

**SHIRE OF NGAANYATJARRAKU**  
**BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

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

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**SHIRE OF NGAANYATJARRAKU  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

	Note	Budget v Actual		Predicted		
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	
		\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>						
<b>Net current assets at start of financial year surplus/(deficit)</b>						
		2,593,533	2,935,062	341,529		2,935,062 ▲
<b>Revenue from operating activities (excluding rates)</b>						
Operating grants, subsidies and contributions		3,373,461	1,560,938	(178,515)		3,194,946 ▼
Fees and charges	4.1.2	485,136	363,421	89,190		574,326 ▲
Interest earnings	4.1.7	50,000	37,268			50,000 ▲
Other revenue	4.1.8	65,915	82,385	25,028		90,943 ▲
Profit on asset disposals	4.1.1	0	17,284	0		0 ▲
		3,974,512	2,061,296	(64,297)	0	3,910,215
<b>Expenditure from operating activities</b>						
Employee costs	4.2.1	(1,999,022)	(1,049,342)	73,727		(1,925,295) ▼
Materials and contracts		(2,723,545)	(1,164,742)	222,589		(2,500,956) ▼
Utility charges	4.2.3	(103,560)	(25,081)	35,082		(68,478) ▼
Depreciation on non-current assets		(905,050)	(386,652)	(643,450)		(1,548,500) ▲
Interest expense		(1,500)	0	1,400		(100) ▼
Insurance expenses		(148,993)	(153,038)	(4,045)		(153,038) ▲
Other expenditure	4.2.7	(88,978)	(36,447)	26,374		(62,604) ▼
Loss on asset disposals	4.2.6	(66,400)	(57,282)	(2,600)		(69,000) ▲
		(6,037,048)	(2,872,584)	(290,923)	0	(6,327,971)
<b>Operating activities excluded from budget</b>						
Depreciation on assets		905,050	386,652	643,450		1,548,500 ▲
(Profit)/loss on asset disposal	4.4.3	66,400	39,998	2,600		69,000 ▲
<b>Amount attributable to operating activities</b>		1,502,447	2,550,424	632,359	0	2,134,806
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	4.1.3	3,368,563	1,356,349	(27,819)		3,340,744 ▼
Proceeds from disposal of assets		52,100	64,827	12,727		64,827 ▲
Purchase land and buildings		(47,000)	(11,585)			(47,000) ▼
Purchase property, plant and equipment		(127,000)	(43,166)	77,000		(50,000) ▼
Purchase and construction of infrastructure-roads		(3,905,943)	(1,999,544)	2,206		(3,903,737) ▼
Purchase and construction of infrastructure-other		(60,000)	(26,647)	(5,000)		(65,000) ▲
<b>Amount attributable to investing activities</b>		(719,280)	(659,766)	59,114	0	(660,166)
<b>FINANCING ACTIVITIES</b>						
Transfers from cash backed reserves (restricted assets)	9	0	0			0
Transfers to cash backed reserves (restricted assets)	9	(1,060,341)	(20,616)	(702,443)		(1,762,784) ▲
<b>Amount attributable to financing activities</b>		(1,060,341)	(20,616)	(702,443)	0	(1,762,784)
<b>Budget deficiency before general rates</b>		(277,174)	1,870,042	(10,971)	0	(288,145)
<b>Estimated amount to be raised from general rates</b>		277,174	290,597	13,309	0	290,483 ▲
<b>Closing funding surplus(deficit)</b>	2	0	2,160,639	2,338	0	2,338 ▲

