



Shire of Mukinbudin

Ordinary Meeting of Council

AGENDA

Meeting to be held in Council Chambers at
15 Maddock Street, Mukinbudin
Commencing at 1.00pm Tuesday 16th February 2021

Dirk Sellenger
CHIEF EXECUTIVE OFFICER



****** DISCLAIMER ******

No responsibility whatsoever is implied or accepted by the Shire of Mukinbudin for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mukinbudin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Mukinbudin during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mukinbudin. The Shire of Mukinbudin warns that anyone who has any application lodged with the Shire of Mukinbudin must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mukinbudin in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

Dirk Sellenger
CHIEF EXECUTIVE OFFICER

SUMMARY OF MEETINGS
Shire of Mukinbudin 2021

	Briefing / Workshop	Council Meeting
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

Briefing / Workshops will ordinarily commence at 10.00am unless agreed to change this time.

Council Meetings will ordinarily commence at 1.00pm unless Council or the President agrees to change this time.

Changes to Council Meetings must be advertised in accordance with Sect 5.4 of the Local Government Act 1995.

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- 1. Declaration of Opening**
 - 1.1 Declaration of Opening
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 - 3.3 On Leave of Absence
 - 3.4 Staff
 - 3.5 Visitors
 - 3.6 Gallery
 - 3.7 Applications for leave of absence
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- 8. Reports**
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 - 8.2.2 List of Payments – January 2021
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 - 8.2.4 Mid-Year Review
 - 8.2.5 Monthly Financial Statement – January 2021
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 - 8.3 Chief Executive Officer's Reports**
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 - 8.3.2 Mukinbudin Playgroup Request for Air Conditioners and Relocation

- 8.3.3 Local Roads and Community Infrastructure Program – Barbalin Pipeline
- 8.3.4 Resealing of Nungarin North Road – SLK 1.10 to SLK 4.03
- 8.3.5 Resealing of Mukinbudin Wialki Road – SLK 12.60 to SLK 13.81
- 8.3.6 Desktop Review of Strategic Plan
- 8.3.7 Mukinbudin Tennis Club – Community Sport and Recreation Facilities Fund
- 8.3.8 12 Salmon Gum Alley - CONFIDENTIAL
- 8.3.9 Annual Sealing Program – Request for Tender LATE ITEM
- 8.3.10 Shire of Mukinbudin 2019/2020 Annual Report LATE ITEM

9. Elected members Motions of which previous notice has been given

9.1 Nil

10. Urgent Business without notice (with the approval of the President or meeting)

10.1 Nil

11. Dates to Remember

11.1 See attached list

12. Closure of Meeting

12.1 Closure of Meeting

AGENDA

Agenda of the Ordinary Meeting of Council to be held in Council Chambers, Maddock Street, Mukinbudin on 16th February 2021.

1. Declaration of Opening

- 1.1 The Shire President to declare the Meeting open at __pm

2. Public Question Time (min 15 minutes)

- 2.1 Response to previous questions taken on notice.

Nil

- 2.2 Declaration of public question time opened (minimum 15 mins)

The Shire President to declare public question time open.

- 2.3 Declaration of public question time closed

The Shire President to declare public question time closed.

3. Record of attendance, apologies and approved leave of absence

- 3.1 Present:

3.1.1

- 3.2 Apologies:

3.2.1

- 3.3 On leave of absence:

3.3.1

- 3.4 Staff:

3.4.1

- 3.5 Visitors:

- 3.6 Applications for leave of absence:

3.6.1 Request for leave of absence

4. Declarations of Interest

5. Petitions, deputations and presentations

- 5.1 Petitions

- 5.2 Deputations

5.3 Presentations

6. Announcements by the Presiding person without discussion

6.1

7. Confirmation of the Minutes of previous meetings

7.1 Confirmation of Minutes for the Ordinary Meeting of Council held on the 15th December 2020.

Voting Requirement

Simple Majority

OFFICER RECOMMENDATION

Council Decision Number -

Moved:

Seconded:

That the Minutes of the Ordinary Meeting of Council held on the 15th December 2020 be accepted as a true and correct record of proceedings subject to the following amendment:

The balance of Local Roads and Community Infrastructure (LRCI) funding, as advised in Agenda Item 8.3.8 was an amount of \$264,514, not \$375,754 as included in the Agenda Item.

An amount from Phase 1 and Phase 2 of the LRCI of \$340,268 remains to be allocated by Council.

Carried /

8.1 MONTHLY INFORMATION REPORT

8.1.1 February 2021 Information Report	
Location:	Mukinbudin
File Ref:	ADM 360
Applicant:	Nola Comerford-Smith, Administration Manager
Date:	11 th February 2021
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Nola Comerford-Smith, Administration Manager
Voting Requirements	Simple Majority
Documents Attached	Nil
Documents Tabled	Nil

Summary

To allow Council to receive the Monthly Information Report including reports from Manager of Works, Administration Manager, Caravan Park Manager and Environmental Health Officer.

Background Information

Reports are presented to Council on operational matters within the Shire of Mukinbudin.

Officer Comment

Refer to Information Report.

Strategic & Social Implications

Consultation

Dirk Sellenger – Chief Executive Officer
 Tania Sprigg - Caravan Park Manager
 Nola Comerford-Smith – Administration Manager
 Simon Comerford – Swimming Pool Manager
 Dylan Copeland – Natural Resource Management Officer

Statutory Environment Nil

Policy Implications Nil

Financial Implications Nil

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr Seconded: Cr

That Council receive the February 2021 Information Report.

Carried /

8.2 Finance Reports

8.2.1 List of Payments – December 2020	
Location:	Mukinbudin
File Ref:	ADM 007
Applicant:	Edward Nind – Finance Manager
Date:	12 February 2021
Disclosure of Interest:	Nil
Responsible Officer:	Edward Nind – Finance Manager
Author:	Louise Sellenger – Senior Finance Officer
Voting Requirements	Simple Majority
Documents Attached	List of Payments – December 2020 (7 pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please see the Finance Manager prior to the meeting so that a researched answer may be provided.

Summary

List of payments made in December 2020 for endorsement by Council.

Background Information

A list of payments submitted to Council on 16th February 2021, for confirmation in respect of accounts already paid or for the authority to those unpaid. (Please refer to Payment listing submitted as a separate attachment).

Officer Comment

Standard process of obtaining Council endorsement of payments.

Strategic & Social Implications

N/A

Consultation

N/A

Statutory Environment

A list of payments is required to be presented to Council as per section 13 of the Local Government (Financial Management) Regulations 1996.

Policy Implications

Council Policy No. 1.6.5 (e) states that a list of payments is required to be presented to Council each month in accordance with Financial Management Regulations 13(1) for recording in the minutes.

Financial Implications

All payments have been made in accordance with the 2020/2021 Budget.

OFFICER RECOMMENDATION**Council Decision Number –****Moved: Cr****Seconded: Cr****That the list of payments made in December 2020, be endorsed for payment.****Municipal Fund:**

Muni EFTs	EFT 5719	to	EFT 5853	\$256,089.19
Muni Cheques	Chq 31857	to	Chq 31872	\$22,777.57
Muni Direct Debits (Superannuation, loans, leases)	DD 7561.1	to	DD 7626.11	\$77,936.41
Pays on (Not included on payment listing)	09/12/2020 & 23/12/2020			\$78,807.54

Total Municipal Funds		\$435,610.71
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Restricted Muni Fund:

Trust EFTs	EFT -	to	EFT -	\$0.00
Trust Cheques	Chq -	to	Chq -	\$0.00
Trust Direct Debits	DD 7578.1	to	DD 7634.1	\$21,567.20

Total Trust Funds		\$21,567.20
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Carried /

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT5719		Absolutely All Electrical Fujitsu Air Conditioner for Swimming Pool		3,093.97
EFT5720		Ampac Debt Recovery AMPAC Debt Recovery		11.00
EFT5721		Asb Marketing Pty Ltd Staff Uniforms		118.09
EFT5722		Benjamin Luke Sprigg x3 Outdoor Sapium Trees		174.37
EFT5723		Bf & Jd Atkins Contract Grader Work		4,884.00
EFT5724		Courier Australia/toll Ipec Various Freight 12-13 November 2020		44.66
EFT5725		Hutton & Northey Howard Porter Side Tipper -General Service		1,001.28
EFT5726		Iris Consulting Group Pty Ltd Record Disposal Course J Herrington & K Walker		1,460.00
EFT5727		J.r & A. Hersey Pty Ltd Various Depot PPE & Line Marking Spray		781.27
EFT5728		Muka Handy Service Caravan Park Gutter CLeaning 09 & 14/11/2020		560.00
EFT5729		Mukinbudin Agencies PPE for Work Staff		390.00
EFT5730		Officeworks Misc Admin Purchases		106.23
EFT5731		Parkitect Order Confirmation - Modular Pumptrack		24,365.00
EFT5732		Reade Walker Supply of x2 Outdoor Bars		900.00
EFT5733		Shire Of Kellerberrin Road Sweeper Hire 12/11/2020		2,325.00
EFT5734		Shire Of Trayning Doctor House Rent 01/11-28/11/2020		768.00
EFT5735		Sigma Chemicals Repair Calibration, upgrade software for Swimming Pool		561.00
EFT5736		State Library Of Wa 2018-2019 Freight Recoup		913.92
EFT5737		Wa Contract Ranger Services Pty Ltd Contract Ranger Services 06/11-23/11/2020		935.00
EFT5738		Westrac Pty Ltd x2 Pins for Backhoe Caterpillar		341.70
EFT5740		Core Business Australia Pty Ltd Flood Recovery Supervision Claim 4		27,907.88
EFT5744		Sippes Mukinbudin 2 x 45kg Gas Bottles Caravan Park		2,602.94
EFT5745		Ampac Debt Recovery AMPAC Debt recovery		792.00
EFT5746		Bencubbin Community Resource Centre Inc A4 Self Carboning Invoice & Workbooks for Caravan Park x5		125.00
EFT5747		Benjamin Luke Sprigg Reimbursement while on Training Course & BBQ Cover for Swimming Pool		187.55
EFT5748		Bf & Jd Atkins Contract Work- Vib Roller (Moondon Rd- Bonnie Rock -Lake Brown Rd)		412.50

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Bob Waddell & Associates Pty Ltd		
EFT5749		Rates Assistance with Landgate schedules, Pensioner Claims & Instalment Bre		1,749.00
		Burgess Rawson		
EFT5750		Water Usage on Shadbolt St 22/09-23/11/2020		240.11
		C & C Lindley		
EFT5751		Fencing Allowance & Pest Animal Management-NRM Grants		4,840.00
		Courier Australia/toll Ipec		
EFT5752		Pool Water Testing-feight		10.78
		Dependable Laundry Solutions		
EFT5753		Shock Absorber for Washing Machine at Caravan Park x3		313.61
		Eastern Hills Saws & Mowers		
EFT5754		Helmet Kit for PPE		115.00
		Hutton & Northey		
EFT5755		20L Oil for Depot Vehicles		180.02
		Jason Signmakers		
EFT5756		Various Signs 'Grader Ahead' on Swing Frame		226.16
		Local Pest Control		
EFT5757		General Pest Treatments to Shire Buildings		2,802.00
		Merredin Telephone Services		
EFT5758		Supply & Install x3 Cameras near IGA		2,652.05
		Reginald George Maddock		
EFT5759		Rates refund for assessment A1118 1016 BONNIE ROCK-LAKE BROWN R		6,501.53
		Robyn L Smith		
EFT5760		Refund for Robyn Smith for Accommodation Wattoning Villa		495.00
		WA Distributors PTY LTD		
EFT5761		1Ply Ultra Slim Hand Towel		69.70
		Wallis Computer Solution		
EFT5762		Finance Equipment Retal		1,466.30
		Great Southern Fuels		
EFT5763		November 2020 Monthly Fuel Account		10,866.84
		Ag Implements Mukinbudin		
EFT5764		Nuts & Bolts for Water Meter at Sport Complex		26.62
		Ampac Debt Recovery		
EFT5765		November 2020 AMPAC Debt Recovery		595.50
		Bbc Entertainment		
EFT5766		2021 Australia Day Entertainment		1,375.00
		Boc Limited		
EFT5767		Boc Rental November 2020		55.17
		D&D Transport		
EFT5768		Various Pool Freight		273.28
		Dirk Sellenger		
EFT5769		Reimbursement to D Sellenger-phone bill		145.77
		Dylan Copeland		
EFT5770		NRM Consulting FY 20/21		396.00
		Muka Tyre Mart		
EFT5771		New Tyres for Side Tipper Trailer		355.00
		Mukinbudin Cafe		
EFT5772		Community Wellness Pizzas- Shire President Approved		587.00
		Nutrien Ag Solutions		
EFT5773		200Ltrs of Wetter for Town Oval		2,734.05
		Philip John Smith		
EFT5774		Reimbursement for P Smith While		210.95

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Rvj Resources		
EFT5775		Misc November 2020 Items Purchased		266.20
		Asphalt In A Bag		
EFT5776		20 KG Bag Open Grade Asphalt		1,168.75
		Australia Post		
EFT5777		Monthly Account November 2020		130.79
		Avon Waste		
EFT5778		Avon Waste Collection November 2020		4,814.20
		Bf & Jd Atkins		
EFT5779		Maintenance Grading-Various Roads		4,774.00
		Cutting Edges Equipment Parts		
EFT5780		Grader Blades for Cat Grader-MBL 251		3,520.00
		Hutton & Northey		
EFT5781		General Service on Cat Grader		1,887.84
		Iga Mukinbudin		
EFT5782		IGA Monthly Account November 2020		215.36
		Jason Signmakers		
EFT5783		Various Road Signs for Shire		4,097.77
		Jennie Herrington		
EFT5784		Reimbursement for DOT Training 2020		57.31
		Jocelyn Maddock		
EFT5785		x20 Copies of 'On The Line' re-print		900.00
		Muka Matters		
EFT5786		Annual Donation to Muka Matters 2021		400.00
		Mukinbudin District High School		
EFT5787		Barney Jones Citizenship Award 2020-Donation		100.00
		Mukinbudin Trading Post		
EFT5788		November 2020 Misc Items for Admin		189.69
		Nola Comerford-smith		
EFT5789		Reimbursement for Shire Christmas Cards		180.39
		Officeworks		
EFT5790		Misc December 2020 Admin Item Purchases		211.32
		Palm Plumbing		
EFT5791		Ogilvie Rd Water Tanks repairs		3,039.92
		Perth Traffic Training		
EFT5792		Training Course- Construction White Card, Traffic Management & Traffic Con		1,410.00
		Piccolo Family Trust T/a Mukinbudin Hotel Motel		
EFT5793		Council Christmas Party December 2020		2,994.00
		Ramsay Constructions Pty Ltd		
EFT5794		Health & Buiding Services November 2020		1,650.00
		Seminars Australia Pty Ltd		
EFT5795		Engaging & Managing Casual Employees Course		365.00
		Sigma Chemicals		
EFT5796		20 Kg Hypo Pulsar for Swimming Pool		3,806.00
		Sippes Mukinbudin		
EFT5797		Building Maintenance		2,266.32
		Synergy		
EFT5798		Synergy Account for 9 White St		407.49
		Timinta Holdings Pty Ltd		
EFT5799		Trenching for Swimming Pool Back Wash Tank		1,050.50
		Two Dogs Home Hardware		
EFT5800		Various Items for Toilet repairs at Wilgoyne Tennis Club		162.85

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Wallis Computer Solution		
EFT5801		Management of IT Support for all Council Devices		37,747.38
		Westrac Pty Ltd		
EFT5802		208L Engine Oil for CAT engine		855.35
		Ampac Debt Recovery		
EFT5803		AMPAC Debt Recovery		11.00
		Comfort Style Furniture Merredin		
EFT5804		Furniture for Caravan Park Accomodation		3,183.15
		Copier Support		
EFT5805		Meter Reading from 24/11-12/12-2020		593.62
		Courier Australia/toll Ipec		
EFT5806		Freight for Various Signs		202.74
		Geoffrey Donald Bent		
EFT5807		Council Sitting Fee 50%		1,794.50
		J.r & A. Hersey Pty Ltd		
EFT5808		Staff Uniforms		1,007.88
		Jason Signmakers		
EFT5809		Various Road Signs		635.70
		Jeffrey Neil Seaby		
EFT5810		Council Sitting Fee 50%		1,794.50
		Jocelyn Maddock		
EFT5811		x20 Copies of 'On The Line' Book		965.20
		Kty Electrical Services		
EFT5812		Supply & Install x2 Split system units in Aged Care Complex		3,850.00
		Lamond Farms		
EFT5813		50% of Boundary Fence -8 Gimlett		660.00
		Lgis Risk Management		
EFT5814		Regional Risk Co-Ordinator Fee 20-21 1st Installment		3,435.94
		Lock, Stock & Farrell		
EFT5815		Grand Master Key Cutting		52.00
		Louise Claire Sellenger		
EFT5816		Reimbursement for Training Accommodation		1,612.83
		Mukinbudin Steel Fabricators		
EFT5817		Early Learning Centre Gate Items		1,391.06
		Newtravel Inc		
EFT5818		20-21 NEWTRVAEL Membership & Marketing Contribution		6,500.00
		Nola Comerford-smith		
EFT5819		Reimbursement Staff Gifts		175.74
		On Hold On Line		
EFT5820		Monthly On Hold Message-December 2020		69.00
		Pacer Legal		
EFT5821		Correspondance & Assistance with Transfer of Land		976.80
		Piccolo Family Trust T/a Mukinbudin Hotel Motel		
EFT5822		December 2020 Council Lunch		540.00
		Rodney James Comerford		
EFT5823		Council Sitting Fee 50%		3,044.50
		Romina Nicoletti		
EFT5824		Council Sitting Fee 50%		1,794.50
		Royal Life Saving		
EFT5825		Swimming Pool Uiform		377.90
		Sandra Ventris		
EFT5826		Council Sitting Fee 50%		1,794.50

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Shire Of Trayning		
EFT5827		x3 Chainsaw Course Attendance		600.00
		Stallion Building Company Pty Ltd		
EFT5828		Variation Claim #1- Repair Work to Shed - 4 Earl Drive		930.60
		Wendy Caroline Driscoll		
EFT5829		Refund for Cancelled Caravan Park Booking		120.00
		Ashley Francis Clarke Walker		
EFT5830		Council Sitting Fee 50%		1,794.50
		Callum McGlashan		
EFT5831		Council Sitting Fee 50%		1,794.50
		Gary John Shadbolt		
EFT5832		Council Sitting Fee 50%		6,794.50
		Stephen John Paterson		
EFT5833		Council Sitting Fee 50%		1,794.50
		Iga Mukinbudin		
EFT5834		Stocking Fillers for Xmas Party		306.49
		Synergy		
EFT5835		Power Account 28/10-27/11/2020		9,022.41
		Bendigo Bank Mastercard		
EFT5853		November 2020 CEO Credit Card Charges		2,755.40
		Telstra		
31858		Monthly Phone Account- November 2020		693.86
		Telstra		
31860		December 2020 Directory Charges		94.18
		Water Corporation		
31861		Water Account		14,805.65
		Water Corporation		
31862		Water Account for 1 Salmon Gum Ally 22/09-23/11/2020		73.08
		Ashley & Kerry Walker		
31863		Reimbursement for Unifrom Allowance K Walker		252.63
		Geraghtys Engineering & Auto Electrics		
31864		Supply & Fit x1 Heavy Duty Tow Bar		4,721.30
		Darren Paul Marquis		
31867		Christmas Lights Competition 2020- 2nd Place		350.00
		Matthew Terrence English		
31869		Christmas Lights Competition 2020- 2nd Place		350.00
		Telstra		
31871		Monthly Phone Account December 2020		636.87
		Callum McGlashan		
31872		Christmas Lights Competition 2020- 1st Place		800.00
		Ioof		
DD7561.1		Superannuation contributions		210.84
		Rest Industry Super		
DD7561.2		Superannuation contributions		189.52
		Aware Super		
DD7561.3		Superannuation contributions		4,190.46
		Mlc Superannuation Fund Mlc Navigator Retirement Plan		
DD7561.4		Superannuation contributions		456.99
		Wealth Personal Superannuation And Pension Fund		
DD7561.5		Superannuation contributions		334.76
		DI Sellenger Superfund		
DD7561.6		Superannuation contributions		1,037.02

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Super		
DD7561.7		Superannuation contributions		189.62
		Bendigo Smartstart Super		
DD7561.8		Superannuation contributions		349.67
		Sunsuper		
DD7561.9		Superannuation contributions		189.62
		Australian Taxation Office		
DD7590.1		November 2020 BAS		22,640.00
		Ioof		
DD7626.1		Superannuation contributions		214.63
		DI Sellenger Superfund		
DD7626.2		Payroll deductions		1,260.12
		Rest Industry Super		
DD7626.3		Superannuation contributions		193.99
		Aware Super		
DD7626.4		Superannuation contributions		4,552.19
		Mlc Superannuation Fund Mlc Navigator Retirement Plan		
DD7626.5		Superannuation contributions		456.99
		Wealth Personal Superannuation And Pension Fund		
DD7626.6		Superannuation contributions		227.09
		Host Plus		
DD7626.7		Superannuation contributions		64.80
		Australian Super		
DD7626.8		Superannuation contributions		189.62
		Bendigo Smartstart Super		
DD7626.9		Superannuation contributions		349.67
		Wa Treasury Corporation		
DD7639.1		Principal & Interest on Loan 123 John Deere Tractor		2,795.57
		Wa Treasury Corporation		
DD7641.1		Principal & Interest on Loan 126 12 Gimlet & 4 Earl Drv Houses		37,089.59
		Prime Super		
DD7561.10		Superannuation contributions		271.92
		Sunsuper		
DD7626.10		Superannuation contributions		189.62
		Prime Super		
DD7626.11		Superannuation contributions		292.11

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Muni Bank - 633-000 116456799	356,803.17
TOTAL		356,803.17

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD7578.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0112		588.85
DD7580.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0212		178.10
DD7582.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0312		102.85
DD7584.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0412		328.35
DD7586.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0712		3,078.35
DD7588.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 0812		2,721.45
DD7593.1		Department Of Mines, Industry Regulation And Safety OCTOBER 2020 BSL REMITTANCE		56.65
DD7595.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 0912		90.20
DD7597.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1012		933.95
DD7599.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1112		2,146.60
DD7601.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1412		650.40
DD7603.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1512		694.10
DD7605.1		Bond Administrator PAYMENT OF BOND FOR 5 CRUICKSHANK RD		1,000.00
DD7607.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1612		241.65
DD7609.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1712		158.45
DD7611.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 1812		413.80
DD7613.1		Department Of Transport PAYMENT FOR LICENSING FEES COLLECTED 2112		2,924.20
DD7628.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 2212		1,444.20
DD7630.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 2312		1,755.90
DD7632.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 2412		599.15
DD7634.1		Bond Administrator BOND FOR 12 SALMON 87444/20		1,460.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Restricted Muni - Trust Bank - 633-000 116457	21,567.20
TOTAL		21,567.20

8.2.2 List of Payments – January 2021	
Location:	Mukinbudin
File Ref:	ADM 007
Applicant:	Edward Nind – Finance Manager
Date:	12 February 2021
Disclosure of Interest:	Nil
Responsible Officer:	Edward Nind – Finance Manager
Author:	Louise Sellenger – Senior Finance Officer
Voting Requirements	Simple Majority
Documents Attached	List of Payments – December 2020 (7 pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please see the Finance Manager prior to the meeting so that a researched answer may be provided.

Summary

List of payments made in January 2021 for endorsement by Council.

Background Information

A list of payments submitted to Council on 16th February 2021, for confirmation in respect of accounts already paid or for the authority to those unpaid. (Please refer to Payment listing submitted as a separate attachment).

Officer Comment

Standard process of obtaining Council endorsement of payments.

Strategic & Social Implications

N/A

Consultation

N/A

Statutory Environment

A list of payments is required to be presented to Council as per section 13 of the Local Government (Financial Management) Regulations 1996.

Policy Implications

Council Policy No. 1.6.5 (e) states that a list of payments is required to be presented to Council each month in accordance with Financial Management Regulations 13(1) for recording in the minutes.

Financial Implications

All payments have been made in accordance with the 2020/2021 Budget.

OFFICER RECOMMENDATION**Council Decision Number –****Moved: Cr****Seconded: Cr****That the list of payments made in January 2021, be endorsed for payment.****Municipal Fund:**

Muni EFTs	EFT 5719	to	EFT 5853	\$122,894.98
Muni Cheques	Chq 31873	to	Chq 31878	\$7,321.54
Muni Direct Debits	DD 7644.1	to	DD 7649.11	\$43,017.38
(Superannuation, loans, leases)				
Pays on		06/01/2021 & 20/01/2021		\$77,014.26
(Not included on payment listing)				

Total Municipal Funds	\$250,248.16
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Restricted Muni Fund:

Trust EFTs	EFT -	to	EFT -	\$0.00
Trust Cheques	Chq -	to	Chq -	\$0.00
Trust Direct Debits	DD 7662.1	to	DD 7713.1	\$29,856.35

Total Trust Funds	\$29,856.35
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Carried /

Date: 12/02/2021
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Shire of Mukinbudin

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Abco Products		
EFT5836		Cleaning Items for Swimming Pool		145.25
		Bonnie Rock Horse And Pony Club		
EFT5837		Community Chest Funding - Dressage Arena		1,500.00
		Copier Support		
EFT5838		Copier Count for November 2020		524.87
		Courier Australia/toll Ipec		
EFT5839		Freight Account from 23 August 2020		355.20
		Hutton & Northey		
EFT5840		Twoway for MBL100 - Oil Drum Pump		591.77
		Jennie Herrington		
EFT5841		Reimbursement for Staff Uniform - J Herrington		51.75
		Moore Australia (WA) Pty Ltd (Non Audit)		
EFT5842		WALGA Tax Webinar on GST		242.00
		Mukinbudin Basketball Club		
EFT5843		Community Chest Funding - New Basketball Rings		1,500.00
		Mukinbudin Community Resource Centre		
EFT5844		Australia Day Poster A3		22.00
		Palm Plumbing		
EFT5845		Install Additional Garden Tap to ELC Building		274.60
		Planwest (wa) Pty Ltd		
EFT5846		Town Planning Advice for December 2020		2,057.00
		Royal Life Saving		
EFT5847		Uniform for Pool Manager		70.50
		Synergy		
EFT5848		Power Account for 27 November to 24 December		9,942.61
		Walga		
EFT5849		Module - eNews MailChimp Integration		1,800.00
		Wallis Computer Solution		
EFT5850		2020 Adobe Pro Licence - CSO User		654.01
		Wilgoyne Christmas Tree		
EFT5851		Community Funding - Tree Removal		1,320.00
		Great Southern Fuels		
EFT5852		December 2020 Monthly Fuel Account		8,697.40
		Absolutely All Electrical		
EFT5854		Repairs to Oven 11 Cruickshank Rd		830.11
		Australia Post		
EFT5855		December 2020 Postage Account		272.72
		Avon Waste		
EFT5856		Rubbish Service December 2020		6,588.82
		Bf & Jd Atkins		
EFT5857		Transport Roller from Koonkoobing to Cemetery		330.00
		Breakaway Downs		
EFT5858		Gravel for Bonnie Rock Lake Brown Rd		489.28
		Hutton & Northey		
EFT5859		Repairs to Engine Belt and Idler - Backhoe		2,859.64
		John Phillips Consulting		
EFT5860		Professional Services for Finance Manager Contract		2,750.00
		Muka Tyre Mart		
EFT5861		Tyre Repair to MBL405		189.00
		Mukinbudin Cafe		
EFT5862		Various Refreshments		90.00

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Shire of Mukinbudin

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Nutrien Ag Solutions		
EFT5863		Washing Powder for Caravan Park		79.20
		Perth Drone Centre		
EFT5864		Aerial survey of Early Learning Centre including site audit and site plan, as per		4,125.00
		Shire Of Trayning		
EFT5865		Kununopping Medical Practise December Expenses inc new Car		18,170.70
		Simon Comerford		
EFT5866		MDHS Pool Party Donation		215.50
		Tranex Roads & Traffic		
EFT5867		Purchase of 1 pair Portable Barrow Lights per Quote Q4232		12,986.60
		Wa Contract Ranger Services Pty Ltd		
EFT5868		Ranger Services for 30/11; 7/12; 14/12;		561.00
		Absolutely All Electrical		
EFT5869		Install New split system unit to 25A Calder Street		4,165.98
		Ampac Debt Recovery		
EFT5870		Legal Cost to Recover outstanding Rates - A30		798.60
		Astro Alloys		
EFT5871		Cleaning Produces for Caravan Park		535.70
		Bf & Jd Atkins		
EFT5872		Push Gravel for Kununoppin-Mukinbudin Road works		4,356.00
		Bob Waddell & Associates Pty Ltd		
EFT5873		Assistance with 2019/20 AFR		2,343.00
		Copier Support		
EFT5874		Service Charges to 22 January 2021		124.08
		Courier Australia/toll Ipec		
EFT5875		Freight for Swimming Pool Signs		156.45
		Message Media Message4u Pty Ltd		
EFT5876		SMS Community Messaging Service November 2020		1,305.76
		Mukinbudin Community Resource Centre		
EFT5877		Advertising in 2021 Mukinbudin Phone Book		350.00
		Mukinbudin Golf Club Inc		
EFT5878		Community Chest Grant - Tables		1,500.00
		Mukinbudin Trading Post		
EFT5879		Misc Admin Purchases December 2020		77.64
		Northam Carpet Court		
EFT5880		Supply & Install 5mm Vinyl Planks to 11 Cruickshank Rd		7,106.00
		On Hold On Line		
EFT5881		Monthly On Hold Messages		69.00
		Palm Plumbing		
EFT5882		Replace Hot Water System Pool Kiosk		1,904.51
		Two Dogs Home Hardware		
EFT5883		Belize 3 Piece Setting Charcoal		792.00
		Wallis Computer Solution		
EFT5884		Monthly Billing For January 2021 Computer Lease		1,466.30
		Westrac Pty Ltd		
EFT5885		Repairs to Turbo MBL 251		14,057.43
		Mukinbudin Football Club		
EFT5886		Community Grant Scheme - Club Rooms		1,500.00
		Telstra		
31873		Phone Account- December 2020		580.00
		Water Corporation		
31874		Water Account 6/11 to 8/1		3,025.27

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Shire Of Mukinbudin		
31875		REcoup of Petty Cash for October to January 2021		193.50
		Telstra		
31877		Instal 10 of 12 for Phone Directory Listing		94.12
		Water Corporation		
31878		Water Charges Golf Course Dam Sept to November 2020		3,428.65
		Ioof		
DD7644.1		Superannuation contributions		226.01
		Rest Industry Super		
DD7644.2		Superannuation contributions		200.22
		Aware Super		
DD7644.3		Superannuation contributions		4,307.57
		Mlc Superannuation Fund Mlc Navigator Retirement Plan		
DD7644.4		Superannuation contributions		295.85
		Wealth Personal Superannuation And Pension Fund		
DD7644.5		Superannuation contributions		28.05
		DI Sellenger Superfund		
DD7644.6		Superannuation contributions		1,165.41
		Australian Super		
DD7644.7		Superannuation contributions		189.62
		Bendigo Smartstart Super		
DD7644.8		Superannuation contributions		349.67
		Sunsuper		
DD7644.9		Superannuation contributions		189.62
		Ioof		
DD7649.1		Superannuation contributions		211.73
		DI Sellenger Superfund		
DD7649.2		Payroll deductions		1,183.75
		Rest Industry Super		
DD7649.3		Superannuation contributions		194.59
		Aware Super		
DD7649.4		Superannuation contributions		4,193.87
		Mlc Superannuation Fund Mlc Navigator Retirement Plan		
DD7649.5		Superannuation contributions		360.79
		Wealth Personal Superannuation And Pension Fund		
DD7649.6		Superannuation contributions		96.18
		Host Plus		
DD7649.7		Superannuation contributions		183.30
		Australian Super		
DD7649.8		Superannuation contributions		189.62
		Bendigo Smartstart Super		
DD7649.9		Superannuation contributions		349.67
		Australian Taxation Office		
DD7656.1		December 2020 BAS		18,618.00
		Wa Treasury Corporation		
DD7676.1		Principal & Interest on Loan 120 Skid Steer		4,211.06
		Wa Treasury Corporation		
DD7695.1		GFEE WATC Loan 108 31 December 2020		5,534.29
		Prime Super		
DD7644.10		Superannuation contributions		276.97
		Sunsuper		
DD7649.10		Superannuation contributions		189.62

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD7649.11		Prime Super Superannuation contributions		271.92

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Muni Bank - 633-000 116456799	173,233.90
TOTAL		173,233.90

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Shire of Mukinbudin

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USER: L Sellenger SFO
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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Department Of Transport		
DD7662.1		PAYMENT OF LICENSING FEES COLLECTED 110121		1,187.55
		Department Of Transport		
DD7664.1		PAYMENT OF LICENSING FEES COLLECTED 1201		1,265.05
		Department Of Transport		
DD7666.1		PAYMENT OF LICENSING FEES COLLECTED 1301		39.30
		Department Of Transport		
DD7668.1		PAYMENT OF LICENSING FEES COLLECTED 1401		822.55
		Department Of Transport		
DD7670.1		PAYMENT OF LICENSING FEES COLLECT 2701		831.45
		Department Of Transport		
DD7681.1		PAYMENT OF LICENSING FEES COLLECTED 2101		2,677.75
		Department Of Transport		
DD7683.1		PAYMENT OF LICENSING FEES COLLECTED 2201		3,130.35
		Department Of Transport		
DD7685.1		PAYMENT OF LICENSING FEES COLLECTED 2501		2,088.50
		Department Of Transport		
DD7687.1		PAYMENT OF LICENSING FEES COLLECTED 2701		15,552.80
		Department Of Transport		
DD7711.1		PAYMENT OF LICENSING FEES COLLECTED 28/01		1,115.95
		Department Of Transport		
DD7713.1		PAYMENT OF LICENSING FEES COLLECTED 29/1		1,145.10

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Restricted Muni - Trust Bank - 633-000 116457	29,856.35
TOTAL		29,856.35

009669



SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Your details at a glance

BSB number	633-000
Account number	693723967
Customer number	11762408/M201
Account title	SHIRE OF MUKINBUDIN SHIRE OF MUKINBUDIN

Account summary

Statement period	1 Dec 2020 - 31 Dec 2020
Statement number	142
Opening balance on 1 Dec 2020	\$2,755.40
Payments & credits	\$3,184.40
Withdrawals & debits	\$318.05
Interest charges & fees	\$8.74
Closing Balance on 31 Dec 2020	-\$102.21

Account details

Credit limit	\$5,000.00
Available credit	\$5,102.21
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$0.00
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Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

We've got your
back because
you've got ours

Business Credit Card

Minimum Payment Warning. No payments are currently required for your credit card. Please be aware that if you use the credit on your account and make only the minimum payment each month you will pay more interest and it will take longer to pay off your balance.

