(88,067)	
			(3,173,758)	(2,000,918)	(174,972)	(3,348,730)	
perating activities excluded from budget	2.3						
dd Back Depreciation	2.3.1		1,102,984	746,193	0	1,102,984	
lovement in Employee Benefits	2.0.1		0	1 10,100	0	0	
djust (Profit)/Loss on Asset Disposal	2.3.2		(28,686)	3.650	3,650	(25,036)	
	Sub Total	-	1,074,298	749.843	3,650	1,077,948	
djust Provisions and Accruals	oub rotui		1,014,200	0	0,000	1,011,040	
mount attributable to operating activities			(1,469,832)	(607,135)	92,891	(1,376,941)	
VESTING ACTIVITIES	2.4						
on- Operating Grants, Subsidies and Contributions	2.4.1		2,039,235	414,772	108,675	2,147,910	<u> </u>
roceeds from Disposal of Assets	2.4.2	4	200,000	15,250	8,750	208,750	
and and Buildings	2.4.3	5	(327,500)	(148,426)	28,500	(299,000)	
frastructure Assets - Roads	2.4.4	5	(2,111,546)	(1,204,150)	(464,844)	(2,576,390)	
frastructure Assets - Other	2.4.5	5	(158,400)	(55,959)	105,900	(52,500)	
urniture and Equipment	2.4.6	5	(18,950)	0	0	(18,950)	
lant and Equipment	2.4.7	5	(707,950)	(545,231)	(5,064)	(713,014)	•
frastructure Assets - Footpaths	2.4.8	5	(152,229)	(64,179)	0	(152,229)	
mount attributable to investing activities			(1,237,340)	(1,587,923)	(218,083)	(1,455,423)	
NANCING ACTIVITIES	2.5						
epayment of Debentures	2.5.1	7	(41,681)	(20,712)	(0)	(41,681)	•
roceeds from New Debentures	2.5.2	7	(41,001)	(20,712)	(0)	(41,001)	
elf-Supporting Loan Principal reimbursed	2.5.3	7	0	7,022	14,091	14,091	
ransfer to Reserves	2.5.2	6	(420,690)	7,022	14,091	(420,690)	
ransfer from Reserves	2.5.2	6	(420,690) 577,950	0	-	(420,690) 577,950	
	2.0.0	U .			0		
mount attributable to financing activities			115,579	(13,690)	14,091	129,670	
udget deficiency before general rates	2.6b		(1,187,353)	(693,989)	(582) 582	(1,187,935)	
stimated amount to be raised from rates			1,187,353	1,189,171		1,187,935	
Closing Funding Surplus(Deficit)	1		0	495,182	0	0	

Shire of Tammin STATEMENT OF BUDGET REVIEW (Statutory Reporting Program) For the Period Ended 28th February 2023