**SHIRE OF NGAANYATJARRAKU  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

	Note	Budget v Actual		Predicted			Material Variance
		Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Net current assets at start of financial year surplus/(deficit)</b>		2,593,533	2,935,062	341,529		2,935,062	▲
<b>Revenue from operating activities (excluding rates)</b>							
Governance		27,500	50,612	24,019		51,519	▲
General purpose funding		1,678,059	801,321	(99,954)		1,578,105	▼
Law, order, public safety		416	416			416	
Health		400	200			400	
Education and welfare		155,000	156,195	49,009		204,009	▲
Housing		135,000	97,182	30,000		165,000	▲
Community amenities		105,736	106,870	1,190		106,926	▲
Recreation and culture		280,000	189,867	10,000		290,000	▲
Transport		1,558,401	657,923	(48,561)		1,509,840	▼
Economic services		34,000	710	(30,000)		4,000	▼
Other property and services		0	0			0	
		3,974,512	2,061,296	(64,297)	0	3,910,215	
<b>Expenditure from operating activities</b>							
Governance		(204,255)	(81,012)	39,040		(165,215)	▼
General purpose funding		0	(187)	(76)		(76)	▲
Law, order, public safety		(7,547)	(3,717)			(7,547)	
Health		(365,805)	(182,175)	29,135		(336,670)	▼
Education and welfare		(439,302)	(298,395)	13,590		(425,712)	▼
Housing		(420,585)	(170,501)	37,748		(382,837)	▼
Community amenities		(879,116)	(377,031)	67,920		(811,196)	▼
Recreation and culture		(839,685)	(339,695)	55,031		(784,654)	▼
Transport		(2,717,655)	(1,381,909)	(563,311)		(3,280,966)	▲
Economic services		(163,098)	(49,197)	30,000		(133,098)	▼
Other property and services		0	11,235			0	
		(6,037,048)	(2,872,584)	(290,923)	0	(6,327,971)	
<b>Operating activities excluded from budget</b>							
Depreciation on assets		905,050	386,652	643,450		1,548,500	▲
Adjust (Profit)/Loss on Asset Disposal		66,400	39,998	2,600		69,000	▲
<b>Amount attributable to operating activities</b>		1,502,447	2,550,424	632,359	0	2,134,806	
<b>INVESTING ACTIVITIES</b>							
Non-operating grants, subsidies and contributions		3,368,563	1,356,349	(27,819)		3,340,744	
Purchase land and buildings		(47,000)	(11,585)	12,727		(34,273)	▼
Purchase plant and equipment		(127,000)	(43,166)	77,000		(50,000)	▼
Purchase and construction of infrastructure - roads		(3,905,943)	(1,999,544)	2,206		(3,903,737)	▼
Purchase and construction of infrastructure - other		(60,000)	(26,647)	(5,000)		(65,000)	▲
Proceeds from disposal of assets		52,100	64,827			52,100	
<b>Amount attributable to investing activities</b>		(719,280)	(659,766)	59,114	0	(660,166)	
<b>FINANCING ACTIVITIES</b>							
Transfers to cash backed reserves (restricted assets)	9	(1,060,341)	(20,616)	(702,443)		(1,762,784)	▲
<b>Amount attributable to financing activities</b>		(1,060,341)	(20,616)	(702,443)	0	(1,762,784)	
<b>Budget deficiency before general rates</b>		(277,174)	1,870,042	(10,971)	0	(288,145)	
<b>Estimated amount to be raised from general rates</b>		277,174	290,597	13,309		290,483	
<b>Closing Funding Surplus(Deficit)</b>	2	0	2,160,639	2,338	0	2,338	▲

## **1. BASIS OF PREPARATION**

The budget 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 budget. 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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 Laverton controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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.

### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a budget 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.

### **2019-20 ACTUAL BALANCES**

Balances shown in this budget review report as 2019-20 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.

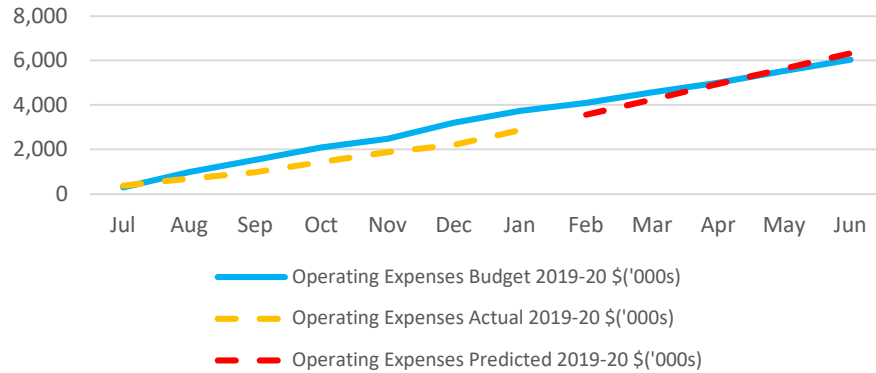
### **BUDGET COMPARATIVE FIGURES**

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.