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$2,755.40
26 Nov 20	CREDIT APPLE ONLINE AU SYDNE		429.00	2,326.40
1 Dec 20	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 27/11 CARD NUMBER 552638XXXXXX149 1	1.49		2,327.89
14 Dec 20	PERIODIC TFR 00117624081201 00000000000		2,755.40	-427.51
15 Dec 20	AUSSIE BROADBAND PTY L,MORWELL AUS RETAIL PURCHASE 14/12 CARD NUMBER 552638XXXXXX196 1	79.00		-348.51
16 Dec 20	MERREDIN FLOWERS & G I,MERREDIN AUS RETAIL PURCHASE 14/12 CARD NUMBER 552638XXXXXX196 1	20.00		-328.51
24 Dec 20	Mukinbudin Cafe, MUK INBUDIN AUS RETAIL PURCHASE 23/12 CARD NUMBER 552638XXXXXX196 1	59.50		-269.01
25 Dec 20	Canva Pty Limited, S ydney US RETAIL PURCHASE-INTERNATIONAL 24/12 119.40 U.S. DOLLAR CARD NUMBER 552638XXXXXX196 1	158.06		-110.95
25 Dec 20	INTERNATIONAL TRANSACTION FEE	4.74		-106.21
30 Dec 20	CARD FEE 1 @ \$4.00	4.00		-102.21
Transaction totals / Closing balance		\$326.79	\$3,184.40	-\$102.21

768BH103 / E-O / S-757 / F757 / 0011762408001725

Date Paid ____ / ____ / ____ Amount \$ _____

Business Credit Card - Payment options



Pay in person: Visit any **Bendigo Bank** branch to make your payment.



Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



Pay by post: Mail this slip with your cheque to -
**PO Box 480
Bendigo VIC 3552.**
If paying by cheque please complete the details below.



Bill code: 342949
Ref: 693723967

Bank@Post™ Pay at any Post Office by Agency Banking **Bank@Post™** using your credit card.

Business Credit Card

BSB number 633-000
Account number 693723967
Customer name SHIRE OF MUKINBUDIN
Minimum payment required \$0.00
Closing Balance on 31 Dec 2020 -\$102.21
Date _____ **Payment amount** _____

Drawer	Chq No	BSB	Account No	\$	¢

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

Making great things happen
in your community.



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SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Card summary

Account number	693723967
Card number	552638XXXXXXXX149
Customer number	11762408/M201
Statement period	01/12/2020 to 31/12/2020
Statement number	142 (page 4 of 5)

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments
1 Dec 20	APPLE.COM/BILL, SYDN EY AUS	1.49	
TOTALS		\$1.49	\$0.00

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

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- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

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009669



SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Card summary

Account number	693723967
Card number	552638XXXXXX196
Customer number	11762408/M201
Statement period	01/12/2020 to 31/12/2020
Statement number	142 (page 5 of 5)

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments
15 Dec 20	AUSSIE BROADBAND PTY L,MORWELL AUS	79.00	
16 Dec 20	MERREDIN FLOWERS & G I,MERREDIN AUS	20.00	
24 Dec 20	Mukinbudin Cafe, MUK INBUDIN AUS	59.50	
25 Dec 20	Canva Pty Limited, S ydney US	158.06	
TOTALS		\$316.56	\$0.00

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

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- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
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<https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit [mybusinesscard](https://bendigobank.com.au/mybusinesscard).

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009669



SHIRE OF MUKINBUDIN
PO BOX 67
MUKINBUDIN WA 6479

Your details at a glance

BSB number	633-000
Account number	693723967
Customer number	11762408/M201
Account title	SHIRE OF MUKINBUDIN SHIRE OF MUKINBUDIN

Account summary

Statement period	1 Jan 2021 - 31 Jan 2021
Statement number	143
Opening balance on 1 Jan 2021	-\$102.21
Payments & credits	\$0.00
Withdrawals & debits	\$1,303.69
Interest charges & fees	\$4.00
Closing Balance on 31 Jan 2021	\$1,205.48

Account details

Credit limit	\$5,000.00
Available credit	\$3,794.52
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$36.16
Payment due	14 Feb 2021

Any questions?

Contact Tara Chambers at 29 Shadbolt St, Mukinbudin 6479 on **08 9047 1377**, or call **1300 BENDIGO** (1300 236 344).

We've got your
back because
you've got ours

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment

You will pay off the Closing Balance shown on this statement in about **9 years and 4 months**

And you will pay an estimated total of interest charges of **\$645.60**

If you make no additional charges using this card and each month you pay **\$57.87**

You will pay off the Closing Balance shown on this statement in about **2 years**

And you will pay an estimated total of interest charges of **\$183.40, a saving of \$462.20**

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				-\$102.21
1 Jan 21	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 30/12 CARD NUMBER 552638XXXXXXX196 1	1.49		-100.72
1 Jan 21	FACEBK *YDNVSYS6S2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 30/12 CARD NUMBER 552638XXXXXXX196 1	33.00		-67.72
8 Jan 21	HARVEY NORMAN AV/IT, BUNBURY AUS RETAIL PURCHASE 06/01 CARD NUMBER 552638XXXXXXX196 1	479.00		411.28
13 Jan 21	AUSSIE BROADBAND PTY L,MORWELL AUS RETAIL PURCHASE 12/01 CARD NUMBER 552638XXXXXXX196 1	79.00		490.28
21 Jan 21	NATIONAL MAILING, HU ME AUS RETAIL PURCHASE 20/01 CARD NUMBER 552638XXXXXXX196 1	77.00		567.28
22 Jan 21	WALL ART PRINTS, 041 8328167 AUS RETAIL PURCHASE 20/01 CARD NUMBER 552638XXXXXXX196 1	422.97		990.25
23 Jan 21	MERREDIN COURT-DOJ, MERREDIN AUS RETAIL PURCHASE 21/01 CARD NUMBER 552638XXXXXXX196 1	114.50		1,104.75
26 Jan 21	PUMA 440 ROADHOUSE, GERALDTON AUS RETAIL PURCHASE 23/01 CARD NUMBER 552638XXXXXXX196 1	87.46		1,192.21
26 Jan 21	FACEBK *GFHAGZN7S2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 23/01 CARD NUMBER 552638XXXXXXX196 1	7.78		1,199.99

Date Paid ____ / ____ / ____ Amount \$ _____

Business Credit Card - Payment options



Pay in person: Visit any **Bendigo Bank** branch to make your payment.



Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



Pay by post: Mail this slip with your cheque to -
**PO Box 480
Bendigo VIC 3552.**
If paying by cheque please complete the details below.



Bill code: 342949
Ref: 693723967

Bank@Post™ Pay at any Post Office by Agency Banking **Bank@Post™** using your credit card.

Business Credit Card

BSB number	633-000
Account number	693723967
Customer name	SHIRE OF MUKINBUDIN
Minimum payment required	\$36.16
Closing Balance on 31 Jan 2021	\$1,205.48
Payment due	14 Feb 2021
Date	
Payment amount	

Drawer	Chq No	BSB	Account No	\$	¢

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
28 Jan 21	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 27/01 CARD NUMBER 552638XXXXXX196 1	1.49		1,201.48
30 Jan 21	CARD FEE 1 @ \$4.00	4.00		1,205.48
Transaction totals / Closing balance		\$1,307.69	\$0.00	\$1,205.48

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see

<https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).


All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit [/mybusinesscard](https://bendigobank.com.au/mybusinesscard).

Making great things happen
in your community.



009669

 SHIRE OF MUKINBUDIN
 PO BOX 67
 MUKINBUDIN WA 6479

Card summary

Account number 693723967
Card number 552638XXXXXX196
Customer number 11762408/M201
 Statement period 01/01/2021 to 31/01/2021
 Statement number 143 (page 4 of 4)

Any questions?

Contact Tara Chambers at 29 Shadbolt St,
 Mukinbudin 6479 on **08 9047 1377**, or call
1300 BENDIGO (1300 236 344).

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments
1 Jan 21	APPLE.COM/BILL, SYDN EY AUS	1.49	
1 Jan 21	FACEBK *YDNVSYS6S2, fb.me/ads AUS	33.00	
8 Jan 21	HARVEY NORMAN AV/IT, BUNBURY AUS	479.00	
13 Jan 21	AUSSIE BROADBAND PTY L,MORWELL AUS	79.00	
21 Jan 21	NATIONAL MAILING, HU ME AUS	77.00	
22 Jan 21	WALL ART PRINTS, 041 8328167 AUS	422.97	
23 Jan 21	MERREDIN COURT-DOJ, MERREDIN AUS	114.50	
26 Jan 21	PUMA 440 ROADHOUSE, GERALDTON AUS	87.46	
26 Jan 21	FACEBK *GFHAGZN7S2, fb.me/ads AUS	7.78	
28 Jan 21	APPLE.COM/BILL, SYDN EY AUS	1.49	
TOTALS		\$1,303.69	\$0.00

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit [mybusinesscard](https://bendigobank.com.au/mybusinesscard).

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Mastercard Summary		
Dec-20		
Date	Transaction Description	Amount
15/12/2020	Aussie Broadband Monthly Invoice- Caravan Interent	\$ 79.00
25/12/2020	Bank Fees International Transaction Fee	\$ 4.74
24/12/2020	Muka Café - Staff Refreshments	\$ 59.50
16/12/2020	Merredin Flowers - Council Refreshments	\$ 20.00
25/12/2020	Canva - Annual Subscription 2021	\$ 158.06
1/12/2020	iTunes Storage Fee	\$ 1.49
30/12/2020	Credit Card Fee	\$ 4.00
26/11/2020	Apple Payment Returned	-\$ 429.00
Total		-\$ 102.21

Mastercard Summary		
Jan-21		
Date	Transaction Description	Amount
1/01/2021	iTunes Storage Fee	\$ 1.49
1/01/2021	Facebook - Caravan Park Advertising	\$ 33.00
8/01/2021	Harvey Norman - Admin Minor Assets	\$ 479.00
13/01/2021	Aussie Broadband Monthly Invoice- Caravan Interent	\$ 79.00
21/01/2021		\$ 77.00
22/01/2021	Wall Art - Library Pictures	\$ 422.97
23/01/2021	Merredin Court - Liquor License for Event	\$ 114.50
26/01/2021	Roadhouse - Fuel MBL1	\$ 87.46
26/01/2021	Facebook - Caravan Park Advertising	\$ 7.78
28/01/2021	iTunes Storage Fee	\$ 1.49
30/01/2021	Credit Card Fee	\$ 4.00
Total		\$ 1,307.69

8.2.3 Monthly Statement of Financial Activity Report – 31 December 2020	
Location:	Mukinbudin
File Ref:	ADM 005
Applicant:	Edward Nind – Finance Manager
Date:	12 th February 2021
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager; Louise Sellenger SFO
Voting Requirements	Simple Majority
Documents Attached	Statement of Financial Activity – For the period ended 31 December (23 Pages) Schedules 2 to 14 For the period 1 July 2020 to 31 December 2020 (86 Pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please discuss these queries with the Finance Manager so that a researched answer may be provided for you.

Summary

This information is provided to Council on a monthly basis in accordance with provisions of the *Local Government Act 1995 and Local Government (Financial Management Regulations 1996)*.

Monthly Statement of Financial Activity for the period ending 30 November 2020 are attached for Councillor Information, and consisting of;

Statement of Financial Activity

1. Acquisition of Assets
 2. Disposal of Assets
 3. Information on Borrowings
 4. Reserves
 5. Net Current Assets
 6. Rating Information
 7. Restricted Municipal and Trust Funds
 8. Operating Statement
 9. Statement of Financial Position
 10. Financial Ratios
 11. Grants Report
 12. Bank Balances & Investment Information
- Schedules 2 - 14 attached

Background Information

The new Australian Accounting Standards have been applied to this report. The most noticeable change is that conditional income is only recognised as income when the grant purpose/conditions are met. As a result appropriate income, such as the NRM Environmental Grant, is now income as there has been some expenditure in 2020-2021.

Current unspent grants and prepayments received are now identified in Note 5. "Net Current Assets " in the Statement of Financial Activity.

Officer Comment

The "Budget" is based on a surplus carried forward of \$702,248 using end of year figures at the time of estimating.

The "Actual" brought forward surplus from 2019/2020 is \$711,494, an increase of \$9,246. This is the final audited figure.

The new accounting standards have been applied to recognise unspent grants as liabilities and Right Of Use (ROU) asset lease liabilities.

On 27 May 2020 \$874,550 as an advance payment of the 2020/2021 Financial Assistance Grants was received. The General Purpose Funding component was \$564,148 and Roads component was \$310,402.

The inclusion of these advance grants the in the Actual figure shows 30 June 2020 result of \$711,494. Adjusting this figure by subtracting the advance grants shows an adjusted end of year result of a deficit of approximately \$163K.

It has been estimated at least \$280K of specific grant income was payable for completed work at 30 June 2020. If these grants had been received by 30 June 2020 the adjusted end of year position would be a surplus of approximately \$117K. However due to accounting standards the \$280K can not recognised as an asset at 30 June 2020 and has been excluded from the brought forward balance.

In November 2020 the value of all work completed in previous financial years for projects already completed or expected to be completed in 2020-2021 was recognised. This was recognised as an income in Works in Progress (WIP) Accounts/Jobs and a matching increase in the current appropriate expenditure accounts/jobs. The amounts recognised for buildings was:

- Boodie Rats new Child Care Centre in White St Building \$762,815.
- Bonnie Rock Fire Brigade Ablution Block & Facility Extension \$84,308.
- 12 Gimlett Way house \$435,493.
- 4 Earl Drive house \$433,919.

At 31 December 2020 the end of month position is a surplus of \$1,061,396.

Strategic & Social Implications N/A

Consultation N/A

Statutory Environment

General Financial Management of Council, Council 2020/21 Budget, *Local Government (Financial Management) Regulations 1996*, r34, *Local Government Act 1995*, section 6.4.

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council.

Council adopted a policy on 18 August 2020 that the material variation be set at \$10,000 and 10%. Adoption of the same material variation is pending.

Financial Implications

There is no direct financial implication in relation to this matter.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council:

Adopt the Monthly Financial Report for the period ending 31 December 2020 and note any material variances greater than \$10,000 and 10%.

Carried /



SHIRE OF MUKINBUDIN

SCHEDULES

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

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Schedule 4 - Governance	7 to 9
Schedule 5 - Law, Order, Public Safety	10 to 14
Schedule 7 - Health	15 to 19
Schedule 8 - Education & Welfare	20 to 25
Schedule 9 - Housing	26 to 34
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Schedule 14 - Other Property & Services	73 to 85

SHIRE OF MUKINBUDIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
31 December 2020

MUNICIPAL FUND		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>									
General Purpose Funding	03	2,080,878.00	109,135.00	2,080,878.00	109,135.00	1,659,092.00	53,164.00	1,655,839.65	67,915.66
Governance	04	0.00	415,058.00	0.00	415,058.00	0.00	204,092.00	0.00	187,114.71
Law, Order, Public Safety	05	127,771.00	101,790.00	127,771.00	101,790.00	65,770.00	54,677.00	99,536.14	46,530.87
Health	07	75,210.00	128,987.00	75,210.00	128,987.00	74,956.00	63,770.00	48,356.27	53,439.40
Education & Welfare	08	226,458.00	99,386.00	226,458.00	99,386.00	4,510.00	54,930.00	147,863.76	65,530.79
Housing	09	265,593.00	315,879.00	265,593.00	315,879.00	132,738.00	167,946.00	120,115.45	185,155.64
Community Amenities	10	128,221.00	302,658.00	128,221.00	302,658.00	32,286.00	163,646.00	65,978.38	159,871.84
Recreation & Culture	11	394,031.00	758,540.00	394,031.00	758,540.00	211,809.00	392,901.00	55,195.27	413,048.56
Transport	12	1,738,623.00	1,878,044.00	1,738,623.00	1,878,044.00	660,592.00	946,530.00	291,271.40	1,009,269.86
Economic Services	13	245,353.00	381,561.00	245,353.00	381,561.00	127,794.00	195,618.00	142,199.56	214,190.60
Other Property & Services	14	57,241.00	63,739.00	57,241.00	63,739.00	28,572.00	100,244.00	67,978.68	50,531.62
TOTAL - OPERATING		5,339,379.00	4,554,777.00	5,339,379.00	4,554,777.00	2,998,119.00	2,397,518.00	2,694,334.56	2,452,599.55
<u>CAPITAL</u>									
General Purpose Funding	03	0.00	3,500.00	0.00	3,500.00	0.00	1,164.00	0.00	770.76
Governance	04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Law, Order, Public Safety	05	0.00	17,692.00	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92
Health	07	40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45
Education & Welfare	08	0.00	143,222.00	0.00	143,222.00	0.00	133,742.00	0.00	81,384.32
Housing	09	0.00	153,652.00	0.00	153,652.00	0.00	119,306.00	0.00	89,622.98
Community Amenities	10	0.00	13,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00
Recreation & Culture	11	0.00	466,887.00	0.00	466,887.00	0.00	240,323.00	0.00	63,433.01
Transport	12	124,500.00	2,294,365.00	124,500.00	2,294,365.00	124,500.00	678,754.00	30,409.09	479,308.39
Economic Services	13	120,000.00	157,433.00	120,000.00	157,433.00	120,000.00	144,451.00	120,000.00	133,394.26
Other Property & Services	14	193,973.00	284,142.00	193,973.00	284,142.00	116,820.00	173,721.00	59,090.91	101,729.23
TOTAL - CAPITAL		479,383.00	3,615,713.00	479,383.00	3,615,713.00	402,230.00	1,590,970.00	264,045.45	1,010,904.32
		5,818,762.00	8,170,490.00	5,818,762.00	8,170,490.00	3,400,349.00	3,988,488.00	2,958,380.01	3,463,503.87
Less Depreciation Written Back			(1,657,180.00)		(1,657,180.00)		(828,528.00)		(864,354.18)
Less Profit/Loss Written Back		(10,500.00)	(2,800.00)	(10,500.00)	(2,800.00)	(10,500.00)	(2,800.00)	(9,330.10)	0.00
Adjustment in Fixed Assets (Rounding)			0.00		0.00		0.00		(1.09)
TOTAL REVENUE & EXPENDITURE		5,808,262.00	6,510,510.00	5,808,262.00	6,510,510.00	3,389,849.00	3,157,160.00	2,949,049.91	2,599,148.60
Surplus/Deficit July 1st B/Fwd		702,248.00		702,248.00		702,248.00		711,494.58	
		6,510,510.00	6,510,510.00	6,510,510.00	6,510,510.00	4,092,097.00	3,157,160.00	3,660,544.49	2,599,148.60
Surplus/(Deficit) C/Fwd			0.00		0.00		934,937.00		1,061,395.89
		6,510,510.00	6,510,510.00	6,510,510.00	6,510,510.00	4,092,097.00	4,092,097.00	3,660,544.49	3,660,544.49

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 December 2020

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									<p>- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged.</p> <p>Advance Financial Assistance Grants for 2020-2021 were received in 2019-2020, \$564,148 for General Purpose Funding and \$310,402 for Roads.</p>
Rate Revenue and Administration		85,333.00		85,333.00		41,278.00		42,066.86	
General Purpose Funding		2,349.00		2,349.00		1,170.00		1,158.62	
Investment Activity		12,047.00		12,047.00		6,018.00		6,317.51	
Other General Purpose Funding		9,406.00		9,406.00		4,698.00		18,372.67	
<u>OPERATING REVENUE</u>									
Rate Revenue and Administration	1,256,348.00		1,256,348.00		1,246,836.00		1,250,975.59		
General Purpose Funding	798,730.00		798,730.00		399,362.00		399,365.00		
Investment Activity	25,800.00		25,800.00		12,894.00		5,499.06		
Other General Purpose Funding	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING	2,080,878.00	109,135.00	2,080,878.00	109,135.00	1,659,092.00	53,164.00	1,655,839.65	67,915.66	
<u>CAPITAL EXPENDITURE</u>									
Investment Activity		3,500.00		3,500.00		1,164.00		770.76	
SUB-TOTAL CAPITAL	0.00	3,500.00	0.00	3,500.00	0.00	1,164.00	0.00	770.76	
TOTAL - PROGRAMME SUMMARY	2,080,878.00	112,635.00	2,080,878.00	112,635.00	1,659,092.00	54,328.00	1,655,839.65	68,686.42	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 December 2020

RATE REVENUE AND ADMINISTRATION		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2030100	Rates Incentive Scheme		250.00		250.00		250.00		250.00	- Rates Incentive Prize
2030101	Valuation Expenses		6,300.00		6,300.00		3,150.00		670.15	GRV Valuations 5 yearly next due 2022/23 so \$0, Rural UV Gen Valuation \$4730. Other valuations and land title information, Interim Valuations-change to property description and Mining Tenements.
2030102	Legal Expenses - Op Exp - Rates		7,500.00		7,500.00		3,750.00		6,948.29	Costs of legal action taken and legal advice relating to rates. Includes settlement cost of surrendered land.
2030103	Title/Company Searches - Op Exp - Rates		500.00		500.00		246.00		0.00	Real Estate and settlement Agent search fees , Property Inquiry Fee, Building Cert and rate inquiry
2030105	Rates Printing and Stationery - Op Exp - Rates		1,300.00		1,300.00		648.00		273.35	- Rates info circulars printing' Rates instalment notices printing (inc upgrade of Synergy Template) and Printed & Plain Envelopes
2030106	Rates Debtor Doubtful Debts Expense		500.00		500.00		0.00		0.00	- Rates Debtor Doubtful Debts Expense provisions - Mining Tenements
2030107	Rates Debtors Written Off		2,500.00		2,500.00		0.00		40.90	- Rates Debtor Doubtful Debts Expense Wrierofts - Mining Tenements
2030109	Rates Consultants and Other Expenses Relating To Rates		19,500.00		19,500.00		9,744.00		10,711.60	Contact Rates Officer and other expenses relating to Rates not elsewhere classified. Typically refund of overpayments.
2030199	Administration Allocated		46,983.00		46,983.00		23,490.00		23,172.57	- Allocation of 5% of Administration costs.
OPERATING REVENUE										
3030101	Rates Levied - GRV Residential	206,655.00		206,655.00		206,655.00		206,654.52		- Shire GRV Residential and Vacant land - Rate in \$ applied 0.184236.
3030110	Rates Levied - UV Rural	983,106.00		983,106.00		983,106.00		982,341.52		- Agricultural UV - Rate - . Rate in \$ applied 0.022174.
3030112	Rates Levied - UV Mining Tenement	0.00		0.00		0.00		0.00		Needs to journalled to Acct 3030132
3030120	Rates Levied - GRV Minimum Residential	11,000.00		11,000.00		11,000.00		11,000.00		- 18 Properties GRV Residential and 7 Properties GRV Vacant land @ \$440 minimum. Note: Increase in total Revenue 4%
3030130	Rates Levied - UV Minimum Rural	17,600.00		17,600.00		17,600.00		17,600.00		- 32 Properties @ \$550 minimum
3030132	Rates Levied - UV Minimum Mining Tenement	2,750.00		2,750.00		2,750.00		2,750.00		- 5 Properties @ \$550 minimum
3030135	Interim Rates Levied - GRV/UV	2,000.00		2,000.00		996.00		3,548.29		- Provision for Interim Rates
3030136	Back Rates Levied - GRV/UV	500.00		500.00		246.00		(447.64)		- Provision for back rates expected.
3030137	Ex-Gratia Rates (CBH, etc.)	17,867.00		17,867.00		17,867.00		17,867.36		- Ex Gratia payment by CBH in lieu of rates. for is tonnes, Annual Contribution calculated on total tonnage permanent and CLS grain storage facilities within the Shire. Estimated increase of 0% at 0.0632316 per Ton. (Shire of Mukinbudin Deed of Agreement with CBH annual contribution calculated by multiplying the agreed tonnage by the Commercial rate in the dollar as levied by Council)
3030140	Movement in Excess Rates	0.00		0.00		0.00		0.00		- Interest payable after 35 days on unpaid rates @ 8% pa calculated daily
3030150	Penalty Interest Raised on Rates	5,000.00		5,000.00		1,665.00		1,998.23		- Instalment plan Interest rate 5.5% p.a levied at first pmt, deferred pensioners excluded
3030151	Instalment Interest Received	2,500.00		2,500.00		831.00		2,088.31		- Admin Fee set at \$15 each instalment excl first instalment as per sch fees and charges.
3030152	Rates Instalment Admin Fee Received	2,220.00		2,220.00		2,218.00		1,935.00		Instalment charges 148 instalments @ \$15.00 per instalment payment.
3030154	Rate Account Enquiry Charges	900.00		900.00		450.00		636.37		- Rate Account Enquiry Charges as per Fees and Charges
3030155	Reimbursement of Debt Collection Costs (Inc GST)	150.00		150.00		72.00		0.00		- Reimbursement of other debt Collection costs
3030158	Legal Fees - Outstanding Rates - Op Inc	4,000.00		4,000.00		1,332.00		3,003.63		- Legal costs of rate recovery action, recovered from Ratepayer, expenses in acct 2030102.
3030160	Other Income Relating To Rates	100.00		100.00		48.00		0.00		Excluding Kevin Manuel Land Transfer.
SUB-TOTAL OPERATING		1,256,348.00	85,333.00	1,256,348.00	85,333.00	1,246,836.00	41,278.00	1,250,975.59	42,066.86	- Reimbursement of other rate related costs
TOTAL - RATE REVENUE AND ADMINISTRATION		1,256,348.00	85,333.00	1,256,348.00	85,333.00	1,246,836.00	41,278.00	1,250,975.59	42,066.86	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 December 2020

GENERAL PURPOSE FUNDING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Allocation of 0.25% of Administration costs. - Annual General Purpose Grants from WA Local Government Grants Commission being the Federal Grants Equalisation/General Purpose Grant. of \$1,128,296. Less 1st early payment of the total grant received June 2020 of \$564,148. Paid August, November, February and May each year. - Road Component Grants, WA Local Government Grants Commission 4 x Quarters of \$620,804 Less 1st payment received June 2020 of \$310,402. Paid August, November, February and May each year.
2030299	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
<u>OPERATING REVENUE</u>										
3030200	Financial Assistance Grant - General	555,507.00		555,507.00		277,752.00		277,753.50		
3030201	Federal Assistance Grant - Roads Component	243,223.00		243,223.00		121,610.00		121,611.50		
SUB-TOTAL OPERATING		798,730.00	2,349.00	798,730.00	2,349.00	399,362.00	1,170.00	399,365.00	1,158.62	
TOTAL - GENERAL PURPOSE FUNDING		798,730.00	2,349.00	798,730.00	2,349.00	399,362.00	1,170.00	399,365.00	1,158.62	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
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INVESTMENT ACTIVITY		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2030300	Bank Fees and Charges (Inc GST) - Op Exp		4,000.00		4,000.00		1,998.00		2,530.13	- Bank Fees And Charges (Inc Gst)
2030301	Bank Fees and Charges (Exc GST)		1,000.00		1,000.00		498.00		311.49	- Bank Fees And Charges (Exc Gst)
2030399	Administration Allocated		7,047.00		7,047.00		3,522.00		3,475.89	- Allocation of 0.75% of Administration costs.
<u>OPERATING REVENUE</u>										
3030300	Interest Earned - Reserve Funds	12,500.00		12,500.00		6,246.00		2,729.42		Lower Interest Rates have reduced Interest Income. Budget Amendments are recommended. - Interest earnings on Council Reserve Funds in at call accounts and term deposits. - Interest earnings on Council Municipal funds in at call accounts and term deposits, including the early grants payment. NB: does not include Interest on Reserve Accounts
3030301	Interest Earned - Municipal Funds	13,300.00		13,300.00		6,648.00		2,769.64		
SUB-TOTAL OPERATING		25,800.00	12,047.00	25,800.00	12,047.00	12,894.00	6,018.00	5,499.06	6,317.51	
<u>CAPITAL EXPENDITURE</u>										
4030354	Transfer To Building & Residential Land Reserve - Cap Exp		3,500.00		3,500.00		1,164.00		770.76	- Allocation of funds for future building works \$0 and Transfer to reserve of interest earned \$3500.
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	3,500.00	0.00	3,500.00	0.00	1,164.00	0.00	770.76	
TOTAL - INVESTMENT ACTIVITY		25,800.00	15,547.00	25,800.00	15,547.00	12,894.00	7,182.00	5,499.06	7,088.27	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 December 2020

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OTHER GENERAL PURPOSE FUNDING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged. - Allocation of 1% of Administration costs.
2030400	Rounding and Foreign & Other Invalid		10.00		10.00		0.00		13,738.16	
	Currency Op Exp - Other GP Funding									
2030499	Administration Allocated		9,396.00		9,396.00		4,698.00		4,634.51	
<u>OPERATING REVENUE</u>										
3030400	Un-identified Receipts (No GST) - Op Inc - O	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		0.00	9,406.00	0.00	9,406.00	0.00	4,698.00	0.00	18,372.67	
TOTAL - OTHER GENERAL PURPOSE FUNDING		0.00	9,406.00	0.00	9,406.00	0.00	4,698.00	0.00	18,372.67	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									No community donations have been paid, the replacement digital projector is yet to be purchased and NEWROC Fees for 2020/21 are less than the YTD budget. Most Consultancy costs are yet to be incurred.
Members of Council		292,673.00		292,673.00		144,910.00		155,815.99	
Other Governance		122,385.00		122,385.00		59,182.00		31,298.72 ▼	
SUB-TOTAL OPERATING	0.00	415,058.00	0.00	415,058.00	0.00	204,092.00	0.00	187,114.71	
TOTAL - PROGRAMME SUMMARY	0.00	415,058.00	0.00	415,058.00	0.00	204,092.00	0.00	187,114.71	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
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MEMBERS OF COUNCIL		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040100	Members Travelling		4,500.00		4,500.00		0.00		0.00	9 x Elected Members Travel reimbursement allowance as per Sec 30.6 LGO (WA) Interim Award 2011 based and SAT Reg31(1)(b)
2040101	Members Conference Expenses		0.00		0.00		0.00		682.59	Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995
2040102	Presidents Allowance		10,000.00		10,000.00		0.00		5,000.00	Deputy Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995.
2040103	Deputy Presidents Allowance		2,500.00		2,500.00		0.00		1,250.00	Annual Councillor Fee x 8 Crs. and President Sitting Fee.
2040104	Members Sitting Fees		32,301.00		32,301.00		0.00		16,150.50	Information and Communications (ICT) Allowance.
2040105	Communications Allowance		4,500.00		4,500.00		0.00		0.00	WALGA Councillor Training/Professional Development Subscription
2040106	Members Training		4,000.00		4,000.00		0.00		0.00	
2040107	Election Expenses - Op Exp - Members		0.00		0.00		0.00		0.00	
2040108	Subscriptions & Publications		20,500.00		20,500.00		20,500.00		17,598.36	- WALGA Assoc Membership Sub general levy \$7,325.86, WALGA Procurement Consultancy Service \$2,550, WALGA Council Connect (see 2140531), WALGA Employee Relations Subscription \$3,412.50, WALGA Tax Service \$1490, WALGA Governance Services \$320, WALGA Environmental Planning Services \$2,200, WALGA Banners in the Terrace costs of banner and paints \$0, WALGA Great Eastern Country Zone membership fees \$1750 and Rural Water Council membership fees Rural Health West Membership fees Aust Communication Authority lic Apra Music Our Community.com.au subscription totalling \$900
2040109	Members - Insurance - Op Exp		14,792.00		14,792.00		14,792.00		14,791.88	Budget is for:- Personal Accident \$425, Public Liability 50% (other 50% in Sch 14 Admin O/H's) \$7,348 and Councillor & Officers management liability \$7,019. For Cyber Liability -- see Administration.
2040110	Stationary, Badges and Other Items Members - Op Exp		500.00		500.00		246.00		36.54	- Other Minor Expenditure.
2040112	Minor Asset Purchases - Members- Op Exp		3,000.00		3,000.00		3,000.00		0.00	- Replacement Digital Projector.
2040113	Chambers Operating Expenses									
BO001	Chambers Operating Expenses		1,920.00		1,920.00		954.00		1,340.68	Includes Chambers allocation of electricity consumption.
2040114	Chambers Building Maintenance									
BM001	Chambers Building Maintenance		1,500.00		1,500.00		738.00		0.00	
2040115	Donations to Community Groups and Functions - Op Exp - M		10,000.00		10,000.00		4,998.00		4,420.00	- Donations to Community Groups as per Council Policy 2.3 Community Chest Grant Scheme. (See budget in Community Development account 2100910 for Commuity Development activities.)
2040116	Software Licences - Op Exp - Members		1,226.00		1,226.00		1,226.00		1,225.55	Software subscriptions MS 365 Bus Basic & EOA 9 lic
2040118	NEWROC Admin Fees		15,500.00		15,500.00		15,500.00		11,000.00	- Shire of Mukinbudin NEWROC Fees for 2020/21 General Subs \$15,500, See account 2130202 for NEWTRAVEL Tourism Officer contribution.
2040119	NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		2,000.00		996.00		2,000.00	- Business Cases Project Work
2040120	Other Expenses - Members of Council		1,491.00		1,491.00		744.00		3,947.30	- Other Councillor expenses. Including binding of minutes
2040192	Depreciation - Members		381.00		381.00		186.00		310.51	- Depreciation charge ex Asset Register
2040199	Administration Allocated		162,062.00		162,062.00		81,030.00		76,062.08	- Allocation of 17.2% of Administration costs.
OPERATING REVENUE										
SUB-TOTAL OPERATING		0.00	292,673.00	0.00	292,673.00	0.00	144,910.00	0.00	155,815.99	
TOTAL - MEMBERS OF COUNCIL		0.00	292,673.00	0.00	292,673.00	0.00	144,910.00	0.00	155,815.99	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 December 2020

