

SHIRE OF NGAANYATJARRAKU

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 01 MARCH 2021

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 01 MARCH 2021

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,997,140	2,525,774	(471,366)	0	2,525,774	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	3,567,284	2,822,246	587,215	0	4,154,499	▲
Fees and charges	416,055	412,643	22,925	0	438,980	▲
Interest earnings	52,150	26,871	(18,338)	0	33,812	▼
Other revenue	92,416	43,767	(44,481)	0	47,935	▼
Profit on asset disposals	1,000	21,172	20,172		21,172	▲
	4,128,905	3,326,699	567,493	0	4,696,398	
Expenditure from operating activities						
Employee costs	(2,172,956)	(1,182,409)	216,069	0	(1,956,887)	▼
Materials and contracts	(3,304,215)	(1,413,766)	667,322	7,000	(2,629,893)	▼
Utility charges	(71,993)	(22,062)	23,600	0	(48,393)	▼
Depreciation on non-current assets	(1,501,660)	(1,090,403)	(142,373)	0	(1,644,033)	▲
Interest expenses	(500)	(999)	(1,000)	0	(1,500)	▲
Insurance expenses	(168,121)	(108,928)	59,193	0	(108,928)	▼
Other expenditure	(96,079)	(20,720)	56,603	0	(39,476)	▼
Loss on asset disposals	(23,500)	(21,610)	390	0	(23,110)	▼
	(7,339,024)	(3,860,897)	879,804	7,000	(6,452,220)	
Non-cash amounts excluded from operating activities	1,207,023	1,090,841	121,811	0	1,328,834	▲
Amount attributable to operating activities	994,044	3,082,417	1,097,742	7,000	2,098,786	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,408,055	1,857,659	0	(1,300,000)	2,108,055	▼
Purchase land and buildings	(53,150)	(15,326)	(51,600)	0	(104,750)	▲
Purchase plant and equipment	(284,000)	(194,734)	(11,000)	0	(295,000)	▲
Purchase and construction of infrastructure-roads	(4,157,605)	(2,351,863)	(168,740)	1,300,000	(3,026,345)	▼
Purchase and construction of infrastructure-other	(5,000)	0	2,000	0	(3,000)	▼
Proceeds from disposal of assets	60,000	33,182	19,000	0	79,000	▼
	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
Non-cash amounts excluded from investing activities	0	0			0	
Amount attributable to investing activities	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	(160,000)	(16,597)	(863,263)	0	(1,023,263)	▲
Amount attributable to financing activities	(160,000)	(16,597)	(863,263)	0	(1,023,263)	
Budget deficiency before general rates	(197,656)	2,394,738	24,139	7,000	(166,517)	
Estimated amount to be raised from general rates	197,656	166,517	(31,139)		166,517	▼
Closing funding surplus/(deficit)	3 (c) 0	2,561,255	(7,000)	7,000	0	

SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 01 MARCH 2021

	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)	
Note	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,997,140	2,525,774	(471,366)	0	2,525,774	▼
Revenue from operating activities (excluding rates)						
Governance	2,000	28,708	27,515	0	29,515	▲
General purpose funding	1,607,177	1,209,333	3,251	0	1,610,428	▲
Law, order, public safety	416	420	4	0	420	▲
Health	1,400	330	(440)	0	960	▼
Education and welfare	48,000	74,000	48,000	0	96,000	▲
Housing	95,590	128,793	14,410	0	110,000	▲
Community amenities	71,265	71,520	755	0	72,020	▲
Recreation and culture	230,000	184,826	(42,500)	0	187,500	▼
Transport	2,072,257	1,628,769	517,298	0	2,589,555	▲
Economic services	800	0	(800)	0	0	▼
	4,128,905	3,326,699	567,493	0	4,696,398	
Expenditure from operating activities						
Governance	(159,031)	(138,546)	15,124	0	(143,907)	▼
General purpose funding	0	(2,852)	(2,852)	0	(2,852)	▲
Law, order, public safety	(11,970)	(4,751)	4,391	0	(7,579)	▼
Health	(253,488)	(176,941)	20,653	0	(232,835)	▼
Education and welfare	(43,230)	(25,498)	(2,243)	0	(45,473)	▲
Housing	(266,875)	(172,189)	17,287	0	(249,588)	▼
Community amenities	(600,213)	(204,003)	132,749	0	(467,464)	▼
Recreation and culture	(774,516)	(377,358)	125,810	0	(648,706)	▼
Transport	(4,968,525)	(2,721,694)	336,397	7,000	(4,625,128)	▼
Economic services	(261,176)	(37,065)	232,488	0	(28,688)	▼
	(7,339,024)	(3,860,897)	879,804	7,000	(6,452,220)	
Non-cash amounts excluded from operating activities	1,207,023	1,090,841	121,811	0	1,328,834	▼
Amount attributable to operating activities	994,044	3,082,417	1,097,742	7,000	2,098,786	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,408,055	1,857,659	0	(1,300,000)	2,108,055	▲
Purchase land and buildings	(53,150)	(15,326)	(51,600)	0	(104,750)	▲
Purchase plant and equipment	(284,000)	(194,734)	(11,000)	0	(295,000)	▲
Purchase and construction of infrastructure - roads	(4,157,605)	(2,351,863)	(168,740)	1,300,000	(3,026,345)	▼
Purchase and construction of infrastructure - other	(5,000)	0	2,000	0	(3,000)	▼
Proceeds from disposal of assets	60,000	33,182	19,000	0	79,000	▼
	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
Non-cash amounts excluded from investing activities	0	0	0	0	0	
Amount attributable to investing activities	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	(160,000)	(16,597)	(863,263)	0	(1,023,263)	▲
Amount attributable to financing activities	(160,000)	(16,597)	(863,263)	0	(1,023,263)	
Budget deficiency before general rates	(197,656)	2,394,738	24,139	7,000	(166,517)	
Estimated amount to be raised from general rates	197,656	166,517	(31,139)	0	166,517	
Closing Funding Surplus(Deficit)	3 (c) 0	2,561,255	(7,000)	7,000	0	