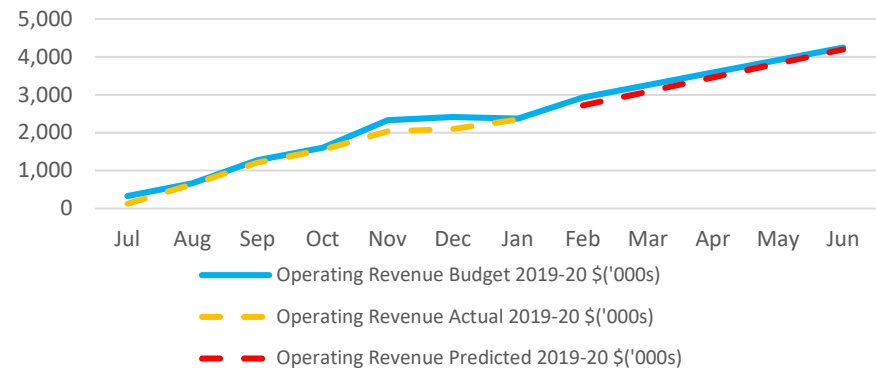
**SHIRE OF NGAANYATJARRAKU  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED FOR THE PERIOD ENDED 31ST JANUARY 2020**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

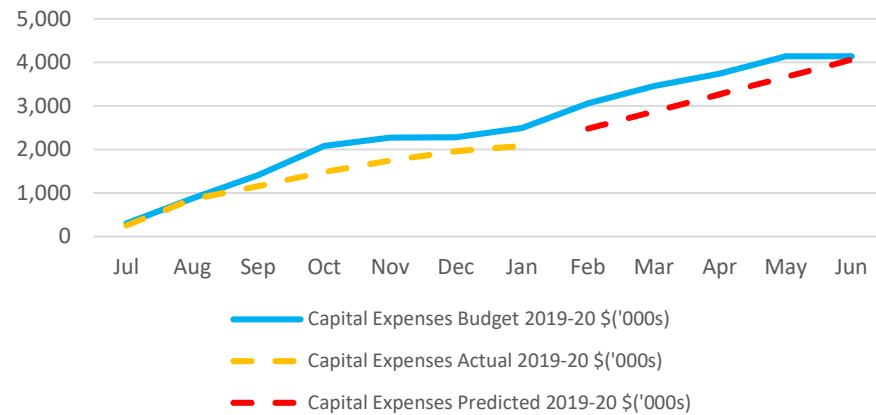
**Operating Expenses**



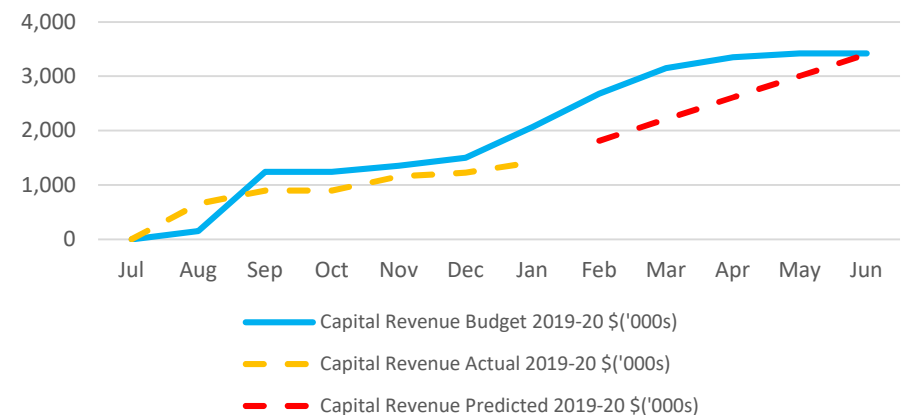
**Operating Revenue**



**Capital Expenditure**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.

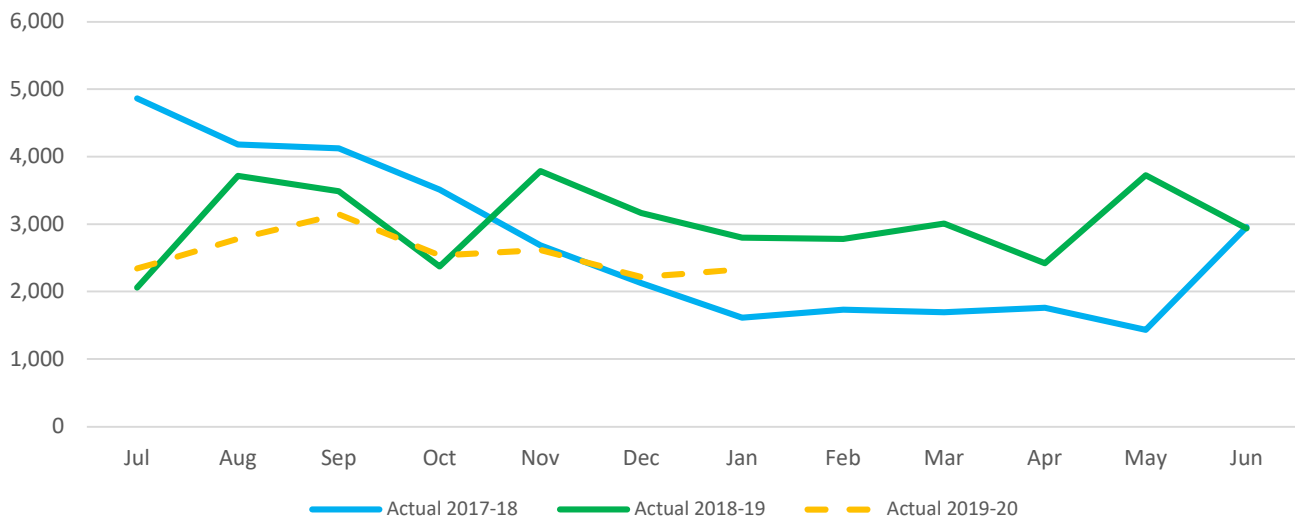
**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**3. NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)  
**2019-20**

Note	ACTUAL 30 June 2019 \$	BUDGET 1 JULY 2019 \$	ACTUAL 31 January 2020 \$
<b>Current assets</b>			
Cash unrestricted	2,636,466	2,893,995	2,168,380
Cash restricted	2,300,511	2,043,937	2,064,553
Receivables - rates and rubbish	0	0	26,570
Receivables - other	345,051	380,091	399,649
Inventories	71,223	71,223	71,223
	<u>5,353,251</u>	<u>5,389,246</u>	<u>4,730,375</u>
<b>Less: current liabilities</b>			
Payables	(201,390)	(202,345)	(24,987)
Contract liabilities	0	(256,574)	(307,334)
Provisions	(172,862)	(257,823)	(172,862)
	<u>(374,252)</u>	<u>(716,742)</u>	<u>(505,183)</u>
<b>Adjustments to net current assets</b>			
Less: Restricted cash	(2,300,511)	(2,043,937)	(2,064,553)
Less : Current assets not expected to be received at end of year	0	(35,034)	0
	<u>2,678,488</u>	<u>2,593,533</u>	<u>2,160,639</u>
<b>Net current funding position</b>	<u>2,678,488</u>	<u>2,593,533</u>	<u>2,160,639</u>

**Liquidity Over the Year**



**SHIRE OF NGAANYATJARRAKU  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

**3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**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.

**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 Ngaanyatjarraku's operational cycle. In the case of liabilities where the Shire of Ngaanyatjarraku 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 Ngaanyatjarraku'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 Ngaanyatjarraku prior to the end of the financial year that are unpaid and arise when the Shire of Ngaanyatjarraku 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Ngaanyatjarraku'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 Ngaanyatjarraku'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 Ngaanyatjarraku'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 Ngaanyatjarraku 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.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**4. PREDICTED VARIANCES**

**Comments/Reason for Variance**

	Variance \$	
	Permanent	Timing

**4.1 OPERATING REVENUE (EXCLUDING RATES)**

**4.1.1 PROFIT ON ASSET DISPOSAL**

No Material Variance

**4.1.2 FEES AND CHARGES**

**4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**4.1.7 INTEREST EARNINGS**

**4.1.8 OTHER REVENUE**

P02 insurance claim was unbudgeted, therefore the Plant reimbursement income is currently higher than anticipated. This income is counteracted with the higher capital acquisition costs.