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OTHER GOVERNANCE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040200	Civic Functions, Refreshments & Receptions - Other Gov - O		10,000.00		10,000.00		4,992.00		7,197.67	- Expenses for food and refreshments Council meetings and functions for Shire of Mukinbudin. For Admin refreshments see Account 2140540. - Catering expenses for Council meetings and functions for Shire of Mukinbudin - Audit Fees ; 4 yearly Financial Management Review- FM Reg 5(2)(c) next due June 2022. Provision other Grant Audit Fees e.g. Roads to Recovery, Provision Deferred Pensioners certification, Additional Amount for Fair Value Infrastructure Review and Additional amount for compliance with Legislation requirements. - Provision for LTFP consultant Ron Back -update every 2 yrs (Carry over provision). Asset Management Plans required. - Provision for Asset Infrastructure Management (AIM) Ron Back (Carry over provision) and Rod Munns. - Contractors and Contingency - Ron Back (Carry over provision) - Consultants advising council. Inc CEO review. - Allocation of 4% of Administration costs.
2040201	Public Relations Expense		0.00		0.00		0.00		187.39	
2040202	Audit Fees		39,800.00		39,800.00		19,900.00		655.45	
2040206	Long Term Financial Planning Consultancy		10,000.00		10,000.00		4,998.00		0.00	
2040207	Asset Management & Valuations Consultants - Op Exp - Oth Gov		15,000.00		15,000.00		7,500.00		0.00	
2040210	Other Consultancy - Strategic		7,000.00		7,000.00		0.00		1,720.15	
2040211	Other Governance Consultant Expenses - Op Exp - Other Gov		3,000.00		3,000.00		3,000.00		3,000.00	
2040299	Administration Allocated		37,585.00		37,585.00		18,792.00		18,538.06	
SUB-TOTAL OPERATING		0.00	122,385.00	0.00	122,385.00	0.00	59,182.00	0.00	31,298.72	
TOTAL - OTHER GOVERNANCE		0.00	122,385.00	0.00	122,385.00	0.00	59,182.00	0.00	31,298.72	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 December 2020

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									<p>The most significant reduction is that in depreciation expenses. A remaining useful life, residual value and depreciation rate review has been completed, reducing the depreciation rate in this case.</p> <p>Includes the payment of the ESL Capital Grants including additional grant funding for the Bonnie Rock facility work not received in 2019-2020. The works are now complete and \$90,284 has been invoiced. This is less than the original allocation as the project cost less than expected</p> <p>Completion of the ESL Capital Grant funded Ablution Block & Facility Extension including Communications Rooms. Completed at less cost than expected.</p>
Fire Prevention		49,883.00		49,883.00		24,936.00		17,361.56	
Emergency Services Levy		28,367.00		28,367.00		18,239.00		17,363.87	
Animal Control		20,691.00		20,691.00		10,332.00		10,497.57	
Other Law, Order & Public Safety		2,849.00		2,849.00		1,170.00		1,307.87	
<u>OPERATING REVENUE</u>									
Emergency Services Levy	123,171.00		123,171.00		63,484.00		96,990.39		
Animal Control	4,600.00		4,600.00		2,286.00		2,545.75		
SUB-TOTAL OPERATING	127,771.00	101,790.00	127,771.00	101,790.00	65,770.00	54,677.00	99,536.14	46,530.87	
<u>CAPITAL EXPENDITURE</u>									
Emergency Services Levy		17,692.00		17,692.00		17,689.00		6,715.92	
SUB-TOTAL CAPITAL	0.00	17,692.00	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	
TOTAL - PROGRAMME SUMMARY	127,771.00	119,482.00	127,771.00	119,482.00	65,770.00	72,366.00	99,536.14	53,246.79	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
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FIRE PREVENTION		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
W001	Fire Prevention/Burning/Control - Op Exp - Fire Prevention		2,700.00		2,700.00		1,350.00		316.40	Communication Expenses Telephone, Data and Other.
2050192	Depreciation - Fire Prevention		42,485.00		42,485.00		21,240.00		14,727.89	- Depreciation charge ex Asset Register
2050199	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	- Allocation of 0.5% of Administration costs.
SUB-TOTAL OPERATING		0.00	49,883.00	0.00	49,883.00	0.00	24,936.00	0.00	17,361.56	
TOTAL - FIRE PREVENTION		0.00	49,883.00	0.00	49,883.00	0.00	24,936.00	0.00	17,361.56	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 December 2020

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EMERGENCY SERVICES LEVY		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050200	ESL Purchase of Small Equipment <1,500		0.00		0.00		0.00		1,360.00	<p>- Vehicle Expenses Allocated - P299 Fire Truck 2014 ISUZU FTS800 4.4R Bonnie Rock BONNIEROC. Excludes depreciation. See acct 2050192 for Depreciaton.</p> <p>- ESL Protective Clothing And Accessories</p> <p>- Additional ESL related expenses.</p> <p>- Bushfire Insurance Volunteers, Bonnie Rock and Mukinbudin Fire Shed property insurance, Bushfire Brigade members Vehicles & 2014 Isuzu Fire Tender P299 Insurance.</p> <p>- Allocation of 1% of Administration costs.</p>
2050202	ESL Maintenance of Vehicles		5,269.00		5,269.00		2,634.00		4,685.55	
2050203	ESL Building Maintenance									
BM005	Mukinbudin Fire Shed Maintenance		100.00		100.00		48.00		660.40	
BM006	Bonnie Rock Fire Brigade Shed Maintenance - Op Exp - ESL		1,000.00		1,000.00		498.00		96.30	
BO006	Bonnie Rock Fire Shed - Building Operations		0.00		0.00		0.00		984.00	
2050204	ESL Protective Clothing and Accessories		3,000.00		3,000.00		1,500.00		0.00	
2050205	ESL Building Operations (Excludes Insurance)									
BO005	Mukinbudin Fire Shed Operations (Excluding Utilities & Insurance) - Op Exp - ESL		500.00		500.00		246.00		0.00	
2050206	ESL Other Goods and Services		967.00		967.00		480.00		0.00	
2050207	ESL Insurances		8,135.00		8,135.00		8,135.00		4,943.11	
2050209	ESL Purchase of Plant & Equip \$1,500 to \$5,000 - Op Exp - ESL		0.00		0.00		0.00		0.00	<p>- Allocation of 1% of Administration costs.</p>
2050216	Utilities Rates and Taxes - Op Exp ESL		0.00		0.00		0.00		0.00	
2050299	Administration Allocated - Op Exp ESL		9,396.00		9,396.00		4,698.00		4,634.51	
OPERATING REVENUE										
3050200	ESL Admin Fee/Commission	4,000.00		4,000.00		4,000.00		4,000.00		<p>- ESL Admin Fee/Commission</p> <p>This is income has been adjusted by an accrual recognising the contract liability resulting for the underspend in 2018-2019. The budget is for the 2020/21 DFES ESL Operating Grant allocation.</p> <p>Outstanding 2019/20 ESL Capital Grant for Ablution Block & Facility Extension, Communications Rooms and additional approved work. Expenditure in Job BC007. The grant had now been invoiced. It is less than expected due to lower than expected expenditure. See Job BC007.</p> <p>- ESL Non-Payment Penalty Interest</p>
3050201	ESL Operating Grant	18,971.00		18,971.00		9,484.00		2,635.96		
3050202	ESL Capital Grant Op Inc - ESL	100,000.00		100,000.00		50,000.00		90,284.15		
3050203	ESL Non-Payment Penalty Interest	200.00		200.00		0.00		70.28		
3050204	Fire Shed Operations Reimbursements - Op Inc	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		123,171.00	28,367.00	123,171.00	28,367.00	63,484.00	18,239.00	96,990.39	17,363.87	
CAPITAL EXPENDITURE										
4050260	Emergency Services Building Capital Exp - ESL									<p>The full cost 2019/20 ESL Capital Grant funded works, Ablution Block & Facility Extension - Communications Rooms and additional works. Grant in acct 3050202. Works have been completed at less cost than expected.</p> <p>Recognition of works completed in 2019/20 for the Ablution Block & Facility Extension - Communications Rooms including additional works.</p>
BC007	Emergency Services Building Capital Exp - ESL		17,692.00		17,692.00		17,689.00		91,023.94	
4050262	Buildings Works in Progress - Cap Exp Emergency Services Lev									
BWIP007	Buildings Works in Progress - Cap Exp Emergency Services Levy		0.00		0.00		0.00		(84,308.02)	
SUB-TOTAL CAPITAL		0.00	17,692.00	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	
TOTAL - EMERGENCY SERVICES LEVY		123,171.00	46,059.00	123,171.00	46,059.00	63,484.00	35,928.00	96,990.39	24,079.79	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
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ANIMAL CONTROL		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050304	Animal Control Expenses - Other		100.00		100.00		48.00		140.83	- Postage costs for sending renewals and Dog Fines
2050306	Dog Pound Maintenance									
BM010	Dog Pound Maintenance		400.00		400.00		192.00		0.00	
2050307	Ranger Services (Contracted)		10,500.00		10,500.00		5,250.00		5,610.00	
2050308	Dog Pound Operations									- Depreciation charge ex Asset Register - Allocation of 1% of Administration costs.
BO010	Dog Pound Operations		150.00		150.00		72.00		38.45	
2050392	Depreciation - Animal Control		145.00		145.00		72.00		73.78	
2050399	Administration Allocated		9,396.00		9,396.00		4,698.00		4,634.51	
OPERATING REVENUE										
3050300	Pound Fees	100.00		100.00		48.00		0.00		
3050301	Dog Registration Fees	2,000.00		2,000.00		996.00		1,415.75		
3050302	Fines and Penalties - Animal Control	500.00		500.00		246.00		600.00		
3050304	Cat Registration Fees	2,000.00		2,000.00		996.00		530.00		
SUB-TOTAL OPERATING		4,600.00	20,691.00	4,600.00	20,691.00	2,286.00	10,332.00	2,545.75	10,497.57	
TOTAL - ANIMAL CONTROL		4,600.00	20,691.00	4,600.00	20,691.00	2,286.00	10,332.00	2,545.75	10,497.57	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
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OTHER LAW, ORDER, PUBLIC SAFETY		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Housing street signs - Allocation of 0.25% of Administration costs.
2050401	Community Safety Expenses		500.00		500.00		0.00		149.25	
2050499	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
SUB-TOTAL OPERATING		0.00	2,849.00	0.00	2,849.00	0.00	1,170.00	0.00	1,307.87	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY		0.00	2,849.00	0.00	2,849.00	0.00	1,170.00	0.00	1,307.87	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 December 2020

PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health Inspection and Administration		20,396.00		20,396.00		10,194.00		10,436.06	
Preventative Services - Pest Control		2,749.00		2,749.00		1,570.00		1,158.62	
Preventative Services - Other		2,749.00		2,749.00		1,368.00		1,338.62	
Other Health		103,093.00		103,093.00		50,638.00		40,506.10	▼ Timing - Medical Practice Costs and Nursing Post Cleaner wages and Overheads and materials are less than the YDT Budget
<u>OPERATING REVENUE</u>									
Health Inspection and Administration	500.00		500.00		246.00		0.00		
Other Health	74,710.00		74,710.00		74,710.00		48,356.27		▲ Reimbursement of Nursing Post Cleaner wages and Overheads and materials costs are less than the YTD Budget, this is more than offset by the full recognition of the Old Nursing Post Land and Building income.
SUB-TOTAL OPERATING	75,210.00	128,987.00	75,210.00	128,987.00	74,956.00	63,770.00	48,356.27	53,439.40	
<u>CAPITAL EXPENDITURE</u>									
Other Health		81,820.00		81,820.00		81,820.00		54,545.45	▼ Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health and the transfer of funds to reserve have not been made.
<u>CAPITAL REVENUE</u>									
Other Health	40,910.00		40,910.00		40,910.00		54,545.45		▼ The proceeds on sale of the old Nursing Post at 23 Maddock St has been recognised, this included the land value which was not included in the budget.
SUB-TOTAL CAPITAL	40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	
TOTAL - PROGRAMME SUMMARY	116,120.00	210,807.00	116,120.00	210,807.00	115,866.00	145,590.00	102,901.72	107,984.85	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 December 2020

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HEALTH INSPECTION & ADMIN		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- NEWHealth fees for July 2020 \$2,800; Contract EHO/BS \$1,100 per month 50/50 Split with Building Services \$6,600 - Allocation of 1% of Administration costs. - Inspection fees
2070307	Contract EHO - Op Exp		11,000.00		11,000.00		5,496.00		5,801.55	
2070399	Administration Allocated		9,396.00		9,396.00		4,698.00		4,634.51	
<u>OPERATING REVENUE</u>										
3070307	Other Income - Inspection/Admin	500.00		500.00		246.00		0.00		
SUB-TOTAL OPERATING		500.00	20,396.00	500.00	20,396.00	246.00	10,194.00	0.00	10,436.06	
TOTAL - HEALTH INSPECTION & ADMIN		500.00	20,396.00	500.00	20,396.00	246.00	10,194.00	0.00	10,436.06	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 December 2020

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PREVENTIVE SERVICES - PEST CONTROL									
Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>									
2070400	Mosquito Control - Op Exp - Pest Control								Provision for fogging - Allocation of 0.25% of Administration costs.
	MQF Mosquito Control - Op Exp - Pest Control	400.00	400.00		400.00		0.00		
2070499	Administration Allocated	2,349.00	2,349.00		1,170.00		1,158.62		
SUB-TOTAL OPERATING		0.00	2,749.00	0.00	2,749.00	0.00	1,570.00	0.00	1,158.62
TOTAL - PREVENTIVE SERVICES - PEST CONTROL		0.00	2,749.00	0.00	2,749.00	0.00	1,570.00	0.00	1,158.62

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 December 2020

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PREVENTIVE SERVICES - OTHER									
Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Budget Text and Other Information	
\$	\$	\$	\$	\$	\$	\$	\$		
	400.00		400.00		198.00		180.00	- Local Health Authorities Analytical Committee -Services fixed min cost. - Allocation of 0.25% of Administration costs.	
	2,349.00		2,349.00		1,170.00		1,158.62		
0.00	2,749.00	0.00	2,749.00	0.00	1,368.00	0.00	1,338.62		
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	2,749.00	0.00	2,749.00	0.00	1,368.00	0.00	1,338.62	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 December 2020

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OTHER HEALTH		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2070602	Medical Practice Costs		45,000.00		45,000.00		22,500.00		18,387.42	30% Share of Kununoppin Medical Practice Management Fee, Doctors House Rent, Doctors Vehicle Operating Costs, Doctors Vehicle Replacement & Doctors other expenses. A new account to identify GST house rental. A budget amendment is required. - Blue Tree Project Decision 230419 \$1000 - Nursing Post Cleaner wages and Overheads and materials. Reimbursed by WA Country Health via acct 3070601. Costs whilst the Old Nursing Post is held prior to sale. Costs whilst the Old Nursing Post is held prior to sale. - Allocation of 2% of Administration costs. Nursing Post Cleaner reimbursement from WA Country Health; Contract expired September 2020 Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health. This has not yet occurred.
2070603	Medical Practice Costs - Doctor House Rent		0.00		0.00		0.00		3,693.04	
2070605	Advertising, Contributions & Other Health Exp - Op Exp - Oth		1,000.00		1,000.00		1,000.00		710.00	
2070607	Nursing Post Cleaner Expenses - Op Exp - Other Health		35,500.00		35,500.00		17,742.00		6,509.96	
2070615	23 Maddock St (Old Nursing Post) Building Ops and Maint-O									
BM015	23 Maddock St (Old Nursing Post) Building Maint Exp -Op Exp- Otr Hlth		1,300.00		1,300.00		0.00		286.39	
BO015	23 Maddock St (Old Nursing Post) Building Operations -Op Exp- Otr Hlth		1,500.00		1,500.00		0.00		1,600.74	
2070692	Depreciation - Other Health		0.00		0.00		0.00		49.53	
2070699	Administration Allocated		18,793.00		18,793.00		9,396.00		9,269.02	
OPERATING REVENUE										
3070601	Reimb, Contrib's & Donations For Medical Se	33,800.00		33,800.00		33,800.00		7,238.62		Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health. This has not yet occurred.
3070602	Reimbursements, Contributions & Other Gran	0.00		0.00		0.00		159.03		
3070603	Grants - Medical Services	40,910.00		40,910.00		40,910.00		40,909.09		
3070690	Profit on Disposal of Assets - Other Health	0.00		0.00		0.00		49.53		
SUB-TOTAL OPERATING		74,710.00	103,093.00	74,710.00	103,093.00	74,710.00	50,638.00	48,356.27	40,506.10	
CAPITAL EXPENDITURE										
4070650	Building (Capital) - Other Health									- Recognition of the value of the old Nursing Post Building at 23 Maddock St transferred to the shire by the Department of Health. - Recognition of the expense paid in 2019-2020 for the old Nursing Post Land at 23 Maddock St transferred to the shire by the Department of Health. A budget Amendment was required. - Transfer to Building and Residential Land Reserve of profit component of the proceeds from the Sale of the old Nursing Post land and building at 23 Maddock St. This has not yet occurred.
BC015	Building (Capital) - Other Health		40,910.00		40,910.00		40,910.00		40,909.09	
4070651	Land Purchase Exps - Cap Exp - Other Health		0.00		0.00		0.00		13,636.36	
4070655	Transfer to Building and Residential Land Reserve -Cap Exp		40,910.00		40,910.00		40,910.00		0.00	
CAPITAL REVENUE										
5070660	Proceeds on Sale of Assets - Cap Inc - Other Health	40,910.00		40,910.00		40,910.00		54,545.45		- Proceeds from the Sale of the old Nursing Post at 23 Maddock St.
SUB-TOTAL CAPITAL		40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	
TOTAL - OTHER HEALTH		115,620.00	184,913.00	115,620.00	184,913.00	115,620.00	132,458.00	102,901.72	95,051.55	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2020

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Community Resource Centre		26,364.00		26,364.00		14,227.00		12,051.90	Includes the \$20K CEACA Inc. general subscription annual contribution. Paid in full earlier than expected.
Other Education		200.00		200.00		148.00		0.00	
Care Of Families And Children		24,730.00		24,730.00		13,638.00		23,051.25	
Aged & Disabled - Senior Citz Centre		45,493.00		45,493.00		25,627.00		29,269.02	
Other Welfare		2,599.00		2,599.00		1,290.00		1,158.62	
OPERATING REVENUE									
Community Resource Centre	5,940.00		5,940.00		2,964.00		4,205.21		▼ Some of the unpaid grants for New Childcare Building have been received sooner than expected.
Care Of Families And Children	219,176.00		219,176.00		396.00		143,654.00		
Aged & Disabled - Senior Citz Centre	1,092.00		1,092.00		1,030.00		4.55		
Other Welfare	250.00		250.00		120.00		0.00		
SUB-TOTAL OPERATING	226,458.00	99,386.00	226,458.00	99,386.00	4,510.00	54,930.00	147,863.76	65,530.79	
CAPITAL EXPENDITURE									
Community Resource Centre		7,248.00		7,248.00		3,624.00		3,572.07	▼ Completion of the New Childcare Building for Boodie Rats is proceeding slower than expected.
Care Of Families And Children		135,974.00		135,974.00		130,118.00		77,812.25	
SUB-TOTAL CAPITAL	0.00	143,222.00	0.00	143,222.00	0.00	133,742.00	0.00	81,384.32	
TOTAL - PROGRAMME SUMMARY	226,458.00	242,608.00	226,458.00	242,608.00	4,510.00	188,672.00	147,863.76	146,915.11	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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COMMUNITY RESOURCE CENTRE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080204	CRC Building Operating Expenses									Includes Rubbish & Recycling Bins. - Shire pays CRC phone line, CRC fax line & Muka Matters Phone line. - -Municipal Property Scheme Insurance-CRC Building. - Insurance - Premiums \$2,176. - ESL Category 5 \$84.
BO020	Community Resource Centre Operations		4,200.00		4,200.00		3,178.00		4,836.78	
2080205	CRC Building & Grounds Maintenance									
BM020	Community Resource Centre Building Maintenance		2,400.00		2,400.00		1,188.00		214.41	
GM020	Community Resource Centre Grounds Maintenance		6,800.00		6,800.00		3,384.00		460.30	
2080221	Interest on Loan 109 CRC		390.00		390.00		195.00		257.52	General building maintenance by shire staff and contractors General Grounds maintenance by shire staff and contractors. - Interest on Loan 109 CRC, Payment No 29 - 1/08/2020 \$212.02, Payment No 30 - 3/02/2021 \$107.54. Final Payment - WATC Loan Guarantee on Loan 109 - To 30/6/2020 \$135.23, - To 31/12/2020 \$35.23. 1 Payment to go. - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs.
2080292	Depreciation - CRC		7,876.00		7,876.00		3,936.00		3,965.62	
2080299	Administration Allocated - Op Exp - CRC		4,698.00		4,698.00		2,346.00		2,317.27	
<u>OPERATING REVENUE</u>										- Reimbursement from CRC for Telephone Line rental and calls (Phone and CRC Fax lines) \$740Water and Power direct to CRC. - Rental of CRC Building .
3080204	Reimbursements - CRC	740.00		740.00		366.00		1,659.73		
3080220	CRC - Rental Income	5,200.00		5,200.00		2,598.00		2,545.48		
SUB-TOTAL OPERATING		5,940.00	26,364.00	5,940.00	26,364.00	2,964.00	14,227.00	4,205.21	12,051.90	
<u>CAPITAL EXPENDITURE</u>										
BC020	Buildings (Capital) - CRC		0.00		0.00		0.00		0.00	- Principal on Loan 109 CRC, Payment No 29 Loan 109 - 1/08/2020 \$3,572.07, Payment No 30 Loan 109 - 3/02/2021 \$3,676.42. Final Payment
4080270	Principal Repayment on Loan 109 - CRC - Cap Exp		7,248.00		7,248.00		3,624.00		3,572.07	
SUB-TOTAL CAPITAL		0.00	7,248.00	0.00	7,248.00	0.00	3,624.00	0.00	3,572.07	
TOTAL - COMMUNITY RESOURCE CENTRE		5,940.00	33,612.00	5,940.00	33,612.00	2,964.00	17,851.00	4,205.21	15,623.97	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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OTHER EDUCATION

OPERATING EXPENDITURE

2080302 School Prizes Expense
 2080305 Support for School Events - Op Exp - Other Educ

SUB-TOTAL OPERATING

TOTAL - OTHER EDUCATION

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	100.00		100.00		100.00		0.00	- Mukinbudin District High School Prize Scholarship
	100.00		100.00		48.00		0.00	- Various
0.00	200.00	0.00	200.00	0.00	148.00	0.00	0.00	
0.00	200.00	0.00	200.00	0.00	148.00	0.00	0.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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CARE OF FAMILIES & CHILDREN		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080400	Playgroup Building Operations									- Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5.. - Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5.. Includes Weed & Pest Control-termite inspection 5 yr plan. Includes Weed & Pest Control-termite inspection 5 yr plan. General Grounds maintenance by shire staff. General Grounds maintenance by shire staff. - Interest on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$1,903.48 , Payment No 3; 21/6/2021 \$1,846.41 - WATC Loan Guarantee Loan 125 Child Care Centre White St, Payment No 2; \$697.09 To 30/6/2020, Payment No 3; \$6684.17 , 31/12/2020 - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs. - Income - Playgroup & Boodie Rats Child Care Cntr-Power Reimbursement. Exp in Job BO025 and other reimbursements. - Remainder of Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building for Boodie Rats from the Mukinbudin Shire. Exp in Job BC025 The full cost of all expenditure on New Childcare Building for Boodie Rats, including that from previous years has now been recognised. Grant funding in acct 3080410 . A budget amendment will be required. Recognition of the expenditure on the New Childcare Building for Boodie Rats from 2017 to 30 June 2020. A budget amendment will be required. - Principal on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$5,823.52 , Payment No 3; 21/6/2021 \$5,880.59
BO025	Boodie Rats Playgroup Building Operations		2,000.00		2,000.00		1,404.00		814.68	
BO026	Child Care Centre - White St Operation Exps		4,100.00		4,100.00		2,955.00		2,007.77	
2080401	Playgroup Building & Grounds Maintenance									
BM025	Boodie Rats Playgroup Building Maintenance		1,500.00		1,500.00		744.00		2,042.07	
BM026	Child Care Centre - White St Building Maintenance Exps		4,000.00		4,000.00		1,992.00		5,097.73	
GM025	Boodie Rats Playgroup Grounds Maintenance		1,200.00		1,200.00		594.00		0.00	
GM026	Child Care Centre - White St Grounds Maintenance Exps		1,500.00		1,500.00		738.00		7,728.78	
2080422	Minor Asset Expenses (For Childcare) - Op Exp - Fam & Child		0.00		0.00		0.00		83.41	
2080481	Interest Repayments on Loan 125 Boodie Rats - Op Exp - Fam & C		5,131.00		5,131.00		2,565.00		2,657.09	
2080492	Depreciation - Care of Families		601.00		601.00		300.00		302.45	- Income - Playgroup & Boodie Rats Child Care Cntr-Power Reimbursement. Exp in Job BO025 and other reimbursements. - Remainder of Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building for Boodie Rats from the Mukinbudin Shire. Exp in Job BC025 The full cost of all expenditure on New Childcare Building for Boodie Rats, including that from previous years has now been recognised. Grant funding in acct 3080410 . A budget amendment will be required. Recognition of the expenditure on the New Childcare Building for Boodie Rats from 2017 to 30 June 2020. A budget amendment will be required. - Principal on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$5,823.52 , Payment No 3; 21/6/2021 \$5,880.59
2080499	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	
<u>OPERATING REVENUE</u>										
3080400	Income - Playgroup & Boodie Rats Child Care Cntr	800.00		800.00		396.00		0.00		
3080410	Contributions, Reimb & Other Income - Op Inc - Fa	218,376.00		218,376.00		0.00		143,654.00		
SUB-TOTAL OPERATING		219,176.00	24,730.00	219,176.00	24,730.00	396.00	13,638.00	143,654.00	23,051.25	
<u>CAPITAL EXPENDITURE</u>										
4080450	Building (Capital) - Care of Families & Children									
BC025	Child Care White Street - Building Capital Expenditure		124,270.00		124,270.00		124,266.00		834,860.39	
4080451	Building Works in Progress - Childcare				0.00					
BWIP045	Building Works in Progress - Childcare		0.00		0.00		0.00		(762,815.14)	
4080470	Principal Repayment on Loan 125 Boodie Rats - Cap Exp - Fam &		11,704.00		11,704.00		5,852.00		5,767.00	
SUB-TOTAL CAPITAL		0.00	135,974.00	0.00	135,974.00	0.00	130,118.00	0.00	77,812.25	
TOTAL - CARE OF FAMILIES & CHILDREN		219,176.00	160,704.00	219,176.00	160,704.00	396.00	143,756.00	143,654.00	100,863.50	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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AGED & DISABLED - SENIOR CITZ CENTRE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080506	CEACA Housing - Op Exp		20,000.00		20,000.00		10,000.00		20,000.00	- CEACA Inc general membership subscription annual contribution 2020/21 \$20,000, CEACA Project - 4 Units. - Seniors Project Grant from received in 2018-2019 , remaining \$92 now spent plus council contribution of \$608. See account 3080503 for grant income. - Seniors Week Other Event \$1,500, Seniors Dinner \$4,500. See account 3080502 for grant income of \$1,000. - Allocation of 2% of Administration costs.
2080508	Seniors Program Grant Funded Expenditure - Op Exp		700.00		700.00		231.00		0.00	
2080509	Seniors Week Op Expenditure		6,000.00		6,000.00		6,000.00		0.00	
2080599	Administration Allocated		18,793.00		18,793.00		9,396.00		9,269.02	
<u>OPERATING REVENUE</u>										
3080500	Contributions & Donations - Senior Citizens	0.00		0.00		0.00		0.00		- Seniors Week Grant \$1,000 expense in acct 2080509, - Unspent Seniors Project Grant from 2019-2020 now spent \$92 expense in account 2080508.
3080501	Reimbursements & Fees - Op Inc - Senior Ct	0.00		0.00		0.00		4.55		
3080502	Seniors Week Grant Income - Op Inc - Senior	1,000.00		1,000.00		1,000.00		0.00		
3080503	Seniors Program Grant Income - Senior Citiz	92.00		92.00		30.00		0.00		
SUB-TOTAL OPERATING		1,092.00	45,493.00	1,092.00	45,493.00	1,030.00	25,627.00	4.55	29,269.02	
TOTAL - AGED & DISABLED - SENIOR CITZ CENTRE		1,092.00	45,493.00	1,092.00	45,493.00	1,030.00	25,627.00	4.55	29,269.02	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2020

OTHER WELFARE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2080608	Other Expenses Mobility Scooters etc. - Op Exp - Other Welfa		250.00		250.00		120.00		0.00	- Mobility Scooter expenses
2080699	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3080604	Other Income Mobility Scooters etc. - Op Inc	250.00		250.00		120.00		0.00		- Mobility Scooter income, rental \$70 per week
SUB-TOTAL OPERATING		250.00	2,599.00	250.00	2,599.00	120.00	1,290.00	0.00	1,158.62	
TOTAL - OTHER WELFARE		250.00	2,599.00	250.00	2,599.00	120.00	1,290.00	0.00	1,158.62	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 December 2020

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									<p>Increased costs of Grounds Maintenance and lower than expected cost recovery.</p> <p>The income from 5 Cruickshank St is less than expected due to a staff vacancy and income from 12 Gimlet way and 4 Earl drive is lower than expected as there has been an unexpected delay in completion of minor fit-out features and the final handover.</p> <p>Renovation works on 1 Salmon Gum Alley have not commenced as soon as expected as the tenants have only moved out in October.</p>
Housing - Shire (Staff and Rentals)		128,069.00		128,069.00		70,267.00		95,581.21	
Housing - Aged (Including Senior Citizens)		105,231.00		105,231.00		54,740.00		55,223.12	
Housing - Other (Including Joint Venture)		82,579.00		82,579.00		42,939.00		34,351.31	
OPERATING REVENUE									
Housing - Shire (Staff and Rentals)	176,800.00		176,800.00		88,374.00		78,613.40		
Housing - Aged (Including Senior Citizens)	55,253.00		55,253.00		27,600.00		24,986.18		
Housing - Other (Including Joint Venture)	33,540.00		33,540.00		16,764.00		16,515.87		
SUB-TOTAL OPERATING	265,593.00	315,879.00	265,593.00	315,879.00	132,738.00	167,946.00	120,115.45	185,155.64	
CAPITAL EXPENDITURE									
Housing - Shire (Staff and Rentals)		153,152.00		153,152.00		119,060.00		89,506.15	
Housing - Aged (Including Senior Citizens)		500.00		500.00		246.00		116.83	
Housing - Other (Including Joint Venture)		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Housing - Shire (Staff and Rentals)	0.00		0.00		0.00		0.00		
Housing - Aged (Including Senior Citizens)	0.00		0.00		0.00		0.00		
Housing - Other (Including Joint Venture)	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	153,652.00	0.00	153,652.00	0.00	119,306.00	0.00	89,622.98	
TOTAL - PROGRAMME SUMMARY	265,593.00	469,531.00	265,593.00	469,531.00	132,738.00	287,252.00	120,115.45	274,778.62	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
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HOUSING - SHIRE (STAFF AND RENTALS)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090100	Shire Housing Building Operations									
BO035	5 Cruickshank Rd - Building Operations		4,450.00		4,450.00		2,558.00		2,139.91	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO036	11 Cruickshank Rd Principal Building Operations		2,900.00		2,900.00		1,860.00		1,650.35	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO037	15 Cruickshank Rd CEO Building Operations		8,300.00		8,300.00		5,858.00		4,524.70	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO038	25 Cruickshank Rd CPM Building Operations		6,600.00		6,600.00		3,634.00		2,875.98	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO039	1 Salmon Gum Alley Building Operations		7,800.00		7,800.00		4,234.00		2,340.19	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO040	4 Salmon Gum Alley Building Operations		9,000.00		9,000.00		4,784.00		4,125.17	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO041	8 Lansdell St Building Operations		8,000.00		8,000.00		6,740.00		5,200.14	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO043	25A Calder St Building Operations		2,200.00		2,200.00		1,306.00		1,209.24	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO044	25B Calder St Building Operations		2,200.00		2,200.00		1,306.00		1,214.72	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO045	12 Salmon Gum Alley (Lot 208) Building Op Exp		3,400.00		3,400.00		2,166.00		2,563.75	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO046	51 Maddock Street Building Operations		600.00		600.00		524.00		545.26	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO047	8 Gimlett Way Building Operations		3,000.00		3,000.00		1,166.00		1,659.14	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO048	12 Gimlett Way Building Operations - Op Exp		3,000.00		3,000.00		1,172.00		1,192.09	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO049	4 Earl Drive Building Operations - Op Exp		3,000.00		3,000.00		1,184.00		1,299.21	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO325	20 Earl Drive - Operations		3,000.00		3,000.00		1,508.00		530.68	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
	<u>Total Building Operations</u>		<u>67,450.00</u>		<u>67,450.00</u>		<u>40,000.00</u>		<u>33,070.53</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 December 2020

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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090101	Shire Housing Building Maintenance									
	BM035 5 Cruickshank Rd Building Maintenance		0.00		0.00		0.00		65.22	
	BM036 11 Cruickshank Rd Principal Building Maintenance		0.00		0.00		0.00		4,584.86	
	BM037 15 Cruickshank Rd CEO Building Maintenance		0.00		0.00		0.00		197.83	
	BM038 25 Cruickshank Rd CPM Building Maintenance		0.00		0.00		0.00		660.83	
	BM039 1 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		2,823.16	
	BM040 4 Salmon Gum Alley Building Maintenance		400.00		400.00		198.00		411.03	
	BM041 8 Lansdell St Building Maintenance		0.00		0.00		0.00		363.12	
	BM043 25A Calder St Building Maintenance		0.00		0.00		0.00		2,262.06	
	BM044 25B Calder St Building Maintenance		0.00		0.00		0.00		69.02	
	BM045 12 Salmon Gum Alley (Lot 208) Building Maint Exp		0.00		0.00		0.00		781.74	
	BM047 8 Gimlett Way Building Maintenance		0.00		0.00		0.00		1,613.89	
	BM048 12 Gimlett Way Building Maintenance - Op Exp		0.00		0.00		0.00		5,261.45	
	BM049 4 Earl Drive Building Maintenance - Op Exp		0.00		0.00		0.00		4,555.32	
	Staff Housing Building Maintenance Annual									
	BMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		45,000.00		45,000.00		22,488.00		0.00	▼ Annual provision for; Salaries & Wages \$12,012. Contractors & Consultants \$13,870. Materials/Stock Purchased \$3,500. Labour Overheads \$14,868. Plant Operating Costs 750.
	Subtotal Building Maintenance		45,400.00		45,400.00		22,686.00		23,649.53	
2090102	Staff Housing Grounds Maintenance									
			0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00	
	GM035 5 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		2,940.50	
	GM036 11Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		1,268.76	
	GM037 15 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		51.99	
	GM038 25 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		656.98	
	GM039 1 Salmon Gum Alley Grounds Maintenance		0.00		0.00		0.00		582.13	
	GM041 8 Lansdell Street Grounds Maintenance		0.00		0.00		0.00		2,492.38	
	GM045 12 Salmon Gum Alley Grounds Maintenance		0.00		0.00		0.00		38.45	
	GM048 12 Gimlett Way Grounds Maintenance - Op Exp		0.00		0.00		0.00		3,066.76	Minor external completion works costed to maintenance. A budget amendment will be required.
	GM049 4 Earl Drive Grounds Maintenance - Op Exp		0.00		0.00		0.00		2,990.04	Minor external completion works costed to maintenance. A budget amendment will be required.
	Staff Housing Grounds Maintenance Annual									
	GMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		10,000.00		10,000.00		4,986.00		0.00	Annual provision for; Salaries & Wages \$3,033. Contractors & Consultants \$2,113. Materials/Stock Purchased \$300. Labour Overheads \$3,754. Plant Operating Costs 800.
	Subtotal Grounds Maintenance		10,000.00		10,000.00		4,986.00		14,087.99	A budget amendment will be required.
2090103	Minor Asset Purchases - Housing Shire Staff & Rentals - Op Exp		0.00		0.00		0.00		1,271.82	
2090112	Interest on Loan 124 Paid - Op Exp - Housing Shire		8,218.00		8,218.00		4,108.00		4,214.18	- Interest on Loan 124 8 Gimlet Way, Payment No 4 Loan 124 - 14/9/2020 \$3,409.43, Payment No 5 Loan 124 - 15/3/2021 \$3,232.02 - WATC Loan Guarantee Loan 124 - To 30/6/2020 \$804.75, WATC Loan Guarantee Loan 124 - To 31/12/2020 \$772.2.
2090115	Interest on Loan 126 Paid - Op Exp - Housing Shire		19,499.00		19,499.00		9,749.00		10,096.93	- Interest on Loan 126 12 Gimlet Way & 4 Earl Drv, Payment No 2; 21/12/2020 \$7,233.24, Payment No 3; 21/6/2021 \$7,016.37 - WATC Loan Guarantee Loan 126: 12 Gimlet Way and 4 Earl Drv. To 30/6/2020 \$2,648.93 To 31/12/2020 \$2,599.86