	Detail Note	Adopted Annual	YTD		Revised Budget -	Varianc
		Budget (a)	Actual (b)	Permanent (c)	Year End (a)+(c)	Impact
		\$	\$	\$	\$	
iicit)	1	1,404,239	1,514,759	110,520	1,514,759	
		100	0	0	100	
		289,010	318,373	146,954	435,964	
		27,983	22,895	3,247	31,230	
		1,172	190	0	1,172	
				,		
			,			
		4,710	2,098		4,710	
		47,118	119,675	108,550	155,668	
		629,628	643,940	264,212	893,841	
		,			• • •	
		,				
		,				
					• • •	
					• • •	
					• • •	
		(3,173,758)	(2,000,918)	(174,972)	(3,348,730)	
	4					
Sub Total						
					-	
		(1,469,832)	(607,135)	92,890	(1,376,941)	
		0 000 005	444 770	100.075		
	4	, ,	,			
						A
		(, ,			• • •	
		,	,			
						-
		,		(5,064)		
	5			(219.092)		
		(1,237,340)	(1,507,925)	(218,083)	(1,455,425)	
	7	(44.004)	(00.740)		(44.004)	_
						•
					-	
		,				
	0					
		,				
		1,187,353	1,189,171	582 0	1,187,935	· •
	Sub Total	4	100 289,010 27,983 1,172 51,479 23,332 32,867 32,432 119,426 4,710 4,710 4,710 4,710 4,711 629,628 (437,024) (107,188) (77,489) (16,463) (14,25,026) (83,815) (1,425,026) (83,815) 18,271 (3,173,758) 1,102,984 0 1,074,298 (1,469,832) (1,469,832) (1,469,832) (1,469,832) (1,469,832) (1,469,832) (1,469,832) (1,469,832) (1,237,340) 5 (152,229) (1,237,340) 7 (41,681) 7 0 6 (420,690) 6 577,950 115,579 (1,187,353)	$Sub Total 4 \begin{bmatrix} 100 & 0 \\ 289,010 & 318,373 \\ 27,983 & 22,895 \\ 1,172 & 190 \\ 51,479 & 35,294 \\ 23,332 & 13,931 \\ 32,867 & 32,138 \\ 32,432 & 8,756 \\ 119,426 & 90,588 \\ 4,710 & 2,098 \\ 47,118 & 119,675 \\ \hline 629,628 & 643,940 \\ (437,024) & (233,910) \\ (107,188) & (65,844) \\ (77,489) & (31,649) \\ (16,636) & (61,626) \\ (54,285) & (29,940) \\ (240,382) & (132,094) \\ (633,720) & (320,295) \\ (1,425,026) & (959,551) \\ (63,815) & (24,593) \\ 18,271 & (135,711) \\ \hline (3,173,758) & (2,000,918) \\ 1,074,298 & 749,843 \\ \hline 0 & 0 \\ (28,686) & 3,650 \\ 1,074,298 & 749,843 \\ \hline (1,469,832) & (607,135) \\ \hline \\ & 2,039,235 & 414,772 \\ 4 & 200,000 & 15,250 \\ 5 & (327,500) & (148,426) \\ 5 & (327,500) & (148,426) \\ 5 & (327,500) & (148,426) \\ 5 & (158,400) & (55,959) \\ 5 & (18,950) & 0 \\ 5 & (707,950) & (545,231) \\ 5 & (152,229) & (64,179) \\ \hline \\ & (1,237,340) & (1,587,923) \\ \hline \\ & 7 & 0 & 0 \\ 7 & 0 & 7,022 \\ 6 & (420,690) & 0 \\ 6 & 577,950 & 0.0 \\ \hline \\ & 115,579 & (13,690) \\ \hline \\ & (1,187,353) & (693,988) \\ \hline \end{cases}$	100 0 0 289,010 318,373 146,954 27,983 22,995 3,247 1,172 190 0 51,479 35,294 0 32,867 32,138 2,163 32,432 8,756 3,288 119,426 90,588 0 4,710 2,098 0 4,710 2,098 0 4,7118 119,675 108,550 629,628 643,940 264,212 (437,024) (233,910) 133 (107,188) (65,844) (11,642) (17,7489) (31,649) (649) (16,463) (5,704) 0 (63,720) (320,295) (39,099) (1,425,026) (959,551) (46,820) (83,815) (24,533) 0 0 (317,3788) (20,09,918) (174,972) (31,77,789 (20,00,918) (174,972) (32,7500) (148,426) 28,500 <t< td=""><td>100 0 0 100 289,010 318,373 146,954 435,964 27,983 22,995 3,247 31,230 1,172 190 0 1,172 51,479 35,294 0 51,479 23,332 13,931 0 23,332 32,867 32,138 2,163 35,030 32,432 8,756 3,288 0 119,426 4,710 2,098 0 4,710 4,710 47,118 119,675 108,550 155,668 629,628 643,940 264,212 83,841 (437,024) (23,910) 133 (436,891) (107,188) (65,844) (14,642) (116,635) (16,63) (61,620) (17,749) (62,271) (24,585) (24,032) (132,094) (5,221) (24,545) (24,943) 0 0 (63,750) (32,029,51) (46,820) (1,42,4593) 0 1,072,491 (24,5453)</td></t<>	100 0 0 100 289,010 318,373 146,954 435,964 27,983 22,995 3,247 31,230 1,172 190 0 1,172 51,479 35,294 0 51,479 23,332 13,931 0 23,332 32,867 32,138 2,163 35,030 32,432 8,756 3,288 0 119,426 4,710 2,098 0 4,710 4,710 47,118 119,675 108,550 155,668 629,628 643,940 264,212 83,841 (437,024) (23,910) 133 (436,891) (107,188) (65,844) (14,642) (116,635) (16,63) (61,620) (17,749) (62,271) (24,585) (24,032) (132,094) (5,221) (24,545) (24,943) 0 0 (63,750) (32,029,51) (46,820) (1,42,4593) 0 1,072,491 (24,5453)

