

SHIRE OF TAMMIN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2022

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

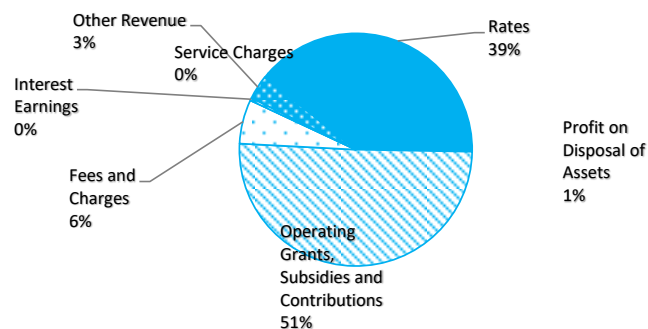
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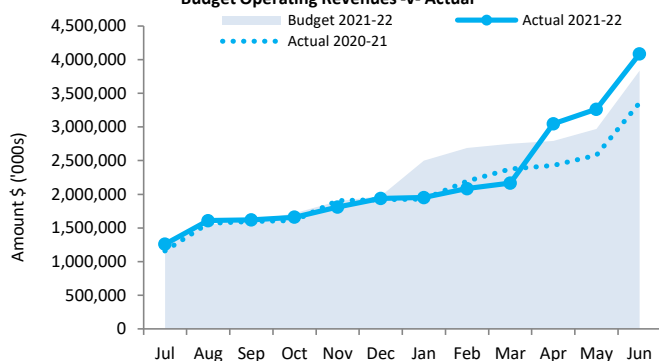
These accounts are prepared with data available at the time of preparation.
As end of year processes are completed, the data as at 30th June may change.

OPERATING ACTIVITIES

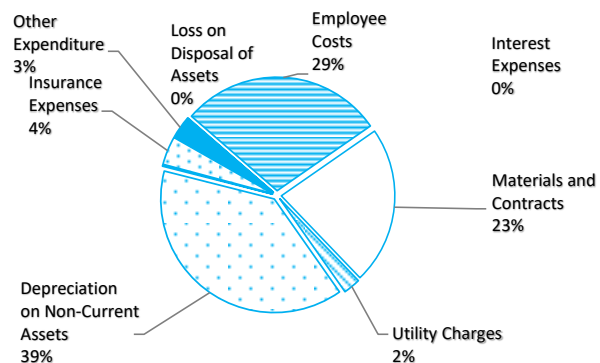
OPERATING REVENUE



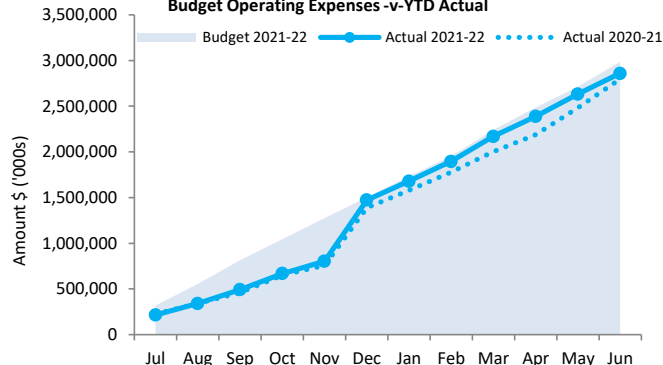
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



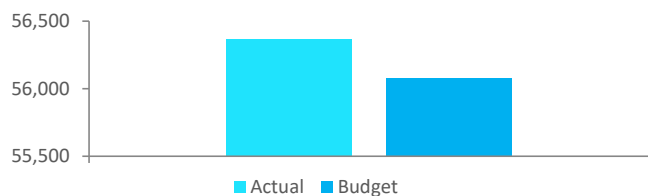
Budget Operating Expenses -v- YTD Actual