Predicted Variances Carried Forward	0	0
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Predicted Variances Brought Forward	0	0
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**4.2 OPERATING EXPENSES**

**4.2.1 EMPLOYEE COSTS**

No Material Variance

**4.2.2 MATERIAL AND CONTRACTS**

**4.2.3 UTILITY CHARGES**

No Material Variance

**4.2.4 DEPRECIATION (NON CURRENT ASSETS)**

No Material Variance

**4.2.4 INTEREST EXPENSES**

No Material Variance

**4.2.5 INSURANCE EXPENSES**

No Material Variance

**4.2.6 LOSS ON ASSET DISPOSAL**

No Material Variance

**4.2.7 OTHER EXPENDITURE**

No Material Variance

Predicted Variances Carried Forward	0	0
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Predicted Variances Brought Forward	0	0
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SHIRE OF NGAANYATJARRAKU  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
 FOR THE PERIOD ENDED 31ST JANUARY 2020

**4. PREDICTED VARIANCES**

Comments/Reason for Variance

Variance \$  
 Permanent      Timing

**4.3 CAPITAL REVENUE**

**4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

No Material Variance

**4.3.3 PROCEEDS FROM NEW DEBENTURES**

No Material Variance

**4.3.4 PROCEEDS FROM SALE OF INVESTMENT**

No Material Variance

**4.3.5 PROCEEDS FROM ADVANCES**

No Material Variance

**4.3.6 SELF-SUPPORTING LOAN PRINCIPAL**

No Material Variance

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

No Material Variance

Predicted Variances Carried Forward      0      0

Predicted Variances Brought Forward      0      0

**4.4 CAPITAL EXPENSES**

**4.4.1 LAND HELD FOR RESALE**

No Material Variance

**4.4.2 LAND AND BUILDINGS**

**4.4.3 PLANT AND EQUIPMENT**

**4.4.4 FURNITURE AND EQUIPMENT**

No Material Variance

**4.4.5 INFRASTRUCTURE ASSETS - ROADS**

No Material Variance

**4.4.6 INFRASTRUCTURE ASSETS - OTHER**

No Material Variance

**4.4.7 PURCHASES OF INVESTMENT**

No Material Variance

**4.4.8 REPAYMENT OF DEBENTURES**

No Material Variance

**4.4.9 ADVANCES TO COMMUNITY GROUPS**

No Material Variance

Predicted Variances Carried Forward      0      0

Predicted Variances Brought Forward      0      0

**SHIRE OF NGAANYATJARRAKU  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance

Variance \$	
Permanent	Timing

**4.5 OTHER ITEMS**

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

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

**4.5.1 RATE REVENUE**

No Material Variance

**4.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

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

Please see 4.1.1 and 4.2.6 above for explanation of the change in net Profit (Loss)