Shire of Tammin NOTES TO THE REVIEW OF THE ANNUAL BUDGET For the Period Ended 28th February 2023

Note 2: PREDICTED VARIANCES (BY NATURE OR TYPE)

Comments/Reason f COA		Explanation	Variance \$ Permanent
2	OPENING FUNDING SURPLUS(DEFICIT) Actual brought forward surplus - as per Audit.	Audited closing funding surplus higher than anticipated in original budget.	110,520
2.1b	REVENUE FROM OPERATING ACTIVITIES (EXCLUDING GENERAL RATES)	Actual Variance - Opening Surplus	110,520
2.1.1b	Specified area and ex gratia rates	No Material Variance	220
2.1.1b	Operating Grants, Subsidies and Contributions	Higher Grants Commission Revenue and New Regional Traineeship program grant.	179,053
2.1.2b	Profit on Asset Disposal	No Material Variance	0
2.1.3b	Fees and Charges	Additional Private Works Income.	31,710

2.1.4b	Service Charges	No Material Variance	0
2.1.5b	Interest Earnings	No Material Variance	780
2.1.6b	Other Revenue	Workers compensation revenue higher than budget. This is offset by higher expenditure.	52,450

Predicted Variances - Operating Revenue 264,213

2.2b EXPENDITURE FROM OPERATING ACTIVITIES 2.2.1b Employee Costs Additional costs associated with Workers Compensation. (65,476) 2.2.2b Materials and Contracts Higher legal \$11K and Private works \$20K expenses, plus various materials increases of less than \$5K (104,792) 2.2.4b Utilities Charges No Material Variance 30
2.2.2b Materials and Contracts Higher legal \$11K and Private works \$20K expenses, plus various materials increases of less than \$5K (104,792)
2.2.2b Materials and Contracts of less than \$5K
2.2.4b Utilities Charges No Material Variance 30
2.2.5b Depreciation (Non-Current Assets) No Material Variance 0
2.2.6b Interest Expenses No Material Variance 0
2.2.7bInsurance ExpensesNo Material Variance(1,084)
2.2.8bLoss on Asset DisposalNo Material Variance(3,650)
2.2.9b Other Expenditure No Material Variance 0
Predicted Variances - Operating Expenditure (174,972)

2.3	OPERATING ACTIVITIES EXCLUDED FROM BUDGET		
2.3.1	ADD BACK DEPRECIATION	No Material Variance	0
2.3.2	ADJUST (PROFIT)/LOSS ON ASSET DISPOSAL	No Material Variance	3,650

Predicted Variances -	Operating A	Activities	Excluded	from Budge	et 3,0	650

Amount attributable to operating activities 92,891

Shire of Tammin NOTES TO THE REVIEW OF THE ANNUAL BUDGET For the Period Ended 28th February 2023

Note 2: PREDICTED VARIANCES (BY NATURE OR TYPE)