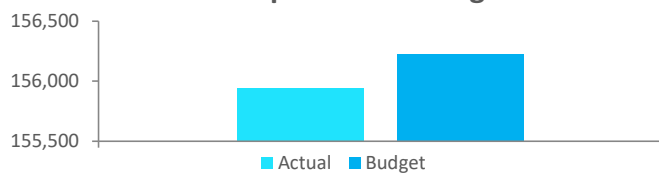
FINANCING ACTIVITIES

BORROWINGS

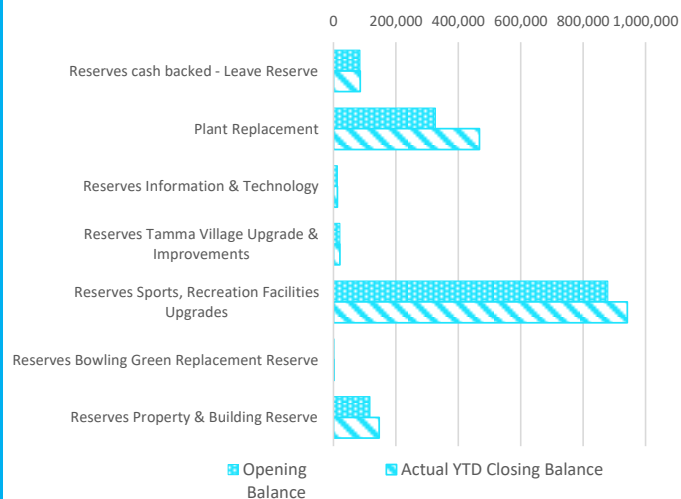
Principal Repayments



Principal Outstanding



RESERVES



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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(a)	869,549	1,028,672	1,028,672	1,028,672	0	0.00%	
Revenue from operating activities								
Governance		0	0	0	100	100	0.00%	
General purpose funding - general rates	6	1,158,131	1,158,131	1,158,131	1,158,386	255	0.02%	
General purpose funding - other		524,728	570,468	570,468	1,391,150	820,682	143.86%	▲
Law, order and public safety		6,027	22,244	22,244	20,600	(1,644)	(7.39%)	
Health		1,097	1,097	1,097	593	(504)	(45.94%)	
Education and welfare		54,914	54,914	54,914	60,558	5,644	10.28%	
Housing		14,986	15,336	15,336	15,652	316	2.06%	
Community amenities		35,436	38,407	38,407	40,904	2,497	6.50%	
Recreation and culture		32,602	36,967	36,967	12,367	(24,600)	(66.55%)	▼
Transport		90,112	102,172	102,172	104,015	1,843	1.80%	
Economic services		2,895	2,895	2,895	25,661	22,766	786.39%	▲
Other property and services		49,662	71,831	71,831	147,705	75,874	105.63%	▲
		1,970,590	2,074,462	2,074,462	2,977,691	903,229		
Expenditure from operating activities								
Governance		(371,443)	(371,442)	(371,442)	(324,947)	46,495	12.52%	▲
General purpose funding		(86,568)	(86,880)	(86,880)	(76,809)	10,071	11.59%	▲
Law, order and public safety		(39,112)	(55,734)	(55,734)	(57,434)	(1,700)	(3.05%)	
Health		(10,312)	(10,672)	(10,672)	(8,722)	1,950	18.27%	
Education and welfare		(96,109)	(105,843)	(105,843)	(109,590)	(3,747)	(3.54%)	
Housing		(40,986)	(43,296)	(43,296)	(48,024)	(4,728)	(10.92%)	
Community amenities		(261,930)	(261,219)	(261,219)	(213,540)	47,679	18.25%	▲
Recreation and culture		(550,131)	(561,745)	(561,745)	(475,749)	85,996	15.31%	▲
Transport		(1,365,524)	(1,366,531)	(1,366,531)	(1,403,983)	(37,452)	(2.74%)	▲
Economic services		(42,821)	(49,078)	(49,078)	(44,497)	4,581	9.33%	
Other property and services		(38,498)	(73,502)	(73,503)	(96,294)	(22,791)	(31.01%)	▼
		(2,903,434)	(2,985,943)	(2,985,943)	(2,859,590)	126,353		
Non-cash amounts excluded								
Less: Profit on asset disposals		(18,512)	(29,128)	(29,128)	(20,219)	8,910	(30.59%)	
Add: Loss on disposal of assets		976	0	0	2,182	2,182	0.00%	
Movement in Employee Benefits		0	0	0	(793)	(793)	0.00%	
Add: Depreciation on assets		1,056,218	1,080,767	1,080,767	1,106,627	25,860	2.39%	
Amount attributable to operating activities		105,838	140,158	140,158	1,205,899	1,065,741		
Investing Activities								
Non-operating grants, subsidies and contributions	13	1,830,967	1,760,967	1,760,967	1,107,621	(653,346)	(37.10%)	▼
Less Unspent Grants this year	11	0	0	0	0	0		
Net Non-Operating grants recognised as revenue		1,830,967	1,760,967	1,760,967	1,107,621			
Proceeds from disposal of assets	7	96,499	110,000	110,000	77,819	(32,181)	(29.26%)	▼
Reimbursements of self supporting loans	9	13,905	13,905	13,905	13,905	0	0.00%	
Payments for PPE & Infrastructure	8	(2,740,978)	(2,741,302)	(2,741,302)	(1,091,810)	1,649,492	60.17%	▲
Amount attributable to investing activities		(799,607)	(856,430)	(856,430)	107,535	963,965		▲
Financing Activities								
Transfer from reserves	10	126,033	126,033	126,033	0	(126,033)	(100.00%)	
Repayment of debentures	9	(56,079)	(56,079)	(56,079)	(56,363)	(284)	(0.51%)	
Transfer to reserves	10	(245,734)	(382,354)	(382,354)	(233,818)	148,536	38.85%	▲
Amount attributable to financing activities		(175,780)	(312,400)	(312,400)	(290,181)	22,219		
Closing funding surplus / (deficit)	1(a)	0	0	0	2,051,924	2,051,924		▲

KEY INFORMATION

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

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 10.00% whichever is the greater. This is indicated

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

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

PROGRAM NAME AND OBJECTIVES
GOVERNANCE

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

ACTIVITIES

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

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.

EDUCATION AND WELFARE

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

To provide housing to staff.

Staff housing, provision of general rental accomodation when buildings not required by staff.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, footpaths, depots, cycleways and parking facilities.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overhead operating accounts.

Private works operation, plant repair and operation costs, housing and engineering operation costs.