1. BASIS OF PREPARATION

The budget review 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire of Ngaanyatjarraku to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review 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 Ngaanyatjarraku controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

2020-21 ACTUAL BALANCES

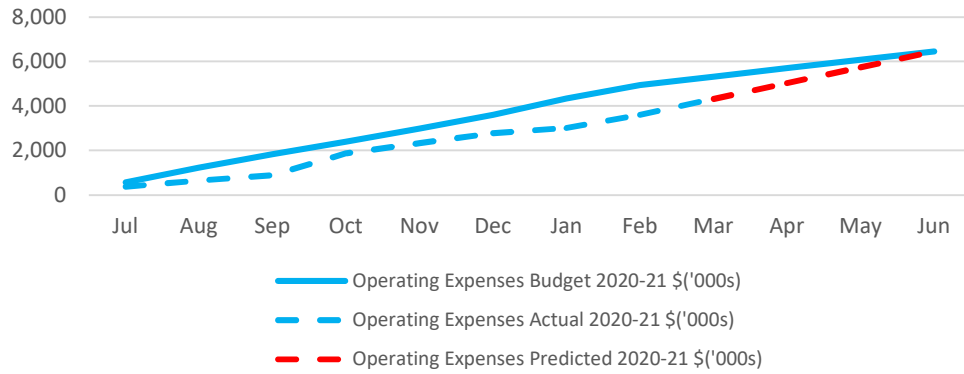
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

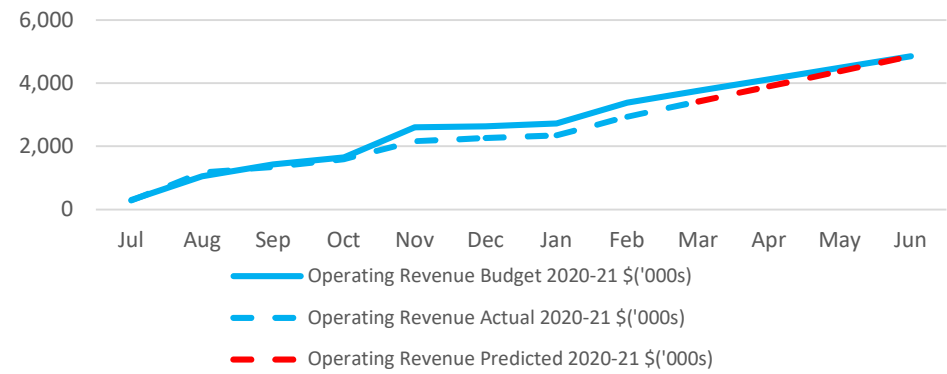
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

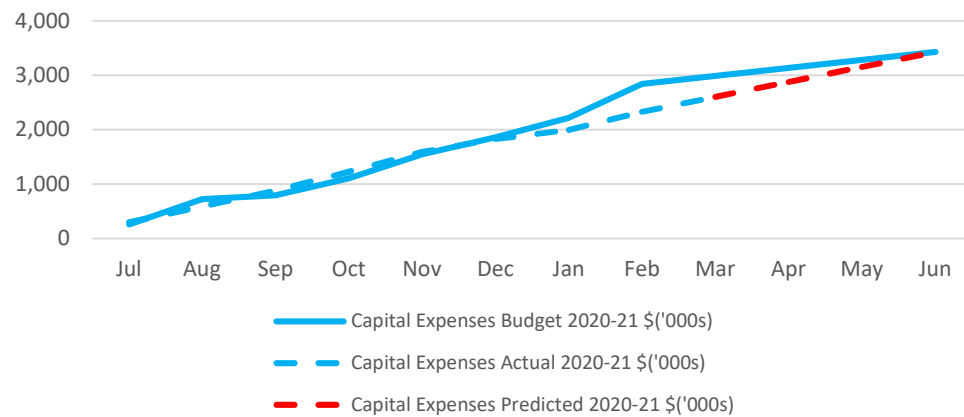
Operating Expenses



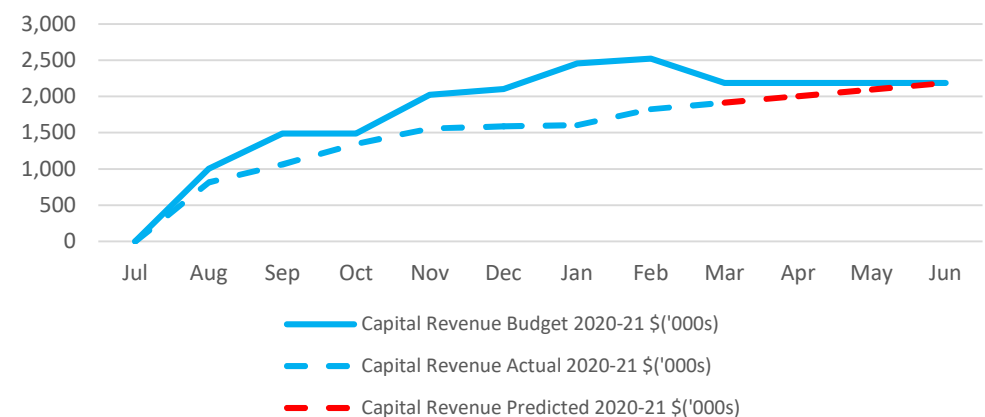
Operating Revenue



Capital Expenditure



Capital Revenue



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2020	Audited Actual 30 June 2020	Budget 30 June 2021	Actual 01 March 2021
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(20,630)	(20,630)	(1,000)	(21,172)
Less: Movement in liabilities associated with restricted cash	317,137	(5,521)	(317,137)	0
Add: Loss on asset disposals	57,282	57,282	23,500	21,610
Add: Depreciation on non-current assets	1,512,134	1,512,134	1,501,660	1,090,403
Non-cash amounts excluded from operating activities	1,865,923	1,543,265	1,207,023	1,090,841