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 December 2020

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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
OPERATING EXPENDITURE (Continued)		\$	\$	\$	\$	\$	\$	\$	\$	
2090182	Depreciation To Be Allocated - Housing - Shire									
DEPA01	Depreciation Admin Staff Housing - Housing - Shire		5,855.00		5,855.00		2,922.00		2,427.64	- Depreciation charge ex Asset Register
DEPW01	Depreciation Works Staff Housing - Housing - Shire		3,617.00		3,617.00		1,806.00		945.19	- Depreciation charge ex Asset Register
DEPSP01	Depreciation Swimming Pool Staff Housing - Housing - Shire		1,824.00		1,824.00		912.00		918.58	- Depreciation charge ex Asset Register
DEPST01	Depreciation Short Term Accommodation Housing - Housing - Shire		4,294.00		4,294.00		2,142.00		1,810.52	- Depreciation charge ex Asset Register
2090192	Depreciation Unallocated - Housing - Shire		7,116.00		7,116.00		3,558.00		7,753.70	- Depreciation charge ex Asset Register
	Subtotal Depreciation		22,706.00		22,706.00		11,340.00		13,855.63	
2090199	Administration Allocated		46,982.00		46,982.00		23,490.00		23,172.57	- Allocation of 5% of Administration costs.
Recovered amounts										
2090198	Staff Housing Costs Recovered		(92,186.00)		(92,186.00)		(46,092.00)		(27,837.97)	▼ - Staff Housing Costs Recovered less income allocations in acct 3090199.
OPERATING REVENUE										
3090108	Income - 5 Cruickshank Road	9,100.00		9,100.00		4,548.00		2,073.73		- Rent 5 Cruickshank - @ \$175 p/w (rate at 50% of market rent \$250pw) \$9,100. No Increase 2020/21.
3090109	Income - 11 Cruickshank Road	20,800.00		20,800.00		10,398.00		10,514.30		- Rental income from 11 Cruickshank GROH \$400 per week \$20,800. "
3090111	Income - 25 Cruickshank Road	28,000.00		28,000.00		13,998.00		16,409.05		- Short term rental income from 25 Cruickshank Road \$28,000.
3090112	Income - 1 Salmon Gum Alley	0.00		0.00		0.00		5,050.00		
3090114	Income - 25A Calder Street	10,400.00		10,400.00		5,196.00		3,640.00		- Private rental income \$200 per week no increase \$10,400.
3090115	Income - 25B Calder Street	10,400.00		10,400.00		5,196.00		5,629.24		- Private rental income \$200 per week no increase \$10,400.
3090116	Income - 8 Lansdell Street	27,375.00		27,375.00		13,686.00		11,889.04		Short term rental income \$150 per night @ 50% occupancy \$27,375.
3090117	Income - 12 Salmon Gum Alley (Lot 208)	19,500.00		19,500.00		9,750.00		10,399.98		- CSBP rental income \$375 per Week no increase \$19,500.
3090120	8 Gimlett Way - Shire Housing (Staff & Rental) - Op	33,800.00		33,800.00		16,896.00		17,880.17		- GROH rental income \$650 per week no increase \$33,800.
3090131	20 Earl Drive - Shire Housing (Staff & Rental) - Op	5,200.00		5,200.00		2,598.00		3,426.69		- Swimming Pool Staff Housing Rent at \$102 per week. \$5,200.
3090148	12 Gimlett Way - Shire Housing (Staff & Rental) - Op	33,800.00		33,800.00		16,896.00		9,863.69		- GROH rental income \$650 per week \$33,800.
3090149	4 Earl Drive - Shire Housing (Staff & Rental) - Op	33,800.00		33,800.00		16,896.00		10,135.60		- GROH rental income \$650 per week \$33,800.
3090199	Housing Income Allocated - Shire Housing (Staff & Rental)	(55,375.00)		(55,375.00)		(27,684.00)		(28,298.09)		- Staff Housing Income Allocated
SUB-TOTAL OPERATING		176,800.00	128,069.00	176,800.00	128,069.00	88,374.00	70,267.00	78,613.40	95,581.21	
CAPITAL EXPENDITURE										
4090150	Buildings (Capital) - Staff Housing							0.00		
BC039	1 Salmon Gum Alley Building Capital		25,000.00		25,000.00		24,996.00	0.00		▲ - Capital works during tenant changeover, kitchen & bathroom renovations and new floor covering.
BC047	8 Gimlett Way (Lot 203) Building Capital Exp - Housing Shire		0.00		0.00		0.00	660.00		
BC048	12 Gimlett Way Building Capital Exp - Housing Shire		30,000.00		30,000.00		29,994.00	460,026.52		▼ The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years. A budget amendment is required.
BC049	4 Earl Drive Building Capital Exp - Housing Shire		30,000.00		30,000.00		29,994.00	464,567.85		▼ The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years. A budget amendment is required.
4090152	Buildings Works in Progress - Staff Housing		0.00		0.00		0.00	(869,412.20)		Recognition of previous capital expenditure on 12 Gimlett Way (\$435,493) and 4 Earl Drive (\$433,919). A budget amendment is required.
4090160	Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housing S		23,676.00		23,676.00		11,838.00	11,749.39		- Principal on Loan 124 - 8 Gimlett Way, Payment No 4 Loan 124 - 14/9/2020 \$11,749.39, Payment No 5 Loan 124 - 15/3/2021 \$11,926.8
4090165	Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housing S		44,476.00		44,476.00		22,238.00	21,914.59		- Principal on Loan 126 - 12 Gimlett Way & 4 Earl Drv, Payment No 2 - 21/12/2020 \$22,129.35, Payment No 3 - 21/6/2021 \$22,346.22
SUB-TOTAL CAPITAL		0.00	153,152.00	0.00	153,152.00	0.00	119,060.00	0.00	89,506.15	
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)		176,800.00	281,221.00	176,800.00	281,221.00	88,374.00	189,327.00	78,613.40	185,087.36	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 December 2020

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HOUSING - AGED (INCLUDING SENIOR CITIZENS)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2090200	Aged Housing Building Operations										
BO061	Aged Unit 1 & 2 /20 Maddock St - Operations - Op Exp - Aged		1,020.00		1,020.00		776.00		535.70		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO063	Aged Unit 3 - Operations		800.00		800.00		576.00		360.80		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO064	Aged Unit 4 - Operations		800.00		800.00		578.00		361.90		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO065	Aged Unit 5 - Operations		750.00		750.00		530.00		314.60		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO066	Aged Unit 6 - Operations		750.00		750.00		530.00		314.60		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO067	Aged Unit 7 - Operations		750.00		750.00		512.00		283.80		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO068	Aged Unit 8 - Operations		3,300.00		3,300.00		1,784.00		1,046.47		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.. In addition
BO069	Aged Unit 9 - Operations		1,070.00		1,070.00		700.00		341.00		Electricity as the unit is currently used by staff and contractors.
BO070	Aged Unit 10 - Operations		1,070.00		1,070.00		700.00		341.00		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO071	Aged Unit Common - Operations		13,050.00		13,050.00		6,684.00		6,692.45		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO72	Aged Unit 11 - Operations		900.00		900.00		684.00		475.20		Electricity (bollard lights etc) and Water Consumption and Water rates.
BO73	Aged Unit 12 - Operations		1,300.00		1,300.00		882.00		952.84		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
	Subtotal Building Operations		25,560.00		25,560.00		14,936.00		12,020.36		
2090201	Aged Housing Building Maintenance - Op Exp - Aged Housing										
BM063	Aged Unit 3 - Maintenance		0.00		0.00		0.00		493.24		
BM064	Aged Unit 4 - Maintenance		0.00		0.00		0.00		165.27		
BM065	Aged Unit 5 - Maintenance		0.00		0.00		0.00		1,963.97		
BM066	Aged Unit 6 - Maintenance		0.00		0.00		0.00		2,461.55		
BM067	Aged Unit 7 - Maintenance		0.00		0.00		0.00		1,248.36		
BM068	Aged Unit 8 - Maintenance		0.00		0.00		0.00		79.97		
BM069	Aged Unit 9 - Maintenance		0.00		0.00		0.00		3,782.47		
BM070	Aged Unit 10 - Maintenance		0.00		0.00		0.00		145.86		
	Aged Unit Annual Budget & Common Build										
BM071	Maint (Book individual unit expenses to individual units)		18,000.00		18,000.00		8,988.00		1,099.89		Annual provision for; Salaries & Wages \$6,156. Contractors & Consultants \$3,117. Materials/Stock Purchased \$1,000. Labour Overheads \$7,620. Plant Operating Costs \$107.
BM072	Aged Unit 11- Maintenance		0.00		0.00		0.00		211.75		
BM073	Aged Unit 12 - Maintenance		0.00		0.00		0.00		592.70		
	Subtotal Building Maintenance		18,000.00		18,000.00		8,988.00		12,245.03		

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 December 2020

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
OPERATING EXPENDITURE (Continued)		\$	\$	\$	\$	\$	\$	\$	\$	
2090202	Aged Housing Grounds Maintenance - Op Exp - Aged Housing									
GM067	Aged Unit 7 Grounds Maintenance		0.00		0.00		0.00		30.15	
GM068	Aged Unit 8 Grounds Maintenance		0.00		0.00		0.00		395.59	
GM069	Aged Unit 9 Grounds Maintenance		0.00		0.00		0.00		168.19	
GM070	Aged Unit 10 Grounds Maintenance		0.00		0.00		0.00		16.14	
GM071	Aged Units Annual Budget & Common Grounds Maintenance (Book individual unit exps to appropriate Unit)		8,500.00		8,500.00		4,236.00		4,777.94	Annual provision for; Salaries & Wages \$3,213. Contractors & Consultants \$410. Materials/Stock Purchased \$400. Labour Overheads \$3,977. Plant Operating Costs \$500.
	<u>Subtotal Grounds Maintenance</u>		<u>8,500.00</u>		<u>8,500.00</u>		<u>4,236.00</u>		<u>5,388.01</u>	
2090282	Depreciation To Be Allocated Housing - Aged									
DEPA02	Depreciation Admin Staff Housing - Housing - Aged		245.00		245.00		120.00		0.00	- Depreciation charge ex Asset Register
DEPW02	Depreciation Works Staff Housing - Housing - Aged		446.00		446.00		222.00		0.00	- Depreciation charge ex Asset Register
2090292	Depreciation Unallocated - Aged Housing		3,384.00		3,384.00		1,692.00		2,612.22	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>4,075.00</u>		<u>4,075.00</u>		<u>2,034.00</u>		<u>2,612.22</u>	
2090299	Administration Allocated		46,982.00		46,982.00		23,490.00		23,172.57	- Allocation of 5% of Administration costs.
Recovered amounts										
2090298	Aged Housing Costs Recovered		2,114.00		2,114.00		1,056.00		(215.07)	- Staff Housing Costs Recovered

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HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										
3090201	Income - Aged Unit 1 & 2	4,290.00		4,290.00		2,142.00		2,145.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090203	Income - Aged Unit 3	4,290.00		4,290.00		2,142.00		2,310.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090204	Income - Aged Unit 4	4,290.00		4,290.00		2,142.00		2,145.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090205	Income - Aged Unit 5	4,290.00		4,290.00		2,142.00		2,310.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090206	Income - Aged Unit 6	4,290.00		4,290.00		2,142.00		2,310.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090207	Income - Aged Unit 7	4,290.00		4,290.00		2,142.00		2,145.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090208	Income - Aged Unit 8	10,000.00		10,000.00		4,998.00		400.00		Rent from contractors.
3090209	Income - Aged Unit 9	4,680.00		4,680.00		2,340.00		2,160.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090210	Income - Aged Unit 10	4,680.00		4,680.00		2,340.00		2,445.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090211	Income - Aged Unit 11- Ferguson St	6,045.00		6,045.00		3,018.00		2,938.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090212	Income - Aged Unit 12 - Ferguson St	4,108.00		4,108.00		2,052.00		3,678.18		Aged Unit Rent at 50% of market rent. No Incease 2020/21.
SUB-TOTAL OPERATING		55,253.00	105,231.00	55,253.00	105,231.00	27,600.00	54,740.00	24,986.18	55,223.12	
<u>CAPITAL EXPENDITURE</u>										
4090250	Building (Capital) - Aged Housing									
BC067	Aged Unit 7 - Capital		0.00		0.00		0.00		0.00	
4090254	Transfers To Seniors Housing Reserve - Cap Exp - House A		500.00		500.00		246.00		116.83	- Interest earned on reserves \$500.
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	500.00	0.00	500.00	0.00	246.00	0.00	116.83	
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)		55,253.00	105,731.00	55,253.00	105,731.00	27,600.00	54,986.00	24,986.18	55,339.95	

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HOUSING - OTHER (INCLUDING JOINT VENTURE)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090300	Community Housing - Singles JV - Building Operations									
BO101	JV Singles Unit 1 - Operations		1,800.00		1,800.00		1,116.00		1,271.96	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO102	JV Singles Unit 2 - Operations		1,800.00		1,800.00		1,116.00		1,073.38	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO103	JV Singles Unit 3 - Operations		2,000.00		2,000.00		1,298.00		1,443.43	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO104	JV Singles Unit 4 - Operations		2,200.00		2,200.00		1,397.00		1,345.03	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps. Consumption after 300kl to be reimbursed via acct 3090303.
BO105	JV Singles Unit Common - Operations		1,450.00		1,450.00		762.00		872.75	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption not reimbursed.
	<u>Subtotal Singles JV Building Operations</u>		<u>9,250.00</u>		<u>9,250.00</u>		<u>5,689.00</u>		<u>6,006.55</u>	
2090301	Community Housing - Singles JV - Building Maintenance									
BM101	JV Singles Unit 1 - Maintenance		0.00		0.00		0.00		122.22	
BM102	JV Singles Unit 2 - Maintenance		0.00		0.00		0.00		69.02	
BM103	JV Singles Unit 3 - Maintenance		0.00		0.00		0.00		305.24	
BM104	JV Singles Unit 4 - Maintenance		0.00		0.00		0.00		69.02	
BM105	JV Singles Unit Annual Budget & Common - Maint (Book individual units)		10,000.00		10,000.00		4,986.00		0.00	- - Annual provisions. Employee Costs - Salaries & Wages \$1,892. Contractors & Consultants \$5,426. Materials/Stock Purchased \$250. Labour Overheads Allocated \$2,342. Plant Operating Costs Allocated \$90.
	<u>Subtotal Singles JV Building Maintenance</u>		<u>10,000.00</u>		<u>10,000.00</u>		<u>4,986.00</u>		<u>565.50</u>	
2090304	Community Housing - Singles JV - Grounds Maintenance									
GM105	JV Singles Units Annual Budget & Common Grounds Maint (Book Individual Unit costs to units)		2,600.00		2,600.00		1,284.00		132.97	- - Annual provisions for; Employee Costs - Salaries & Wages \$931. Contractors & Consultants \$57. Materials/Stock Purchased \$200. Labour Overheads Allocated \$1,152. Plant Operating Costs Allocated \$260.
	<u>Subtotal Singles JV Grounds Maintenance</u>		<u>2,600.00</u>		<u>2,600.00</u>		<u>1,284.00</u>		<u>132.97</u>	
2090312	Community Housing - Family JV Building Operations									
BO120	JV Family - 6 Lansdell St - Operations		3,200.00		3,200.00		1,932.00		1,702.35	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption over 300kl to be reimbursed via acct 3090304.
BO121	JV Family - 12 White St - Operations		2,850.00		2,850.00		1,736.00		1,544.75	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption to be reimbursed via acct 3090305.
2090313	Community Housing - Family JV - Building & Grounds Maintenance									
BM120	JV Family - 6 Lansdell St - Maintenance		2,000.00		2,000.00		996.00		22.20	
BM121	JV Family - 12 White St - Maintenance		2,000.00		2,000.00		996.00		69.02	
GM120	6 Lansdell Street Grounds Maintenance		500.00		500.00		246.00		0.00	
GM121	12 White Street Grounds Maintenance		500.00		500.00		246.00		0.00	

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HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090382	Depreciation To Be Allocated Housing - Other (Inc Joint Venture)									
DEPW03	Depreciation Works Staff Housing - Housing - Other (Inc Joint Venture)		907.00		907.00		450.00		356.78	- Depreciation charge ex Asset Register
2090392	Depreciation Unallocated - Other Housing		802.00		802.00		396.00		504.00	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>1,709.00</u>		<u>1,709.00</u>		<u>846.00</u>		<u>860.78</u>	
2090399	Administration Allocated		46,982.00		46,982.00		23,490.00		23,172.57	- Allocation of 5% of Administration costs.
Recovered amounts										
2090398	Other Housing Costs Recovered - Op Exp - Housing Other		988.00		988.00		492.00		274.62	
OPERATING REVENUE										
3090300	Income - JV Singles Unit 1 Cruickshank Road	6,240.00		6,240.00		3,120.00		2,954.69		- -Rent No Incease 2020/21.
3090301	Income - JV Singles Unit 2 Cruickshank Road	6,240.00		6,240.00		3,120.00		3,120.00		- -Rent No Incease 2020/21.
3090302	Income - JV Singles Unit 3 Cruickshank Road	7,280.00		7,280.00		3,636.00		3,733.18		- -Rent No Incease 2020/21.
3090303	Income - JV Singles Unit 4 Cruickshank Road	3,640.00		3,640.00		1,818.00		1,820.00		- -Rent 50% of market rent. No Incease 2020/21.
3090304	Income - JV Family Housing - 6 Lansdell Street	3,900.00		3,900.00		1,950.00		1,950.00		- -Rent 50% of market rent. No Incease 2020/21.
3090305	Income - JV Family Housing - 12 White Street	6,240.00		6,240.00		3,120.00		2,938.00		- -Rent 75% of market rent. No Incease 2020/21.
SUB-TOTAL OPERATING		33,540.00	82,579.00	33,540.00	82,579.00	16,764.00	42,939.00	16,515.87	34,351.31	
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)		33,540.00	82,579.00	33,540.00	82,579.00	16,764.00	42,939.00	16,515.87	34,351.31	

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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									<p>In previous years the Small Communities Stewardship Grant funded expenses for fencing and revegetation were delayed due to the unavailability of seedlings. Expenditure in 2020-2021 is now proceeding but slower than expected.</p> <p>Timing - In previous years the revegetation project that was delayed due to the lack of seedlings. Recognition of some of prior year grants has now occurred sooner than expected as expenses have now been incurred.</p>
Sanitation - Household Refuse		70,247.00		70,247.00		35,100.00		39,325.61	
Sanitation - Other		28,748.00		28,748.00		14,346.00		11,382.04	
Urban Stormwater Drainage		6,598.00		6,598.00		3,288.00		2,815.64	
Protection of the Environment		78,914.00		78,914.00		50,738.00		33,221.55	
Town Planning & Regional Development		6,349.00		6,349.00		4,166.00		4,568.62	
Community Development		47,239.00		47,239.00		23,604.00		31,042.87	
Other Community Amenities		64,563.00		64,563.00		32,404.00		37,515.51	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	46,040.00		46,040.00		23,016.00		21,528.35		
Sanitation - Other	16,565.00		16,565.00		8,274.00		7,944.33		
Protection of the Environment	63,616.00		63,616.00		0.00		27,064.08		
Town Planning & Regional Development	500.00		500.00		246.00		399.00		
Other Community Amenities	1,500.00		1,500.00		750.00		1,983.62		
SUB-TOTAL OPERATING	128,221.00	302,658.00	128,221.00	302,658.00	32,286.00	163,646.00	65,978.38	159,871.84	
<u>CAPITAL EXPENDITURE</u>									
Other Community Amenities		13,000.00		13,000.00		0.00		0.00	
SUB-TOTAL CAPITAL	0.00	13,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	128,221.00	315,658.00	128,221.00	315,658.00	32,286.00	163,646.00	65,978.38	159,871.84	

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SCHEDULE 10 - COMMUNITY AMENITIES
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SANITATION - HOUSEHOLD REFUSE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100100	Domestic Refuse Collection									Avon Waste Domestic 240L MGB Collection Mukinbudin. 148 Services @ \$2.36 per week by Avon Waste inc for 52 . Plus internal costs and contracts and contingency. Internal costs.
W010	Domestic Rubbish Bin Collection		23,000.00		23,000.00		11,496.00		8,645.57	
W015	Domestic Bulk Rubbish Collection - Op Exp		900.00		900.00		444.00		472.59	
2100102	Refuse Site Maintenance									
W011	Refuse Site Maintenance		21,300.00		21,300.00		10,638.00		16,431.11	
2100103	Domestic Recycling Collection									Avon Waste Domestic Recycling 240L MGB Collection Mukinbudin. 1144 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency. - Allocation of 0.75% of Administration costs.
W012	Domestic Recycling Collection		18,000.00		18,000.00		9,000.00		10,300.45	
2100199	Administration Allocated		7,047.00		7,047.00		3,522.00		3,475.89	
<u>OPERATING REVENUE</u>										
3100100	Domestic Refuse Collection Charges	25,160.00		25,160.00		12,576.00		11,618.08		- Domestic 240L MGB rubbish service. 148 Services @ \$170 per service \$25,160.
3100102	Domestic Recycling Collection Charges	20,880.00		20,880.00		10,440.00		9,910.27		- Domestic 240L MGB Recycling service. 144 Services @ \$145 per service \$20,880.
SUB-TOTAL OPERATING		46,040.00	70,247.00	46,040.00	70,247.00	23,016.00	35,100.00	21,528.35	39,325.61	
TOTAL - SANITATION - HOUSEHOLD REFUSE		46,040.00	70,247.00	46,040.00	70,247.00	23,016.00	35,100.00	21,528.35	39,325.61	

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SANITATION - OTHER		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100200	Commercial Refuse Collection									Avon Waste Commercial rubbish 240L MGB bin collection. 51 Services @ \$2.36 per week by Avon Waste inc for 52 weeks . Contracts and Contingency.
W020	Commercial Refuse Collection		7,000.00		7,000.00		3,498.00		3,071.17	
2100201	Refuse Collection - Street Bins									
W021	Refuse Collection - Street Bins		8,000.00		8,000.00		3,984.00		3,230.08	Avon Waste Street bin collection. 16 Services @ \$2.36 per week by Avon Waste inc for 52 weeks. Plus internal costs and contracts and contingency.
2100202	Commercial Recycling Collection - Op Exp - San Other									- -Avon Waste Commercial Recyling 240L MGB Collection Mukinbudin. 51 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights .Plus internal costs and contracts and contingency.'
W022	Commercial Recycling Collection - Op Exp - San Other		7,000.00		7,000.00		3,498.00		2,242.12	
2100203	Recycling Refuse Collection									
W023	Recycling Refuse Collection		1,700.00		1,700.00		846.00		521.40	Avon Waste Recyling Bank Collection Mukinbudin. 11 Services @ \$4.74 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency.
2100206	Purchase of Bins - Op Exp		350.00		350.00		174.00		0.00	- - Repair and replacement of bins by Contractors & Consultants \$350.
2100299	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3100200	Commercial Refuse Collection Charge	8,670.00		8,670.00		4,332.00		4,238.36		- -Commercial 240L MGB rubbish service. 51 Services @ \$170 per service.
3100204	Commercial Recycling Collection Charges	7,395.00		7,395.00		3,696.00		3,615.07		- -Commercial 240L MGB rubbish service. 51 Services @ \$145 per service.
3100206	Disposal of Asbestos and Other Misc Fill at R	500.00		500.00		246.00		90.90		- -Asbestos disposal & tipping fees..
SUB-TOTAL OPERATING		16,565.00	28,748.00	16,565.00	28,748.00	8,274.00	14,346.00	7,944.33	11,382.04	
TOTAL - SANITATION - OTHER		16,565.00	28,748.00	16,565.00	28,748.00	8,274.00	14,346.00	7,944.33	11,382.04	

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URBAN STORMWATER DRAINAGE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- - Employee Costs - Salaries & Wages \$631. - - Contractors & Consultants \$388. - - Labour Overheads Allocated \$781. - - Plant Operating Costs Allocated \$100. - Allocation of 0.5% of Administration costs.
2100601	Stormwater Drainage Maintenance									
	W030 Stormwater Drainage Maintenance		1,900.00		1,900.00		942.00		498.37	
2100699	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	
SUB-TOTAL OPERATING		0.00	6,598.00	0.00	6,598.00	0.00	3,288.00	0.00	2,815.64	
TOTAL - URBAN STORMWATER DRAINAGE		0.00	6,598.00	0.00	6,598.00	0.00	3,288.00	0.00	2,815.64	

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PROTECTION OF THE ENVIRONMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100703	Minor Assets & Other Operating Exp - Prot of Env		4,000.00		4,000.00		1,992.00		1,900.00	Purchase of Trailer & other minor assets. Licence and maintenance of P11320 the Trailer Caged for Recycling Containers. - -Contract Part Time Officer \$10,000. - - Materials/Stock Purchased \$100. Funded by the Small Communities Stewardship Grant for fencing and revegetation received in 18-19 & 19-20 and the Preserving Remnant Vegetation Grant. - Allocation of 0.5% of Administration costs. - Contribution from the Small Communities Stewardship Grant for fencing and revegetation project for administration \$2K and the Preserving Remnant Vegetation Grant \$2K. expense in acct 2100713. Now includes container scheme reimbursements (Not budgeted) Small Communities Stewardship Grant for fencing and revegetation of \$24,624 received in 18-19 and the Revegetation and Preserving Remnant Vegetation Grants of \$22,992 received in 19-20 recognised from unspent grants liability in account 9304901. 20-21 grant income \$12,000.
2100704	Eastern Wheatbelt Declared Species Group		0.00		0.00		0.00		100.00	
2100705	Project Contract & Other Expenses - Protect of Environ		10,100.00		10,100.00		5,046.00		3,254.55	
2100707	Barbalin Translocation Project									
BARB	Barbalin Translocation Project		500.00		500.00		240.00		185.65	
2100713	Grant Funded Operational Expenses (Inc in Acct 3100703)-P		59,616.00		59,616.00		41,114.00		25,464.08	
2100799	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	
<u>OPERATING REVENUE</u>										
3100701	Reimb, Contrib, Donations & Other Income (I	4,000.00		4,000.00		0.00		1,600.00		
3100703	Grants NRM and Other (Exp in Acct 2100713	59,616.00		59,616.00		0.00		25,464.08		
SUB-TOTAL OPERATING		63,616.00	78,914.00	63,616.00	78,914.00	0.00	50,738.00	27,064.08	33,221.55	
TOTAL - PROTECTION OF THE ENVIRONMENT		63,616.00	78,914.00	63,616.00	78,914.00	0.00	50,738.00	27,064.08	33,221.55	

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TOWN PLANNING & REG. DEVELOP.

OPERATING EXPENDITURE

2100800	Town Planning Expenses - Op Exp - Twn Planning
2100820	Legal Expenses - Op Exp - Town Planning
2100899	Administration Allocated

OPERATING REVENUE

3100800	Planning Application Fees
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SUB-TOTAL OPERATING

TOTAL - TOWN PLANNING & REG. DEVELOP.