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

BY NATURE OR TYPE

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Note		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(a)	869,549	1,028,672	1,028,672	1,028,672	0	0.00%	
Revenue from operating activities								
Rates	6	1,158,131	1,158,131	1,158,131	1,158,386	255	0.02%	
Operating grants, subsidies and contributions	12	578,369	646,220	646,220	1,504,704	858,484	132.85%	▲
Fees and charges		135,875	142,901	142,901	182,650	39,749	27.82%	▲
Interest earnings		38,405	38,505	38,505	11,076	(27,429)	(71.23%)	▼
Other revenue		41,298	59,577	59,577	100,656	41,079	68.95%	▲
Profit on disposal of assets	7	18,512	29,128	29,128	20,219	(8,910)	(30.59%)	
		1,970,590	2,074,462	2,074,462	2,977,691	903,229		
Expenditure from operating activities								
Employee costs		(785,698)	(785,698)	(785,698)	(827,891)	(42,193)	(5.37%)	
Materials and contracts		(752,731)	(807,625)	(807,625)	(642,880)	164,745	20.40%	▲
Utility charges		(106,934)	(108,835)	(108,835)	(69,759)	39,076	35.90%	▲
Depreciation on non-current assets		(1,056,218)	(1,080,767)	(1,080,767)	(1,106,627)	(25,860)	(2.39%)	
Interest expenses		(4,539)	(4,539)	(4,539)	(5,562)	(1,023)	(22.53%)	
Insurance expenses		(94,223)	(94,491)	(94,491)	(116,189)	(21,698)	(22.96%)	▼
Other expenditure		(102,115)	(103,988)	(103,988)	(88,500)	15,488	14.89%	▲
Loss on disposal of assets	7	(976)	0	0	(2,182)	(2,182)	0.00%	
		(2,903,434)	(2,985,943)	(2,985,943)	(2,859,590)	126,353		
Non-cash amounts excluded								
Less: Profit on asset disposals	1(a)	(18,512)	(29,128)	(29,128)	(20,219)	8,910	(30.59%)	
Add: Loss on disposal of assets		976	0	0	2,182	2,182	0.00%	
Movement in Employee Benefits		0	0	0	(793)	(793)	0.00%	
Add: Depreciation on assets	1(a)	1,056,218	1,080,767	1,080,767	1,106,627	25,860	2.39%	
Amount attributable to operating activities		105,838	140,158	140,158	1,205,899	1,064,352		
Investing activities								
Non-operating grants, subsidies and contributions	13	1,830,967	1,760,967	1,760,967	1,107,621	(653,346)	(37.10%)	▼
Less Unspent Grants this year	11	0	0	0		0	0.00%	
<i>Net Non-Operating grants recognised as revenue</i>		1,830,967	1,760,967	1,760,967	1,107,621	(653,346)	(37.10%)	
Proceeds from disposal of assets	7	96,499	110,000	110,000	77,819	(32,181)	(29.26%)	▼
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Transfer to reserves	10	(245,734)	(382,354)	(382,354)	(233,818)	148,536	38.85%	▲
Amount attributable to financing activities		(175,780)	(312,400)	(312,400)	(290,181)	22,219		
Closing funding surplus / (deficit)	1(a)	0	0	0	2,051,924	2,051,924		▲

KEY INFORMATION

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Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is 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, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

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) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2022

SIGNIFICANT ACCOUNTING POLICES

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated. All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

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.

ROUNDING OFF FIGURES

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Last Years Actual Closing 30/06/2021	Adopted Closing Position Budget	YTD Actual (b) 30/06/2022
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Movement in employee benefit provisions (non-current)		(2,089)	0	(793)
Add: Loss on asset disposals	7	59,823	976	2,182
Add: Depreciation on assets		974,037	1,056,218	1,106,627
Total non-cash items excluded from operating activities		1,024,044	1,057,194	1,087,798
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	2,590,740	229,415	2,197,576
Financial assets at amortised cost	3	0	1,499,506	1,676,006
Rates receivables	4	42,691	42,691	35,453
SSL Receivable		13,905	13,905	0
Receivables	4	29,631	61,802	44,912
Total Current Assets		2,676,967	1,847,319	3,953,947
Less: Current liabilities				
Payables	5	(132,483)	(129,185)	(166,298)
Borrowings	9	(56,605)	49,116	(242)
Contract liabilities	11	(59,719)	(59,719)	(59,719)
Provisions	11	(59,932)	(65,448)	(59,139)
Total Current liabilities		(308,739)	(205,236)	(285,398)
Total Net Current Assets		2,368,228	1,642,083	3,668,549
Less: Total adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,442,188)	(1,559,225)	(1,676,006)
Less: - self supporting loans		(13,905)	(13,905)	0
Less: Contract liabilities		0	(59,719)	0
Less: Bonds & Deposits Held		0	(25,566)	0
Add: Current Borrowings	9	56,605	(49,116)	242
Add: Current Provisions - employee	11	59,932	65,448	59,139
Total adjustments to net current assets		(1,339,556)	(1,642,083)	(1,616,625)
Closing funding surplus / (deficit)		1,028,672	0	2,051,924

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**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 actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater. This is indicated by the symbols ▲ ▼

Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	100	0.00%			Within variance threshold
General purpose funding - rates	255	0.02%			Within variance threshold
General purpose funding - other	820,682	143.86%	▲	Permanent	Federal Assistance Grant for FY23 received in advance.
Law, order and public safety	(1,644)	(7.39%)			Within variance threshold
Health	(504)	(45.94%)			Within variance threshold
Education and welfare	5,644	10.28%			Within variance threshold
Housing	316	2.06%			Within variance threshold
Community amenities	2,497	6.50%			Within variance threshold
Recreation and culture	(24,600)	(66.55%)	▼	Permanent	Budgeted Lotterywest Grant (\$20k) not received.
Transport	1,843	1.80%			Within variance threshold
Economic services	22,766	786.39%	▲	Permanent	Unbudgeted Community Stewardship Grant, Barbara York-Main Ecological Corridor Project: Phase 1 funding received (\$25k)
Other property and services	75,874	105.63%	▲	Permanent	Increase in Private Works Revenue for 21/22 following completion of project (\$49k) and workers compensation reimbursements (\$38k).
Expenditure from operating activities					
Governance	46,495	12.52%	▲	Permanent	Accounting Support (\$8k), Consultant Fees (\$3k) and Members expenses (\$28k) lower than YTD budget.
General purpose funding	10,071	11.59%	▲	Permanent	Legal expenses (\$5k) and rate related expenses (\$3k) lower than budget.
Law, order and public safety	(1,700)	(3.05%)			Within variance threshold
Health	1,950	18.27%			Within variance threshold
Education and welfare	(3,747)	(3.54%)			Within variance threshold
Housing	(4,728)	(10.92%)			Within variance threshold
Community amenities	47,679	18.25%	▲	Permanent	Awaiting invoice from Crisp for Telecommunications contribution (\$10k). Tip Maintenance Costs (\$9k), Public Toilets (\$4k), Street bin & refuse collection (\$5k) and Cooinda Centre maintenance (\$14k) all below YTD budget.
Recreation and culture	85,996	15.31%	▲	Permanent	Sports facilities & Donnan Park Recreation centre (\$31k), expenses relating to functions & events (\$34k) and Town Hall Maintenance (\$15k) all below YTD Budget.
Transport	(37,452)	(2.74%)	▲	Permanent	Depreciation (\$14k) and road maintenance (\$25k) higher than YTD budget. Depreciation is a non cash item it has no impact on the Shires funding position.
Economic services	4,581	9.33%			Within variance threshold
Other property and services	(22,791)	(31.01%)	▼	Permanent	Private works expenditure (\$39k) higher than YTD budget, which is offset by additional revenue. Offsetting this are allocations for public works overheads and plant operating costs (\$6k) and administration (45k) lower than YTD budget.
Investing activities					
Proceeds from non-operating grants, subsidies and contributions	(653,346)	(37.10%)	▼	Timing	RRG, regional development & LRCI funding is lower than YTD budget. This is expected to even out once project milestones are made.
Proceeds from disposal of assets	(32,181)	(29.26%)	▼	Permanent	Refer Note 7 for details of disposals.
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%			Within variance threshold
Payments for property, plant and equipment and infrastructure	1,649,492	60.17%	▲	Permanent	Please refer to Note 8 for details of capital projects
Financing activities					
Proceeds from new debentures	0	0.00%			Within variance threshold
Transfer from reserves	(126,033)	(100.00%)			Within variance threshold
Repayment of debentures	(284)	(0.51%)			Within variance threshold
Transfer to reserves	148,536	38.85%	▲	Timing	Refer Note 10 for details of reserve transfers
Opening funding surplus / (deficit)	0	0.00%			Within variance threshold