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Restricted cash	(3,838,873)	(3,838,873)	(3,998,873)	(3,855,470)
Add: Provisions - employee	172,862	0	172,862	0
Add: Contract liability not expected to cleared at end of year	317,137	0	0	0
Total adjustments to net current assets	(3,348,874)	(3,838,873)	(3,826,011)	(3,855,470)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	2,747,490	2,746,561	67,487	2,978,585
Cash restricted	317,137	317,137	0	0
Financial assets - restricted reserves	3,838,873	3,838,873	3,998,873	3,855,470
Receivables - rates and rubbish	4,833	4,833	4,833	7,552
Receivables - other	60,784	57,259	60,784	681,104
Other current assets	0	3,525	0	0
Inventories	50,497	50,497	50,497	50,497
	7,019,614	7,018,685	4,182,474	7,573,208

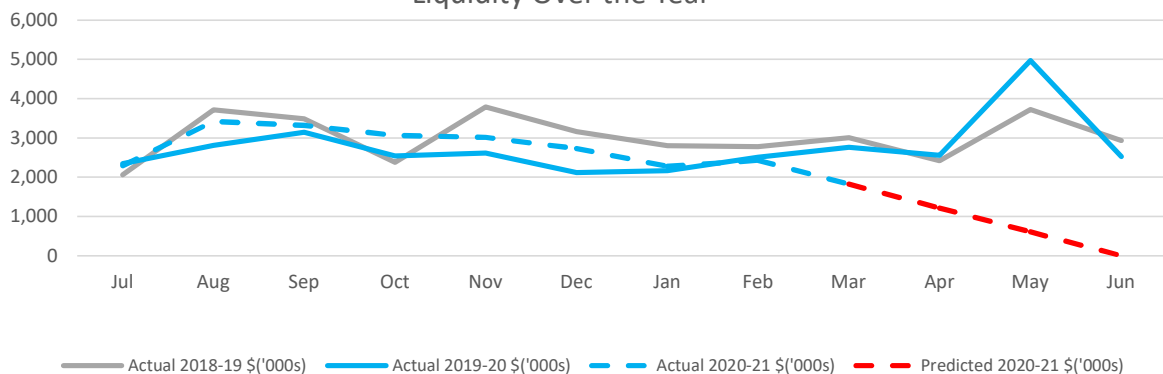
Less: current liabilities

Payables	(183,601)	(182,675)	(183,601)	(99,298)
Contract liabilities	(317,137)	(317,137)	0	(902,959)
Provisions	(172,862)	(154,226)	(172,862)	(154,226)
	(673,600)	(654,038)	(356,463)	(1,156,483)

Net current assets

	6,346,014	6,364,647	3,826,011	6,416,725
Less: Total adjustments to net current assets	(3,348,874)	(3,838,873)	(3,826,011)	(3,855,470)
Closing funding surplus / (deficit)	2,997,140	2,525,774	0	2,561,255

Liquidity Over the Year



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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Ngaanyatjarraku 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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Ngaanyatjarraku applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

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.

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or non-current based on the Shire of Ngaanyatjarraku's intentions to release for sale.

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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Ngaanyatjarraku recognises revenue for the prepaid rates that have not been refunded.

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.

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 be controlled by the Shire of Ngaanyatjarraku are recognised as a liability until such time as the Shire of Ngaanyatjarraku satisfies its obligations under the agreement.

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 01 MARCH 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.1 FEES AND CHARGES

	Variance \$	
	Permanent	Timing
Hire of Meeting Chambers	500	0
Contributions & Reimbursements-Env Health Program	60	0
Rental Income - Early Years Facility	48,000	0
Rent - Shire Housing	14,410	0
Charges - Rubbish Removals	755	0
Rental Income - Warburton Community Resource Ctre	(40,000)	0
Building Commission Fees	(300)	0
Charges Building Fees	(500)	0

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

General Grants (Untied)	21,589	0
Grant-Ministry Sport & Recreation	7,500	0
Govt Grant - RA, Ab Access (Operating)	485,957	0
Reimbursements & Other Income	34,937	0
Fed, Roads Grant (untied)	37,232	0

4.1.6 INTEREST EARNINGS

Rates General	150	0
Interest on Investments - Municipal Fund	(150)	0
Interest on Investment - Reserves	(18,338)	0

4.1.7 OTHER REVENUE

Various accounts	(44,481)	0
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4.1.8 PROFIT ON ASSET DISPOSAL