C C	on for Variance OA	Explanation				
2.4	INVESTING ACTIVITIES		Permanen			
.4.1	GRANTS, SUBSIDIES AND CONTRIBUTIONS	Additional funds received to fund underwood rd upgrade	108,675			
			c			
.4.2	PROCEEDS FROM DISPOSAL OF ASSETS	No Material Variance	8,750			
.4.3	LAND AND BUILDINGS	Defer Admin Solar project	28,500			
.4.7	PLANT AND EQUIPMENT	Addition of purchase of TN2, offset by savings and insurance claim	(5,064)			
.4.6	FURNITURE AND EQUIPMENT		C			
.4.4	INFRASTRUCTURE ASSETS - ROADS	Southern Link Project higher than budget, Additional expenditure for Underwood Rd. See Note 5 for detail.	(464,844)			
.4.5	INFRASTRUCTURE ASSETS - OTHER	Defer Kadjininy Kep Re-development	105,900			
4.9						
.4.8	INFRASTRUCTURE ASSETS - FOOTPATHS		C			
4.0	INFRASTRUCTURE ASSETS - FOOTPATHS	Amount attributable to investing activities	(218,083			
	INFRASTRUCTURE ASSETS - FOOTPATHS FINANCING ACTIVITIES	Amount attributable to investing activities				
5		Amount attributable to investing activities				
5 5.1	FINANCING ACTIVITIES	Amount attributable to investing activities	(218,083)			
5 5.1 5.2	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES	Amount attributable to investing activities	(218,083)			
5 5.1 5.2 5.3	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES PROCEEDS FROM NEW DEBENTURES		(218,083) ((
.5 .5.1 .5.2 .5.3 .5.2	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES PROCEEDS FROM NEW DEBENTURES SELF-SUPPORTING LOAN PRINCIPAL		(218,083) (((((((((((()))))))))))))			
5 5.1 5.2 5.3 5.2	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES PROCEEDS FROM NEW DEBENTURES SELF-SUPPORTING LOAN PRINCIPAL TRANSFER TO RESERVES	To account for Self Supporting Loan reimbursements	(218,083) ((((((((
.4.8 .5 .5.1 .5.2 .5.3 .5.2 .5.5	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES PROCEEDS FROM NEW DEBENTURES SELF-SUPPORTING LOAN PRINCIPAL TRANSFER TO RESERVES TRANSFER FROM RESERVES	To account for Self Supporting Loan reimbursements	(218,083) (0 (0 (14,091) (0 (0) (0)			
.5 .5.1 .5.2 .5.3 .5.2	FINANCING ACTIVITIES REPAYMENT OF DEBENTURES PROCEEDS FROM NEW DEBENTURES SELF-SUPPORTING LOAN PRINCIPAL TRANSFER TO RESERVES TRANSFER FROM RESERVES	To account for Self Supporting Loan reimbursements Amount attributable to financing activities	(218,083) (0 14,091 (0 14,091			

Note 1 : NET CURRENT FUNDING POSTION

	2022-23	-Surplus (Negative=Deficit) 2020-2021			
Note	This Period ended 28th February 2023	Last Years Audited Closing	Budget Last Years Closing		
	\$	\$	\$		
Current Assets					
Cash Unrestricted	888,122	2,211,480	2,097,576		
Cash Restricted - Reserves	1,676,006	1,676,006	, ,		
Receivables - Rates	105,526	70,353	0		
Receivables - Other	24,569	104,425	137,723		
Interest / ATO Receivable/Trust	91,774	0	0		
	2,785,997	4,062,264	3,911,305		
Less: Current Liabilities					
Payables	(5,626)	(254,482)	(166,299)		
Current Borrowings	(20,970)	(41,681)	(242)		
Contract Liabilities	(602,926)	(602,926)	(664,761)		
Provisions	(62,016)	(62,016)	, ,		
	(691,537)	(961,105)	(890,441)		
Net Current Assets	2,094,460	3,101,159	3,020,864		
Less: Cash Reserves	(1,676,006)	(1,676,006)	(1,676,006)		
Plus: Current Borrowings included in Budget	20,970	41,681	242		
Plus: Employee Benefit Provision	62,016	62,016	0		
Contract Liabilities B/Fwd from prior years	0	0	59,139		
Current Portion of Self Supporting Loans receivable	(7,069)	(14,091)	0		
Net Current Funding Position	494,370	1,514,759	1,404,239		

* Adjusted Closing based on historical NCF Calculation

Note 3: BUDGET AMENDMENTS Amendments to original budget since budget adoption. Surplus/(Deficit)