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	2,000.00		2,000.00		996.00		3,410.00	- Various Contract (Subdivision Exps). - Legal expenses relating to town planning, SAT hearings etc. - Allocation of 0.25% of Administration costs.
	2,000.00		2,000.00		2,000.00		0.00	
	2,349.00		2,349.00		1,170.00		1,158.62	
500.00		500.00		246.00		399.00		- Planning Application as per schedule of Fees & Charges
500.00	6,349.00	500.00	6,349.00	246.00	4,166.00	399.00	4,568.62	
500.00	6,349.00	500.00	6,349.00	246.00	4,166.00	399.00	4,568.62	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
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COMMUNITY DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100900	Community Development Staff Salaries & Related Exp - Op Exp - Comm Dev		34,890.00		34,890.00		17,442.00		22,916.15	- - Employee Costs - Salaries & Wages \$30,340. - - Employee Costs - Superannuation \$4,550. - - Contractors & Consultants for Familiarisation Tours and other events \$8,000. - - Materials/Stock Purchased for events \$2,000. - Allocation of 0.25% of Administration costs.
2100910	Community Development Events/Other - Op Exp - Com Dev		10,000.00		10,000.00		4,992.00		6,968.10	
2100999	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
<u>OPERATING REVENUE</u>										
SUB-TOTAL OPERATING		0.00	47,239.00	0.00	47,239.00	0.00	23,604.00	7,059.00	31,042.87	
TOTAL - COMMUNITY DEVELOPMENT		0.00	47,239.00	0.00	47,239.00	0.00	23,604.00	7,059.00	31,042.87	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
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OTHER COMMUNITY AMENITIES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2101000	Cemetery Maintenance/Operations									Additional \$4K provision for cleanup, bins and signage. Insurance Contractors and internal costs.
W040	Cemetery Maintenance/Operations		11,109.00		11,109.00		5,560.00		11,263.48	
2101002	Public Conveniences Operations									Employee Costs (Cleaner), Materials/Stock Purchased, Electricity \$1,100, Water Burges Rawson Lease PTA land, Insurance - Premiums. (Located at the rear of the Admin Office) Employee Costs (Cleaners), Contractors & Consultants, Materials/Stock Purchased, Insurance . -- Contractors & Consultants Invoice from Playgroup for cleaning \$453. -- Insurance - Premiums \$47. -Employee Costs (Cleaner), Contractors & Consultants, Materials/Stock Purchased. -- Employee Costs - Salaries & Wages \$3,634. Contractors & Consultants \$518. Materials/Stock Purchased \$750. Labour Overheads Allocated \$4,498. Plant Operating Costs Allocated \$100. -- Depreciation - Ex Asset Register \$1,661. - Allocation of 2% of Administration costs. - As per schedule of Fees and Charges
BO150	Railway Station Toilet - Operations		17,500.00		17,500.00		8,860.00		10,990.42	
BO151	Town Park Toilet - Operations		3,700.00		3,700.00		1,864.00		1,479.26	
BO152	Beringbooding Rock Toilet - Operations		500.00		500.00		268.00		142.53	
BO153	Weira Reserve Toilet - Operations		1,800.00		1,800.00		894.00		1,676.29	
	<u>Subtotal Public Conveniences Operations</u>		<u>23,500.00</u>		<u>23,500.00</u>		<u>11,886.00</u>		<u>14,288.50</u>	
2101003	Public Conveniences Maintenance									
BM150	Railway Station Toilet - Maintenance		0.00		0.00		0.00		1,546.16	
BM151	Town Park Toilet - Maintenance		0.00		0.00		0.00		38.97	
BM153	Weira Reserve Toilet - Maintenance		0.00		0.00		0.00		273.15	
BM154	Public Toilet/Conveniences Annual Budget - Book expenses		9,500.00		9,500.00		4,734.00		0.00	
	<u>Subtotal Public Conveniences Maintenance</u>		<u>9,500.00</u>		<u>9,500.00</u>		<u>4,734.00</u>		<u>1,858.28</u>	
2101092	Depreciation - Other Community Amenities		1,661.00		1,661.00		828.00		836.23	
2101099	Administration Allocated		18,793.00		18,793.00		9,396.00		9,269.02	
OPERATING REVENUE										
3101000	Cemetery Charges (Inc GST)	1,500.00		1,500.00		750.00		1,983.62		- As per schedule of Fees and Charges
SUB-TOTAL OPERATING		1,500.00	64,563.00	1,500.00	64,563.00	750.00	32,404.00	1,983.62	37,515.51	
CAPITAL EXPENDITURE										
4101050	Building (Capital) - Other Community Amenities									-- Works Include Fencing, paving Memorial Garden, Formal Parking more grave sites, seating pergola on the Norther side and a Unisex toilet as the budget permits. Employee Costs - Salaries & Wages \$2,703. Contractors & Consultants \$3,352. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$3,345. Plant Operating Costs Allocated \$600.
BC150	Railway Station Toilet - Capital		0.00		0.00		0.00		0.00	
4101060	Infrastructure Other (Capital) - Other Community Amenities									
IO040	Cemetery Capital		13,000.00		13,000.00		0.00		0.00	
SUB-TOTAL CAPITAL		0.00	13,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES		1,500.00	77,563.00	1,500.00	77,563.00	750.00	32,404.00	1,983.62	37,515.51	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Public Halls and Civic Centres		78,688.00		78,688.00		43,837.00		46,414.48	▲ Swimming some swimming pool expenses are exceeding the year to date budget. Net savings across many accounts compared to the year to date budget.
Swimming Areas & Beaches		272,186.00		272,186.00		135,884.00		169,292.70	
Other Recreation & Sport		375,315.00		375,315.00		194,684.00		184,439.84	
Television and Radio Rebroadcasting		5,494.00		5,494.00		3,280.00		2,223.02	
Libraries		17,247.00		17,247.00		9,664.00		8,205.73	
Heritage		4,849.00		4,849.00		3,144.00		1,250.88	
Other Culture		4,761.00		4,761.00		2,408.00		1,221.91	
<u>OPERATING REVENUE</u>									
Public Halls and Civic Centres	1,402.00		1,402.00		692.00		588.90		▲ The first payment of the Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) has not been recieved as soon as expected.
Swimming Areas & Beaches	15,200.00		15,200.00		7,600.00		9,559.63		
Other Recreation & Sport	376,779.00		376,779.00		203,469.00		29,145.72		
Libraries	100.00		100.00		48.00		31.00		
Other Culture	550.00		550.00		0.00		14,970.00		
SUB-TOTAL OPERATING	394,031.00	758,540.00	394,031.00	758,540.00	211,809.00	392,901.00	55,195.27	413,048.56	
<u>CAPITAL EXPENDITURE</u>									
Public Halls and Civic Centres		0.00		0.00		0.00		0.00	▼ Includes - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000. Works at Recreation Centre to Install a Pump Track and resurface the Tennis Courts and works at the Lions Park Upgrade the Playground have not commenced as soon as expected.
Swimming Areas & Beaches		39,000.00		39,000.00		38,995.00		32,567.18	
Other Recreation & Sport		427,887.00		427,887.00		201,328.00		30,865.83	
SUB-TOTAL CAPITAL	0.00	466,887.00	0.00	466,887.00	0.00	240,323.00	0.00	63,433.01	
TOTAL - PROGRAMME SUMMARY	394,031.00	1,225,427.00	394,031.00	1,225,427.00	211,809.00	633,224.00	55,195.27	476,481.57	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
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PUBLIC HALLS AND CIVIC CENTRES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2110100	Public Halls and Civic Bldg Operations										
BO200	Memorial Town Hall - Operations		13,500.00		13,500.00		10,228.00		9,529.15		Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption Insurance,-ESL, & Cleaning costs.
BO201	Sandalwood Arts Hall Building Operations		2,150.00		2,150.00		1,344.00		1,212.52		Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption Insurance & ESL.
BO202	Bonnie Rock Hall Building Operations		2,500.00		2,500.00		1,620.00		1,857.83		Electricity, Water rates & consumption, Insurance & ESL & Other Exp.
BO204	Railway Station Building Operations		3,200.00		3,200.00		1,960.00		1,705.99		Employee Cost (Cleaners) \$119, Electricity, Insurance & Other expenses.
BO205	Mukinbudin Community (Men's) Shed Building Operations		1,500.00		1,500.00		738.00		841.81		Rubbish & Recycling Bins, Burgess Rawson PTA lease Water, Insurance & Other expenses.
BO206	Anglican Church Building Operations - Op Exp		400.00		400.00		356.00		399.43		Insurance, ESL and other expenses.
	Subtotal Building Operations		23,250.00		23,250.00		16,246.00		15,546.73		
2110101	Town Halls and Public Buildings Building Maintenance - Op Exp										
BM200	Memorial Town Hall - Maintenance		3,000.00		3,000.00		1,407.00		4,215.25		General maintenance.
BM201	Sandalwood Arts Hall Building Maintenance		0.00		0.00		0.00		752.68		
BM202	Bonnie Rock Hall Building Maintenance		0.00		0.00		0.00		2,392.24		
BM204	Railway Station Building Maintenance		0.00		0.00		0.00		759.19		
BM206	Anglican Church Building Maintenance		0.00		0.00		0.00		62.75		
BMPH01	Public Halls Maintenance Annual Budget (Book Exps To Appropriate Building) - Op Exp Pub Halls		5,600.00		5,600.00		2,784.00		0.00		- - General Annual Public Hall Annual Budget for Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$1,712. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$1,487. Plant Operating Costs Allocated \$200.
	Subtotal Building Maintenance		8,600.00		8,600.00		4,191.00		8,182.11		
2110102	Town Halls Grounds Maintenance - Op Exp - Public Halls										
GM200	Memorial Town Hall - Gounds Maintenance		0.00		0.00		0.00		2,711.91		
GM201	Sandalwood Arts Hall Grounds Maintenance		0.00		0.00		0.00		209.55		
GMPH01	Public Halls Grounds Maintenance Annual Budget (Book exps to appropriate build) - Op Exp PubHalls		7,200.00		7,200.00		3,582.00		0.00		- - General Annual Public Hall Grounds Maintenance Annual Budget for Employee Costs - Salaries & Wages \$2,613. Contractors & Consultants \$153. Materials/Stock Purchased \$700. Labour Overheads Allocated \$3,234. Plant Operating Costs Allocated \$500.
	Subtotal Building Maintenance		7,200.00		7,200.00		3,582.00		2,921.46		
2110192	Depreciation - Public Halls and Civic Centres		20,845.00		20,845.00		10,422.00		10,495.16		-- Depreciation - Ex Asset Register \$20,845.
2110199	Administration Allocated		18,793.00		18,793.00		9,396.00		9,269.02		- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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PUBLIC HALLS AND CIVIC CENTRES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										
3110100	Town Hall Hire Income	500.00		500.00		246.00		46.37		- -Town Hall Hire Income. - - Sandalwood Art water reimbursements. Reimbursement & Recovery Income - Operating \$382. - -Sandalwood Art Lease annual lease fee \$10 per week incl gst, renewal due 2020. Fees & Charges - Facility Hire \$520.
3110103	Sandalwood Arts Hall Income	902.00		902.00		446.00		445.78		
3110104	Railway Station Income	0.00		0.00		0.00		45.45		
3110108	Donations - Op Inc - Town Halls & Amenities	0.00		0.00		0.00		51.30		
SUB-TOTAL OPERATING		1,402.00	78,688.00	1,402.00	78,688.00	692.00	43,837.00	588.90	46,414.48	
<u>CAPITAL EXPENDITURE</u>										
4110150	Building (Capital) - Public Halls & Civic Centres									New shelving is going to be installed.
BC204	Railway Station Building Capital		0.00		0.00		0.00		0.00	
4110155	Furniture & Equipment (Capital) - Public Halls & Civic Centres		0.00		0.00		0.00		0.00	
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		1,402.00	78,688.00	1,402.00	78,688.00	692.00	43,837.00	588.90	46,414.48	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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SWIMMING AREAS & BEACHES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2110200	Swimming Pool - Salaries		73,000.00		73,000.00		36,498.00		51,127.28	▲	Pool Manager and Asst Manager/Relief including allowances. Plus Contract Pool Manager. Superannuation Pool Managerand Superannuation Asst Pool Manager Relief. Training and associated accomodation and travel as required. This may include: RLSSA Bronze Medallion Course, RLSSA Pool Lifeguard Course, RLSSA Pool Operations Group 1 Course, Relief Requalification Bronze Medallio and Relief Requalification RLSSA Pool Lifeguard Course. Workers Compensation Premium Pool Manager & Assistant/Relief Pool Manager. Staff Housing costs.
2110201	Swimming Pool - Superannuation		6,000.00		6,000.00		3,000.00		4,609.73		
2110202	Swimming Pool - Training & Conferences		2,000.00		2,000.00		2,000.00		1,641.69		
2110203	Swimming Pool - Other Employee Costs		2,030.00		2,030.00		1,733.00		2,239.40		
2110204	Swimming Pool Bldg Operations										
BO250	Swimming Pool Building Operations		45,000.00		45,000.00		27,464.00		24,305.52		Rubbish Bin & Recycling Bins , Toiletries and consumables incl cleaning products and other Materials/Stock, Communication Expenses Telephone, Data and Other, Tarriff R3 Electricity , BOC Gases Oxygen Medical C size annual charge Gas, Water Rates and consumption, Insurance , ESL and internal costs..
2110205	Swimming Pool Bldg/Grounds Maintenance										
BM250	Swimming Pool Building & Facility Maintenance		24,000.00		24,000.00		5,064.00		16,307.15	▲	
GM250	Swimming Pool Grounds Maintenance		9,000.00		9,000.00		4,488.00		4,624.10		
2110206	Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		2,000.00		996.00		6,288.53		The current value in this account is a posting error. The budget is for minor assets purchased
2110207	Pool Chemicals, Freight & Other Expenses - Op Exp - Swim Pool		14,637.00		14,637.00		7,385.00		10,033.56		- Freight & Other Expenses \$1,000. - Chlorine \$5,500 and Other chemicals. Pool Acid etc.s \$13,500. - CSP MS 365 Bus Basic & EOA 1lic
2110213	3A Cruickshank Road - Swimming Pool Emp Housing & Grounds Maintenance										
2110291	Loss on Disposal of Assets - Op Exp - Swimming Pools		0.00		0.00		0.00		0.00		
2110292	Depreciation - Mukinbudin Swimming Pool		66,330.00		66,330.00		33,162.00		33,802.08		- Depreciation - Ex Asset Register \$66,330.
2110299	Administration Allocated - Op Exp - Swimming Pool		28,189.00		28,189.00		14,094.00		14,313.66		- Allocation of 3% of Administration costs.
OPERATING REVENUE											
3110201	Swimming Pool Admissions	15,000.00		15,000.00		7,500.00		9,359.63			- Pool admissions. \$15,000.
3110203	Swimming Pool Equipment Hire, Reimb & Contributions - Op Inc - Swim Pool	200.00		200.00		100.00		0.00			- Equipment hire. \$200.
3110223	Employee Housing Income- Rent & Reimb - Op Inc	0.00		0.00		0.00		200.00			
SUB-TOTAL OPERATING		15,200.00	272,186.00	15,200.00	272,186.00	7,600.00	135,884.00	9,559.63	169,292.70		
CAPITAL EXPENDITURE											
4110250	Plant & Equipment (Capital) - Swimming Pool		0.00		0.00		0.00		0.00		
4110255	Building (Capital) - Swimming Pool										
4110260	Infrastructure Other (Capital) - Swimming Pool										
IO250	Swimming Pool Infrastructure Capital		16,000.00		16,000.00		15,995.00		11,905.00		- Replacement sails & installation \$6K and Refurbish Diving Boards \$10K. Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$8,812. Materials/Stock Purchased \$4,500. Labour Overheads Allocated \$1,487.
4110175	Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		23,000.00		23,000.00		23,000.00		20,662.18		- Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000.
SUB-TOTAL CAPITAL		0.00	39,000.00	0.00	39,000.00	0.00	38,995.00	0.00	32,567.18		
TOTAL - SWIMMING AREAS & BEACHES		15,200.00	311,186.00	15,200.00	311,186.00	7,600.00	174,879.00	9,559.63	201,859.88		

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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OTHER RECREATION & SPORT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110300	Sporting Complex Bldg Ops									Employee Costs (Cleaner), Rubbish Bins x 10@\$125, Wireless Link ,Communication Expenses Telephone, Data and Other, Electricity consumption and service fee , LPG 45kg bottles rental & Gas consumption, Water consumption and service fee Insurance, ESL and other costs.
BO260	Mukinbudin Sports Complex Building Operations		58,500.00		58,500.00		34,246.00		31,981.71	
2110301	Sporting Complex Building & Grounds Mtce									
BM260	Mukinbudin Sports Complex Building Maintenance		15,000.00		15,000.00		7,488.00		17,510.91	Salaries & Wages \$4,505. Contractors & Consultants \$3,349. Labour Overheads \$5,576. Plant Operating Costs \$450.
GM260	Mukinbudin Sports Complex Grounds Maintenance		21,500.00		21,500.00		10,734.00		10,052.99	Salaries & Wages \$8,438. Contractors & Consultants \$117. Materials/Stock Purchased \$500. Labour Overheads \$10,445. Plant Operating Costs \$2,000.
2110302	Parks & Gardens Maintenance/Operations									
W045	Parks & Gardens Maintenance/Operations		38,000.00		38,000.00		18,984.00		16,544.87	Salaries & Wages \$10,120. Contractors & Consultants \$860. Materials/Stock Purchased \$3,600. Railway Station gardens & Burges Rawson PTA Land Lease Water expenses. \$194. Labour Overheads \$12,526. Plant Operating Costs \$10,700.
2110304	Town Oval Maintenance/Operations									
W050	Mukinbudin Town Oval Maintenance/Operations		61,000.00		61,000.00		30,492.00		21,659.18	Electricity including that for the Dirt Kart Track and other internal and contractor expenses.
2110306	Drive In Theatre Building Operations									
BO265	Drive In Theatre Building Operations		3,200.00		3,200.00		1,820.00		1,359.11	Electricity, Water Rates and consumption, Insurance, ESL and other expenses.
2110307	Drive In Theatre Building & Grounds Maintenance									
BM265	Drive In Theatre Building Maintenance		400.00		400.00		192.00		1,326.35	
GM265	Drive In Theatre Grounds Maintenance		300.00		300.00		144.00		36.56	
2110308	Mukinbudin Dam Catchment Expenses									
W052	Mukinbudin Dam Catchment Expenses		7,800.00		7,800.00		4,058.00		3,390.95	Insurance and other expenses.
2110309	Other Recreation Facilities Operations									
BO270	Old District Club (Youth Centre) Building Operations		160.00		160.00		114.00		157.33	Insurance, ESL and other expenses
BO271	Mukinbudin Gym Building Operations		6,000.00		6,000.00		3,346.00		2,613.40	Employee Costs (Cleaner), Rubbish & Recycling Bins, Electricity, Water Rates and consumption, Insurance & ESL .
BO272	Wilgoyne Tennis Club Building Operations		1,100.00		1,100.00		706.00		635.64	Electricity, Insurance & Other expenses.
BO273	Pistol Club - Operations		300.00		300.00		286.00		276.25	Insurance & Other expenses.
BO274	Bonnie Rock Horse and Pony Club - Operations		1,270.00		1,270.00		792.00		1,067.28	Electricity for A/c 579935870 Lot 33 Watkins St Bonnie Rock, ESL, Insurance & Other expenses.
BO275	Mukinbudin Polo Cross - Operations		122.00		122.00		122.00		122.55	--Muni Property Scheme Insurance \$122.
BO276	Karlonning Hall - Operations		692.00		692.00		692.00		695.15	--Muni Property Scheme Insurance \$692.
BO277	Heritage Grain Silo - Operations		55.00		55.00		54.00		55.25	--Muni Property Scheme Insurance \$55.
BO278	Wheatbelt Way Tractor Display Shed - Operations		113.00		113.00		112.00		113.51	--Muni Property Scheme Insurance \$113.
BO279	Lions Park Building Operations		181.00		181.00		180.00		213.60	-- Insurance - Premiums \$181.
	Subtotal Other Recreation Facilities Operations		9,993.00		9,993.00		6,404.00		5,949.96	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2110310	Other Recreation Facilities Building Maintenance									
BM270	Old District Club (Youth Centre) Building Maintenance		0.00		0.00		0.00		294.90	
BM271	Mukinbudin Gym Building Maintenance		0.00		0.00		0.00		571.98	
BM272	Wilgoyne Tennis Club Building Maintenance		0.00		0.00		0.00		1,027.30	
BM279	Lions Park Building Maintenance		0.00		0.00		0.00		1.86	
BM281	Goodchilds Gate Building Maintenance		0.00		0.00		0.00		63.34	
BMOR01	Other Rec Facilities Building Maint Annual Budget (Book exps to actual Facility) - Op Exp - ORF		13,000.00		13,000.00		6,486.00		0.00	- - Employee Costs - Salaries & Wages \$4,505. Contractors & Consultants \$89. Materials/Stock Purchased \$1,700. Labour Overheads Allocated \$5,576. Plant Operating Costs Allocated \$1,130.
	<u>Subtotal Building Maintenance</u>		<u>13,000.00</u>		<u>13,000.00</u>		<u>6,486.00</u>		<u>1,959.38</u>	
2110311	Other Recreation Facilities Grounds Maintenance									
GM271	Mukinbudin Gym Grounds Maintenance		0.00		0.00		0.00		1,725.46	
GM272	Wilgoyne Tennis Club Grounds Maintenance		0.00		0.00		0.00		764.36	
GM273	Pistol Club Grounds Maintenance		0.00		0.00		0.00		223.98	
GM279	Lions Park Grounds Maintenance		0.00		0.00		0.00		3,471.91	
W055	Bowling Club Green Maintenance/Operations		0.00		0.00		0.00		429.88	
W056	Walk Trail Maintenance/Operations		0.00		0.00		0.00		71.31	
GMOR01	Other Rec Facilities Grounds Maint Annual Budget (Book exps to actual Facility) - Op Exp -OtherRec Fa		24,000.00		24,000.00		11,988.00		0.00	-- Employee Costs - Salaries & Wages \$8,589. -- Contractors & Consultants \$960. -- Materials/Stock Purchased \$420. -- Labour Overheads Allocated \$10,631. -- Plant Operating Costs Allocated \$3,400.
	<u>Subtotal Grounds Maintenance</u>		<u>24,000.00</u>		<u>24,000.00</u>		<u>11,988.00</u>		<u>6,686.90</u>	
2110313	Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		500.00		500.00		246.00		50.00	-- Nominal budget for small P&G equipment \$500.
2110315	Events Kit General Expenses		1,000.00		1,000.00		498.00		910.91	-- Events Kit Materials/Stock Purchased \$1,000.
2110319	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec									
MARQU	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec		500.00		500.00		246.00		2,094.55	
2110321	Expenses - District Club		0.00		0.00		0.00		114.50	
2110329	Gym Equipment Maintenance		3,200.00		3,200.00		3,200.00		2,762.76	- -Orbit Fitness Audit and Service Gym Equipment \$800. Gym Equipment repairs \$2400
2110337	Central Wheatbelt Football League		2,500.00		2,500.00		0.00		0.00	-- Central Wheatbelt Football League Subscription 2020/21 \$2,500.
2110342	Interest on Loan 108 - Bowling Club		977.00		977.00		488.00		628.37	- Interest; Payment No 29 Loan 108 - Bowling Club payable on 1/08/2020 \$517.34 and Payment No 30 Loan 108 - Bowling Club payable on 1/02/2021 \$262.40. Final Payment - WATC Loan Guarantee Loan 108 to 30/6/2020 \$111, WATC Loan Guarantee Loan 108 - 31/12/2020 \$86. 1 more payment to go.
2110392	Depreciation - Other Recreation		66,963.00		66,963.00		33,480.00		36,247.31	-- Depreciation - Ex Asset Register \$66,963.
2110399	Administration Allocated		46,982.00		46,982.00		23,490.00		23,172.57	- Allocation of 5% of Administration costs.

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SCHEDULE 11 - RECREATION & CULTURE
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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3110300	Recreation/Sporting Complex Hire Fees	1,000.00		1,000.00		498.00		784.12		<ul style="list-style-type: none"> - Recreation/Sporting Complex Hire Fees As per Schedule of Fees and Charges - Horse agistment Income The donation from the Basket Ball Club was recieved sooner than expected and was GST free. A budget amendment is required. - Expected donations towards installation of a sprung timber floor in the indoor netball/casketball court \$14,277 from the Basketball and \$8,277 Netball Clubs. See acct 3110301. A budget amendment is required. - Local Roads and Community Infrastructure Grant (Confirm GST) for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) Exp in job IO252 \$205K. - Football Club (entitled to 2 nights training under lights per week) \$2,022, Bowling Club \$2,022, Junior Cricket Club \$, Basketball Club \$1,020, Netball Club (entitled to 2 nights training under lights per week) \$510 and Tennis Club (Combined) \$622 and Hockey Club (entitled to 2 nights training under lights per week), \$520. (Other special functions to be charged at ordinary rates) - Tia Chi and other activity Income. - - Marquee Hire income \$1,000. - - Events Kit Hire Income \$1,000. - As per Sch Fees & Charges Gym Membership fees
3110301	Sport Leases and Rentals	240.00		240.00		120.00		0.00		
3110302	Contributions & Donations Rec'd (No GST) - Op Inc	0.00		0.00		0.00		22,620.00		
3110303	Reimbursement and Other Income Rec'd (Inc GST)	23,585.00		23,585.00		23,584.00		0.00		
3110304	Grants - Other Recreation	340,000.00		340,000.00		170,000.00		0.00		
3110305	Annual Sporting Club Levy	6,604.00		6,604.00		6,603.00		1,336.68		
3110307	Reimbursements Recieved - District Club - Op Inc - C	0.00		0.00		0.00		(44.54)		
3110308	Community Activites Income	850.00		850.00		420.00		684.98		
3110309	Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	1,000.00		1,000.00		498.00		1,363.64		
3110315	Events Kit Hire Income	1,000.00		1,000.00		498.00		391.81		
3110331	Gymnasium Membership Fees	2,500.00		2,500.00		1,248.00		2,009.03		
SUB-TOTAL OPERATING		376,779.00	375,315.00	376,779.00	375,315.00	203,469.00	194,684.00	29,145.72	184,439.84	

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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4110350	Plant & Equipment (Capital) - Other Recreation/Sport		0.00		0.00		0.00		0.00	
4110355	Building (Capital) - Other Recreation/Sport									
BC260	Mukinbudin Sports Complex Building Capital		25,200.00		25,200.00		0.00		0.00	- Supply and installation of replacement gutters and fascias at the Basket Ball Courts by Contractors & Consultants \$25,200.
BC263	Mukinbudin Sports Complex Auxiliary Buildings Capital Exp - Other Rec & Sport		40,000.00		40,000.00		19,995.00		0.00	- Budget provision towards the cost of a Shade Structure over the bowling green at the Recreation Centre. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$29,893. - Materials/Stock Purchased \$5,000. - Labour Overheads Allocated \$2,825.
4110360	Infrastructure Parks & Ovals - Other Rec & Sport - Cap Exp									
4110365	Infrastructure Other - Other Rec & Sport -Cap Exp									
IO252	Sports Complex - Other Infrastructure - Other Rec & Sport - Cap Exp		205,000.00		205,000.00		102,495.00		22,150.00	- At Recreation Centre: Install a Pump Track \$150K with \$150K funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Resurface the Tennis Courts \$55K with \$50K funding from a Local Roads and Community Infrastructure grant received in acct 3110304 and \$5K of council funds subject to additional grant approvals. Note the \$340K Local Roads and Community Infrastructure grant funding on Other Recreation & Sport is split between Job IO252 \$200K and Job IO253 \$140K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$149,893. - Materials/Stock Purchased \$50,000. - Labour Overheads Allocated \$2,825.
IO253	Mukinbudin Lions Park - Other Infrastructure - Other Rec & Sport - Cap Exp		140,000.00		140,000.00		69,995.00		0.00	- At the Lions Park Upgrade the Playground. Funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Note the \$340K total funding is split between Job IO252 \$200K, Job IO253 \$140K and Job BC263 \$50K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$34,893. - Materials/Stock Purchased \$100,000. - Labour Overheads Allocated \$2,825.
4110370	Principal on Loan 108 - Bowling Club		17,687.00		17,687.00		8,843.00		8,715.83	- Principal: Payment No 27 Loan 108 - Bowling Club payable on 1/08/2020 \$8,715.83 and Payment No 28 Loan 108 - Bowling Club payable on 3/02/2021 \$8,970.85. Final Payment.
SUB-TOTAL CAPITAL		0.00	427,887.00	0.00	427,887.00	0.00	201,328.00	0.00	30,865.83	
TOTAL - OTHER RECREATION & SPORT		376,779.00	803,202.00	376,779.00	803,202.00	203,469.00	396,012.00	29,145.72	215,305.67	

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TELEVISION & RADIO REBROADCASTING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										-- VH6GIQ, Lot 158, Vesting Order 39397. Satellite Ground Station. Aust Comms Auth - Aparatus Lic 394420 North East Road, Aust Comms Auth - Radio Lic 1385314, Electricity, Insurance Town Tower/North East Rd Towe & ESL. -- JJJ equipment maintenance; Contractors & Consultants \$1,000. -- Depreciation - Ex Asset Register \$972. - Allocation of 0.25% of Administration costs.
2110400	Radio Re-Broadcasting Operations		1,173.00		1,173.00		624.00		536.38	
2110401	Radio Re-Broadcasting Maintenance		1,000.00		1,000.00		1,000.00		38.47	
2110402	Contributions to CDMA/JJJ		0.00		0.00		0.00		0.00	
2110491	Loss on Disposal of Assets - TV & Radio Broadcast - Op Exp		0.00		0.00		0.00		0.00	
2110492	Depreciation - Radio Rebroadcasting		972.00		972.00		486.00		489.55	
2110499	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
<u>OPERATING REVENUE</u>										
3110400	Contributions & Donations - TV/Radio	0.00		0.00		0.00		0.00		
3110401	TV/Radio Service Charges Levied	0.00		0.00		0.00		0.00		
3110402	Reimbursements - TV/Radio	0.00		0.00		0.00		0.00		
3110490	Profit on Disposal of Assets	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		0.00	5,494.00	0.00	5,494.00	0.00	3,280.00	0.00	2,223.02	
<u>CAPITAL EXPENDITURE</u>										
4110450	Plant & Equipment (Capital) - TV & Radio Rebroadcasting		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>										
5110450	Proceeds on Disposal of Assets - Cap Inc -	0.00		0.00		0.00		0.00		
5110452	Transfers from Reserve	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TELEVISION & RADIO REBROADCASTING		0.00	5,494.00	0.00	5,494.00	0.00	3,280.00	0.00	2,223.02	

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LIBRARIES	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2110506 Library - Lost Books/Book Purchases		650.00		650.00		324.00		27.27	- -Library - Lost Books/Book Purchases \$650. - -Misc operating costs \$100, Inter library loans delivery charges Courier costs for books \$300. - -Membership Public Libraries WA \$110, Infovision Amlib software 1 user lic, support mtce \$1,600 and Regional Library Scheme-Merredin \$330. - -LGIS Property Insurance for books \$62. - Allocation of 1.5% of Administration costs.
2110510 Library - Other Expenses		2,502.00		2,502.00		2,296.00		1,226.68	
2110599 Administration Allocated		14,095.00		14,095.00		7,044.00		6,951.78	
<u>OPERATING REVENUE</u>									
3110501 Library Reimbursements Lost Books/Book P	100.00		100.00		48.00		31.00		- -Library Reimbursements Lost Books & Book Purchases \$100.
SUB-TOTAL OPERATING	100.00	17,247.00	100.00	17,247.00	48.00	9,664.00	31.00	8,205.73	
TOTAL - LIBRARIES	100.00	17,247.00	100.00	17,247.00	48.00	9,664.00	31.00	8,205.73	

SHIRE OF MUKINBUDIN
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HERITAGE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110603	Historical Preservation & Information Related Expenses - Op		1,500.00		1,500.00		1,500.00		0.00	- Purchase of "On the Line" History book \$1,500. (Pioneer Wall works, plaques etc. \$2.5K deleted) - Allocation of 0.25% of Administration costs.
2110604	Pope Hills Facilities Operating & Maint Exp - Heritage									
BM255	Popes Hill Anzac Memorial & Facilities Operating & Maint Exp - Op Exp - Heritage		500.00		500.00		234.00		33.15	
GM255	Popes Hill Anzac Memorial Grounds Maintenance		500.00		500.00		240.00		59.11	
2110699	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
SUB-TOTAL OPERATING		0.00	4,849.00	0.00	4,849.00	0.00	3,144.00	900.02	1,250.88	
TOTAL - HERITAGE		0.00	4,849.00	0.00	4,849.00	0.00	3,144.00	900.02	1,250.88	

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OTHER CULTURE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110712	Cultural Events Shire Outside Workers									
	Support-Op Exp - Other Cult									
W054	Cultural Events Shire Outside Workers		63.00		63.00		62.00		63.29	- - Insurance - Premiums \$63.
	Support - Op Exp - Other Cult									- Allocation of 0.5% of Administration costs.
2110799	Administration Allocated		4,698.00		4,698.00		2,346.00		1,158.62	
<u>OPERATING REVENUE</u>										
3110701	Reimbursements & Fees - Op Inc - Other Cul	550.00		550.00		0.00		0.00		- Lease of Crop land at minimum rates \$550
3110702	Grants - Other Culture	0.00		0.00		0.00		14,970.00		
SUB-TOTAL OPERATING		550.00	4,761.00	550.00	4,761.00	0.00	2,408.00	14,970.00	1,221.91	
TOTAL - OTHER CULTURE		550.00	4,761.00	550.00	4,761.00	0.00	2,408.00	14,970.00	1,221.91	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
Budget Text and Other Information									
<u>OPERATING EXPENDITURE</u>									
Roads, Streets, Bridges and Depots		1,826,724.00		1,826,724.00		919,502.00		982,974.97	Additional expenditure items are a higher rate of expenditure on Townsite Road Maintenance, additional expenditure on signs and the flood damage consultant.
Road Plant Purchases		2,800.00		2,800.00		2,800.00		0.00	
Aerodromes		22,029.00		22,029.00		10,986.00		12,435.39	
Transport Licensing		26,491.00		26,491.00		13,242.00		13,859.50	
<u>OPERATING REVENUE</u>									
Roads, Streets, Bridges and Depots	1,710,323.00		1,710,323.00		641,194.00		272,809.51		▲ The expected the flood damage grant has not and will not be a large as expected. The RTR 2nd Quarter payment has been delayed as the RTR acquittal did not meet the deadline. No flood damage grant funding had been received and may be subject to a budget amendment. The Local Roads and Community Infrastructure Grant for cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road has not been received as the proposed project was not approved. The income budget will be reallocated.
Road Plant Purchases	10,500.00		10,500.00		10,500.00		8,984.13		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	17,800.00		17,800.00		8,898.00		9,477.76		
SUB-TOTAL OPERATING	1,738,623.00	1,878,044.00	1,738,623.00	1,878,044.00	660,592.00	946,530.00	291,271.40	1,009,269.86	
<u>CAPITAL EXPENDITURE</u>									
Roads, Streets and Bridges		2,111,365.00		2,111,365.00		495,754.00		320,881.55	▼ The flood damage related expenditure is less than the year to date budget and may be subject to review and a budget amendment.
Road Plant Purchases		183,000.00		183,000.00		183,000.00		158,426.84	▼ Timing : The Transfer to Plant Reserve has yet to occur.
Aerodromes		0.00		0.00		0.00		0.00	
Transport Licensing		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Roads, Streets, Bridges and Depots	0.00		0.00		0.00		0.00		▲ Timing : The Transfer From Plant Reserve has yet to occur.
Road Plant Purchases	124,500.00		124,500.00		124,500.00		30,409.09		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	124,500.00	2,294,365.00	124,500.00	2,294,365.00	124,500.00	678,754.00	30,409.09	479,308.39	
TOTAL - PROGRAMME SUMMARY	1,863,123.00	4,172,409.00	1,863,123.00	4,172,409.00	785,092.00	1,625,284.00	321,680.49	1,488,578.25	

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STREETS, ROADS & BRIDGES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120100	Rural Road Maintenance Op Exp									
RM004	Wilgoyne Road (Rd Maintenance)		0.00		0.00		0.00		749.31	
RM005	Mukinbudin North-East Road (Rd Maintenance)		0.00		0.00		0.00		1,346.93	
RM006	Bonnie Rock-Lake Brown Road (Rd Maintenance)		0.00		0.00		0.00		17,540.04	
RM007	Nungarin North Road (Rd Maintenance)		0.00		0.00		0.00		1,951.18	
RM008	Beringbooding Road (Rd Maintenance)		0.00		0.00		0.00		7,839.72	
RM009	Moondon Road (Rd Maintenance)		0.00		0.00		0.00		13,562.01	
RM010	Quanta Cutting North Road (Rd Maintenance)		0.00		0.00		0.00		2,090.06	
RM011	Graham Road (Rd Maintenance)		0.00		0.00		0.00		3,076.77	
RM012	Carlton Road (Rd Maintenance)		0.00		0.00		0.00		1,513.56	
RM013	Lake Brown South Road (Rd Maintenance)		0.00		0.00		0.00		2,442.95	
RM014	Popes Hill South Road (Rd Maintenance)		0.00		0.00		0.00		1,399.15	
RM015	Clamp Road (Rd Maintenance)		0.00		0.00		0.00		2,605.55	
RM016	Copeland Road (Rd Maintenance)		0.00		0.00		0.00		1,018.09	
RM017	Whyte Road (Rd Maintenance)		0.00		0.00		0.00		1,422.64	
RM018	Walton Road (Rd Maintenance)		0.00		0.00		0.00		1,092.89	
RM019	Ogilvie Road (Rd Maintenance)		0.00		0.00		0.00		3,174.45	
RM020	Dandanning Road (Rd Maintenance)		0.00		0.00		0.00		795.00	
RM021	Cookinbin Road (Rd Maintenance)		0.00		0.00		0.00		426.11	
RM022	McGregor Road (Rd Maintenance)		0.00		0.00		0.00		578.51	
RM023	Jones East Road (Rd Maintenance)		0.00		0.00		0.00		913.46	
RM024	Albert Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
RM025	Kalyanbudding West Road (Rd Maintenance)		0.00		0.00		0.00		260.00	
RM026	Barbalin North Road (Rd Maintenance)		0.00		0.00		0.00		1,107.03	
RM027	Barbalin South Road (Rd Maintenance)		0.00		0.00		0.00		875.88	
RM028	Fogarty Road (Rd Maintenance)		0.00		0.00		0.00		9,094.53	
RM029	Davis Road (Rd Maintenance)		0.00		0.00		0.00		540.00	
RM030	Forty Six Gate Road (Rd Maintenance)		0.00		0.00		0.00		3,559.35	
RM031	Harry Road (Rd Maintenance)		0.00		0.00		0.00		2,154.47	
RM032	Comerford Road (Rd Maintenance)		0.00		0.00		0.00		1,371.04	
RM033	Karomin Road (Rd Maintenance)		0.00		0.00		0.00		1,318.43	
RM034	Harold Road (Rd Maintenance)		0.00		0.00		0.00		109.09	
RM036	Squire Road (Rd Maintenance)		0.00		0.00		0.00		120.00	