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	2,229,254	0	2,229,254	0	NAB		
Cash Maxi	Cash and cash equivalents	200,000	0	200,000	0	NAB		
Municipal Investment	Cash and cash equivalents	0	0	0	0	N/A		
Trust Bank Account	Cash and cash equivalents	0	0	0	0	NAB		
Cash On Hand	Cash and cash equivalents	500	0	500	0	N/A		
Reserve Investment Account*	Financial assets at amortised cost		1,476,006	1,476,006	0	NAB	1.70%	26.12.2022
Investment Account	Financial assets at amortised cost				0			
Total		2,429,754	1,476,006	3,905,760	0			
Comprising								
Cash and cash equivalents		2,429,754	0	2,429,754	0			
Financial assets at amortised cost		0	1,476,006	1,476,006	0			
		2,429,754	1,476,006	3,905,760	0			

*Additional Funds physically transferred to Reserve Investment 1 July 2022

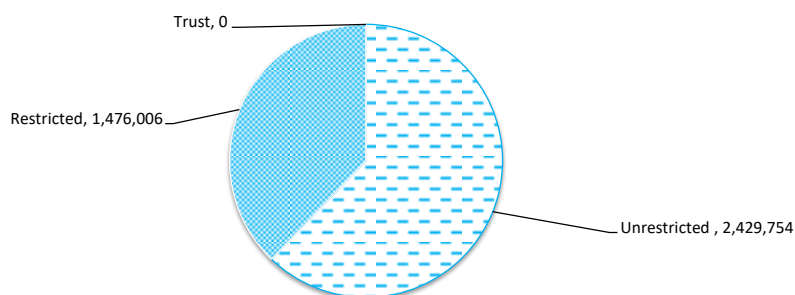
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



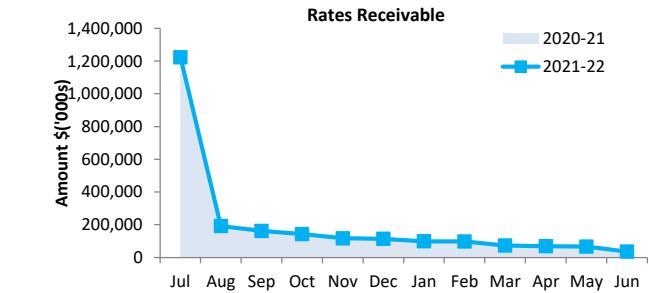
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES
Note 4
RECEIVABLES

Rates receivable	30 June 2021	30 Jun 2022
	\$	\$
Opening arrears previous years	31,492	42,691
Levied this year	1,121,590	1,158,386
Less - collections to date	(1,110,390)	(1,165,624)
Equals current outstanding	42,691	35,453
Net rates collectable	42,691	35,453
% Collected	96.3%	97%

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. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



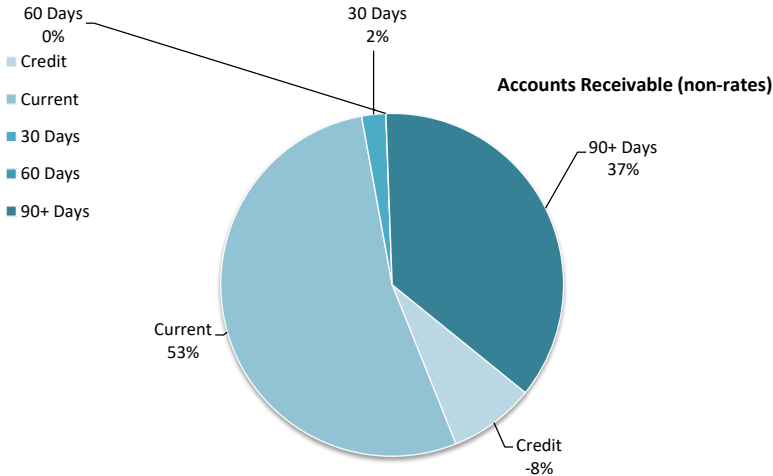
COMMENTS

A breakdown of general receivables beyond 90 days is provided below:

90 + Days

Debtor 212, 227, 215 - Amount outstanding for unregistered Dog Infringement. Sent to Fines Enforcement.
Debtor 126, 132, 256, 122 & 130 - Amounts outstanding for Fire Infringement. Some with Fines Enforcement.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,508)	16,474	705	0	11,275	25,946
Percentage	(9.7%)	63.5%	2.7%	0%	43.5%	
Balance per trial balance						
Sundry receivable	(2,508)	25,224	705	0	2,525	17,196
GST receivable	0	26,829	0	0	0	26,829
Self Supporting Loans - Clubs/Institutions	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	1,047
Allowance for impairment of receivables	0	0	0	0	0	(160)
Total receivables general outstanding						44,912
Amounts shown above include GST (where applicable)						