Road Plant Purchases	20,172	0
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Predicted Variances Carried Forward	567,493	0
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4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	567,493	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Various accounts	216,069	0
4.2.2 MATERIAL AND CONTRACTS		
Various accounts	667,322	7,000
4.2.3 UTILITY CHARGES		
Staff Housing Operations	(6,000)	0
Other Housing - Operations	6,000	0
Lighting-Grassed Ovals	3,000	0
Contribution-TV/Radio Community Facilities	100	0
Cafe Maintenance	500	0
Contribution - Lighting of Streets	20,000	0
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Various depreciation accounts	(142,373)	0
4.2.5 INTEREST EXPENSES		
Bank Charges	(1,000)	0
4.2.6 INSURANCE EXPENSES		
Insurance - Workers Compensation	22,922	0
Insurance	10,191	0
Staff Housing Operations	1,553	0
Insurance Other	10,080	0
Insurance Workers Compensation	10,495	0
Gallery Maintenance	500	0
Insurance Workers Compensation	3,452	0
4.2.7 OTHER EXPENDITURE		
Various accounts	56,603	0
4.2.8 LOSS ON ASSET DISPOSAL		
Loss on Disposal of Assets	390	0
Predicted Variances Carried Forward	1,447,297	7,000

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,447,297	7,000
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Grants - MRWA GCR income for CapEx	0	(1,300,000)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Proceeds Sale of Assets	19,000	0
4.3.3 PROCEEDS FROM NEW DEBENTURES	0	0
4.3.4 PROCEEDS FROM SALE OF INVESTMENT	0	0
4.3.5 PROCEEDS FROM ADVANCES	0	0
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL	0	0
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
Predicted Variances Carried Forward	1,466,297	(1,293,000)

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,466,297	(1,293,000)
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE	0	0
4.4.2 LAND AND BUILDINGS	(51,600)	0
4.4.3 PLANT AND EQUIPMENT	(11,000)	0
4.4.4 FURNITURE AND EQUIPMENT	0	0
4.4.5 INFRASTRUCTURE ASSETS - ROADS	(168,740)	1,300,000
4.4.6 INFRASTRUCTURE ASSETS - OTHER	2,000	0
4.4.7 PURCHASES OF INVESTMENT	0	0
4.4.8 REPAYMENT OF DEBENTURES	0	0
4.4.9 ADVANCES TO COMMUNITY GROUPS	0	0
Predicted Variances Carried Forward	1,236,957	7,000

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 01 MARCH 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,236,957	7,000
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)	(863,263)	0
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
4.5.1 RATE REVENUE	(31,139)	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)	(471,366)	0
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)	121,811	0
Total Predicted Variances as per Annual Budget Review	(7,000)	7,000

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
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(471,366)	(471,366)	Movement in Contract Liability and Provisions
030000	Bad Debts Write Off - Rates		Operating Expenses			(2,852)	(474,218)	Unrecoverable
030196	Interim Rates		Operating Revenue			(25,155)	(499,373)	Tenement deaths/revaluation changes
030197	Rates General		Operating Revenue		70		(499,303)	Higher than budgeted
030197	Rates General - Interest		Operating Revenue		150		(499,153)	Higher than budgeted
030199	Back Rates		Operating Revenue			(6,054)	(505,207)	Tenement deaths/revaluation changes
030301	General Grants (Untied)		Operating Revenue		21,589		(483,618)	Higher than budgeted
030302	Interest on Investments - Municipal Fund		Operating Revenue			(150)	(483,768)	COVID impact
030303	Interest on Investment - Reserves		Operating Revenue			(18,338)	(502,106)	COVID impact
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(863,263)	(1,365,369)	Transfer to Asset Reserve
041020	Members Travelling		Operating Expenses			(500)	(1,365,869)	Offset
041020	Members Travelling		Operating Expenses		1,500		(1,364,369)	Under budget
041030	Conference Expenses		Operating Expenses		2,000		(1,362,369)	Under budget
041092	Attendance Fees - Committee Meetings		Operating Expenses		1,500		(1,360,869)	Under budget
041093	Attendance Fees - Other Meetings		Operating Expenses		1,000		(1,359,869)	Under budget
041094	Meetings - Other Costs		Operating Expenses		1,000		(1,358,869)	Under budget
041100	Refreshments & Receptions		Operating Expenses		1,000		(1,357,869)	Under budget
041120	Nationalisation Ceremonies		Operating Expenses			(985)	(1,358,854)	Offset
041120	Nationalisation Ceremonies		Operating Expenses		985		(1,357,869)	Offset
041130	Public Meetings		Operating Expenses		2,000		(1,355,869)	Under budget
041132	Membership Contribution - Goldfields VROC & NCWG		Operating Expenses		2,000		(1,353,869)	Under budget
041140	Building Maintenance - Boardroom		Operating Expenses		1,000		(1,352,869)	Under budget
041160	Subscriptions		Operating Expenses			(16,000)	(1,368,869)	Offset
041160	Subscriptions		Operating Expenses		16,000		(1,352,869)	Offset
041281	Elected member professional development		Operating Expenses		3,000		(1,349,869)	Under budget
041289	Other Minor Expenditure		Operating Expenses		700		(1,349,169)	Offset
041289	Other Minor Expenditure		Operating Expenses			(700)	(1,349,869)	Offset
041541	Administration Expenses		Non Cash Item	(376)			(1,349,869)	Governance expense adjustment
042010	Salaries		Operating Expenses		26,871		(1,322,998)	COVID impact
042010	Salaries		Operating Expenses		2,492		(1,320,506)	COVID impact
042030	Insurance - Workers Compensation		Operating Expenses			(22,922)	(1,343,428)	Offset
042030	Insurance - Workers Compensation		Operating Expenses		22,922		(1,320,506)	Offset
042045	Staff Recruiting Expenses		Operating Expenses			(2,500)	(1,323,006)	Offset
042045	Staff Recruiting Expenses		Operating Expenses		2,500		(1,320,506)	Offset
042046	Relocation Expenses (Staff)		Operating Expenses		2,000		(1,318,506)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		16,000		(1,302,506)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		1,520		(1,300,986)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		5,000		(1,295,986)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		5,000		(1,290,986)	COVID impact
042053	Office Gardens Maintenance		Operating Expenses		8,823		(1,282,163)	COVID impact
042053	Office Gardens Maintenance		Operating Expenses		838		(1,281,325)	COVID impact
042080	Telephone/Fax Charges		Operating Expenses			(6,332)	(1,287,657)	Higher than budgeted
042090	Postage		Operating Expenses		500		(1,287,157)	Under budget