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STREETS, ROADS & BRIDGES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
	RM039 Wialki Soak Road (Rd Maintenance) Broomhall Road		0.00		0.00		0.00		3,546.14	
	RM040 Wyoming Trail (Rd Maintenance)		0.00		0.00		0.00		784.10	
	RM041 Brandis Road (Rd Maintenance)		0.00		0.00		0.00		805.15	
	RM042 Toole Road (Rd Maintenance)		0.00		0.00		0.00		7,818.47	
	RM043 Sprigg Road (Rd Maintenance)		0.00		0.00		0.00		3,108.22	
	RM044 Bonnie Rock Tank Road (Rd Maintenance)		0.00		0.00		0.00		366.00	
	RM045 Clune Road (Rd Maintenance)		0.00		0.00		0.00		605.00	
	RM046 Dootaning Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
	RM047 Cunderin Road (Rd Maintenance)		0.00		0.00		0.00		4,015.57	
	RM048 Copeland North Road (Rd Maintenance)		0.00		0.00		0.00		1,353.01	
	RM049 Manuel Road (Rd Maintenance)		0.00		0.00		0.00		744.89	
	RM050 Morrison Road (Rd Maintenance)		0.00		0.00		0.00		1,387.30	
	RM052 Scotsman Road (Rd Maintenance)		0.00		0.00		0.00		4,126.61	
	RM053 Adams Road (Rd Maintenance)		0.00		0.00		0.00		154.44	
	RM054 Spencers Road (Rd Maintenance)		0.00		0.00		0.00		223.27	
	RM055 Kurser Rd - Road Maintenance - Op Exp		0.00		0.00		0.00		450.00	
	RM056 Doig Road (Rd Maintenance)		0.00		0.00		0.00		3,531.79	
	RM071 Henry Road (Rd Maintenance)		0.00		0.00		0.00		154.44	
	RM072 Sheardown Road (Rd Maintenance)		0.00		0.00		0.00		2,143.30	
	RM075 Wattoning West Road (Rd Maintenance)		0.00		0.00		0.00		584.44	
	RM077 Wymond Road (Rd Maintenance)		0.00		0.00		0.00		3,879.98	
	RM078 Milne Road (Rd Maintenance)		0.00		0.00		0.00		813.04	
	RM079 Miguel East Road (Rd Maintenance)		0.00		0.00		0.00		2,521.81	
	RM080 Stockton Road (Rd Maintenance)		0.00		0.00		0.00		1,310.62	
	RM081 Dease Road (Rd Maintenance)		0.00		0.00		0.00		1,415.94	
	RM082 Connell Road (Rd Maintenance)		0.00		0.00		0.00		1,101.19	
	RM083 Mott Road (Rd Maintenance)		0.00		0.00		0.00		3,458.11	
	RM085 Angle Road (Rd Maintenance)		0.00		0.00		0.00		93.30	
	RM086 Lavery Road (Rd Maintenance)		0.00		0.00		0.00		751.84	
	RM087 Aitken Road (Rd Maintenance)		0.00		0.00		0.00		1,042.68	
	RM088 Koonkoobing Road (Rd Maintenance)		0.00		0.00		0.00		2,966.70	
	RM089 Andrews Road East (Rd Maintenance)		0.00		0.00		0.00		1,233.29	

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STREETS, ROADS & BRIDGES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
RM093	Quanta Cutting-Weira Road (Rd Maintenance)		0.00		0.00		0.00		2,975.14	
RM094	Elsewhere Road (Rd Maintenance)		0.00		0.00		0.00		338.06	
RM095	Copeland South Road (Rd Maintenance)		0.00		0.00		0.00		744.89	
RM096	Forest Avenue (Rd Maintenance)		0.00		0.00		0.00		5,896.56	
RM097	Borlase Road (Rd Maintenance)		0.00		0.00		0.00		1,910.71	
RM099	Nicol Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
RM103	Fagan Road (Rd Maintenance)		0.00		0.00		0.00		302.89	
RM106	Dead Horse Hill Road (Rd Maintenance)		0.00		0.00		0.00		698.14	
RM107	Koorda-Bullfinch Rd (M40) (Rd Maintenance)		0.00		0.00		0.00		22,923.47	
RM108	Kununoppin-Mukinbudin Road (Rd Maintenance)		0.00		0.00		0.00		17,385.04	
RM109	Mukinbudin-Bonnie Rock Road (Rd Maintenance)		0.00		0.00		0.00		2,265.07	
RM110	Mukinbudin-Wialki Road (Rd Maintenance)		0.00		0.00		0.00		3,252.17	
RM111	Driscoll Road (Rd Maintenance)		0.00		0.00		0.00		1,833.00	
RM112	Percy Road Maintenance - Op Exp		0.00		0.00		0.00		626.51	
RM998	Road Maintenance - General Rural Exp (Non road specific costs only)		370,000.00		370,000.00		184,986.00		1,643.37	- - Important: Only book costs to this job that can not be booked to a specific road. Employee Costs - Salaries & Wages \$88,226. Contractors & Consultants \$52,950. Materials/Stock Purchased \$5,000. Water \$5,000. Labour Overheads Allocated \$109,117. Plant Operating Costs Allocated \$109,707.
TCM001	Traffic Counter Management		5,300.00		5,300.00		2,640.00		1,112.63	
	Subtotal Rural Road Maintenance		<u>375,300.00</u>		<u>375,300.00</u>		<u>187,626.00</u>		<u>207,736.49</u>	
OPERATING EXPENDITURE										
2120101	Townsite Road Maintenance Op Exp									
RM057	Maddock Street (Rd Maintenance)		0.00		0.00		0.00		3,315.99	
RM058	Calder Street (Rd Maintenance)		0.00		0.00		0.00		464.35	
RM059	Cruickshank Road (Rd Maintenance)		0.00		0.00		0.00		10,052.47	
RM060	Lansdell Street (Rd Maintenance)		0.00		0.00		0.00		90.42	
RM061	Shadbolt St		0.00		0.00		0.00		255.25	
RM062	White Street (Rd Maintenance)		0.00		0.00		0.00		4,209.22	
RM063	Ferguson Street (Rd Maintenance)		0.00		0.00		0.00		2,044.90	
RM064	Conway Street (Rd Maintenance)		0.00		0.00		0.00		78.61	
RM068	Strugnell Street (Rd Maintenance)		0.00		0.00		0.00		318.44	
RM069	Clamp Street (Rd Maintenance)		0.00		0.00		0.00		433.28	
RM105	Earl Drive (Rd Maintenance)		0.00		0.00		0.00		326.43	
RM122	Bent Street (Rd Maintenance)		0.00		0.00		0.00		1,692.17	
RM999	Road Maintenance - General Townsite Exp (Non road specific costs only)		24,000.00		24,000.00		11,988.00		2,698.16	- -Road Maintenance - General Townsite Exp (Non road specific costs only). Only book costs to this job that can not be booked to a specific road; -Employee Costs - Salaries & Wages \$4,775. Contractors & Consultants \$6,115. Materials/Stock Purchased \$600. Labour Overheads Allocated \$5,910. Plant Operating Costs Allocated \$6,600.
	Subtotal Townsite Road Maintenance		<u>24,000.00</u>		<u>24,000.00</u>		<u>11,988.00</u>		<u>25,979.69</u>	
2120102	Flood Damage Maintenance									
FD051	Flood Damage - Sevier Road		0.00		0.00		0.00		2,261.73	
FDM01	General Flood Damage Maintenance Exp & Budget (Non road specific costs only)		10,000.00		10,000.00		9,994.00		0.00	
	Subtotal Flood Damage Maintenance		<u>10,000.00</u>		<u>10,000.00</u>		<u>9,994.00</u>		<u>2,261.73</u>	

SHIRE OF MUKINBUDIN
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STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120103	Roads/Street Cleaning									
	SWEEP Roads/Street Cleaning - Op Exp		5,000.00		5,000.00		2,484.00		2,274.36	
2120104	Street Trees & Watering									
	TREES Street Trees & Watering - Op Exp		18,000.00		18,000.00		8,992.00		2,125.76	
2120105	Street Trees Pruning & Tree Lopping									
	PRUNE Street Trees Pruning & Tree Lopping - Op Exp		9,000.00		9,000.00		2,712.00		0.00	
2120106	Traffic Signs/Equipment (Safety)									
	SIGNS Traffic Signs/Equipment (Safety)		10,000.00		10,000.00		4,986.00		21,211.37 ▲	<ul style="list-style-type: none"> - Important; Only book signs to this job that can not be booked to a specific roads. - Employee Costs - Salaries & Wages \$120. - Purchase cost of signs, poles and general signag -- Purchase cost of signs, poles and general signage \$9,500. -- Labour Overheads Allocated \$149. -- Plant Operating Costs Allocated \$100.
2120107	Footpath Maintenance									
	FPM01 Footpath Maintenance		2,000.00		2,000.00		990.00		2,038.76	
2120108	Street Lighting - Operating		17,576.00		17,576.00		8,784.00		8,757.84	
2120109	Road Consultant Exp - Op Exp - Sts, Rds & Bridges		0.00		0.00		0.00		25,370.80	
2120110	Rural Road Numbering Program		0.00		0.00		0.00		142.05	
2120111	General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg									
	VERGE General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg		78,200.00		78,200.00		39,090.00		23,239.27 ▼	<ul style="list-style-type: none"> -- Employee Costs - Salaries & Wages \$31,321. -- Contractors & Consultants \$61. -- Materials/Stock Purchased \$50. -- Labour Overheads Allocated \$38,768. -- Plant Operating Costs Allocated \$8,000.
2120112	Townscape Maintenance & Operating Exps - Op Exp - Sts Rds & Bridges									
	TSCAPE Townscape Maintenance and Operating Exps - Op Exp - Sts Rds & Bridges		1,000.00		1,000.00		534.00		249.25	<ul style="list-style-type: none"> -- Employee Costs - Salaries & Wages \$330. -- Contractors & Consultants \$71. -- Insurance - Premiums \$90. -- Labour Overheads Allocated \$409. -- Plant Operating Costs Allocated \$100. - Co-funding on the secondary Freight Route Project Development. Subject to a successful application under the Building Better Regions Program. -- Purchase of the land, part of Lot A521, at the corner of Bent and Strugnelli Sts for the existing road. Costs include subdivision and purchase. -- Depreciation - Ex Asset Register \$1,261,648.
2120114	Contributions, Donations & Other Transport Related Exp - Op Exp - StsRds & Bridges		6,000.00		6,000.00		6,000.00		0.00	
2120116	Purchase of Land for Roads - Op Exp		9,000.00		9,000.00		4,500.00		0.00	
2120192	Depreciation - Roads, Bridges & Depots		1,261,648.00		1,261,648.00		630,822.00		661,587.60	

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STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										
3120100	Regional Road Group Grants (MRWA)	343,657.00		343,657.00		0.00		1,759.87		<p>- Wheatbelt Regional Road Group Grant (Gross up for GST when claiming). \$326,000 for Job RR108 Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 3.76 to 7.79 – total 4.03 kms.</p> <p>- MRWA Direct Road Grant 2020/21.</p> <p>2020/21 allocation \$338,937 including \$48,711 for works completed in 2019-2020. Allocated to:</p> <p>▲ Job RR009 Moondon Road Renewal - Cap Exp \$90K. Remaining funds of \$200,226 remain unallocated a particular job.</p> <p>▲ - Flood Damage Grant - Total Cost of Flood Damage Less shire contribution of \$169K.</p> <p>- Wheatbelt Country Health funding to install drainage to the Administration Office Lane. Expense in Job DN001.</p> <p>- Local Roads and Community Infrastructure Grant (Confirm GST) to part fund (\$25,754) cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road. \$46K Exp in DN108. Note - This component of the Local Roads and Community Infrastructure Grant was not approved and will be allocated to another project. A budget amendment is required.</p>
3120101	Direct Road Grant (MRWA)	131,975.00		131,975.00		131,975.00		131,975.00		
3120102	Roads to Recovery Grant	338,937.00		338,937.00		169,467.00		138,711.00		
3120105	Flood Damage Income	834,000.00		834,000.00		277,998.00		0.00		
3120108	*Do Not Use - Sale of Scrap - Op Inc - Street, Roads and	0.00		0.00		0.00		363.64		
3120110	Other Contrib. & Donations - Roads/Streets	36,000.00		36,000.00		36,000.00		0.00		
3120122	Other Grants for Drainage & Other Infra - Opn Inc Sts Rd	25,754.00		25,754.00		25,754.00		0.00		▲
SUB-TOTAL OPERATING		1,710,323.00	1,826,724.00	1,710,323.00	1,826,724.00	641,194.00	919,502.00	272,809.51	982,974.97	
<u>CAPITAL EXPENDITURE</u>										
4120140	Townscape Other Infrastructure - Cap Exp - Rds									<p>- Street Master Plan Main Street improvements, Street Trees etc. Materials/Stock Purchased including mulch.</p> <p>- From the intersection of Moondon, Scotsman and Henry Roads to the intersection of Moondon and Arnold Road . A distance of 7.84km, SLK 19.88 to SLK27.72, reconstruct & resheet with 150mm of gravel. Funding RTR \$90K in Acct 3120102 the remainder council funds. Employee Costs - Salaries & Wages \$24,024.</p> <p>▲ -- Contractors & Consultants \$39,040.</p> <p>-- Materials/Stock Purchased \$7,000.</p> <p>-- Water \$2,000.</p> <p>-- Labour Overheads Allocated \$29,736.</p> <p>-- Plant Operating Costs Allocated \$3,200.</p> <p>Works to be identified and a budget amendment reallocating funds from job RR999 is required.</p> <p>Works to be identified and a budget amendment reallocating funds from job RR999 is required.</p> <p>Works to be identified and a budget amendment reallocating funds from job RR999 is required.</p> <p>- Between Barblin South Rd to just South of the Barbalin-Koonkoobing Rd, SLK 3.76 to 7.78, a total of 4.02 km. Reconstruction 10meter min Width seal. Funding RRG \$326K the remainder council funds.</p> <p>- Available funds to be allocated to works at council discretion. Approximately \$240K needs be allocated to Roads to Recovery funded works to spend the unallocated grant income of \$200,222 and ensure joint funding . Employee Costs - Salaries & Wages \$44,565. - - Contractors & Consultants \$272,860. - - Materials/Stock Purchased \$14,000. - - Water \$2,000. - - Labour Overheads Allocated \$55,575. - - Plant Operating Costs Allocated \$6,000.</p>
IO125	Townscape Other Infrastructure (Main St) - Cap Exp - Rds		10,000.00		10,000.00		9,992.00		0.00	
4120166	Roads Renewal Works - Capital Exp									
RR009	Moondon Road Renewal - Cap Exp		105,000.00		105,000.00		104,995.00		140,800.08	
RR043	Sprigg Road Renewal - Cap Exp		0.00		0.00		0.00		57,423.04	
RR056	Doig Road Renewal - Cap Exp		0.00		0.00		0.00		19,568.46	
RR107	Koorda-Bullfinch Road Renewal (East of Town Section 2019-20) - Cap Exp		0.00		0.00		0.00		1,551.95	
RR108	Kununoppin-Mukinbudin Road Renewal (RRG Funded 20-21)- Cap Exp		515,485.00		515,485.00		0.00		2,639.80	
RR9999	Unallocated Road Capital Expense - Budget Only		395,000.00		395,000.00		0.00		0.00	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120167	Roads (Capital) - Roads to Recovery									
4120168	Roads (Capital) - Regional Road Group									
4120169	Roads (Capital) - Black Spot									
	<u>Subtotal All Road Capital Expenditure</u>		<u>1,015,485.00</u>		<u>1,015,485.00</u>		<u>104,995.00</u>		<u>221,983.33</u>	▲
4120170	Footpaths (Capital) - Council Funded									
4120171	Roads (Capital) - Flood Damage									
FDC01	Flood Damage - Roads (Capital)		1,003,000.00		1,003,000.00		334,329.00		0.00	▼ - 50% of total flood damage works to be completed in 2020-2021. Employee Costs - Salaries & Wages \$41,356. Contractors & Consultants \$672,865. Materials/Stock Purchased \$100,000. Labour Overheads Allocated \$51,574. Plant Operating Costs Allocated \$137,205. These works will not be proceeding
FDC021	Cookinbin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		1,938.30	A budget amendment reallocating funds from job FDC01 is required.
FDC033	Karomin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		1,864.32	A budget amendment reallocating funds from job FDC01 is required.
FDC108	Kununoppin-Mukinbudin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		45,340.37	A budget amendment reallocating funds from job FDC01 is required.
4120181	Road Drainage Cap Exp - Rds Sts & Bridges									
DN001	Urban Road Drainage - New - Cap Exp - Rds Sts & Bridges		36,000.00		36,000.00		0.00		0.00	- Contractors & Consultants to install drainage to the Administration Office Lane \$36,000. . Funded by the Wheatbelt Country Health via Acct 3120110.
DN108	Bent St/Kununoppin-Mukinbudin Road Drainage - Cap Exp		46,000.00		46,000.00		46,000.00		49,577.00	- On the Western side of the Kununoppin Mukinbudin cement stabilise the open drain and install two silt traps. Part funded by a \$25,754 Local Roads and Community Infrastructure grant received in acct 3120122. Contractors & Consultants \$46,000. Now all council funded as the grant for this purpose was not approved.
4120175	Transfers To Roadworks Reserve		880.00		880.00		438.00		178.23	-- Transfers to Reserves From Muni Interest \$880. Allocation for future footpath works \$0.
SUB-TOTAL CAPITAL		0.00	2,111,365.00	0.00	2,111,365.00	0.00	495,754.00	0.00	320,881.55	
TOTAL - STREETS, ROADS & BRIDGES		1,710,323.00	3,938,089.00	1,710,323.00	3,938,089.00	641,194.00	1,415,256.00	272,809.51	1,303,856.52	

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ROAD PLANT PURCHASES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2120291	Loss on Disposal of Assets		2,800.00		2,800.00		2,800.00		0.00	- - Loss on Asset Disposal \$2,800. It is unlikely that this loss will be realised as the old Works Manager's Dual Cab was sold for a profit rather than a loss.
OPERATING REVENUE										
3120290	Profit on Disposal of Assets - Op Inc - Road	10,500.00		10,500.00		10,500.00		8,984.13		- - Profit on Asset Disposal -\$10,500.
SUB-TOTAL OPERATING		10,500.00	2,800.00	10,500.00	2,800.00	10,500.00	2,800.00	8,984.13	0.00	
CAPITAL EXPENDITURE										
4120250	Plant & Equipment (Capital) - Road Plant Purchases		124,500.00		124,500.00		124,500.00		158,219.66	▲ The Backhoe to replace the Komatsu WB97R-2 Backhoe cost \$109,000 (Budget \$80,000), new plant number P31720. Utility to replace the Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2 cost \$37,413 (Budget \$34,000), new plant number P31120. A budget amendment will be required.
4120275	Transfer to Plant Reserve		58,500.00		58,500.00		58,500.00		207.18	▼ - - Transfers to Reserves From Muni Interest \$1,000. Allocation for future plant purchases \$57,500. Reduced from \$185,000 in 2018-2019.
CAPITAL REVENUE										
5120250	Proceeds on Disposal of Assets - Cap Inc - R	30,000.00		30,000.00		30,000.00		30,409.09		- Komatsu WB97R-2 Backhoe \$15,000, Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2 \$15,000.
5120252	Transfers From Plant Reserve-Cap Inc-Road Plant Purchases	94,500.00		94,500.00		94,500.00		0.00		▲ - Transfers from Reserves to Muni for road plant purchases \$94,500
SUB-TOTAL CAPITAL		124,500.00	183,000.00	124,500.00	183,000.00	124,500.00	183,000.00	30,409.09	158,426.84	
TOTAL - ROAD PLANT PURCHASES		135,000.00	185,800.00	135,000.00	185,800.00	135,000.00	185,800.00	39,393.22	158,426.84	

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AERODROMES									
Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020			
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		Budget Text and Other Information
OPERATING EXPENDITURE									
2120300	Airstrip & Grounds Maintenance/Operations								
W060	Airstrip & Grounds Maintenance/Operations	5,500.00	5,500.00		2,730.00		4,019.95		-- Employee Costs - Salaries & Wages \$1,502. -- Contractors & Consultants \$231. -- Materials/Stock Purchased \$500. -- Insurance - Premiums \$8. -- Labour Overheads Allocated \$1,859. -- Plant Operating Costs Allocated \$1,400. -- Depreciation - Ex Asset Register \$14,180. - Allocation of 0.25% of Administration costs.
2120492	Depreciation - Aerodromes	14,180.00	14,180.00		7,086.00		7,256.82		
2120499	Administration Allocated	2,349.00	2,349.00		1,170.00		1,158.62		
SUB-TOTAL OPERATING		0.00	22,029.00	0.00	22,029.00	0.00	10,986.00	0.00	12,435.39
CAPITAL EXPENDITURE									
4120460	Infrastructure Other (Capital) - Aerodromes								
IO260	Airstrip & Grounds Capital	0.00	0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AERODROMES									
		0.00	22,029.00	0.00	22,029.00	0.00	10,986.00	0.00	12,435.39

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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TRANSPORT LICENCING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120500	Training and Accommodation - Licensing		3,000.00		3,000.00		1,500.00		2,273.21	- Training And Accommodation - Licensing - Allocation of 2.5% of Administration costs.
2120599	Administration Allocated		23,491.00		23,491.00		11,742.00		11,586.29	
<u>OPERATING REVENUE</u>										
3120500	Sale of Shire Plates	300.00		300.00		150.00		227.25		- Sale Of Shire Plates - DPI Licensing Commissions - Reimbursements - Licensing
3120501	Commissions - Licensing	14,500.00		14,500.00		7,248.00		9,250.51		
3120502	Reimbursements - Licensing	3,000.00		3,000.00		1,500.00		0.00		
SUB-TOTAL OPERATING		17,800.00	26,491.00	17,800.00	26,491.00	8,898.00	13,242.00	9,477.76	13,859.50	
TOTAL - TRANSPORT LICENCING		17,800.00	26,491.00	17,800.00	26,491.00	8,898.00	13,242.00	9,477.76	13,859.50	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Rural Services		8,449.00		8,449.00		6,758.00		4,911.98	▲ Expenditure on Minor assets, tools, mobile phones & portable devices, equipment, furniture etc has exceeded budget and utility expenses are in excess of the YTD budget
Tourism and Area Promotion		263,329.00		263,329.00		133,133.00		158,828.13	
Building Control		9,698.00		9,698.00		4,842.00		6,070.91	
Economic Development		5,749.00		5,749.00		3,080.00		2,186.49	
Other Economic Services		94,336.00		94,336.00		47,805.00		42,193.09	
<u>OPERATING REVENUE</u>									▼ All short stay income, except that from the Caravan Park Barracks, is greater that expected at this time of the year.
Rural Services	1,000.00		1,000.00		500.00		0.00		
Tourism and Area Promotion	197,165.00		197,165.00		103,564.00		126,164.37		
Building Control	4,400.00		4,400.00		2,346.00		171.65		
Economic Development	9,048.00		9,048.00		4,524.00		4,112.68		
Other Economic Services	33,740.00		33,740.00		16,860.00		11,750.86		
SUB-TOTAL OPERATING	245,353.00	381,561.00	245,353.00	381,561.00	127,794.00	195,618.00	142,199.56	214,190.60	
<u>CAPITAL EXPENDITURE</u>									The purchase of the Caravan Park vehicle cost less than expected, and the additional concrete slabs have not been installed yet.
Rural Services		0.00		0.00		0.00		0.00	
Tourism and Area Promotion		148,530.00		148,530.00		140,000.00		129,000.00	
Building Control		0.00		0.00		0.00		0.00	
Economic Development		0.00		0.00		0.00		0.00	
Other Economic Services		8,903.00		8,903.00		4,451.00		4,394.26	
<u>CAPITAL REVENUE</u>									
Rural Services	0.00		0.00		0.00		0.00		
Tourism and Area Promotion	120,000.00		120,000.00		120,000.00		120,000.00		
Building Control	0.00		0.00		0.00		0.00		
Economic Development	0.00		0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	120,000.00	157,433.00	120,000.00	157,433.00	120,000.00	144,451.00	120,000.00	133,394.26	
TOTAL - PROGRAMME SUMMARY	365,353.00	538,994.00	365,353.00	538,994.00	247,794.00	340,069.00	262,199.56	347,584.86	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
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RURAL SERVICES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130100	Noxious Weed Control									-- Employee Costs - Salaries & Wages \$1,952. -- Contractors & Consultants \$67. -- Materials/Stock Purchased \$200. -- Labour Overheads Allocated \$2,416. -- Plant Operating Costs Allocated \$465. - Chemical Drum recycling, twice yearly. Reimbursement to be claimed. Income in account 3130100. - Allocation of 0.25% of Administration costs. - Reimbursement of Drummuster expenses in account 213104
	WEEDS Noxious Weed Control - Op Exp		5,100.00		5,100.00		5,088.00		3,253.36	
2130103	Rural Counselling Service		0.00		0.00		0.00		500.00	
2130104	Drum Muster Expenses		1,000.00		1,000.00		500.00		0.00	
2130199	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	
<u>OPERATING REVENUE</u>										
3130100	Contributions & Donations - Rural Services	1,000.00		1,000.00		500.00		0.00		
SUB-TOTAL OPERATING		1,000.00	8,449.00	1,000.00	8,449.00	500.00	6,758.00	0.00	4,911.98	
TOTAL - RURAL SERVICES		1,000.00	8,449.00	1,000.00	8,449.00	500.00	6,758.00	0.00	4,911.98	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130204	Caravan Park General Maintenance/Operations									Annual Testing and Certification of Dump point, Rubbish Bins x 6 @ \$125, Recycling Bins x 6 @ \$120, Breakdowns and other expenses \$3,428. Purchased, replacement building fittings and equipment \$7,000. -Telephone Office 9047 1103 & Mgr Mobile 0429 471 103 \$820. Aussie BB. Wallis Wireless link install \$1,225. Wallis MS365 & EOA Lic \$137. Wallis Managed Support and other communication expenses. Electricity, LP Gas 45kg bottles rental x 4 \$320 and LPG Gas consumption for Kitchen, CVP and BBQ \$480., Utilites Water & Trade Waste charges, Insurance.
BO370	Caravan Park General Operation Expenses		37,224.00		37,224.00		19,220.00		27,081.42	
BM370	Caravan Park General Facilities - Building Maintenance		5,500.00		5,500.00		2,742.00		9,946.97	
GM370	Caravan Park General Facilities - Grounds Maintenance		5,000.00		5,000.00		2,484.00		8,347.52	
2130206	Barrack Cabins Building Operations									
BO315	Barrack Cabins Building Operations		250.00		250.00		224.00		265.66	
2130207	Barrack Cabins Building Maintenance									
BM315	Barrack Cabins Building Maintenance		4,200.00		4,200.00		2,088.00		313.43	
2130209	Tourist Information Bay/Hut Expenditure									
W075	Tourist Information Bay/Hut Maintenance/Operations		2,000.00		2,000.00		990.00		1,880.86	
2130210	Park Units (Self Contained) Building Operations									- - Contractors & Consultants \$43. - - Insurance - Premiums \$207.
BO320	Park Units (Self Contained) Building Operations		400.00		400.00		372.00		788.59	
2130211	Park Units (Self Contained) Building Maintenance									
BM320	Park Units (Self Contained) Building Maintenance		2,000.00		2,000.00		994.00		715.65	
2130218	Caravan Park House "Wattoning" - 22 Earl Drive Maint and Operating Exp									
BO322	Caravan Park House "Wattoning" 22 Earl Drive Operating Exp - Tour & Area Prom		0.00		0.00		0.00		77.39	
BM322	Caravan Park House "Wattoning" 22 Earl Drive Building Maintenance Exp - Tour & Area Prom		0.00		0.00		0.00		623.80	
2130228	Short Stay Housing Expenses - Tour & Area Promotion		36,231.00		36,231.00		18,114.00		14,059.95	
2130212	Interest on Loan 127 Caravan Park "Wattoning Villa" House - 22 Earl Drive		1,260.00		1,260.00		0.00		0.00	
2130214	Caravan Park Salaries		92,629.00		92,629.00		46,308.00		40,363.93	
2130215	Caravan Park Superannuation		8,300.00		8,300.00		4,146.00		4,098.15	- Caravan Park Manager Superannuation Super Guarantee 9.5% and council contribution.
2130216	Caravan Park Manager Allowances		4,256.00		4,256.00		2,124.00		2,200.00	Includes Caravan Park staff Service Allowance, MBL Allowance & Accomodation Allowance.
2130220	Caravan Park Workers Compensation		1,913.00		1,913.00		954.00		2,002.73	- Caravan Park Manager Workers Compensation
2130230	Minor Assets Purchases-Furniture,Linen,Utensils etc-Cara Park-Tourism		8,000.00		8,000.00		3,996.00		13,723.65	- Minor assets, tools, mobile phones & portable devices, equipment, furniture
2130293	Caravan Park Motor Vehicle Expenses Allocated		0.00		0.00		0.00		402.63	
	<u>Subtotal Caravan Park Operations</u>		<u>209,163.00</u>		<u>209,163.00</u>		<u>104,756.00</u>		<u>126,892.33</u>	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2130219	Wheatbelt Way - Op Exp									
W079	Wheatbelt Way Annual Budget General Exp (Book costs at specific location to the location) - Op Exp		2,500.00		2,500.00		1,242.00		0.00	
W080	WW - Weira Maintenance/Operations		60.00		60.00		60.00		175.75	- - Insurance - Premiums \$60.
W081	WW - Wattoning Historical Site Maintenance/Operations Exps - Tour & Area Prom		40.00		40.00		37.00		37.17	- - Contractors & Consultants \$3. - - Insurance - Premiums \$37.
W082	WW - Beringbooding Maintenance/Operations		50.00		50.00		42.00		42.19	- - Contractors & Consultants \$8. - - Insurance - Premiums \$42.
W083	WW - Shed Maintenance/Operations		0.00		0.00		0.00		162.52	
	Subtotal Wheatbelt Way - Op Exp		2,650.00		2,650.00		1,381.00		417.63	
2130202	Tourism and Area Promotion - Op Exp Tour & Area Prom		5,600.00		5,600.00		2,800.00		8,357.84	- - Event Catering Contractors \$600. - Caravaning Australia Advert Winter \$350 & other & Subscriptions, Publications, Legislation Totaling \$500. - - Australias Golden Outback Subscription & Advertising \$4,500.
2130203	Entry Statement Maintenance									
W065	Entry Statement Maintenance		400.00		400.00		192.00		0.00	
2130225	Tourist Signage - Op Exp - Tourism & Area Promotion		2,500.00		2,500.00		1,248.00		99.02	- Signaging for Rock in conjunction with Shire of Westonia & NEWTravel
2130217	New Travel Annual Contribution		2,500.00		2,500.00		2,500.00		2,500.00	- Shire Annual contribution to NEWTravel group contrib-Promotional material and marketing contribution \$2,500. Needs to increase to \$6K.
2130292	Depreciation - Tourism & Area Promotion		12,327.00		12,327.00		6,162.00		6,657.79	- - Depreciation - Ex Asset Register \$12,327.
2130299	Administration Allocated		28,189.00		28,189.00		14,094.00		13,903.52	- Allocation of 3% of Administration costs.
OPERATING REVENUE										
3130200	Caravan Park Fees - Op Inc - Tourism & Area Promotion	31,917.00		31,917.00		15,954.00		35,772.72		▼ Rental/Lease/Hire Income for Caravan Bays & Long Term Stay lease.
3130201	Caravan Park Coin Op Wash Mach Income	1,600.00		1,600.00		798.00		1,164.55		- Income from use of washing machines and dryers in Laundry
3130202	Barracks Cabins Fees - Op Inc - Tourism & Area Promotion	33,500.00		33,500.00		16,746.00		11,746.02		- Fees for Caravan Park Cabins
3130203	Park Unit (Self Contained) Fees - Op Inc - Tourism & Area Promotion	57,400.00		57,400.00		28,698.00		41,212.54		▼ Fees for Self Contained Park units
3130204	Short Stay House Rental Income - Tour & Area Promotion	55,375.00		55,375.00		27,684.00		28,298.09		- Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised
3130205	Contributions & Donations - Op Inc - Tourism & Area Promotion	0.00		0.00		0.00		297.73		
3130207	Grants - Tourism & Area Promotion	10,000.00		10,000.00		10,000.00		0.00		- Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park. Exp in Job IO280.
3130208	Caravan Park Wattoning Villa - 22 Earl Drive Income	7,373.00		7,373.00		3,684.00		6,752.72		- Fees and changes from 22 Earl Drive when purchased.
3130210	Other Income Relating to Tourism & Area Promotion	0.00		0.00		0.00		920.00		
SUB-TOTAL OPERATING		197,165.00	263,329.00	197,165.00	263,329.00	103,564.00	133,133.00	126,164.37	158,828.13	
CAPITAL EXPENDITURE										
4130250	Building (Capital) - Tourism & Area Promotion									
BC315	Barrack Cabins Capital		0.00		0.00		0.00		0.00	
BC331	Caravan Park House Purchase - ("Wattoning Villa" 22 Earl Drive in 20		120,000.00		120,000.00		120,000.00		120,000.00	- Purchase of 22 Earl Drive for use as short term accomodation.Funded by Loan 127.
4130255	Plant & Equipment (Capital) - Tour & Area Promotion		15,000.00		15,000.00		15,000.00		9,000.00	- Additional vehicle: Caravan Park Service Vehicle (Small van second Hand)
4130260	Infrastructure Other (Capital) - Tourism & Area Promotion									
IO280	Caravan Park Infrastructure Capital Exp		10,000.00		10,000.00		5,000.00		0.00	Three addition concrete slabs at the caravan park. Funded by the Local Roads and Community Infrastructure Grant received in acct 3130207. Contractors \$10,000.
4130270	Principal on Loan 127 - Caravan Park House - "Wattoning" - 22 Earl D		3,530.00		3,530.00		0.00		0.00	- Principal Loan 127: Payment 1 - March 2021 \$3,530
CAPITAL REVENUE										
5130350	Proceeds from New Debentures (Loan 127 in 20-21) -	120,000.00		120,000.00		120,000.00		120,000.00		- Proceeds from Loan 127 to purchase the Caravan Park Transportable House at 22 Earl Drive.
SUB-TOTAL CAPITAL		120,000.00	148,530.00	120,000.00	148,530.00	120,000.00	140,000.00	120,000.00	129,000.00	▼
TOTAL - TOURISM & AREA PROMOTION		317,165.00	411,859.00	317,165.00	411,859.00	223,564.00	273,133.00	246,164.37	287,828.13	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
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BUILDING CONTROL		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2130304	Contract Building Control Services		5,000.00		5,000.00		2,496.00		3,753.64	- Contract EHO/Building Surveyor - \$1100 per month share with Health Expenses - Allocation of 0.5% of Administration costs.
2130399	Administration Allocated		4,698.00		4,698.00		2,346.00		2,317.27	
<u>OPERATING REVENUE</u>										
3130300	Building Permit Fees	4,000.00		4,000.00		1,998.00		171.65		- Building permits and other fees. - Commision on Collection of BSL fees - Swimming Pools Inspection fees
3130301	Commission - BRB & BCITF	100.00		100.00		48.00		0.00		
3130302	Private S/Pool Inspection Fees	300.00		300.00		300.00		0.00		
SUB-TOTAL OPERATING		4,400.00	9,698.00	4,400.00	9,698.00	2,346.00	4,842.00	171.65	6,070.91	
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL		4,400.00	9,698.00	4,400.00	9,698.00	2,346.00	4,842.00	171.65	6,070.91	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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ECONOMIC DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130501	Industrial Units Building Operations									-- Contractors & Consultants Total \$438. Rubbish Bin \$125, Recycling Bin \$120 & Other Exp \$193 -- Materials/Stock Purchased \$29. -- Electricity \$900. -- Water rates \$268 and consumption \$12. -- Insurance - Premiums \$369. -- ESL Category 5 \$84
BO335	Industrial Unit (Lot 164 Strugnell) Building Operations		2,100.00		2,100.00		1,268.00		1,027.87	
2130502	Industrial Units Building & Grounds Maintenance									
BM335	Industrial Unit (Lot 164 Strugnell) Building Maintenance		800.00		800.00		396.00		0.00	
GM335	Industrial Unit (Lot 64 Strugnell St) Grounds Maintenance		500.00		500.00		246.00		0.00	
2130599	Administration Allocated		2,349.00		2,349.00		1,170.00		1,158.62	-- Employee Costs - Salaries & Wages \$300. -- Contractors & Consultants \$48. -- Labour Overheads Allocated \$372. -- Plant Operating Costs Allocated \$80. -- Employee Costs - Salaries & Wages \$180. -- Contractors & Consultants \$37. -- Labour Overheads Allocated \$223. -- Plant Operating Costs Allocated \$60. - Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3130507	Income - Industrial Units - Op Inc - Eco Dev	9,048.00		9,048.00		4,524.00		4,112.68		
SUB-TOTAL OPERATING		9,048.00	5,749.00	9,048.00	5,749.00	4,524.00	3,080.00	4,112.68	2,186.49	
TOTAL - ECONOMIC DEVELOPMENT		9,048.00	5,749.00	9,048.00	5,749.00	4,524.00	3,080.00	4,112.68	2,186.49	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130600	Tree Planter Maintenance		2,305.00		2,305.00		1,152.00		1,722.20	- -Tree Planter expenses (P81 and P365) - Servicing repairs Insurance costs allocated \$2,305.
2130601	Community Bus Expenses Allocated		2,985.00		2,985.00		1,488.00		1,587.78	- -Community Bus Expenses (P281) - Fuel and Servicing repairs Insurance \$2,985.
2130603	Standpipe Maintenance/Inspections/Operations									- - Employee Costs - Salaries & Wages \$601. - - Contractors & Consultants \$149.
W090	Standpipe Maintenance/Inspection/Operations		49,200.00		49,200.00		24,626.00		16,614.92	- -Water rates \$268 and consumption \$46,732. - -Insurance - Premiums for Water tanks and fittings at Strugnell St, Bonnie Rock, Carlton Rd and Mukinbudin-Wialki Road \$87. - - Labour Overheads Allocated \$743. - - Plant Operating Costs Allocated \$620.
2130616	Interest on Loan 119 - Muka Cafe		4,195.00		4,195.00		2,097.00		2,159.23	- Interest on Loan 119 Payment 17 due 13 October 2020 \$1,895.77 and Payment 118 due 13 April 2021 \$1,781.74. - WATC Loan 119 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$253.18
2130617	Muka Cafe Operations - Op Exp - Other Eco Services								(0.00)	- - Rubbish Bins x 3 @ \$125 \$375. Recycling Bins x 3 @ \$120 \$360. Other expenses \$316. Total Contractors & Consultants \$1,051.
BO340	Muka Cafe - Operations		4,700.00		4,700.00		2,866.00		4,257.05	- -Water rates \$279 and consumption \$2,321. - -Insurance - Premiums for Mukinbudin Cafe \$965. - -ESL Category 5 \$84
BO343	Mukinbudin Bookshop Operations - Op Exp - Other Eco Services		250.00		250.00		240.00		235.06	- - Other Contractors & Consultants expenses \$16. - -Insurance - Premiums for Mukinbudin Bookshop \$234.
2130618	Muka Cafe - Building & Grounds Maintenance									
BM340	Muka Cafe - Maintenance		5,000.00		5,000.00		2,490.00		1,531.80	
GM340	Muka Cafe Grounds Maintenance		200.00		200.00		96.00		1,262.86	- - Contractors & Consultants \$200. Expenses have exceeded budget, a budget amendment will be required.
2130692	Depreciation - Other Economic Services		6,708.00		6,708.00		3,354.00		3,553.17	- - Depreciation - Ex Asset Register \$6,708.
2130699	Administration Allocated		18,793.00		18,793.00		9,396.00		9,269.02	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										- - Tree Planter Hire as per Sch Fees & Charges \$1,500. - -Mukinbudin Community Bus Hire Fees as per Sch Fees & Charges \$2,000. - - Sale of water from Bereingbooding, Bonnie Rock Carlton Road and the Cnr of Wialki & Borlase Rd tanks and the Strugnell St Hydrant. Total \$14,000. - - Fees & Charges - Rental/Lease/Hire Income Total \$16,240. -Mukinbudin Café Lease agreement 52 weeks @ \$270 per week plus gst \$14,040, Rental of Lot 36 Shadbolt St by AIM to display farm equipment \$2,200
3130600	Charges - Tree Planter Hire - Op Inc	1,500.00		1,500.00		750.00		215.91		
3130601	Community Bus Hire Income - Op Inc - Other E	2,000.00		2,000.00		996.00		471.55		
3130603	Sale of Water	14,000.00		14,000.00		6,996.00		1,176.56		
3130605	Rent - Commercial Properties	16,240.00		16,240.00		8,118.00		9,636.31		
3130608	Reimbursements - Other Economic Services	0.00		0.00		0.00		250.53		
SUB-TOTAL OPERATING		33,740.00	94,336.00	33,740.00	94,336.00	16,860.00	47,805.00	11,750.86	42,193.09	- -Principal on Loan 119 Payment 17 due 13 October 2020 \$4,394.26 and Payment 18 due 13 April 2021 \$4,508.29.
<u>CAPITAL EXPENDITURE</u>										
4130655	Infrastructure Other (Capital) - Other Economic Services									
4130680	Building (Capital) - Other Economic Services									
4130671	Principal on Loan 119 - Mukinbudin Cafe		8,903.00		8,903.00		4,451.00		4,394.26	
SUB-TOTAL CAPITAL		0.00	8,903.00	0.00	8,903.00	0.00	4,451.00	0.00	4,394.26	
TOTAL - OTHER ECONOMIC SERVICES		33,740.00	103,239.00	33,740.00	103,239.00	16,860.00	52,256.00	11,750.86	46,587.35	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Private Works		14,898.00		14,898.00		7,440.00		5,806.35	<p>Public Works Overheads are under recovering as a result of staff absences and the recovery budget is not synchronised with the expense budget</p> <p>▲ The plant recovery budget is not synchronised with expenses and most plant expenses are below the YTD budget, especially fuel, oils and repairs.</p> <p>▼ The Administration Overheads recovery budget is not synchronised with expenses and overall expenses are less than the YTD budget and income higher.</p> <p>▲ Variation due to additional workers compensation expenses and end of year accruals, but largely offset by additional workers compensation income.</p>
Public Works Overheads		7,091.00		7,091.00		10,746.00		37,694.41	
Plant Operation Costs		28,000.00		28,000.00		27,276.00		(52,644.35)	
Administration Overheads		11,250.00		11,250.00		53,546.00		22,415.66	
Salaries and Wages		500.00		500.00		246.00		28,285.28	
Land/Subdivision Development		2,000.00		2,000.00		990.00		8,974.27	
<u>OPERATING REVENUE</u>									
Private Works	10,200.00		10,200.00		5,100.00		6,356.37		<p>▼ The major component of the increased income are payments from the LGIS in Administration which have been sooner than expected and unexpected FBT refund and LGIS Contributions Assistance Package.</p> <p>▼ Additional workers compensation income.</p>
Public Works Overheads	7,091.00		7,091.00		3,540.00		1,045.45		
Plant Operation Costs	28,000.00		28,000.00		13,992.00		14,491.65		
Administration Overheads	11,250.00		11,250.00		5,598.00		22,415.66		
Salaries and Wages	500.00		500.00		246.00		23,669.55		
Land/Subdivision Development	200.00		200.00		96.00		0.00		
SUB-TOTAL OPERATING	57,241.00	63,739.00	57,241.00	63,739.00	28,572.00	100,244.00	67,978.68	50,531.62	
<u>CAPITAL EXPENDITURE</u>									
Public Works Overheads		0.00		0.00		0.00		160.45	<p>▼ The second changeover of the CEO's vehicle has not happened as soon as expected.</p>
Plant Operation Costs		85,783.00		85,783.00		42,891.00		42,487.23	
Administration Overheads		198,359.00		198,359.00		130,830.00		65,738.55	
Land/Subdivision Development		0.00		0.00		0.00		(6,657.00)	
<u>CAPITAL REVENUE</u>									
Public Works Overheads	16,973.00		16,973.00		0.00		0.00		<p>▲ The second changeover of the CEO's vehicle has not happened as soon as expected.</p>
Administration Overheads	177,000.00		177,000.00		116,820.00		59,090.91		
Land/Subdivision Development	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	193,973.00	284,142.00	193,973.00	284,142.00	116,820.00	173,721.00	59,090.91	101,729.23	
TOTAL - PROGRAMME SUMMARY	251,214.00	347,881.00	251,214.00	347,881.00	145,392.00	273,965.00	127,069.59	152,260.85	