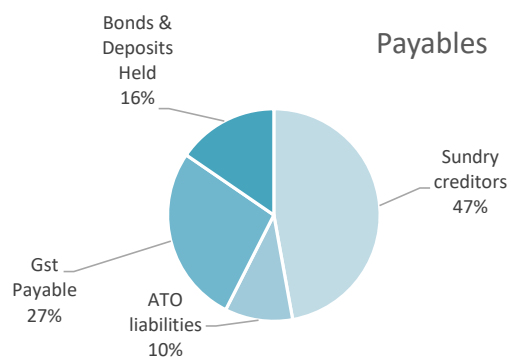
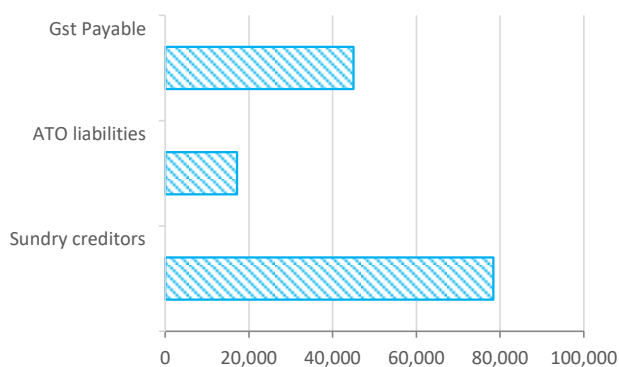


Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	82,511	5,634	0	0	88,145
Percentage	0%	93.6%	6.4%	0%	0%	
Balance per trial balance						
Sundry creditors	0	78,382	5,634	0	0	78,382
ATO liabilities	0	17,167	0	0	0	17,167
Gst Payable	0	44,996	0	0	0	44,996
Bonds & Deposits Held	0	25,655	0	0	0	25,655
Total payables general outstanding						166,298

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



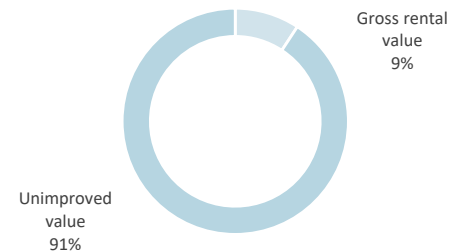
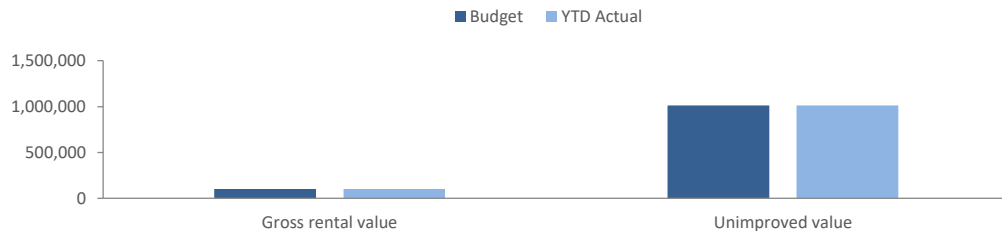
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES
Note 6
RATE REVENUE

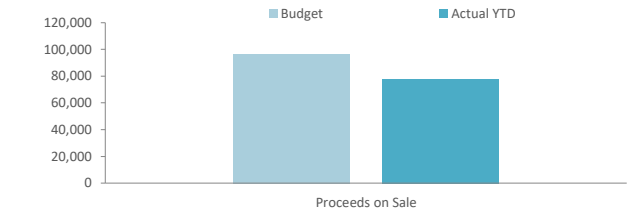
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Gross rental value	0.12695	89	812,760	103,180	0	0	103,180	103,180	0	0	103,180
Unimproved value											
Unimproved value	0.01424	149	71,059,000	1,011,880	216	0	1,012,096	1,012,096	614	0	1,012,710
Sub-Total		238	71,871,760	1,115,060	216	0	1,115,276	1,115,276	614	0	1,115,890
Minimum payment	Minimum \$										
Gross rental value											
Gross rental value	590	48	28,290	28,320	0	0	28,320	28,320	0	0	28,320
Unimproved value											
Unimproved value	590	41	964,800	24,190	0	0	24,190	24,190	0	0	24,190
Mining	590	5	84,838	2,950	0	0	2,950	2,950	0	0	2,950
Sub-total		94	1,077,928	55,460	0	0	55,460	55,460	0	0	55,460
Total raised from general rates		0	0	0	0	0	1,170,736	1,170,736	614	0	1,171,350
Less discount							(20,600)				(20,751)
Amount from general rates		332	72,949,688	1,170,520	216	0	1,150,136	1,170,736	614	0	1,150,599
Ex-gratia rates							7,995				7,787
Total rates							1,158,131				1,158,386

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	As listed below	78,963	96,499	18,512	(976)	80,872	110,000	29,128	0	0	0	0	0
	Transport												
1286	4.5 Tonne Tip Truck (Izusu White Tip Truck)	35,398	45,000	9,602	0	37,478	50,000	12,522	0	32,932	45,455	12,523	0
	Other property and services												
278	Manager of Finance & Admin Vehicle TN2	19,475	18,499	0	(976)	19,304	27,000	7,696	0	16,849	24,545	7,696	0
1222	Utility TN3 Gardeners Tip Tray (Ford Ranger)	10,894	15,000	4,106	0	10,894	15,000	4,106	0	10,000	7,819	0	(2,181)
1206	Utility TN4 Spray Mower Tray (Ford Ranger)	13,196	18,000	4,804	0	13,196	18,000	4,804	0	0	0	0	0
		78,963	96,499	18,512	(976)	80,872	110,000	29,128	0	59,781	77,819	20,219	(2,181)