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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
042120	Bank Charges		Operating Expenses		1,000		(1,286,157)	Offset
042120	Bank Charges		Operating Expenses			(1,000)	(1,287,157)	Offset
042160	Other Office Expenses		Operating Expenses		5,000		(1,282,157)	Under budget
042163	Maintenance of Office Equipment		Operating Expenses		3,000		(1,279,157)	Under budget
042170	Vehicle Expenses - Operating		Operating Expenses		5,000		(1,274,157)	COVID impact
042180	Travelling and Accommodation		Operating Expenses		27,000		(1,247,157)	COVID impact
042212	National Redress Scheme		Operating Expenses		5,000		(1,242,157)	Under budget
042225	ITV Software Licence		Operating Expenses		1,325		(1,240,832)	Under budget
042260	Insurance		Operating Expenses		10,191		(1,230,641)	Adjustment to allocation
042397	Depreciation-Adminstration General		Non Cash Item	731			(1,230,641)	Depreciation adjustment
042400	Less Allocated to Other Programs		Non Cash Item	(119,874)			(1,230,641)	Governance expense adjustment
042401	Depreciation - Furniture and Equipment		Non Cash Item	(85)			(1,230,641)	Depreciation adjustment
041131	Hire of Meeting Chambers		Operating Revenue		500		(1,230,141)	Under budget
042398	Reimbursements		Operating Revenue		27,015		(1,203,126)	Insurance claims reimbursed
042565	Plant & Equipment		Capital Expenses			(8,000)	(1,211,126)	Under estimate
051051	Administrative Expenses		Non Cash Item	636			(1,211,126)	Governance expense adjustment
051053	Depreciation Fire Prevention		Non Cash Item	(15)			(1,211,126)	Depreciation adjustment
051282	Donations		Operating Expenses		1,000		(1,210,126)	Not occurring
051283	FESA Emergency Services Levy		Operating Expenses			(168)	(1,210,294)	Under estimate
051393	Community Safety Plant & Equipment		Operating Expenses			(1,000)	(1,211,294)	Offset
051393	Community Safety Plant & Equipment		Operating Expenses		4,000		(1,207,294)	Under budget
051393	Community Safety Plant & Equipment		Operating Expenses			(62)	(1,207,356)	Offset
051400	FESA Emergency Services Contribution		Operating Revenue		4		(1,207,352)	Higher than budgeted
074008	Telephone/Fax Expenses		Operating Expenses		360		(1,206,992)	Offset
074008	Telephone/Fax Expenses		Operating Expenses			(400)	(1,207,392)	Offset
074010	Health Inspections		Operating Expenses			(11,367)	(1,218,759)	Additional service
074010	Health Inspections		Operating Expenses			(1,520)	(1,220,279)	Additional service
074050	Travel & Accommodation		Operating Expenses		10,000		(1,210,279)	COVID impact
074270	Environmental Health Program		Operating Expenses			(140)	(1,210,419)	Additional service
074270	Environmental Health Program		Operating Expenses			(3,212)	(1,213,631)	Additional service
074271	School Health Education Program		Operating Expenses		1,000		(1,212,631)	Under budget
074278	Analytical Expenses		Operating Expenses		1,000		(1,211,631)	Under budget
074278	Analytical Expenses		Operating Expenses		500		(1,211,131)	Under budget
074281	Administration Expenses		Non Cash Item	(2,464)			(1,211,131)	Governance expense adjustment
074284	Other Expenses		Operating Expenses		25,000		(1,186,131)	Under budget
074290	Depreciation-Health Inspections		Non Cash Item	(45)			(1,186,131)	Depreciation adjustment
074290	Depreciation-Health Inspections		Non Cash Item	(82)			(1,186,131)	Depreciation adjustment
075021	Administrative Expenses		Non Cash Item	(38)			(1,186,131)	Governance expense adjustment
077270	Donations		Operating Expenses		2,000		(1,184,131)	Not occurring
077272	Administrative Expenses		Non Cash Item	62			(1,184,131)	Governance expense adjustment
074380	Contributions & Reimbursements-Env Health Program		Operating Revenue		60		(1,184,071)	Offset
074380	Contributions & Reimbursements-Env Health Program		Operating Revenue			(500)	(1,184,571)	Offset
074511	Plant & Equipment		Capital Expenses		4,000		(1,180,571)	Under budget
083320	Communication Expenses		Operating Expenses			(1,855)	(1,182,426)	Higher than budgeted