Classification	GL Account Code	Description	Council Original Budget	Budget Amendments	Current Budget	Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
	116010	Budget Adoption Year End Surplus				\$	\$	\$	\$	
Opening Surplus(Deficit)		Audited Result	1,404,239	110,520	1,514,759		110,520		110,520	Audited result higher than but
Operating Income	031001	General Rates Levied	1,208,753	582	1,209,335		582	0	111.102	
Operating Income	031002	Ex-Gratia Rates Received	7,800	220	8.020		220	0		
Operating Income	031011	Reimbursement of Legal Costs	4,000	12,000	16,000		12,000	0		
Operating Income	032001	Grants Commission Grant Received - General	185.871	112,022	297,893		112,022	0		
Operating Income	032002	Grants Commission Grant Received - Roads	52,290	22,031	74,321		22,031	0		
Operating Income	032004	Muni Interest Received	49	681	730		681	0		
Operating Income	051001	Fire Break Installation cost recovery s33(8) BFA	0	500	500		500	0		
Operating Income Operating Income	051002 052002	Fire Prevention Revenue Dog & Cat Registration Fees	1,750 1,903	3,250 (503)	5.000 1,400		3,250	0		
Operating Income	100001	Income Relating to Sanitation - Household Refuse	22,772	2,228	25,000		2,228	(503)		
Operating Income	100011	Sale of scrap metal / Recycling Reimbursement	2,772	(1,300)	1,200		2,220	(1,300)		
Operating Income	105001	Income Relating to Town Planning & Regional Development	525	1,025	1,550		1.025	(1,500)		
Operating Income	106001	Income Cemeteries	2,290	210			210			
Operating Income	113007	SSL No. 82 Bowling Club - Interest Reimbursment	427	98	525		98	0		
Operating Income	113009	Grant Income - Other Sport & Rec	0	8,675			8,675	0	272,239)
Operating Income	116010	Income Relating to Function & Events	4,701	(1,000)	3,701		-	(1,000)	271,239	1
Operating Income	116023	Technology & Digital Inclusion Grant - Public Library Computer		4,200	4,200		4,200	0		
Operating Income	141001	Income from Private Works	10,000	25,000	35,000		25,000	0		
Operating Income	142002	Workers Compensation Reimbursements	10,000	41,750	51,750		41,750	0		
Operating Income	142004	Regional Traineeship Program Grant 2022-2023 (DPIRD)	0	41,800	41,800		41,800	0	383,989 383,989	
Non- Operating Grants, Subs	si 122010	Roads Funding Agreement (CBH)	0	100,000	100,000 0		100,000	0	483,989	1
Operating Expenditure	031103	Postage & Freight	(270)	(642)	(912)		-	(642)	483,347	,
Operating Expenditure	031105	Legal Expenses	(5,000)	(11,000)	(16,000)		-	(11,000)	472,347	
Operating Expenditure	041105	Members - Insurance	(10,308)	(117)	(10,425)		-	(117)		
Operating Expenditure	041113	Other Expenses Relating to Members	(5,000)	250	(4,750)		250	0		
Operating Expenditure	051103	Fire Control Measures	(1,500)	(182)	(1,682)		-	(182)		
Operating Expenditure	051104	Advertising - Harvest Bans	(500)	500	0		500	0		
Operating Expenditure Operating Expenditure	051107	Bushfire Volunteer Insurance	(4,378)	(967)	(5,345)		-	(967)		
Operating Expenditure	083102 083103	Playgroup Tammin Primary School	(500)	(338)	(838)		-	(338)		
Operating Expenditure	100101	Tip Maintenance Costs	(2,000) (75,671)	(612) (1,976)	(2,612) (77,646)		-	(612) (1,976)	470,881 468,906	
Operating Expenditure	100102	Street Bin Refuse Collection	(23,862)	(1,370)	(25,232)		-	(1,370)	468,506	
Operating Expenditure	105150	Expenses Relating to Town Planning & Regional Development	(5,003)	(1,370)	(4,982)		21	(1,570)		
Operating Expenditure	106102	Maintenance - Cemetery	(16,895)	(55)	(16,950)		-	(55)		
Operating Expenditure	106104	Public Toilets	(15,404)	(1,622)	(17,026)		-	(1,622)		