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

**INVESTING ACTIVITIES
Note 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance
	\$		\$	\$	\$
Land & Buildings	349,243	333,290	333,290	39,910	(293,380)
Furniture & Equipment	11,764	22,804	22,804	18,191	(4,613)
Plant & Equipment	240,380	236,216	236,216	231,630	(4,585)
Roads	1,841,058	1,884,732	1,884,732	750,324	(1,134,408)
Footpaths	100,000	90,000	90,000	22,608	(67,392)
Other Infrastructure	198,533	174,261	174,261	29,147	(145,114)
Total Capital Acquisitions	2,740,978	2,741,302	2,741,302	1,091,810	(1,649,492)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,830,967	1,760,967	1,760,967	1,107,621	(653,346)
Other (disposals & C/Fwd)	96,499	110,000	110,000	77,819	(32,181)
Cash backed reserves					
Reserves Sports, Recreation Facilities Upgrades	126,033	70,000	0	0	0
Contribution - operations	687,479	711,810	870,335	(93,630)	(963,965)
Capital funding total	2,740,978	2,652,777	2,741,302	1,091,810	(1,649,492)

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.

Account	Job	Account Description	Adopted Original Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Land & Buildings								
111402	TH005	Tammin Hall - Painting	17,470	10,290	10,290	12,710	2,420	Project near completion, expected to be paid in April 2022.
111403	LH001	Lesser Hall - Kitchen & Airconditioning	22,597	16,000	16,000	23,500	7,500	Purchase Order issued, Awaiting project commencement.
113401	DPB4	Pavilion Window	12,000	12,000	12,000	3,700	(8,300)	Project enquiry commenced, Awaiting quotes from supplier.
113401	DPB5	Project to be determined	87,176	0	0	0	0	
113521	GC001	Golf Club Restoration Project	210,000	250,000	250,000	0	(250,000)	Purchase Order issued, Project to commence.
132154		Land Acquisition	0	45,000	45,000	0	(45,000)	
			349,243	333,290	333,290	39,910	(293,380)	
Furniture & Equipment								
145522	FE002	Office Furniture	5,000	5,000	5,000	2,894	(2,106)	Purchase Order issued, Awaiting products from supplier.
145522	FE004	IT Equipment Upgrade	6,764	17,804	17,804	15,297	(2,507)	MWS phone ordered and received. IT upgrade at administration office has been completed. Following budget review additional items to be purchased. Awaiting quotes.
			11,764	22,804	22,804	18,191	(4,613)	
Plant & Equipment								
123400	PT002	Plant Trailer 6T	31,310	26,335	26,335	26,335	0	Complete.
123400	PT006	Other Minor Plant	15,150	15,150	15,150	11,916	(3,234)	Dam pump ordered, Awaiting installation.
123400	PT007	6 Tonne Truck	110,595	110,595	110,595	109,243	(1,352)	Complete.
123400	PT008	Light Tipper Truck	49,995	50,141	50,141	50,141	0	Complete.
145400		Purchase of TN2 Administration Vehicle	33,330	33,995	33,995	33,995	0	Complete.
			240,380	236,216	236,216	231,630	(4,585)	
Roads								
121400	C0016	Dixon Road SLK 4.0 to 6.0	32,077	55,751	55,751	60,773	5,022	Project commencing in April 2022.
121400	C0059	Rabbit Proof Fence Road SLK 0.0 to 5.5	147,100	147,100	147,100	135,952	(11,148)	Project commencing in January through to April 2022.
121400	C0093	Nelson Road SLK 0.0-2.0	44,580	44,580	44,580	40,883	(3,697)	Project commencing in April 2022.
121401	RRG084	Tammin-Wyalkatchem Road SLK 15.27-15.77	92,470	92,470	92,470	93,045	575	Project 95% complete.
121401	RRG085	Southern Link Project	398,060	398,060	398,060	76,741	(321,319)	Project commencing in January through to December 2022.
121403	R2R004	Bungulla North Road SLK 7.0-8.0	101,771	121,771	121,771	121,464	(307)	Project complete.
121403	R2R006	Tammin South Road SLK 7.0-8.0, 15.0-15.5	65,000	65,000	65,000	62,457	(2,543)	Project 98% complete.
121411	LRI003	Bungulla North Road	80,000	80,000	80,000	79,425	(575)	Project 98% complete.
121411	LRI046	Shields Street	80,000	80,000	80,000	17,771	(62,229)	Project commencing in January through to May 2022.
121412	HVSPP1	Southern Link Project	800,000	800,000	800,000	61,813	(738,187)	Engineering & technical services, Land valuation for acquisition and report, Surveying services for subdivision Stage 1. In progress.
			1,841,058	1,884,732	1,884,732	750,324	(1,134,408)	
Footpaths								
121407	FOOT	Footpath Construction - General	20,000	20,000	20,000	22,608	2,608	Project to be commenced in May 2022.
121407	FOOT01	Footpath Construction - Walston Street (LRCI)	80,000	48,000	48,000	0	(48,000)	Project to be commenced in May 2022.
121407	FOOT02	Footpath Construction - Ridley Street (LRCI)	0	22,000	22,000	0	(22,000)	Project to be commenced in May 2022.
			100,000	90,000	90,000	22,608	(67,392)	
Other Infrastructure								
						0		
			56,033	33,585	33,585	23,586	(9,999)	Project underway, Stage 1 - create level platform in amphitheatre, including paving and bench seating.
113545	KEP002	Kadjinyiny Kep Landscaping						
113545	KEP003	KEP Amenities Upgrade & Water Park	120,000	107,176	107,176	5,552	(101,624)	On hold until 22/23 FY
			12,500	12,500	12,500	10	(12,490)	Landscaping, Footpath underway. Remaining works to be rolled to 22/23 FY.
132153	OI002	Information Bay Refurbishment	10,000	16,000	16,000	0	(16,000)	Quotes received, In consideration. Purchase order to be issued and rolled into 22/23 FY.
132153	OI003	Information Bay Stand						
132155		Astrotourism	0	5,000	5,000	0	(5,000)	
			198,533	174,261	174,261	29,147	(145,114)	
			2,740,978	2,741,302	2,741,302	1,091,810	(1,649,492)	