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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
083321	EYC Building Maintenance / Operations		Operating Expenses		5,000		(1,177,426)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses		475		(1,176,951)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses			(4,500)	(1,181,451)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses			(300)	(1,181,751)	Offset
083322	Early Years Administration Expense		Non Cash Item	(852)			(1,181,751)	Governance expense adjustment
085310	Depreciation-Education & Welfare		Non Cash Item	(210)			(1,181,751)	Depreciation adjustment
085310	Depreciation-Education & Welfare		Non Cash Item	(1)			(1,181,751)	Depreciation adjustment
083001	Rental Income - Early Years Facility		Operating Revenue		48,000		(1,133,751)	Additional income
091100	Staff Housing Operations		Operating Expenses		9,390		(1,124,361)	Under budget
091100	Staff Housing Operations		Operating Expenses		792		(1,123,569)	Under budget
091100	Staff Housing Operations		Operating Expenses			(1,000)	(1,124,569)	Offset
091100	Staff Housing Operations		Operating Expenses		14,000		(1,110,569)	Under budget
091100	Staff Housing Operations		Operating Expenses		1,000		(1,109,569)	Offset
091100	Staff Housing Operations		Operating Expenses			(6,000)	(1,115,569)	Offset electricity cost
091100	Staff Housing Operations		Operating Expenses		1,553		(1,114,016)	Under budget
091900	Depreciation - Staff Housing		Non Cash Item	(753)			(1,114,016)	Depreciation adjustment
092048	Administrative Expenses		Non Cash Item	(745)			(1,114,016)	Governance expense adjustment
092100	Other Housing - Operations		Operating Expenses		10,000		(1,104,016)	Under budget
092100	Other Housing - Operations		Operating Expenses		1,050		(1,102,966)	Under budget
092100	Other Housing - Operations		Operating Expenses			(22,000)	(1,124,966)	Screen doors
092100	Other Housing - Operations		Operating Expenses		4,000		(1,120,966)	Under budget
092100	Other Housing - Operations		Operating Expenses		6,000		(1,114,966)	Offset electricity cost
092400	Rent - Shire Housing		Operating Revenue		14,410		(1,100,556)	Vacancies
101021	Wages		Operating Expenses		93,440		(1,007,116)	COVID impact
101021	Wages		Operating Expenses		8,877		(998,239)	COVID impact
101023	Insurance Other		Operating Expenses			(10,080)	(1,008,319)	Adjust IE code
101023	Insurance Other		Operating Expenses		10,080		(998,239)	Adjust IE code
101025	Waste Consultancy		Operating Expenses			(2,000)	(1,000,239)	Staff expense
101025	Waste Consultancy		Operating Expenses			(190)	(1,000,429)	Staff expense
101025	Waste Consultancy		Operating Expenses		45,000		(955,429)	Adjust coding
101025	Waste Consultancy		Operating Expenses			(55,000)	(1,010,429)	Adjust coding - higher expense
101026	Plant Operation Costs		Operating Expenses		20,000		(990,429)	COVID impact
101026	Plant Operation Costs		Operating Expenses			(0)	(990,429)	Rounding
101027	Sundry		Operating Expenses		4,000		(986,429)	Lower than expected
101040	Loss on Disposal of Assets		Non Cash Item	390			(986,429)	Wanam rubbish truck
101070	Administrative Expenses		Non Cash Item	11,133			(986,429)	Governance expense adjustment
101100	Depreciation-Sanitation Household Refuse		Non Cash Item	7,199			(986,429)	Depreciation adjustment
102066	Sundry		Operating Expenses			(100)	(986,529)	Additional expense
101410	Charges - Rubbish Removals		Operating Revenue		755		(985,774)	Higher charges
111021	Administrative Expenses		Non Cash Item	(8,428)			(985,774)	Governance expense adjustment
111030	Contribution - Cultural Centre		Operating Expenses		10,000		(975,774)	COVID impact
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		8,000		(967,774)	Under budget
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		760		(967,014)	Under budget
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses			(10,000)	(977,014)	Increased material costs