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

0	
Permanent	Timing
0	0

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**5. 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>Audited Opening Carried Forward Surplus</b>		Opening Surplus/(Deficit)			<b>341,529</b>	341,529	
030197	Rates General		Operating Revenue		13,309		354,838	Higher Valuations than budgeted
030301	General Grants (Untied)		Operating Revenue			(99,954)	254,884	Grant lower than budgeted
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(702,443)	(447,559)	Transfer for future asset renewal
041020	Members Travelling		Operating Expenses		5,000		(442,559)	Lower than budgeted
041030	Conference Expenses		Operating Expenses		4,000		(438,559)	Lower than budgeted
041040	Election Expenses		Operating Expenses		5,450		(433,109)	No election required
041041	Returning Officer Election Expenses		Operating Expenses		7,000		(426,109)	No election required
041092	Attendance Fees - Committee Meetings		Operating Expenses		2,000		(424,109)	Lower than budgeted
041132	Membership Contribution - Goldfields VROC & NCWG		Operating Expenses			(20,000)	(444,109)	Nthn Councils Working Group
041140	Building Maintenance - Boardroom		Operating Expenses		1,500		(442,609)	Lower than budgeted
041150	Insurance		Operating Expenses		416		(442,193)	Under budget
041281	Elected member professional development		Operating Expenses		10,000		(432,193)	Lower than budgeted
041541	Administration Expenses		Operating Expenses	2,816			(432,193)	Governance expense lower
042030	Insurance - Workers Compensation		Operating Expenses			(794)	(432,987)	Higher than budgeted
042048	FBT Expenses		Operating Expenses			(16,413)	(449,399)	Higher than budgeted
042051	Office Maintenance		Operating Expenses		8,800		(440,599)	Wont be completed
042051	Office Maintenance		Operating Expenses		10,000		(430,599)	Wont be completed
042051	Office Maintenance		Operating Expenses			(5,000)	(435,599)	NRM Variations
042053	Office Gardens Maintenance		Operating Expenses			(5,086)	(440,686)	Under budgeted
042053	Office Gardens Maintenance		Operating Expenses			(1,000)	(441,686)	Under budgeted
042080	Telephone/Fax Charges		Operating Expenses			(2,000)	(443,686)	Under budgeted
042100	Advertising		Operating Expenses		1,000		(442,686)	Savings
042120	Bank Charges		Operating Expenses			(1,500)	(444,186)	Offset
042120	Bank Charges		Operating Expenses		100		(444,086)	Offset
042120	Bank Charges		Operating Expenses		1,400		(442,686)	Offset
042150	Accounting / Compliance Services		Operating Expenses			(21,157)	(463,843)	Under budgeted
042150	Accounting / Compliance Services		Operating Expenses		30,000		(433,843)	Over Budgeted
042160	Other Office Expenses		Operating Expenses		1,000		(432,843)	Savings
042163	Maintenance of Office Equipment		Operating Expenses		3,000		(429,843)	Savings
042180	Travelling and Accommodation		Operating Expenses			(3,000)	(432,843)	More Perth meetings
042210	Consultancy Fees		Operating Expenses		10,000		(422,843)	OSH Mgmt lower
042210	Consultancy Fees		Operating Expenses		20,000		(402,843)	Lands Serv Rev now done by State
042225	ITV Software Licence		Operating Expenses			(1,102)	(403,945)	Actual fee higher
042260	Insurance		Operating Expenses		4,426		(399,519)	Savings
042283	Conference & Training		Operating Expenses			(6,000)	(405,519)	Adjust IE Code
042283	Conference & Training		Operating Expenses		6,000		(399,519)	Adjust IE Code
042397	Depreciation-Adminstration General		Non Cash Item	(4,500)			(399,519)	Asset Register amendments
042398	Reimbursements		Operating Revenue		24,019		(375,500)	Insurance reimbursement