Operating Expenditure	106106	Cooinda Centre	(15,582)	(220)	(15,802)		-	(220)		
Operating Expenditure	113101	Maintenance - Sports facilities	(8,737)	4,500	(4,237)		4,500	0		
Operating Expenditure	113102	Maintenance - Donnan Park Recreation Facility	(139,177)	(33,964)	(173,141)		-	(33,964)		
Operating Expenditure	116110	Expenses related to Function & Events	(37,796)	(5,435)	(43,231)		-	(5,435)		
Operating Expenditure	116112	Technology & Digital Inclusion Grant Expenditure	0	(4,200)	(4,200)		-	(4,200)		
Operating Expenditure	122106	Maintenance - Depot	(28,079)	(6,000)	(34,079)		-	(6,000)		
Operating Expenditure	122107	Maintenance - Roads	(391,477)	(40,820)	(432,297)		-	(40,820)		
Operating Expenditure Operating Expenditure	141100 142109	Expenses Relating to Private Works Workers Compensation Insurance Premium - Works Staff	(10,000)	(20,000)	(30,000)		-	(20,000)		
Profit/Loss on Sale	142403	Loss on asset disposal	(6,663)	(45,087) (3,650)	(51,750) (3,650)	(3,650)	-	(45,087)		
Operating Expenditure	145105	Travel & Accommodation - Admin	(3,000)	(1,000)	(4,000)	(3,030)	-	(1,000)		
Operating Expenditure	145120	Subscriptions	(5,000)	(1,000)	(1,500)		-	(987)		
Conital Exponditure	113545	Sport & Rec - Other Infrastructure	(102,200)	102,200	0		102,200	0	312,667 414,867	
Capital Expenditure Capital Expenditure	121400	Roads Construction Council	(262,452)	(106,328)	(368,780)		102,200	(128,780)		
Capital Expenditure	121401	Roads RRG Construction	(746,588)	(336,064)	(1,082,652)			(336,064)		
Capital Expenditure	121408	Purchase Land and Buildings	(8,500)	(000,004) 8,500	(1,002,002)		8,500			
Capital Expenditure	123400	Purchase Plant & Equipment - Road Plant Purchases	(651,450)	40,569	(610,881)		40,569	ő		
Capital Expenditure	132153	Tourism & Area Promotion - Other Infrastructure	(56,200)	3,700	(52,500)		3,700	0		
Capital Expenditure	145401	Purchase of CEO vehicle TN1	(56,500)	(633)	(57,133)		-	(633)		
Capital Expenditure	145400	Purchase of TN2 Administration Vehicle	0	(45,000)	(45,000)		-	(45,000)	(42,841)	1
Capital Expenditure	145521	Admin Office - Renewal/Upgrades - Land & Buildings	(35,000)	20,000			20,000	0	(22,841)	
		.					-	0		
SSL Adjustment		Self Supporting Loan reimbursement	0	14,091	0		14,091	0		
Proceeds on Sale		Proceeds from Disposal	200.000	8,750	208,750		- 8,750	0	(8,750)	
				0,100			-	0	0	
Operating activities excluded Profit/Loss on Sale	from budget	Add Back Depreciation	1,102,984	-	1,102,984	0.050	-	0		
T2Reserves		Adjust (Profit)/Loss on Asset Disposal	(28,686)	3,650	(25,036)	3,650	-	0	•	
TFReserves		Reserves	420,690 (577,950)	-	420,690 (577,950)		-	U	0	
Total						0	689,874	- 689,873	0	Predicted Closi
By Classification: Operating Income			1,515,631	273,469	1,789,100	0	276,272	- 2,803	Total (\$) 273,469	1
Operating Expenditure			(807,316)		(978,637)				(171,322)	
SSL Adjustment			(11,11)	14,091	(010,001)	0		-	14,091	
Non- Operating Grants, Subs	sidies and Contributions		0	100,000	100,000	0	100,000	-	100,000)
Capital Expenditure			(2,071,119)	- 313,056	(2,384,175)	0	174,969	- 510,477	(335,508))
T2Reserves			420,690	-	420,690		-	-	0	
TFReserves			(577,950)	-	(577,950)		-	-	0	
Profit/Loss on Sale			(28,686)	-	(28,686)	0		-	0	
Proceeds on Sale	for a budget		200,000	8,750	208,750		8,750	-	8,750	
Operating activities excluded	from budget		1,102,984	-	1,102,984			-	0	
Opening Surplus(Deficit)			1,404,239	110,520 22,452	1,514,759		110,520 689,874		110,520	<u>-</u>
			1,158,473 1,158,473	22,452	1,166,835 1,166,835		009,0/4	- 009,073	U	,
Van Cash Harr				,						
Non Cash Item			0 1,158,473	- 22,452	0	0	689,874	- 689,873	0	