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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
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		8,000		(969,014)	Under budget
113052	Recreation & Sport (Youth) Consultancy		Operating Expenses		39,000		(930,014)	Adjust IE code
113052	Recreation & Sport (Youth) Consultancy		Operating Expenses			(39,000)	(969,014)	Adjust IE code
113055	Lighting-Grassed Ovals		Operating Expenses		3,000		(966,014)	Lower than expected
113280	Salaries- Sports & Recreation Officer		Operating Expenses		48,422		(917,592)	COVID impact
113280	Salaries- Sports & Recreation Officer		Operating Expenses		4,600		(912,992)	COVID impact
113282	Insurance Workers Compensation		Operating Expenses			(10,494)	(923,486)	Adjust IE code
113282	Insurance Workers Compensation		Operating Expenses		10,495		(912,991)	Adjust IE code
113284	Relocation Expenses		Operating Expenses		3,000		(909,991)	Under budget
113285	Travel & Accomodation Expenses		Operating Expenses			(2,500)	(912,491)	COVID impact
113286	Motor Vehicle Running Expenses		Operating Expenses		17,000		(895,491)	COVID impact
113286	Motor Vehicle Running Expenses		Operating Expenses		0		(895,491)	Rounding
113290	Telephone Charges (Satellite)		Operating Expenses			(140)	(895,631)	Higher than budgeted
113291	Administrative Expenses		Non Cash Item	5,888			(895,631)	Governance expense adjustment
113292	Football Development Program		Operating Expenses		2,000		(893,631)	COVID impact
113293	Depreciation-Sports & Recreation		Non Cash Item	(6)			(893,631)	Depreciation adjustment
113293	Depreciation-Sports & Recreation		Non Cash Item	1,639			(893,631)	Depreciation adjustment
113293	Depreciation-Sports & Recreation		Non Cash Item	(544)			(893,631)	Depreciation adjustment
113294	Contract Relief		Operating Expenses			(90)	(893,721)	Additional expense
113298	Stationery Printing & Postage		Operating Expenses		300		(893,421)	Under budget
113302	Contribution-Desert Dust-Up		Operating Expenses		10,000		(883,421)	Didn't occur
113311	Holiday Program		Operating Expenses		500		(882,921)	Under budget
113312	Drop-In Centre Equipment		Operating Expenses		500		(882,421)	Under budget
113316	Youth Development - Small Programs		Operating Expenses		1,500		(880,921)	Under budget
113319	Youth Festivals & Events		Operating Expenses		3,000		(877,921)	Under budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(1,000)	(878,921)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(95)	(879,016)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(9,000)	(888,016)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		4,000		(884,016)	Adjust IE Code
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		100		(883,916)	Adjust IE Code
114400	Depreciation-Television & Radio Broadcasting		Non Cash Item	(32)			(883,916)	Depreciation adjustment
116260	Administrative Expenses		Non Cash Item	9,356			(883,916)	Governance expense adjustment
116271	Contribution-Promotion of Aboriginal Art		Operating Expenses		3,000		(880,916)	Lower than expected
116272	Exhibitions		Operating Expenses		5,000		(875,916)	Lower than expected
116294	Garden Maintenance		Operating Expenses		500		(875,416)	Lower than expected
116311	Depreciation -Cultural & Civic Centre		Non Cash Item	(873)			(875,416)	Depreciation adjustment
116311	Depreciation -Cultural & Civic Centre		Non Cash Item	(2)			(875,416)	Depreciation adjustment
116312	Cafe Maintenance		Operating Expenses		1,000		(874,416)	COVID impact
116312	Cafe Maintenance		Operating Expenses		500		(873,916)	COVID impact
116314	Equipment Maintenance & Repairs-Cafe		Operating Expenses		500		(873,416)	COVID impact
116331	Shop Maintenance		Operating Expenses		2,000		(871,416)	COVID impact
116333	Gallery Maintenance		Operating Expenses			(500)	(871,916)	Adjust IE code
116333	Gallery Maintenance		Operating Expenses			(47)	(871,963)	Adjust IE code
116333	Gallery Maintenance		Operating Expenses		4,000		(867,963)	COVID impact

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116333	Gallery Maintenance		Operating Expenses		500		(867,463)	COVID impact
116349	Opera Concert		Operating Expenses		500		(866,963)	Not occurring
111036	Rental Income - Warburton Community Resource Ctre		Operating Revenue		160,000		(706,963)	Adjust IE code
111036	Rental Income - Warburton Community Resource Ctre		Operating Revenue			(200,000)	(906,963)	Rental vacancies
113508	Grant-Ministry Sport & Recreation		Operating Revenue		7,500		(899,463)	Additional income
116319	Retail Sales		Operating Revenue			(10,000)	(909,463)	COVID impact
111100	Buildings (Upgrade)		Capital Expenses			(10,000)	(919,463)	Wages expense
111100	Buildings (Upgrade)		Capital Expenses			(950)	(920,413)	Wages expense
111100	Buildings (Upgrade)		Capital Expenses		10,000		(910,413)	Didn't contract
147564	Warbon Oval Shade Structure		Capital Expenses		2,000		(908,413)	Works delayed
121000	Administrative Expenses		Non Cash Item	65,266			(908,413)	Governance expense adjustment
122003	Warburton Community Roads-Maint		Operating Expenses			(500)	(908,913)	Wages expense
122003	Warburton Community Roads-Maint		Operating Expenses			(48)	(908,961)	Wages expense
122003	Warburton Community Roads-Maint		Operating Expenses			(8,300)	(917,261)	Adjust IE Code
122003	Warburton Community Roads-Maint		Operating Expenses		8,300		(908,961)	Adjust IE Code
122004	Other Minor Road Works		Operating Expenses			(10,000)	(918,961)	Adjust IE code
122004	Other Minor Road Works		Operating Expenses		280,000		(638,961)	Under budget
122005	Great Central Road - Access Special Grant		Operating Expenses			(10,000)	(648,961)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses			(950)	(649,911)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses			(4,050)	(653,961)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses		15,000		(638,961)	Adjust IE code
122009	Warburton Bypass Road		Operating Expenses			(10,000)	(648,961)	Higher than budgeted
122022	Giles Mulga Park-Special Grant		Operating Expenses			(1,000)	(649,961)	Adjust IE code
122022	Giles Mulga Park-Special Grant		Operating Expenses			(95)	(650,056)	Adjust IE code
122022	Giles Mulga Park-Special Grant		Operating Expenses		151,095		(498,961)	Lower than expected
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses			(5,000)	(503,961)	Offset
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses			(475)	(504,436)	Offset
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses		5,475		(498,961)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses			(500)	(499,461)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses			(48)	(499,509)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses		548		(498,961)	Offset
122027	Patjarr Community Access		Operating Expenses			(1,200)	(500,161)	Adjust original roadwork schedule
122027	Patjarr Community Access		Operating Expenses			(121)	(500,282)	Adjust original roadwork schedule
122027	Patjarr Community Access		Operating Expenses			(33,616)	(533,898)	Adjust original roadwork schedule
122028	Jameson Wanarn-Special Grants		Operating Expenses			(4,000)	(537,898)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses			(380)	(538,278)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses			(620)	(538,898)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses		5,000		(533,898)	Adjust IE code
122030	Wingellina Community Access-Special Grants		Operating Expenses			(10,000)	(543,898)	Adjust original roadwork schedule
122150	Contribution - Lighting of Streets		Operating Expenses		20,000		(523,898)	Under budget expectation
122202	Road Supervision / Mgmt		Operating Expenses		17,709		(506,189)	Under budget
122202	Road Supervision / Mgmt		Operating Expenses		1,281		(504,908)	Under budget
122280	AMP Review		Operating Expenses			(3,000)	(507,908)	Higher than budgeted