042400	Less Allocated to Other Programs	Operating Expenses	(45,768)		(375,500)	Governance expense lower	
042401	Depreciation - Furniture and Equipment	Non Cash Item	(4,500)		(375,500)	Asset Register amendments	
051051	Administrative Expenses	Operating Expenses	104		(375,500)	Governance expense lower	
051283	FESA Emergency Services Levy	Operating Expenses		(76)	(375,576)	Actual higher	
074050	Travel & Accommodation	Operating Expenses		5,000	(370,576)	Actual lower	
074270	Environmental Health Program	Operating Expenses		(7,668)	(378,243)	Termination payments	
074270	Environmental Health Program	Operating Expenses		1,195	(377,048)	Termination payments	
074270	Environmental Health Program	Operating Expenses		1,169	(375,879)	Rbt staff training fees	
074280	Other Health Expenditure	Operating Expenses		10,000	(365,879)	Public Health Plan savings	
074281	Administration Expenses	Operating Expenses	5,044		(365,879)	Governance expense lower	
074282	Fringe Benefits Tax	Operating Expenses		1,239	(364,640)	Lower than budgeted	
074290	Depreciation-Health Inspections	Non Cash Item	17,200		(364,640)	Asset Register amendments	
075020	Pest Control	Operating Expenses		1,000	(363,640)	Savings	
083001	Rental EYP Building	Operating Revenue		48,000	(315,640)	Rental EYP Building	
085294	Administrative Expenses	Operating Expenses	6,057		(315,640)	Governance expense lower	
085304	Fringe Benefits Tax	Operating Expenses		3,238	(312,402)	Lower than budgeted	
085310	Depreciation-Education & Welfare	Non Cash Item	3,000		(312,402)	Asset Register amendments	
085410	Income - Other	Operating Revenue		1,009	(311,393)	Higher donations	
085612	Contribution Strengthening Families (Playgroups)	Operating Expenses		4,704	(306,690)	Program ceased	
085615	EYLC & Playgroups Staffing Costs	Operating Expenses			(315,746)	Program ceased	
085615	EYLC & Playgroups Staffing Costs	Operating Expenses		5,933	(309,813)	Program ceased	
085615	EYLC & Playgroups Staffing Costs	Operating Expenses		(1,818)	(311,631)	Program ceased	
085616	Warburton LSP - Operational Costs	Operating Expenses		6,570	(305,061)	Program ceased	
085616	Warburton LSP - Operational Costs	Operating Expenses		624	(304,437)	Program ceased	
085616	Warburton LSP - Operational Costs	Operating Expenses			(279)	(304,716)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses			(308)	(305,024)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses			(1,108)	(306,132)	Program ceased
085617	Warburton LSP-Admin Costs (office,utilities,other)	Operating Expenses		1,000	(305,132)	Program ceased	
085617	Warburton LSP-Admin Costs (office,utilities,other)	Operating Expenses		1,090	(304,042)	Program ceased	
042040	Utilities - Staff Housing	Operating Expenses		30,000	(274,042)	Lower than budgeted	
042042	Maintenance & Equip - Staff Housing	Operating Expenses		14,314	(259,728)	Savings	
042042	Maintenance & Equip - Staff Housing	Operating Expenses		1,735	(257,994)	Savings	
042047	Depreciation-Staff Housing	Non Cash Item	(13,300)		(257,994)	Asset Register amendments	
042600	Staff houses	Operating Expenses		5,000	(252,994)	Savings	
042605	Rents - Shire Housing	Operating Revenue		30,000	(222,994)	Higher rental occupancy	
092048	Administrative Expenses	Operating Expenses	5,799		(222,994)	Governance expense lower	
101021	Wages	Operating Expenses		50,294	(172,700)	Staff not available	
101021	Wages	Operating Expenses		4,778	(167,922)	Staff not available	
101070	Administrative Expenses	Operating Expenses	12,121		(167,922)	Governance expense lower	
101100	Depreciation-Sanitation Household Refuse	Non Cash Item	14,000		(167,922)	Asset Register amendments	
101410	Charges - Rubbish Removals	Operating Revenue		1,190	(166,732)	New services	
102066	Sundry	Operating Expenses			(167,884)	Safety PPE	
102100	Plant & Equipment (New)	Capital Expenses		77,000	(90,884)	Savings	
111030	Contribution - Cultural Centre	Operating Expenses		7,000	(83,884)	Less vandalism	
111031	Community Resource Centre - Repairs & Mtce	Operating Expenses		10,000	(73,884)	Less vandalism	
111036	Rental Income - Warburton Community Resource Ctre	Operating Expenses		10,000	(63,884)	Higher occupancy	
112020	Contribution-Swimming Centre	Operating Revenue		40,000	(23,884)	Correction of budget	
113055	Lighting-Grassed Ovals	Operating Expenses			(300)	(24,184)	Under budgeted
113280	Salaries- Sports & Recreation Officer	Operating Expenses		21,239	(2,945)	Under staffed	
113280	Salaries- Sports & Recreation Officer	Operating Expenses		2,018	(927)	Under staffed	