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
12 Russell Street	79	9,196	0	0	6,167	6,166	3,029	3,030	109	110
3 & 5 Nottage Way	80	64,052	0	0	13,622	13,622	50,430	50,430	1,875	1,875
Recreation and culture										
Synthetic Bowling Green	81	75,774	0	0	13,136	13,136	62,638	62,638	1,777	1,778
Transport										
Depot	78	13,794	0	0	9,250	9,250	4,544	4,544	164	164
B/Fwd Balance		162,816	0	0	42,175	42,174	120,641	120,642	3,926	3,927
C/Fwd Balance		162,816	0	0	42,175	42,174	120,641	120,642	3,926	3,927
Self supporting loans										
Recreation and culture										
Synthetic Bowling Green	82	49,485	0	0	14,188	13,905	35,297	35,580	329	612
		49,485	0	0	14,188	13,905	35,297	35,580	329	612
Total		212,301	0	0	56,363	56,079	155,938	156,222	4,255	4,539
Current borrowings		56,079					242			
Non-current borrowings		156,222					155,696			
		212,301					155,938			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2021-22

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2022.

Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

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.

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

OPERATING ACTIVITIES

Note 10

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$		\$	\$	\$
Reserves cash backed - Leave Reserve	85,071	6,278	6,278	205	0	0	0	91,349	85,276
Plant Replacement	326,384	136,039	272,659	140,844	0	0	0	462,423	467,228
Reserves Information & Technology	12,313	5,185	5,185	33	0	0	0	17,498	12,346
Reserves Tamma Village Upgrade & Improvements	20,786	5,313	5,313	56	0	0	0	26,099	20,842
Reserves Sports, Recreation Facilities Upgrades	879,118	62,888	62,888	62,362	(126,033)	(126,033)	0	815,973	941,480
Reserves Bowling Green Replacement Reserve	2,078	31	31	6	0	0	0	2,109	2,084
Reserves Property & Building Reserve	116,438	30,000	30,000	30,313	0	0	0	146,438	146,751
	1,442,188	245,734	382,354	233,818	(126,033)	(126,033)	0	1,561,889	1,676,006

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 June 2022
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	1 & 12	(59,719)	0	0	(59,719)
- non-operating	13	0	(1,107,621)	512,716	(594,905)
Total unspent grants, contributions and reimbursements		(59,719)	(1,107,621)	512,716	(654,624)
Provisions					
Annual leave		(46,033)	0	0	(46,033)
Long service leave		(13,899)	0	793	(13,106)
Total Provisions		(59,932)	0	793	(59,139)
Total other current assets		(119,651)	(1,107,621)	513,509	(713,763)
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee benefits

Short-term employee benefits

Provision is made for the Shire'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

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

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

Note 12

OPERATING GRANTS AND CONTRIBUTIONS

		Operating grants, subsidies and contributions revenue			
Provider	Type	Original Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$
Operating grants and subsidies					
General purpose funding					
Grants Commission Grant Received - General	Untied	349,485	377,594	377,594	963,520
Grants Commission Grant Received - Roads	Untied	132,144	148,519	148,519	413,535
Law, order, public safety					
ESL	Tied	2,000	15,477	15,477	15,477
Recreation and culture					
Lotterywest Grant	Tied	20,000	20,000	20,000	0
State Library	Tied	0	3,090	3,090	3,089
Transport					
Main Roads Direct Grant	Untied	73,110	76,277	76,277	76,277
		576,739	640,957	640,957	1,471,898
Operating contributions					
Housing					
Contributions & Donations		0	350	350	314
Economic services					
Standpipe Water Charges		1,530	1,530	1,530	316
Other property and services					
Reimbursements and Other Revenue		100	100	100	0
Fuel Tax Credit		0	0	0	3,408
		1,630	5,263	5,263	7,806
TOTALS		578,369	646,220	646,220	1,479,704

NON-OPERATING GRANTS AND CONTRIBUTIONS

		Non operating grants, subsidies and contributions revenue					
Provider	Type	Adopted Budget Revenue	Revised Budget	YTD Budget	YTD Revenue Actual	YTD Expense Actual	Unspent Portion (Liability)
		\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies							
Recreation and culture							
Golf Club Grants & Capital Contributions	Tied	70,000	0	0	0	0	0
Transport							
Roads to Recovery	Tied	186,771	186,771	186,771	186,771	183,921	4,839
RRG Specific	Tied	327,020	327,020	327,020	172,612	169,786	2,826
LRCI	Untied	447,176	447,176	447,176	348,238	97,196	251,042
Regional Development - Southern Link	Tied	800,000	800,000	800,000	400,000	61,813	338,187
		1,830,967	1,760,967	1,760,967	1,107,621	512,716	596,894