ult Brought Forward Funding budgeted

Closing Funding Surplus/(Deficit)

Note 4: Disposal of Assets

				YTD Ac	tual									
Asset No.	Asset Description	Program	Net Book Value	Proceeds	Profit	(Loss)	Original Budget Net Book Value	Original Budget Sale Proceeds	Original Budget Profit	Original Budget (Loss)	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)
			\$	\$	\$	\$	\$	\$	\$	\$				
	CEO Vehicle Replacement	Transport	0	0	0	0	13,238	32,000	18,762	0	13,238	32,000	18,762	0
	Grader	Transport	0	0	0	0	102,076	110,000	7,924	0	102,076	110,000	7,924	0
	Multi Wheel loader	Transport	0	0	0	0	50,000	50,000	0	0	50,000	50,000	0	0
	Toro Reel Mower	Transport	0	0	0	0	6,000	8,000	2,000	0	6,000	8,000	2,000	0
	Plant Trailer	Transport	0	6,500	0	0	0	0	0	0	0	0	0	0
	Ranger	Transport	12,400	8,750	0	(3,650)	0	0	0	0	12,400	8,750	0	(3,650)
	-	·	12,400	15,250	0	(3,650)	171,314	200,000	28,686	0	183,714	208,750	28,686	(3,650)

Note 5: Capital Expenditure

Assets	Account	Job	Original Budget	Revised Budget	Variance Original Budget to Revised Budged	Total YTD	Comment
Level of completion indicator (based on expenditure), please	see table at the end of	this note for fur	\$ ther detail.	\$	\$	\$	
Land and Buildings Recreation & Culture							
Trophy Cabinets & Memorabilia	113401	DPB5	5,000	5,000	0	1,220	
Disabled Access & Concrete works	113401	DPB6	7,500	7,500	0	0	
Outdoor BBQ area	113401	DPB7	14,000	14,000	0	13,365	
Depot - Airconditioning	121408	DPB8	8,500	0	(8,500)	2,950	Less than \$5K to be moved to Operational Budget.
Administration Office Solar	145521	AO003	20,000	0	(20,000)	0	
Administration Office Disabled Carpark & Access	145521	AO006	15,000	15,000	0	0	
Golf Club Restoration Project	113521	GC001	257,500	257,500	0	130,891	
Total - Land and Build	dings		327,500	299,000	(28,500)	148,426	
Furniture and Equipment							
Other Property and Services							
It Equipment Upgrade	145522 F	E004	18,950	18,950	0	0	
Total - Furniture and Equip	ment		18,950	18,950	0	0	
Plant , Equip. & Vehicles							
Transport							
Grader	123400	PT009	383,800	360,273	(23,527)		Funded from Plant Reserve
Multi Wheel Roller	123400	PT010	202,000	184,958	(17,042)		Funded from Plant Reserve
Toro Wheel Mower	123400	PT011	65,650	65,650	0	0	Funded from Plant Reserve
Other Property and Services	1 45 404		56 500	F7 400	C 22	0	
Purchase of CEO vehicle TN1	145401		56,500	57,133	633	0	
Purchase of TN2 Administration Vehicle	145400		0	45,000	45,000	0	
Total - Plant and Equip	nent		707,950	713,014	5,064	545,231	