113284	Relocation Expenses	Operating Expenses		(3,000)	(3,927)	New employee
113290	Telephone Charges (Satellite)	Operating Expenses		(1,000)	(4,927)	New phones
113291	Administrative Expenses	Operating Expenses	11,578		(4,927)	Governance expense lower
113293	Depreciation-Sports & Recreation	Non Cash Item	(16,000)		(4,927)	Asset Register amendments
113319	Youth Festivals & Events	Operating Expenses		3,000	(1,927)	Savings
114280	Contribution-TV/Radio Community Facilities	Operating Expenses		(4,453)	(6,380)	Tower fault repair
114400	Depreciation-Television & Radio Broadcasting	Non Cash Item	(1,100)		(6,380)	Asset Register amendments
116272	Exhibitions	Operating Expenses		10,000	3,620	Savings
116291	FBT Expenses	Operating Expenses		(1,273)	2,347	Actual higher
116311	Depreciation -Cultural & Civic Centre	Non Cash Item	(6,500)		2,347	Asset Register amendments
116312	Cafe Maintenance	Operating Expenses		(2,100)	247	Under budgeted
116315	Purchase of Goods for Resale-Retail	Operating Expenses		7,000	7,247	Reduced purchases
116331	Shop Maintenance	Operating Expenses		(4,500)	2,747	Under budgeted
116333	Gallery Maintenance	Operating Expenses		(5,000)	(2,253)	Under budgeted
147564	Warbon Oval Shade Structure	Capital Expenses		(5,000)	(7,253)	Over budget
027019	Proceeds Sale of Assets	Capital Revenue		12,727	5,474	Additional sale vehicle
122003	Warburton Community Roads-Maint	Operating Expenses		7,142	12,616	Savings
122004	Other Minor Road Works	Operating Expenses		30,000	42,616	Re-allocated to road GL's
122150	Contribution - Lighting of Streets	Operating Expenses		20,000	62,616	Savings
122280	AMP Review	Operating Expenses		25,000	87,616	Defer to next year
122281	R2030 Survey Centre Line MRWA	Operating Expenses		(10,000)	77,616	Allow to do all roads
122282	Roman Road Inventory System - System Mtce	Operating Expenses		(3,000)	74,616	Over budget
122282	Roman Road Inventory System - System Mtce	Operating Expenses		3,000	77,616	Under budget
122287	Fringe Benefit Tax	Operating Expenses		(1,104)	76,512	Under budgeted
122362	Grants - Direct	Operating Revenue		18,355	94,867	Higher than budget
122363	Govt Grant - RA, Ab Access (Operating)	Operating Revenue		614,667	709,534	Actual higher
122367	Govt Grant - RA, Ab Access (Capital)	Operating Revenue		(609,333)	100,201	S/Be OpInc
122373	Fed, Roads Grant (untied)	Operating Revenue		(72,250)	27,951	Grant less than budgeted
123001	Profit/(Loss) on Disposal of Asset - Plant	Non Cash Item	(2,600)		27,951	Adjust budget
123012	Depreciation - Road Plant	Non Cash Item	7,500		27,951	Asset Register amendments
123100	Depreciation-Transport.Road Mntce	Non Cash Item	(11,250)		27,951	Asset Register amendments
123100	Depreciation-Transport.Road Mntce	Non Cash Item	(628,000)		27,951	Asset Register amendments
123103	MRWA, Outback Highway	Capital Revenue		(27,819)	132	Expenditure to offset Income
147611	Jameson Wanarn	Capital Revenue		(1,812)	(1,680)	Over budget
147611	Jameson Wanarn	Capital Expenses		(12,208)	(13,888)	Over budget
147612	Warburton Blackstone (RRG)	Capital Expenses		(5,581)	(19,469)	Over budget
147624	MRWA, Outback Hiway	Capital Expenses		27,819	8,350	Income to offset
147629	Giles Mulga Park (R2R/AAR)	Capital Expenses		(6,012)	2,338	Over budget
131000	Administrative Expenses	Operating Expenses	1,658		2,338	Governance expense lower
131001	Administrative Expenses	Operating Expenses	591		2,338	Governance expense lower
132001	Tourism Strategy Grant	Operating Revenue		(30,000)	(27,662)	Expenditure offset
132200	Tourism Consultancy	Operating Expenses		30,000	2,338	Income offset
132281	Signs - Tourist Information	Operating Expenses		2,000	4,338	Offset
132289	Tourism Expenditure - Other (Minor)	Operating Expenses		(2,000)	2,338	Offset
133400	Building Commission Fees	Operating Revenue		1,000	3,338	Offset
133410	Charges Building Fees	Operating Revenue		(1,000)	2,338	Offset
144030	Parts & Repairs	Operating Expenses		8,093	10,431	Under budget
144050	Insurance & Licences	Operating Expenses		(8,093)	2,338	Over budget
					2,338	
			(646,050)	1,384,562	(1,382,224)	2,338

Amended Budget Cash Position as per Council Resolution