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

**Note 14
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
				\$	\$	\$	\$
	Budget adoption	March OCM	Budgeted Bfwd Surplus		159,123	-	159,123
031006	Instalment Interest and charges received	March OCM	Operating Revenue		100	-	159,223
031007	Rates Administration Fee Received	March OCM	Operating Revenue		1,156	-	160,379
032001	Grants Commission Grant Received - General	March OCM	Operating Revenue		28,109	-	188,488
032002	Grants Commission Grant Received - Roads	March OCM	Operating Revenue		16,375	-	204,863
051002	Fire Prevention Revenue	March OCM	Operating Revenue		1,750	-	206,613
051004	ESL Grant	March OCM	Operating Revenue		13,477	-	220,090
052003	Impounding fees	March OCM	Operating Revenue		400	-	220,490
052004	Fines & Penalties	March OCM	Operating Revenue		590	-	221,080
091005	Income from 14 Russell st	March OCM	Operating Revenue		350	-	221,430
100011	Sale of scrap metal / Recycling Reimbursement	March OCM	Operating Revenue		2,650	-	224,080
102001	Income Relating to Sewerage GEN	March OCM	Operating Revenue		321	-	224,401
111001	Income Relating to Halls	March OCM	Operating Revenue		300	-	224,701
113002	Donnan Park Hire Fees	March OCM	Operating Revenue		975	-	225,676
113005	Golf Club Grants & Capital Contributions	March OCM	Operating Revenue			(70,000)	155,676
116023	Technology & Digital Inclusion Grant - Public Library Computer	March OCM	Operating Revenue		3,090	-	158,766
122005	Main Roads Direct Grant	March OCM	Operating Revenue		3,167	-	161,933
122012	Old Depot rental income	March OCM	Operating Revenue		2,600	-	164,533
123401	Profit on Asset Disposal	March OCM	Operating Revenue	2,920	-	-	164,533
125003	Special Series No. Plates	March OCM	Operating Revenue		90	-	164,623
142002	Workers Compensation Reimbursements	March OCM	Operating Revenue		10,017	-	174,640
143001	Reimbursements and Other Revenue	March OCM	Operating Revenue		2,248	-	176,888
145001	Insurance Credits	March OCM	Operating Revenue		1,328	-	178,216
145002	Reimbursements and other income	March OCM	Operating Revenue		880	-	179,096
145025	Profit on sale of asset	March OCM	Operating Revenue	7,696	-	-	179,096
031107	Rates Write Off	March OCM	Operating Expenditure		-	(312)	178,784
041113	Other Expenses Relating to Members	March OCM	Operating Expenditure		-	-	178,784
051103	Fire Control Measures	March OCM	Operating Expenditure		-	(393)	178,391
051105	Fire - General Expenses	March OCM	Operating Expenditure		-	(14,374)	164,017
052104	Animal Control - Fines Enforcement Fees	March OCM	Operating Expenditure		-	(159)	163,858
053101	Advertising	March OCM	Operating Expenditure		-	(667)	163,191
074105	Other Minor Expenses	March OCM	Operating Expenditure		-	(360)	162,831
084102	Tamma Village Aged Units Maintenance	March OCM	Operating Expenditure		-	(9,734)	153,097
091100	Maintenance Staff Housing	March OCM	Operating Expenditure		-	(750)	152,347
	Shire Rental Properties Reimbursements (Tennants overpayment of rent)	March OCM	Operating Expenditure		-	(1,561)	150,786
100101	Tip Maintenance Costs	March OCM	Operating Expenditure		-	(2,030)	148,756
100102	Street Bin Refuse Collection	March OCM	Operating Expenditure		-	(350)	148,406
105102	Planning Services	March OCM	Operating Expenditure		-	(6,859)	141,547
106106	Cooinda Centre	March OCM	Operating Expenditure		-	(50)	141,497

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

**Note 14
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
				\$	\$	\$	\$
106110	Telecommunications (Crisp)	March OCM	Operating Expenditure		10,000	-	151,497
113102	Maintenance - Donnan Park Recreation Facility	March OCM	Operating Expenditure		-	(464)	151,033
115101	Library Maintenance	March OCM	Operating Expenditure		-	(1,898)	149,135
	Erect Honour Roll in Memorial Park - Saluting their Service						
116022	Commemorations	March OCM	Operating Expenditure		-	(8,984)	140,151
122013	Old Depot - Maintenance	March OCM	Operating Expenditure		-	(85)	140,066
122112	RAMM License	March OCM	Operating Expenditure		-	(687)	139,379
131102	Connecting Corridors Expenditure	March OCM	Operating Expenditure		-	(2,500)	136,879
136101	Standpipe Water Utility	March OCM	Operating Expenditure		-	(2,997)	133,882
142106	Occupational Health and Safety	March OCM	Operating Expenditure		-	(4,665)	129,217
143101	Fuel & Oils	March OCM	Operating Expenditure		-	(7,000)	122,217
143130	Depreciation	March OCM	Operating Expenditure	(5,870)	-	-	122,217
145130	Depreciation	March OCM	Operating Expenditure	(18,446)	-	-	122,217
145131	Loss on asset disposal	March OCM	Operating Expenditure	976	-	-	122,217
TH005	Tammin Hall - Painting	March OCM	Capital Expenditure		7,180	-	129,397
LH001	Lesser Hall - Kitchen & Airconditioning	March OCM	Capital Expenditure		6,597	-	135,994
DPB5	Project to be determined	March OCM	Capital Expenditure		87,176	-	223,170
GC001	Golf Club Restoration Project	March OCM	Capital Expenditure		-	(40,000)	183,170
KEP003	KEP Amenities Upgrade & Water Park	March OCM	Capital Expenditure		12,824	-	195,994
R2R004	Bungulla North Road SLK 7.0-8.0	March OCM	Capital Expenditure		-	(20,000)	175,994
FOOT01	Footpath Construction - Walston Street (LRCI)	March OCM	Capital Expenditure		32,000	-	207,994
FOOT02	Footpath Construction - Ridley Street (LRCI)	March OCM	Capital Expenditure		-	(22,000)	185,994
PT002	Plant Trailer 6T	March OCM	Capital Expenditure		4,975	-	190,969
PT008	Light Tipper Truck	March OCM	Capital Expenditure		-	(146)	190,823
OI003	Information Bay Stand	March OCM	Capital Expenditure		-	(6,000)	184,823
132154	Land Acquisition	March OCM	Capital Expenditure		-	(45,000)	139,823
132155	Astrotourism	March OCM	Capital Expenditure		-	(5,000)	134,823
145400	Purchase of TN2 Administration Vehicle	March OCM	Capital Expenditure		-	(665)	134,158
FE004	IT Equipment Upgrade	March OCM	Capital Expenditure		-	(11,040)	123,119
	Transfer To reserves	March OCM	Capital Expenditure		-	(136,620)	(13,501)
	Proceeds from Sale of Assets	March OCM	Capital Revenue		13,501	-	(0)
				(12,723)	423,349	(423,350)	