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PRIVATE WORKS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140100	Private Works Expenses									- - For maintenace to School Oval during term breaks if required. Employee Costs - Salaries & Wages \$300. - - Contractors & Consultants \$228. - - Labour Overheads Allocated \$372. - - Plant Operating Costs Allocated \$600. - - Employee Costs - Salaries & Wages \$1,952. - - Contractors & Consultants \$2,232. - - Labour Overheads Allocated \$2,416. - - Plant Operating Costs Allocated \$2,100. - Allocation of 0.5% of Administration costs.
X998	MDHS - Private Works Gardening		1,500.00		1,500.00		750.00		73.03	
X999	Private Works Expenses - Op Exp - Private Works		8,700.00		8,700.00		4,344.00		4,574.70	
2140199	Administration Allocated		4,698.00		4,698.00		2,346.00		1,158.62	
<u>OPERATING REVENUE</u>										
3140100	Private Works Income - Op Inc - Private work	10,200.00		10,200.00		5,100.00		6,356.37		- - Fees & Charges - Other; For maintenace to School Oval during term breaks if required. \$1,500; Other private works \$8,700.
SUB-TOTAL OPERATING		10,200.00	14,898.00	10,200.00	14,898.00	5,100.00	7,440.00	6,356.37	5,806.35	
TOTAL - PRIVATE WORKS		10,200.00	14,898.00	10,200.00	14,898.00	5,100.00	7,440.00	6,356.37	5,806.35	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PUBLIC WORKS OVERHEADS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140200	Works Supervisor - Salary		90,940.00		90,940.00		45,468.00		37,078.63	Works Manager Employee Costs, No overheads apply.
2140201	Works Supervisor - Superannuation		8,600.00		8,600.00		4,296.00		3,774.61	Total Superannuation including super Guarantee and Council matching.
2140202	Works Supervisor - Training & Conferences		1,000.00		1,000.00		498.00		0.00	- Manager Works & Services professional development.
2140203	Other Current Employee Expenses W Comp, Travel, Etc. - PWOH		500.00		500.00		246.00		(82.50)	- Employee Costs - Other \$500.
2140204	Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Works O'H		18,583.00		18,583.00		9,288.00		24,264.60	▲ Unexpected \$11k multityre roller repairs. The recovery rate has been increased from \$48 to \$80 per hour to assist in recovering this cost.
2140205	Works Team - Superannuation		60,691.00		60,691.00		30,342.00		29,106.09	-- Works Team Employee Costs - Superannuation \$60,691.
2140206	Works Team - Sick Pay		18,326.00		18,326.00		9,162.00		2,035.48	-- Sick/Personal Leave for outside staff only from Works Sheets \$18,326.
2140207	Works Team - Annual Leave - Op Exp - PWO'Heads		47,376.00		47,376.00		23,688.00		13,310.48	▼ Annual Leave for works team staff s incl Leave Loading.
2140208	Works Team - Public Holidays		21,991.00		21,991.00		10,992.00		1,979.35	Public Holidays Employee Costs - Salaries & Wages.
2140209	Works Team - Long Service Leave		16,973.00		16,973.00		8,478.00		0.00	- Works Team Member LSL
2140210	Works Team - RDO's		0.00		0.00		0.00		(994.85)	
2140211	Works Team - Protective Clothing		6,000.00		6,000.00		3,000.00		3,452.51	-- Protective Clothing for works team staff only Employee Costs - Other \$6,000.
2140212	Unallocated Time Card Wages, Back Pay & Allowances - Op Exp - F		0.00		0.00		0.00		476.86	
2140213	Staff Recruitment Expenses PWOH; Advertising, Relocation etc.		5,800.00		5,800.00		2,898.00		2,111.49	Works Manager relocation \$5,000, Recruitment Interview expenses \$800.
2140214	Works Team - Employment Related Medicals, Clearances & Other E		1,500.00		1,500.00		750.00		765.00	Works Team - Pre Employment Medicals & Police Clearances
2140215	Works Staff - Housing Allowance		0.00		0.00		0.00		(114.97)	
2140221	Works Team - Workers Compensation Insurance		16,170.00		16,170.00		16,170.00		15,190.96	Workers Comp Insurance Workers and Works Manager..
2140222	Works Team - Training & Conferences									
W095	Works Team - Training & Conferences		4,000.00		4,000.00		1,998.00		5,818.50	Salaries & Wages \$901. -- Contractors & Consultants \$3,099.
2140223	OHS, Toolbox & Other Meetings & Down Time - Pub WKs O'Heads									
W100	OHS, Toolbox & Other Meetings & Down Time - Pub WKs O'Heads		12,500.00		12,500.00		6,240.00		6,681.41	Salaries & Wages \$3,964. Contractors & Consultants \$8,336. Plant Operating Costs \$200.
W101	Special Circumstances Leave - Pub WKs O'Heads - Op Exp		5,950.00		5,950.00		2,970.00		0.00	Salaries & Wages \$5,946. Contractors & Consultants \$4.
2140224	Works Team - Engineering & Technical Support		2,500.00		2,500.00		0.00		0.00	-- Contractors & Consultants \$2,500.
2140225	Works Team - Office Expenses		150.00		150.00		72.00		459.96	-- First Aid Supplies \$100; See Job W105 for administration activities by works staff . Total materials \$100. -- Printing & Stationery \$50.
2140226	Works Team - Depot Freight		700.00		700.00		348.00		0.00	-- Postage & Freight \$700.
2140227	Works Team - Expendable Tools/Equipment		1,000.00		1,000.00		498.00		1,729.22	-- Small loose tools. See Acct 2140230 for consumables, see Acct 2140252 for items over \$75 . Note: Book anything that is fully utilised on one job or plant to that Job or Plant. Total Materials/Stock Purchased \$1,000.
2140228	Works Team - Staff Housing Allocated		15,549.00		15,549.00		7,776.00		3,742.47	- Works Team - Staff Housing Allocated \$16,537. - Works Team - Staff Housing Allocated \$988.
2140229	Works Team - Other Costs		1,100.00		1,100.00		546.00		0.00	-- Other Expenses Contractors & Consultants \$1,100.
2140231	Works Team - Telephone & Computer Services - Op Exp		4,563.00		4,563.00		2,280.00		2,527.36	Contractors & Consultants \$600. Materials/Stock Purchased \$300. MS365 & EOA Lic \$495, Depot Fire Wall and Managed Appliance (Sophos) \$780, IT Support \$1,188, Works Manager Mobile and other exp \$60 .
2140235	Consumables Depot & Works Team - Op Exp - Pub Wks O'Heads		3,800.00		3,800.00		1,896.00		2,638.10	- Consumables. Note: Book anything that is fully utilised on one job or plant to that Job or Plant. See Acct 2140252 for small mobile plant & acct 2140227 for small loose tools. Total Materials/Stock Purchased \$3,800.

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SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140245	Office Administration Work by Works Team Staff Exps									Employee Costs - Salaries & Wages \$901. Contractors & Consultants \$19. Materials/Stock Purchased \$80. Plant Operating Costs Allocated \$300.
W105	Office Administration Work by Works Team Staff Exps		1,300.00		1,300.00		642.00		2,373.03	
2140250	Depot Building Operations (previously sub program 1201)									Salaries & Wages \$330. Rubbish Bins x 1 @ \$125 Recycling Bins x 1 @ \$120 . Other expenses \$389. Total Contractors & Consultants \$634. Materials/Stock Purchased \$50.
BO310	Depot Building Operations		8,300.00		8,300.00		4,638.00		4,252.23	- Wallis NBN plan and Depot Internet \$1,140 & Telephone Service Total. \$1,450. Electricity \$3,300. BOC Gases G Size 1 x Oxygen and 1 x Acetylene Annual fees. \$600.
OSH001	OSH Management		500.00		500.00		240.00		1,870.00	- -Water rates \$279 and consumption \$234. Insurance Premiums for Depot property & buildings \$930. ESL Category 5 \$84. Labour Overheads \$409. Salaries & Wages \$150. Contractors & Consultants \$64. Materials/Stock Purchased \$100. Labour Overheads \$186.
2140251	Depot Building & Grounds Maintenance (previously sub program 1201)		0.00						0.00	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100.
BM310	Depot Building Maintenance		21,500.00		21,500.00		10,740.00		5,546.75	
GM310	Depot Grounds Maintenance		2,100.00		2,100.00		1,038.00		2,160.72	
2140252	Minor Asset Purchases Workshop & Depot - Pub Works O'Heads - Op Exp		12,100.00		12,100.00		6,042.00		8,575.43	- PPE & First Aid Kits
2140257	Depot OHS Equipment - LGIS (Previously Subprogram 1201)		500.00		500.00		246.00		0.00	- - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570
2140259	Consultancy/ RSA / Roman II (Previously Subprogram 1201)		14,570.00		14,570.00		7,284.00		7,238.94	- - Depreciation - Ex Asset Register \$1,307.
2140292	Depreciation - PWO's		1,307.00		1,307.00		648.00		775.80	- Allocation of 20.75% of Administration costs.
2140299	Administration Allocated - Op Exp -PWOH		195,000.00		195,000.00		97,500.00		100,049.37	
	Expenditure Subtotal		624,739.00		624,739.00		319,560.00		291,166.06	
Recovered amounts										
2140293	Less - Allocated to Works (PWO's)		(616,348.00)		(616,348.00)		(308,172.00)		(251,098.62)	Under recovery as a result of staff absences. Recovery of overheads allocated to Works
2140294	Budget Amendment Overall Labour Allocation Adjustments -Op Exp		0.00		0.00		0.00		0.00	

SHIRE OF MUKINBUDIN
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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING REVENUE</u>										- Contributions from the Manager Works for private use at \$150 Per Week Inc GST. With the new manager this is not happening. A budget amendment is required. Sale of old water tanks, a budget amendment will be required.
3140210	Contributions, Reimbursements & Other Income (Inc	7,091.00		7,091.00		3,540.00		0.00		
3140202	Sale of Scrap & Other Surplus Items - Op Inc - Pub V	0.00		0.00		0.00		1,045.45		
SUB-TOTAL OPERATING		7,091.00	7,091.00	7,091.00	7,091.00	3,540.00	10,746.00	1,045.45	37,694.41	
<u>CAPITAL EXPENDITURE</u>										
4140260	Building (Capital) - Depots (previously sub program 1201)									- For Works Team Member Long Service Leave
BC310	Depot Building Capital		0.00		0.00		0.00		160.45	
<u>CAPITAL REVENUE</u>										
5140250	Transfers From Long Service Leave Reserve	16,973.00		16,973.00		0.00		0.00		
SUB-TOTAL CAPITAL		16,973.00	0.00	16,973.00	0.00	0.00	0.00	0.00	160.45	
TOTAL - PUBLIC WORKS OVERHEADS		24,064.00	7,091.00	24,064.00	7,091.00	3,540.00	10,746.00	1,045.45	37,854.86	

SHIRE OF MUKINBUDIN
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PLANT OPERATION COSTS		Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140300	Internal Plant Repairs - Wages & O/Head		32,400.00	32,400.00		16,194.00		13,419.00		-- Employee Costs - Salaries & Wages \$14,479. -- Labour Overheads Allocated \$17,921.
2140301	External Parts & Repairs (Includes Consumables)		166,398.00	166,398.00		83,196.00		48,140.86		Expenses to date are less than the expected monthly average.
2140302	Fuels and Oils Op Exp - Plant Op Costs		115,177.00	115,177.00		57,588.00		46,797.68		▲ -- Fuels And Oils. Total \$115,177.
2140303	Tyres and Tubes		14,494.00	14,494.00		7,242.00		6,530.91		▲ -- Tyres & Tubes for all vehicles and plant. Total \$14,494.
2140306	Licences - Plant Operation		7,217.00	7,217.00		7,217.00		6,782.61		- -Department of Transport Registration fees for all vehicles and plant. Total \$7,217.
2140307	Insurance - Plant Operation		19,371.00	19,371.00		19,370.00		23,948.81		MV Insurance for all vehicles and plant paid earlier than expected and increased due to the new grader.
2140310	Interest on Loan 118 - Vibe Roller		1,304.00	1,304.00		651.00		768.17		- Interest Loan 118. Payment 18 on 14 September 2020 \$644.21 and Payment 19 on 12 March 2021 \$434.85.
2140320	Interest on Loan 120 - Skid Steer Loader		1,524.00	1,524.00		762.00		807.03		- WATC Loan 118 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$101.11
2140311	Interest on Loan 121 - 12M Motor Grader		3,718.00	3,718.00		1,859.00		1,634.72		- Interest Loan 120 Payment 13 on 15 July 2020 \$696.30 and Payment 14 on 15 January 2021 \$615.99.
2140312	Interest on Loan 122 - Dynapac Multityre Roller		2,023.00	2,023.00		1,011.00		1,291.80		- WATC Loan 120 Guarantee Fee. To 30/6/2020 \$110.73 and to 31/12/2020 \$101.11
2140313	Interest on Loan 123 - John Deer Tractor 40HP		506.00	506.00		252.00		498.71		- -Interest Loan 121 Payment 11; 25 August 2020 \$1,577.79 and Payment 12; 25 February 2021 \$1,323.82
2140492	Depreciation - Plant Operation		96,176.00	96,176.00		48,084.00		49,003.49		- WATC Loan 121 Guarantee Fee. To 30/6/2020 \$433.3 and to 31/12/2020 \$382.84
	<u>Expense Subtotal</u>		<u>460,308.00</u>	<u>460,308.00</u>		<u>243,426.00</u>		<u>199,623.79</u>		- -Interest Loan 122 Payment 11; 25 August 2020 \$858.5 and Payment 12; 25 February 2021 \$720.31
<u>Recovered amounts</u>										- WATC Loan 122 Guarantee Fee. To 30/6/2020 \$235.76 and to 31/12/2020 \$208.31
2140394	LESS Plant Operation Costs Allocated to Works		(432,308.00)	(432,308.00)		(216,150.00)		(252,268.14)		- -Interest Loan 122 Payment 11; 2 December 2020 \$220.91 and Payment 12; 2 June 2021 \$178.17
2140495	LESS Plant Depreciation Costs Allocated to Works (DO NOT USE)		0.00	0.00		0.00		0.00		- WATC Loan 123 Guarantee Fee. To 30/6/2020 \$56.93 and to 31/12/2020 \$49.85
<u>OPERATING REVENUE</u>										-- Depreciation - Ex Asset Register \$96,176.
3140300	Fuel Tax Credits Grant Scheme	26,000.00		26,000.00		12,996.00		12,498.00		-- Plant & Equipment operating costs allocated to Works
3140301	Reimbursements - Plant Operation Costs	2,000.00		2,000.00		996.00		1,993.65		-- ATO Fuel Rebate \$26,000.
SUB-TOTAL OPERATING		28,000.00	28,000.00	28,000.00	28,000.00	13,992.00	27,276.00	14,491.65	(52,644.35)	--Plant Insurance Claim payments and other plant related reimbursements.

SHIRE OF MUKINBUDIN
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PLANT OPERATION COSTS
(Continued)

CAPITAL EXPENDITURE

4140372	Principal on Loan 118 - Vibe Roller
4143073	Principal on Loan 120 - Skid Steer Loader
4140374	Principal on Loan 121 - 12M Motor Grader
4140375	Principal on Loan 122 - Dynapac Multi Tyre Roller
4140376	Principal on Loan 123 - John Deere Tractor 40HP

SUB-TOTAL CAPITAL

TOTAL - PLANT OPERATION COSTS

Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	16,662.00		16,662.00		8,331.00		8,226.44	- Principal Loan 118: Payment 18 - 14 September 2020 \$8,226.44 and Payment 19 - 12 March 2021 \$8,435.8. - Principal Loan 120: Payment 13 due on 15 July 2020 \$3,514.76 and Payment 14 due on 15 January 2021 \$3,595.07. - Principal Loan 121: Payment 11 due on 26 August 2019 \$18,271.55 and Payment 12 due on 25 February 2021 \$18,525.52. - Principal Loan 122: Payment 11 due on 25 August 2020 \$9,941.86 and Payment 12 due on 25 February 2021 \$10,080.05. - Principal Loan 123: Payment 11 due on 2 December 2020 \$2,574.66 and Payment 12 due on 2 June 2021 \$2,617.40.
	7,110.00		7,110.00		3,555.00		3,514.76	
	36,797.00		36,797.00		18,398.00		18,271.55	
	20,022.00		20,022.00		10,011.00		9,941.86	
	5,192.00		5,192.00		2,596.00		2,532.62	
0.00	85,783.00	0.00	85,783.00	0.00	42,891.00	0.00	42,487.23	
28,000.00	113,783.00	28,000.00	113,783.00	13,992.00	70,167.00	14,491.65	(10,157.12)	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

ADMINISTRATION OVERHEADS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140500	Admin Salaries		485,600.00		485,600.00		242,796.00		244,998.58	- Administration Salaries incl Leave Loading and Higher duties \$485,600.
2140501	Admin Superannuation		79,250.00		79,250.00		39,624.00		30,703.94	- Superannuation Guarantee 9.5% \$48,230, Council matching 5.5% \$21,020 and provision for unpaid superannuation \$10,000.
2140502	Admin Workers Compensation Insurance Op Exp - Admin O'Heads		12,877.00		12,877.00		12,876.00		12,492.90	- LGIS WorkCare workers Compensation Premium \$12,877.
2140503	Admin Training & Training Related Accommodation & Travel - Op Exp -		10,000.00		10,000.00		4,998.00		2,584.54	- Training expenses for Administration ongoing professional development and training. Including course fees, accommodation and training videos. Records Training allocation \$1,500.
2140504	Admin Conferences		1,300.00		1,300.00		648.00		582.16	- CDO LGMAWA Commuunity Development Conference Rego \$700. -CDO LGMAWA Commuunity Development Conference Accom \$600.
2140505	Admin Fringe Benefits Tax		20,000.00		20,000.00		10,000.00		8,540.00	- ATO Annual Fringe benefits tax on Vehicles, expenses, xmas party etc..
2140506	Admin Staff Uniforms		3,200.00		3,200.00		1,596.00		299.68	- CEO as per employment contract \$800. -MF as per employment agreement \$400. -Senior Finance Officer \$400. -Customer Service \$400. -Finance Admin Officer \$400. -Administration Manager \$400 and part time staff pro rata \$400.
2140508	Admin Salary Packaging Expenses		1,020.00		1,020.00		510.00		482.73	- Senior Officer contract Salary Packaging expenses CEO Contract - Entertainment Allowance Restricted Business \$550 and CEO Contract Professional Memberships - MLGMA \$470.
2140509	Admin Motor Vehicle Expenses Allocated		19,026.00		19,026.00		9,510.00		10,499.43	- Admin Motor Vehicle Expenses ex Plant Mtce Budget, Note: Includes internal depreciation.
2140510	Staff Recruitment Expenses Admin; Advertising, Relocation etc		1,000.00		1,000.00		498.00		4,461.58	- Provision for staff Relocation expenses.
2140511	Admin Occupational Health and Safety		6,200.00		6,200.00		3,096.00		3,123.58	- Regional Risk Coordinator - Chris Gilmour
2140512	Admin - Other Employee Expenses		3,500.00		3,500.00		1,746.00		436.36	- \$1,500 Pre employment Medicals & Police Clearances, \$2K Staff Recruitment.
2140513	Admin Building Operations - Op Exp - Admin O'Heads									Employee Costs - Salaries & Wages (Cleaner) \$3,153. Rubbish Bins x 1 @ \$125 \$125. Recycling Bins x 1 @ \$120 \$120. Other expenses \$390. Total Contractors & Consultants \$635. Materials/Stock Purchased \$500. Wallis Admin Internet \$1,260. Total Communication Expenses Telephone, Data and Other \$6,000. Electricity \$3,550. LPG Gas Rental \$80, LPG Gas Bottles consumption \$140. Total gas cost Gas \$300. Water Rates & Consumption \$9,000 Note: 70 % of metered usage is allocated to GM350. Insurance - Premiums \$3,848. ESL Category 5 \$84. Labour Overheads Allocated (Cleaner) \$3,903. Plant Operating Costs Allocated \$27.
BO350	Admin Building Operations		31,000.00		31,000.00		17,444.00		13,209.00	
2140514	Admin Building & Grounds Maintenance									- Employee Costs - Salaries & Wages \$2,252. Contractors & Consultants \$6,430. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$2,788. Plant Operating Costs Allocated \$230.
BM350	Admin Building Maintenance		12,700.00		12,700.00		6,336.00		3,562.19	Employee Costs - Salaries & Wages \$8,799. Contractors & Consultants \$910. Materials/Stock Purchased \$900. Labour Overheads Allocated \$10,891. Plant Operating Costs Allocated \$1,500.
GM350	Admin Building Grounds Maintenance		23,000.00		23,000.00		11,490.00		6,224.86	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

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ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140515	Admin Other Insurances		17,129.00		17,129.00		17,128.00		16,729.45	- Municipal Property Scheme - Admin Building Insurance. This Includes; Miscellaneous Structures and Equipment (2% of TAV), Loss of Gross Revenue &/or Rent, Additional Increased Cost of Working, Claims Preparation Costs and General Property (Incl items in excess of \$10,000 any one item) \$2,932. - Corporate travel \$750. -Fidelity Guarentee/Crime/ \$708. -Cyber Liability \$1,100. - Marine Cargo \$750. -Public Liability Insurance 50% see Sch 4 Mem 2040109 for other 50% \$7,348. - \$4K Administration Office Stationery expenses incl photocopier paper, - \$0K for supplies for the Records Management Overhaul. - Postage & Freight \$2,000. - Advertising \$2,000. - Subscriptions, Publications, Legislation \$500. - Flights, accomodation, travel costs \$1,000. Timing Variation. Wallis 4G Fail Over \$588. Wallis New managed rack server \$420. Wallis New managed network \$600. PCs - Wallis Computers IT Support Servers/Workstations/Laptops \$4,000. -Wallis Computers Synergy Patch Management per annum \$3,420. Wallis Computers IT Security per annum \$2,280. -Wallis Backups Management Support & Recovery per annum \$10,428. -Wallis Microsoft 365, Office 365 & Premium \$5,758. -Wallis Managed Support \$14,256. -Wallis Travel Misc contingency \$3,000. -Copier Support Photocopier Meter readings usage & servicing \$8,000,. -IT Vision Annual License Fees 2018/19 \$21,761. - 1 Acrobat Licenses \$525 - Printing & Stationery \$4,000. - Purchase of Phone headsets for Admin \$2,000; Other minor assets \$500. Wallis Computers Financial Component of Lease of Desktop PC's \$115 per month. - EOFY adjustment of Accrued Annual Leave as at 30 June 21 - EOFY calculation of Accrued Long Service Leave as at 30 June 21 - Admin Legal Expenses \$1,500, - Wallis WALGA Council Connect Marketcreations Website Hosting Annual Fee \$5,002; additional support. - Location Allowance for CEO. - MBL and Location Allowance for all other staff . -Service Allowance for staff. -Accomodation Subsidy for staff.
2140516	Admin Stationery & Printing		4,000.00		4,000.00		1,998.00		2,410.48	
2140517	Admin Postage and Freight		2,000.00		2,000.00		996.00		618.69	
2140518	Admin Advertising		2,000.00		2,000.00		996.00		1,268.31	
2140519	Admin Subscriptions and Publications		500.00		500.00		246.00		143.69	
2140520	Admin Travel and Accommodation (Non-Training)		1,000.00		1,000.00		498.00		0.00	
2140521	Admin Office Equip Mtce, Support, Licenses & Other Op Exps - Admin		79,036.00		79,036.00		77,032.00		63,419.54	
2140522	Minor Asset Purchases - Administration Office - Op Exp		2,500.00		2,500.00		1,248.00		2,626.72	
2140523	Admin Office Equipment Rental and Leases Op Exp - Admin O/H		1,380.00		1,380.00		690.00		1,101.90	
2140526	Admin Accrued Annual Leave		10,000.00		10,000.00		0.00		0.00	
2140527	Admin Accrued Long Service Leave		8,000.00		8,000.00		0.00		0.00	
2140529	Admin Legal Expenses		1,500.00		1,500.00		750.00		0.00	
2140531	Website Service & Development Fees - Op Exp		5,100.00		5,100.00		5,100.00		5,002.00	
2140533	Admin Staff MBL Allowance		10,407.00		10,407.00		5,196.00		4,087.45	
2140534	Admin Staff Service Allowance		2,726.00		2,726.00		1,362.00		1,522.86	
2140535	Admin Staff Self Accom. Subsidy		10,330.00		10,330.00		5,160.00		5,217.18	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE (Continued)</u>										
2140537	Admin Consultancy Expenses - Op Exp - Adm O'Heads		15,000.00		15,000.00		7,500.00		9,600.00	- Provision for Consultancy Costs - Statutory Accounting Bob Waddell \$5,000. - Professional assistance with Annual Financial Statements and Budget requirements \$10,000. - Review RTR Own Source funding target \$10,000. - Catering inc Christmas Function \$500. - Morning tea and other supplies \$2,000. - Fairwell gifts and Reimbursements \$300. - Provision for Sundry Debtors bad debts. - Depreciation - Ex Asset Register \$28,085.
2140540	Refreshments & Other Expenses - Admin - Op Exp		2,800.00		2,800.00		1,392.00		1,072.89	
2140565	Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		1,000.00		498.00		0.00	
2140592	Depreciation - Administration		28,085.00		28,085.00		14,040.00		16,890.77	
	<u>Expense Subtotal</u>		<u>914,166.00</u>		<u>914,166.00</u>		<u>504,998.00</u>		<u>473,913.46</u>	
<u>Recovered amounts</u>										
2140599	Administration Overheads Recovered		(939,635.00)		(939,635.00)		(469,812.00)		(463,451.23)	The recovery budget is not synchronised with expenses. ABC Allocation of Administration to other subprograms. - Admin Staff Housing Costs Allocated
2140598	Admin Staff Housing Costs Allocated		36,719.00		36,719.00		18,360.00		11,953.43	
<u>OPERATING REVENUE</u>										
3140500	Fringe Benefits Tax Refunded	0.00		0.00		0.00		4,633.85		Unexpected FBT refund. A budget amendment is required. - LGIS and other Contributions. Unexpected 2020-21 Contributions Assistance Package. A budget amendment will be required. - LGIS Dividend Payment \$6,000 and other reimbursements \$1,000. - Insurance Claim Income. - Sale CDs and Surplus goods. - Sundry Charges \$50. - District Club Reimbursement for secretarial and accounting services. \$2,000.
3140503	Contributions & Donations - Administration	500.00		500.00		246.00		240.30		
3140504	Reimbursement & Other Income Received (Inc GST)	1,000.00		1,000.00		492.00		12,207.98		
3140506	Reimbursements & Other Income Rec'd (No GST) - C	7,000.00		7,000.00		3,498.00		5,000.00		
3140507	Insurance Claim Income(No GST)	500.00		500.00		246.00		0.00		
3140508	Sale of Scrap and Other Items - Op Inc - Admin O'He	200.00		200.00		96.00		0.00		
3140514	Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	50.00		50.00		24.00		9.82		
3140516	Charges - Secretarial Services - Op Inc - Admin O'Heads	2,000.00		2,000.00		996.00		27.27		
3140590	Profit on Disposal of Assets - Op Inc - Admin O'Heads	0.00		0.00		0.00		296.44		
SUB-TOTAL OPERATING		11,250.00	11,250.00	11,250.00	11,250.00	5,598.00	53,546.00	22,415.66	22,415.66	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4140550	Furniture & Equipment (Capital) - Administration		5,712.00		5,712.00		5,712.00		438.47	- Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty The first changeover of the CEO's vehicle has now happened. Budget provision - 3 x Replacement of CEO Vehicles, Toyota Prados. New Plant Numbers P433xxx. - Equipment portion of repayment of Computer Lease terminating on 31 October 2021. - -Transfer of Interest to Leave Reserve.\$3,620.
4140555	Plant & Equipment (Capital) - Administration		180,000.00		180,000.00		118,800.00		61,272.73 ▼	
4140560	Building (Capital) - Administration									
BC350	Admin Building Capital		0.00		0.00		0.00		0.00	
4140565	Lease Capital Repayment - Cap Exp - Admin O'Heads		9,027.00		9,027.00		4,512.00		3,233.10	
4140570	Transfer to Leave Reserve		3,620.00		3,620.00		1,806.00		794.25	
<u>CAPITAL REVENUE</u>										
5140550	Proceeds on Disposal of Assets - Cap Inc - Admin O	177,000.00		177,000.00		116,820.00		59,090.91		▲ The first changeover of the CEO's vehicle has now happened. Budget provision - Trade in of 3 x CEO's vehicles - Toyota Prados Asset # 433xxx, Plant # P433xxx
SUB-TOTAL CAPITAL		177,000.00	198,359.00	177,000.00	198,359.00	116,820.00	130,830.00	59,090.91	65,738.55	
TOTAL - ADMINISTRATION OVERHEADS		188,250.00	209,609.00	188,250.00	209,609.00	122,418.00	184,376.00	81,506.57	88,154.21	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