9

Note 5: Capital Expenditure

Assets	Account	Job	Original Budget	Revised Budget	Variance Original Budget to Revised Budged	Total YTD	Co
			\$	\$	\$	\$	
<u>Roads</u>							
Transport							
<u>Council</u>							
Information Bay	121400	C0000	28,000	48,000	20,000	5,683	
Yorkrakine Road	121400	C0006	57,000	57,000	0	0	
Quartermaine Rd	121400	C0022	0	98,000	98,000	0	
Underwood Rd - CBH Roads Project	121400	C0033	0	100,000	100,000	0	
Youering Rd SLK 2.6 to 4.6	121400	C0057	49,000	0	(49,000)	0	
Rabbit Proof Fence Road SLK 0.0 to 5.5	121400	C0059	0	8,780	8,780	8,780	
Turon Road	121400	C0086	49,000	0	(49,000)	0	
Cubbine SLK 3-4	121400	C0090	57,000	57,000	0	0	
RRG							
Southern Link Project	121400	RRG085	746,588	1,082,652	336,064	305,415	
Roads to Recovery							
Southern Link Project	121403	R2R085	186,771	186,771	0	141,160	
Heavy Vehicle Safety and Productivity Program							
Southern Link Project	121407	HVSPP1	938,187	938,187	0	743,112	
Total	- Roads		2,111,546	2,576,390	464,844	1,204,150	
Footpaths							
Transport							
Foothpath Construction - General	121407	FOOT	20,000	20,000	0	1,809	
Walston, Ridley & Shields St - LRCI Phase 3	121407	FOOT03	132,229	132,229	0	62,370	
Total - Fo			152,229	152,229	0	64,179	
Other Infrastructure							
Economic Services							
Information Bay Refurbishment	132153	OI002	56,200	52,500	(3,700)	55,959	
Recreation & Culture							
Kadjininy Kep Re-development	113545	KEP003	102,200	0	(102,200)	0	
Total - Other Infrast	ructure		158,400	52,500	(105,900)	55,959	
Capital Expenditure Total			3,476,575	3,812,083	335,508	2,017,945	

Level of Completion Indicators

 Level of Comple

 0%

 20%

 40%

 60%

 80%

 100%

 Over 100%

Note 6: Cash Backed Reserve

Name	Opening Balance	Original Budget Opening Balance	Actual Interest Earned	Original Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Plant Replacement Reserve Information & Technology Reserve Tamma Village Upgrade & Improvements Reserve	85,276 467,228 12,346 20,842	85,276 467,228 12,346 20,842	0 0 0	0 188,450 0	0 188,450 0 0	0 0 0	0 (507,950) 0	0 (507,950) 0 0	0 0 0	85,276 147,728 12,346 20,842	85,276 147,728 12,346 20,842	85,276 467,228 12,346 20,842
Sports, Recreation Facilities Upgrades Reserve	941,479	941,479	Ő	0	Ő	0 0	(70,000)	(70,000)	Ő	871,479	871,479	941,479
Bowling Green Replacement Reserve	2,084	2,084	0	0	0	0	Ó	Ó	0	2,084	2,084	2,084
Property & Building Reserve	146,751	146,751	0	232,240	232,240	0	0	0	0	378,991	378,991	146,751
Sub Total - Capex	1,676,006	1,676,006	0	420,690	420,690	0	(577,950)	(577,950)	0	1,518,745	1,518,745	1,676,005
	1,676,006	1,676,006	0	420,690	420,690	0	(577,950)	(577,950)	0	1,518,745	1,518,745	1,676,005

Original Budget Amended Budget Net Change
 Transfer to
 Transfer From

 2,096,696
 (577,950)

 2,096,696
 (577,950)

 0
 0

Note 7 : Information on Borrowings (a) Debenture Repayments

		Actual	Principal Repayments			Principal Outstanding			Interest Repayments			
Particulars	01 Jul 2022	New Loans	Actual	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	
			\$	\$	\$	\$		\$	\$	\$	\$	
Housing Loan 80 - 3 & 5 Nottage Way Recreation and Culture	43,903	0	6,989	14,099	14,099	36,914	29,804	29,804	756	i 1,398	1,398	
Loan 81 - Synthetic Bowling Green	56,283	0	6,701	13,492	13,492	49,582	42,791	42,791	752	1,422	1,422	
	100,186	0	13,690	27,590	27,590	86,496	72,596	72,596	1,507	2,820	2,820	
Self Supporting Loans Recreation and Culture												
Loan 82 - Bowling Green Surface	35,297	0	7,022	14,091	14,091	28,275	21,206	21,206	175	427	427	
	35,297	0	7,022	14,091	14,091	28,275	21,206	21,206	175	427	427	
	135,483	0	20,712	41,681	41,681	114,771	93,802	93,802	1,682	3,247	3,247	

(b) New Debentures

Particulars Borrowed Institution Budget	Loan Type Term (Years)	Total Interest	rerest Rate Amount Used % Budget	Balance Unspent \$
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There are no new loans budgeted

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$100,000.