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122281	R2030 Survey Centre Line MRWA		Operating Expenses		5,000		(502,908)	Lower than expected
122281	R2030 Survey Centre Line MRWA		Operating Expenses			(2,000)	(504,908)	Adjust IE code
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(6,000)	(510,908)	Higher than budgeted
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(3,000)	(513,908)	Higher than budgeted
122286	Insurance Workers Compensation		Operating Expenses			(3,452)	(517,360)	Adjust IE code
122286	Insurance Workers Compensation		Operating Expenses		3,452		(513,908)	Adjust IE code
122289	Plant Operation Costs		Operating Expenses		15,000		(498,908)	lower than expected
122289	Plant Operation Costs		Operating Expenses		0		(498,908)	Rounding
122295	Travelling Expenses		Operating Expenses			(8,000)	(506,908)	Higher than budgeted
122295	Travelling Expenses		Operating Expenses		2,500		(504,408)	Adjust IE code
123012	Depreciation - Road Plant		Non Cash Item	(36)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(2)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	9,082			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(148,045)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(10,293)			(504,408)	Depreciation adjustment
143030	Satellite / Telephone Charges - Engineering		Operating Expenses			(80)	(504,488)	Higher than anticipated
121300	Grants - MRWA GCR income for CapEx		Capital Revenue			(1,300,000)	(1,804,488)	Carryover in contract liab
122363	Govt Grant - RA, Ab Access (Operating)		Operating Revenue		611,957		(1,192,531)	Cash will be higher & carryover in Contract Liab
122363	Govt Grant - RA, Ab Access (Operating)		Operating Revenue			(126,000)	(1,318,531)	Cash will be higher & carryover in Contract Liab
122371	Reimbursements & Other Income		Operating Revenue		34,937		(1,283,594)	DBCA Patjarr Rd charge
122373	Fed, Roads Grant (untied)		Operating Revenue		37,232		(1,246,362)	grant higher than budget
123002	Profit on Disposal of Asset		Non Cash Item	20,172			(1,246,362)	FAC vehicle received more than anticipated
027019	Proceeds Sale of Assets		Capital Revenue		19,000		(1,227,362)	Additional income
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(28,000)	(1,255,362)	Higher than anticipated
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(2,650)	(1,258,012)	Higher than anticipated
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(20,000)	(1,278,012)	Higher than anticipated
121400	Great Central Road - MRWA Capex		Capital Expenses		1,300,000		21,988	Carryover in contract liab
123007	Plant & Equipment Purchases		Capital Expenses			(7,000)	14,988	Higher than budget
147602	Jameson - Southern Bypass		Capital Expenses			(3,543)	11,445	Wages expense
147602	Jameson - Southern Bypass		Capital Expenses			(335)	11,110	Wages expense
147602	Jameson - Southern Bypass		Capital Expenses			(3,650)	7,460	Materials expense
147602	Jameson - Southern Bypass		Capital Expenses		27,632		35,092	Under budget
147611	Jameson Wanarn		Capital Expenses			(1,289)	33,803	Wages expense
147611	Jameson Wanarn		Capital Expenses			(117)	33,686	Wages expense
147611	Jameson Wanarn		Capital Expenses			(536)	33,150	Materials expense
147611	Jameson Wanarn		Capital Expenses			(18,163)	14,987	Additional expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(6,934)	8,053	Wages expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(593)	7,460	Wages expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(1,866)	5,594	Materials expense
147612	Warburton Blackstone (RRG)		Capital Expenses		9,394		14,988	Under budget
147625	Giles Mulga Park (RRG)		Capital Expenses			(1,000)	13,988	Wages expense
147625	Giles Mulga Park (RRG)		Capital Expenses			(95)	13,893	Wages expense
147625	Giles Mulga Park (RRG)		Capital Expenses			(473,862)	(459,969)	Additional work
147634	Wingellina Access Road		Capital Expenses		306,217		(153,752)	reduced a/c surplus b/wd & includes \$300k MRWA

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
131000	Administrative Expenses		Non Cash Item	39,152			(153,752)	Governance expense adjustment
131001	Administrative Expenses		Non Cash Item	1,284			(153,752)	Governance expense adjustment
132200	Tourism Consultancy		Operating Expenses		175,000		21,248	Not occurring this budget
132280	Memberships - Tourism		Operating Expenses		109		21,357	Under budget
132281	Signs - Tourist Information		Operating Expenses		3,000		24,357	21/22 carryover
132289	Tourism Expenditure - Other (Minor)		Operating Expenses		4,000		28,357	21/22 carryover
133010	Building Inspections		Operating Expenses		7,158		35,515	Under budget
133010	Building Inspections		Operating Expenses		2,785		38,300	Under budget
133400	Building Commission Fees		Operating Revenue			(300)	38,000	Not expected
133410	Charges Building Fees		Operating Revenue			(250)	37,750	Not expected
133410	Charges Building Fees		Operating Revenue			(250)	37,500	Not expected
	Proceeds Sale of Assets		Operating Revenue			(60,000)	(22,500)	Income from vehicle sales
	Profit on Disposal of Asset		Operating Revenue			(1,000)	(23,500)	Non cash item
	Loss on Disposal of Assets		Operating Expenses		23,500		0	Non cash item
Amended Budget Cash Position as per Council Resolution				(121,811)	4,045,195	(4,045,195)	0	