SALARIES & WAGES

OPERATING EXPENDITURE

2140700 Gross Salary and Wages

2140701 Less Salaries & Wages Allocated

2140702 Workers Compensation Expense

OPERATING REVENUE

3140700 Reimbursement - Workers Compensation

SUB-TOTAL OPERATING

TOTAL - SALARIES & WAGES

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	1,388,167.00		1,388,167.00		694,080.00		663,396.12	Variation due to staff absences and timing. Total Salaries paid to inside staff Incl Works Mgr Pool Manager \$778,434 and Total Wages paid to outside staff ,cleaners,Hort etc Ohs Overheads apply \$609,733 from (S & W Summary). Variation due to staff absences, timing and end of year accruals.Total Employee Costs - Salaries & Wages allocated \$1,388,167. - -Workers Compensation Paid. \$500. A budget amendment will be required.
	(1,388,167.00)		(1,388,167.00)		(694,080.00)		(658,593.13)	
	500.00		500.00		246.00		23,482.29	
								▲
								▼
500.00		500.00		246.00		23,669.55		Budget provision for reimbursement \$500. A budget amendment will be required.
500.00	500.00	500.00	500.00	246.00	246.00	23,669.55	28,285.28	
500.00	500.00	500.00	500.00	246.00	246.00	23,669.55	28,285.28	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 December 2020

LAND/SUBDIVISION DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Dec 2020		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										<p>-- For maintenance of the estate as required. Employee Costs - Salaries & Wages \$240. -- Contractors & Consultants \$1,263. -- Labour Overheads Allocated \$297. -- Plant Operating Costs Allocated \$200. Includes recognition prior year expenses of \$6,657. A budget amendment will be required.</p>
W150	Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv		2,000.00		2,000.00		990.00		6,657.00	
2140999	Administration Allocated		0.00		0.00		0.00		2,317.27	
<u>OPERATING REVENUE</u>										
3140901	Reimbursements Recieved - Op Inc - Subdivisions/Develop	200.00		200.00		96.00		0.00		
SUB-TOTAL OPERATING		200.00	2,000.00	200.00	2,000.00	96.00	990.00	0.00	8,974.27	
<u>CAPITAL EXPENDITURE</u>										<p>Recognition of prior year expenses. Due to the low value there were not capitalised and the expenses had been recognised in job W150. A budget amendment will be required.</p>
4140959	Land Works in Progress - Land/Subdivisions Dev - Cap Exp		0.00		0.00		0.00		(6,657.00)	
4140960	Transfers To Residential Land Reserve - Cap Exp - Land SubDiv		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>										
5140950	Proceeds on Disposal of Assets - Cap Inc - Land/Subdivisi	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,657.00)	
TOTAL - LAND/SUBDIVISION DEVELOPMENT		200.00	2,000.00	200.00	2,000.00	96.00	990.00		2,317.27	



SHIRE OF MUKINBUDIN

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2020

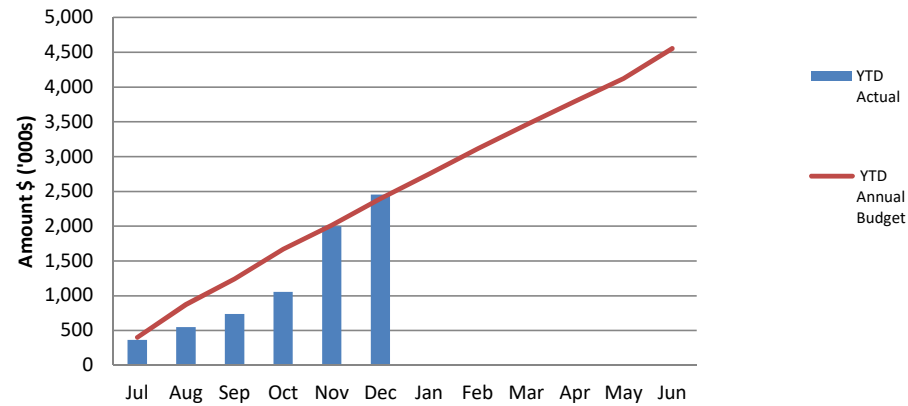
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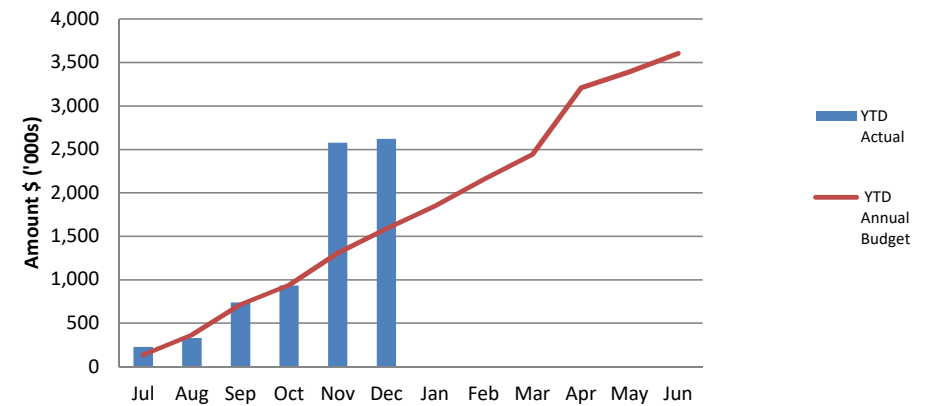
Schedules are attached showing:
Comparatives and Comments

Income and Expenditure Graphs to 31 December 2020

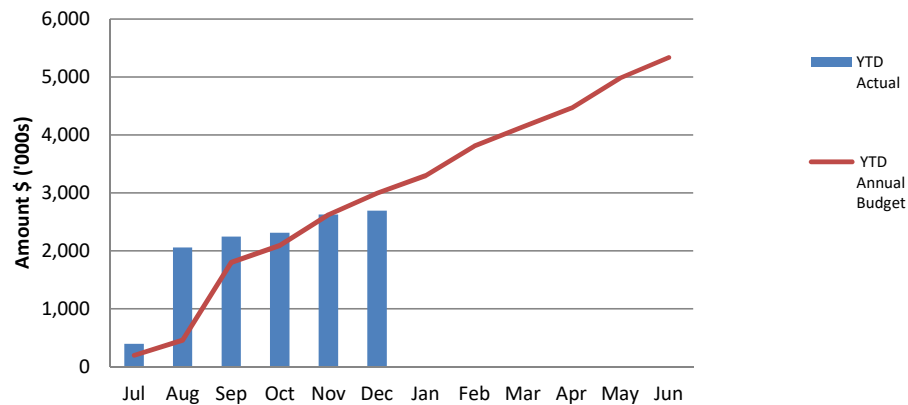
Operating Expenditure



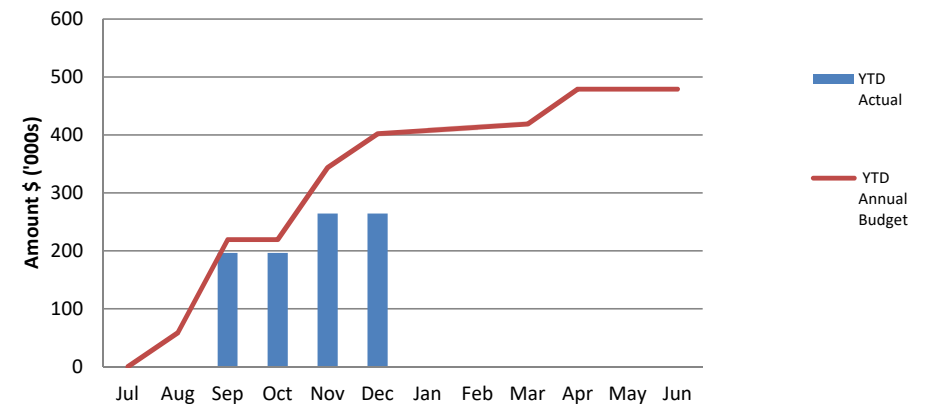
Capital Expenditure



Operating Income

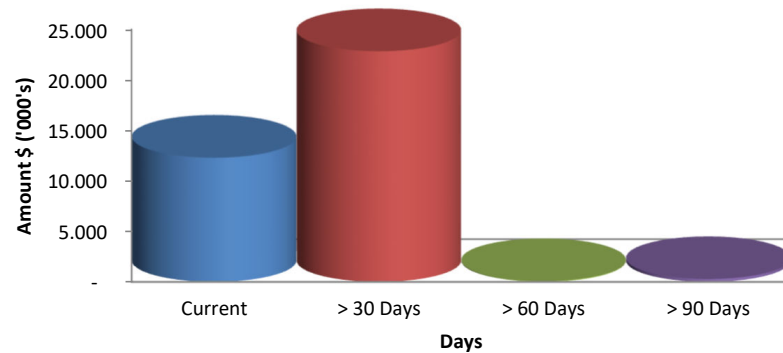


Capital Income

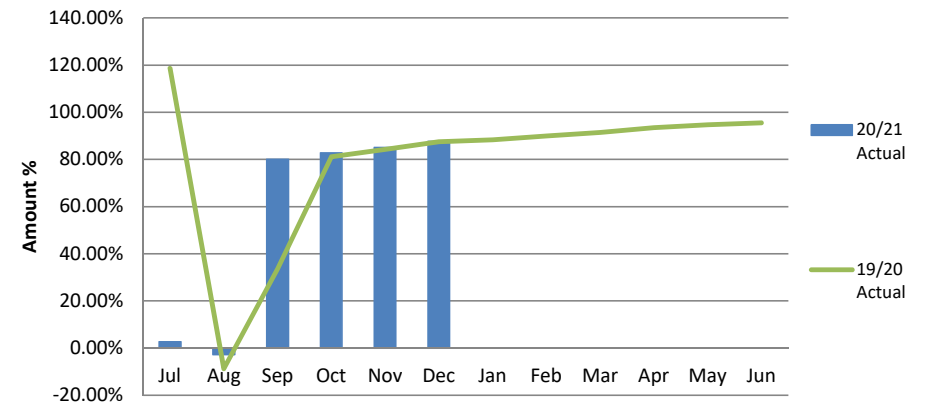


Other Graphs to 31 December 2020

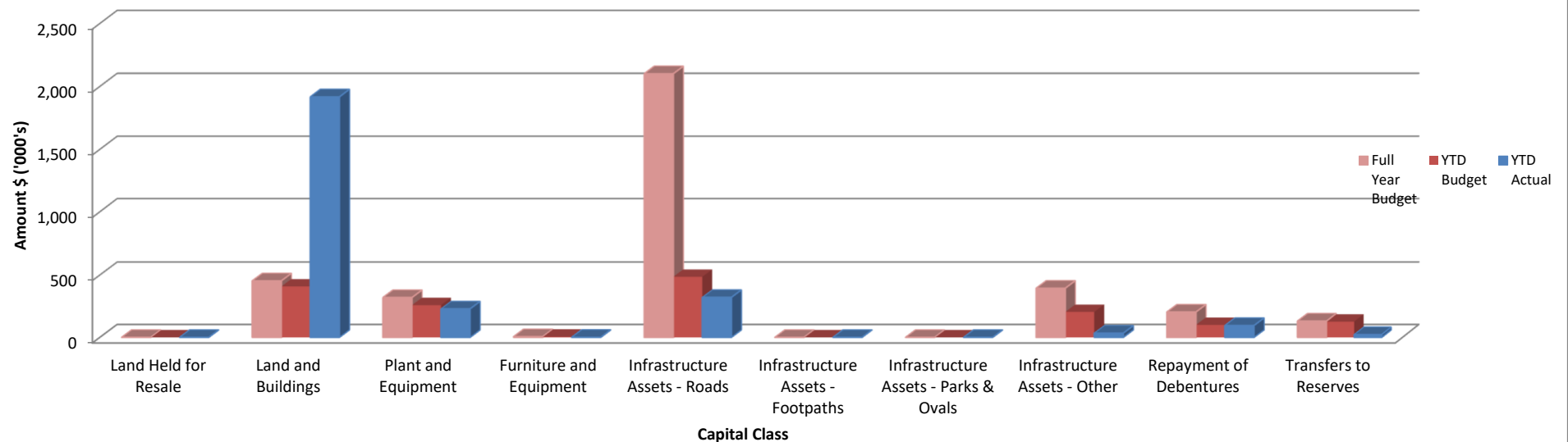
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

Amount Raised from Rates

(Excluding Ex Gratia Rates)

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

Material Variances Symbol

Above Budget Expectations	Greater than 10% and \$10,000
---------------------------	-------------------------------

Above Budget Expectations	Greater than 10% and \$10,000
Below Budget Expectations	Less than 10% and \$10,000

SHIRE OF MUKINBUDIN
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020
Report on Significant variances Greater than 10% and \$10,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 10%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$10,000:

Where a variance is identified as caused being "Timing" it means that the rate of expenditure, or income, is different that what was estimated in the budget but the variation is expected to minimal by the end of the financial year. Should this "Timing" be a cause for concern this will be identified.

\$
Variances
Actuals to
YTD Budget

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding - Variance above budget expectations.

Law and Order - Variance above budget expectations.

All of the outstanding 2019/20 ESL Capital Grant for Ablution Block & Facility Extension, Communications Rooms and additional approved work was invoiced sooner than expected.

\$33,766 ▲

Health - Variance below budget expectations.

Nursing Post Cleaner reimbursement from WA Country Health; Contract expired September 2020. No further income to be received for this contact.

-\$26,600 ▼

Education and Welfare - Variance above budget expectations.

The majority of the unpaid Grants for New Childcare Building - Boodie Rats building were received sooner than expected.

\$143,354 ▲

Community Amenities - Variance above budget expectations

Timing - In previous years the revegetation project that was delayed due to the lack of seedlings. Recognition of some of prior year grants has now occurred sooner than expected as expenses have now been incurred.

\$33,692 ▲

Recreation & Culture - Variance below budget expectations

The first payment of the Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) has not been recieved as soon as expected.

-\$156,614 ▼

Transport - Variance below budget expectations

The expected the flood damage grant has not and will not be a large as expected. The RTR 2nd Quarter payment has been delayed as the RTR acquittal did not meet the deadline. No flood damage grant funding had been received and may be subject to a budget amendment.

The Local Roads and Community Infrastructure Grant for cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road has not been received as the proposed project was not approved. The income budget will be reallocated.

-\$369,320 ▼

Other Property and Services - Variance above budget expectations.

The major component of the increased income are payments from the LGIS in Administration which have been sooner than expected and unexpected FBT refund and LGIS Contributions Assistance Package.

\$39,407 ▲

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - Variance below budget expectations.

Health - Variance below budget expectations.

Timing - Medical Practice Costs and Nursing Post Cleaner wages and Overheads and materials are less than the YTD Budget

\$10,331 ▼

SHIRE OF MUKINBUDIN
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020
Report on Significant variances Greater than 10% and \$10,000

\$
Variances
Actuals to
YTD Budget

Education and Welfare - Variance above budget expectations.

Timing; Includes the \$20K CEACA Inc. general subscription annual contribution. Paid in full earlier than expected. -\$10,601 ▲

Housing - Variance above budget expectations.

Reduced expenses as some expenses is now are being allocated to Tourism and Area Promotion and Swimming Pool operations. -\$17,210 ▲

Transport - Variance above budget expectations.

Additional expenditure items are a higher rate of expenditure on Townsite Road Maintenance, additional expenditure on signs and the flood damage consultant. -\$62,738

Economic Services - Variance above budget expectations.

Tourism/Caravan Park Expenditure on Minor assets, tools, mobile phones & portable devices, equipment, furniture etc has exceeded budget and utility expenses are in excess of the YTD budget -\$18,573

Other Property and Services - Variance below budget expectations.

The most significant components are:

- The plant recovery budget is not synchronised with expenses and most plant expenses are below the YTD budget, especially fuel, oils and repairs. Resulting in an over-recovery of expenses
- The Administration Overheads recovery budget is not synchronised with expenses and overall expenses are less than the YTD budget and income higher.

\$49,712 ▼

REPORTABLE NON-CASH VARIATIONS

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land & Buildings - Variance above budget expectations.

The main component of this is the recognition of prior year expenses on the 12 Gimlet Way and 4 Earl Drive houses, the White St Childcare Centre and the Bonnie Rock Fire Brigade Facilities. This is offset by recognition by recognition of previous capital expenditure years capital expenditure which appears as a credit of \$1,723,192.36 -\$1,618,001 ▲

Purchase of Plant & Equipment - Variance below budget expectations.

Timing : The Transfer to Plant Reserve has yet to occur. \$29,808 ▼

Purchase of Infrastructure Assets Roads - Variance below budget expectations.

The flood damage related expenditure is less than the year to date budget and may be subject to review and a budget amendment. \$164,620 ▼

Purchase of Infrastructure Assets Other - Variance below budget expectations.

Works at Recreation Centre to Install a Pump Track and resurface the Tennis Courts and works at the Lions Park Upgrade the Playground have not commenced as soon as expected. \$169,422 ▼

Transfers to Restricted Assets (Reserves) - Variance below budget expectations.

The significant components are the Transfer to Building and Residential Land Reserve of proceeds from the Sale of the old Nursing Post at 23 Maddock St. and the Transfer to Plant Reserve. These has not yet occurred. \$103,336 ▼

REPORTABLE CAPITAL INCOME VARIATIONS

Nil

Proceeds from Disposal of Assets - Variance below budget expectations.

The most significant item is that:

The proceeds on sale of the old Nursing Post at 23 Maddock St has been recognised, this included the land value which was not included in the budget. -\$43,685 ▼

Transfers from Restricted Asset (Reserves) - Variance below budget expectations.

Timing: - Transfers from Reserves to Muni for road plant purchases \$94,500 has not yet occurred. -\$94,500 ▼

REPORTABLE NET CURRENT ASSETS VARIATIONS

Net Current Assets 1 July 2020 B/Fwd above budget expectations.

Mostly due an increase in creditors and an increase in accrued salaries. At the time of writing end of year accounting adjustments are complete. This is the final audited figure. \$9,246

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

		2020/21 Adopted Budget \$	2020/21 Amended Budget \$	2020/21 YTD Budget \$	December 2020 Actual \$
1. ACQUISITION OF ASSETS					
The following assets have been acquired during the period under review:					
<u>By Program</u>					
Law, Order & Public Safety					
<u>Emergency Services Levy</u>					
	Emergency Services Building Capital	17,692	17,692	17,689	91,023.94
	Buildings Works In Progress - Cap Exp	0	0	0	(84,308.02)
Health					
<u>Other Health</u>					
	Building (Capital) - Other Health	40,910	40,910	40,910	40,909.09
	Land Purchase Exps - Cap Exp - Other	0	0	0	13,636.36
Education & Welfare					
<u>Care of Families and Children</u>					
	Child Care White Street - Building Capital	124,270	124,270	124,266	834,860.39
	Building Works In Progress - Childcare	0	0	0	(762,815.14)
Housing					
<u>Housing - Shire (Staff and Rentals)</u>					
	1 Salmon Gum Alley Building Capital	25,000	25,000	24,996	0.00
	8 Gimlett Way (Lot 203) Building Capital	0	0	0	660.00
	12 Gimlett Way Building Capital Exp -	30,000	30,000	29,994	460,026.52
	4 Earl Drive Building Capital Exp - Housing	30,000	30,000	29,994	464,567.85
	Buildings Works In Progress - Staff Housing	0	0	0	(869,412.20)
Community Amenities					
<u>Other Community Amenities</u>					
	Cemetery Capital	13,000	13,000	0	0.00
Recreation and Culture					
<u>Swimming Pools</u>					
	Swimming Pool Infrastructure Capital	16,000	16,000	15,995	11,905.00
<u>Other Recreation & Sport</u>					
	Mukinbudin Sports Complex Building	25,200	25,200	0	0.00
	Mukinbudin Sports Complex Auxiliary	40,000	40,000	19,995	0.00
	Sports Complex - Other Infrastructure -	205,000	205,000	102,495	22,150.00
	Mukinbudin Lions Park - Other	140,000	140,000	69,995	0.00
Transport					
<u>Roads, Streets, Bridges & Depots</u>					
	Moondon Road Renewal - Cap Exp	105,000	105,000	104,995	140,800.08
	Sprigg Road Renewal - Cap Exp	0	0	0	57,423.04
	Doig Road Renewal - Cap Exp	0	0	0	19,568.46
	Koorda-Bullfinch Road Renewal (East	0	0	0	1,551.95
	Kununoppin-Mukinbudin Road Renewal	515,485	515,485	0	2,639.80
	Unallocated Road Capital Expense -	395,000	395,000	0	0.00
	Flood Damage - Roads (Capital)	1,003,000	1,003,000	334,329	0.00
	Cookinbin Road Flood Damage	0	0	0	1,938.30
	Karomin Road Flood Damage	0	0	0	1,864.32
	Kununoppin-Mukinbudin Road Flood	0	0	0	45,340.37
	Urban Road Drainage - New - Cap Exp -	36,000	36,000	0	0.00
	Bent St/Kununoppin-Mukinbudin Road	46,000	46,000	46,000	49,577.00
	Townscape Other Infrastructure (Main	10,000	10,000	9,992	0.00
<u>Road Plant Purchases</u>					
	Plant & Equipment (Capital) - Road Plant	124,500	124,500	124,500	158,219.66

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

<u>By Program (Continued)</u>	2020/21 Adopted Budget \$	2020/21 Amended Budget \$	2020/21 YTD Budget \$	December 2020 Actual \$
1. ACQUISITION OF ASSETS (Continued)				
Economic Services				
<u>Tourism & Area Promotion</u>				
Caravan Park House Purchase -	120,000	120,000	120,000	120,000.00
Caravan Park Infrastructure Capital Exp	10,000	10,000	5,000	0.00
Plant & Equipment (Capital) - Tour & Area	15,000	15,000	15,000	9,000.00
Other Property & Services				
<u>Public Works Overheads Overheads</u>				
Depot Building Capital	0	0	0	160.45
<u>Administration Overheads</u>				
Furniture & Equipment (Capital) -	5,712	5,712	5,712	438.47
Plant & Equipment (Capital) -	180,000	180,000	118,800	61,272.73
<u>Land Subdivision n Development</u>				
Land Works In Progress - Land/Subdivisions	0	0	0	(6,657.00)
	<u>3,272,769.00</u>	<u>3,272,769.00</u>	<u>1,360,657.00</u>	<u>886,341.42</u>

The following assets have been acquired during the period under review:

By Class

Land	0	0	0	13,636.36
Buildings	453,072	453,072	407,844	2,012,208.24
Property Plant & Equipment Works In Progress	0	0	0	(1,723,192.36)
Furniture & Equipment	5,712	5,712	5,712	438.47
Plant & Equipment	319,500	319,500	258,300	228,492.39
Infrastructure - Roads	2,100,485	2,100,485	485,324	320,703.32
Infrastructure - Other	394,000	394,000	203,477	34,055.00
	<u>3,272,769</u>	<u>3,272,769</u>	<u>1,360,657</u>	<u>886,341.42</u>

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

		Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21 Adopted Budget \$	December 2020 Actual \$	2020/21 Adopted Budget \$	December 2020 Actual \$	2020/21 Adopted Budget \$	December 2020 Actual \$
<u>By Program</u>							
	Asset						
Health							
Sale of the Old Nursing Post Building	65120	40,910	40,859.56	40,910	40,909.09	0	49.53
Sale of the Old Nursing Post Land	65020		13,636.36		13,636.36	0	0.00
Transport							
Komatsu WB97R-2 Backhoe	31720	4,500	4,500.00	15,000	13,090.91	10,500	8,590.91
Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311	17,800	16,924.96	15,000	17,318.18	(2,800)	393.22
Other Property and Services							
Replacement CEO Vehicle x 3		177,000		177,000		0	0.00
Car 2019 Toyota Prado DSL Wagon A/T VX (CEO) Delivered Mar20 MBL1	43320	0	58,794.47	0	59,090.91	0	296.44
		240,210	134,715.35	247,910	144,045.45	7,700	9,330.10

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

DISPOSALS OF ASSETS Continued <u>By Class of Asset</u>		Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21 Adopted Budget	December 2020 Actual	2020/21 Adopted Budget	December 2020 Actual	2020/21 Adopted Budget	December 2020 Actual
	Asset	\$	\$	\$	\$	\$	\$
Land & Buildings							
Sale of the Old Nursing Post Building	65120	40,910	40,859.56	40,910	40,909.09	0	49.53
Sale of the Old Nursing Post Land	65020	0	13,636.36	0	13,636.36	0	0.00
Subtotal	65120	40,910	54,495.92	40,910	54,545.45	0	49.53
Plant & Equipment							
Komatsu WB97R-2 Backhoe	31720	4,500	4,500.00	15,000	13,090.91	10,500.00	8,590.91
Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311	17,800	16,924.96	15,000	17,318.18	-2,800.00	393.22
Replacement CEO Vehicle x 3		177,000		177,000		0.00	0.00
Car 2019 Toyota Prado DSL Wagon A/T VX (CEO) Delivered Mar20 MBL1	43320	0	58,794.47	0	59,090.91	0.00	296.44
Subtotal Plant & Equipment	311	199,300	80,219.43	207,000	89,500.00	7,700.00	9,280.57
		240,210	134,715.35	247,910	144,045.45	7,700.00	9,330.10

	2020/21 Adopted Budget	December 2020 Actual
	\$	\$
Profit on Asset Disposals	10,500	9,330.10
Loss on Asset Disposals	(2,800)	0.00
	7,700	9,330.10

Note:

1. Transactions relating to the sale of the subdivided part of asset 373, Lot 204 at the corner Bent and Shadbolt Streets initiated in 2017-2018 are still pending and are subject to the subdivision and the transfer of the title.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Lender	Particulars	Loan Finishes	Principal 1-Jul-20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$
	Education & Welfare										
WATC	Loan 109 - CRC	1/02/2021	7,249	0	0	7,249	3,572	0	3,677	390	258
WATC	Loan 125 Boodie Rats New Building		194,233	0	0	11,704	5,767	182,529	188,466	5,131	2,657
	Housing										
WATC	Loan 124 - 8 Gimlett Way	30/09/2028	225,790			23,676	11,749	202,114	214,041	8,218	4,214
WATC	Loan 126 - 2 Houses, 8 Gimlett Way & 4 Earl Drive		738,085	0	0	44,476	21,915	693,609	716,170	19,499	10,097
	Recreation & Culture										
WATC	Loan 108 - Bowling Club	1/02/2021	17,686	0	0	17,686	8,716	0	8,970	977	628
	Economic Services										
WATC	Loan 119 - Mukinbudin Cafe	13/04/2027	73,054	0	0	8,903	4,394	64,151	68,660	4,195	2,159
WATC	Loan 127 -Caravan Park House, 22 B	30/09/2035		120,000	120,000	3,530	0	116,470	120,000	1,260	0
	Other Property & Services										
WATC	Loan 118 - Vibe Roller MBL 1677	13/09/2021	25,313	0	0	16,662	8,226	8,651	17,087	1,304	768
WATC	Loan 120 - Skid Steer MBL 1724	15/01/2024	30,473	0	0	7,110	3,515	23,363	26,958	1,524	807
WATC	Loan 121 - Grader MBL 95	27/02/2023	113,509	0	0	36,797	18,272	76,712	95,237	3,718	1,635
WATC	Loan 122 - Roller MBL 811	27/02/2023	61,763	0	0	20,022	9,942	41,741	51,821	2,023	1,292
WATC	Loan 123 - Tractor MBL 244	2/12/2022	13,309	0	0	5,192	2,533	8,117	10,776	506	499
			1,500,464	120,000	120,000	203,007	98,601	1,417,457	1,521,863	48,745	25,014

All loan repayments were financed by general purpose revenue.

Note: The Western Australian Treasury Corporation Loan Guarantee Fee has been included in Interest as recommended in the Local Government Accounting Manual.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

	2020/21 Adopted Budget \$	December 2020 Actual \$
4. RESERVES		
Cash Backed Reserves		
Leave Reserve		
Opening Balance	141,755	141,755
Amount Set Aside / Transfer to Reserve	3,620	794
Amount Used / Transfer from Reserve	(16,973)	0
	<u>128,402</u>	<u>142,549</u>
Plant Reserve		
Opening Balance	36,989	36,989
Amount Set Aside / Transfer to Reserve	58,500	207
Amount Used / Transfer from Reserve	(94,500)	0
	<u>989</u>	<u>37,196</u>
Building & Residential Land Reserve		
Opening Balance	137,584	137,584
Amount Set Aside / Transfer to Reserve	44,410	770
Amount Used / Transfer from Reserve	0	0
	<u>181,994</u>	<u>138,354</u>
Senior Housing Reserve		
Opening Balance	20,862	20,862
Amount Set Aside / Transfer to Reserve	500	117
Amount Used / Transfer from Reserve	0	0
	<u>21,362</u>	<u>20,979</u>
Roadworks Reserve		
Opening Balance	31,792	31,792
Amount Set Aside / Transfer to Reserve	880	178
Amount Used / Transfer from Reserve	0	0
	<u>32,672</u>	<u>31,970</u>
Swimming Pool Reserve		
Opening Balance	118,186	118,186
Amount Set Aside / Transfer to Reserve	23,000	20,662
Amount Used / Transfer from Reserve	0	0
	<u>141,186</u>	<u>138,848</u>
Total Cash Backed Reserves	<u><u>506,605</u></u>	<u><u>509,896</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

	Adopted Budget Adopted Budget \$	December 2020 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers		
Transfers to Reserves		
Leave Reserve	3,620	794
Plant Reserve	58,500	207
Building & Residential Land Reserve	44,410	770
Seniors Housing Reserve	500	117
Roadworks Reserve	880	178
Swimming Pool Reserve	23,000	20,662
	<u>130,910</u>	<u>22,728</u>
Transfers from Reserves		
Leave Reserve	(16,973)	0
Plant Reserve	(94,500)	0
	<u>(111,473)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>19,437</u>	<u>22,728</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

4. RESERVES (Continued)

Cash Backed Reserves (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve

- To be used to fund annual and long service leave requirements.

Plant Reserve

- To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.

Building & Residential Land Reserve

- To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.

Seniors Aged Housing Reserve

- To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.

White St & Lansdell St JV Reserve

- To cover anticipated costs of periodic repairs and maintenance to the land and units.

Cruickshank Rd JV Reserve

- To be used for the renewal, upgrade, replacement and new construction of additional similar units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.

Communications Reserve

- To be used for the renewal, upgrade or purchase of new community communication facilities including, but not limited to TV, radio, mobile phone and internet services.

Roadworks Reserve

- To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.

Swimming Pool Reserve

- To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. \$20,00 per year plus interest is to be transferred to this reserve.

Royalties for Regions

- To be used for any unspent Royalties for Regions monies.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

		2019/20 B/Fwd Per Adopted Budget \$	2019/20 B/Fwd Actual \$	December 2020 Actual \$
5. NET CURRENT ASSETS	Note			
Composition of Estimated Net Current Asset Position				
CURRENT ASSETS				
Cash - Unrestricted		915,314	907,267	1,274,733
Cash - Restricted Unspent Grants		23,053	0	0
Cash - Restricted Muni Funds		0	23,053	14,431
Cash - Restricted Reserves		487,167	487,167	509,896
Rates Outstanding		48,258	57,820	160,101
Sundry Debtors		67,720	67,720	35,950
Provision for Doubtful Debts		(8,379)	(5,171)	(5,171)
Gst Receivable		32,920	34,144	16,187
Accrued Income		4,773	4,811	4,811
Payments In Advance		3,564	16,951	9,034
Inventories		950	950	14,343
		<u>1,575,341</u>	<u>1,594,712</u>	<u>2,034,315</u>
LESS: CURRENT LIABILITIES				
Sundry Creditors		(97,433)	(103,019)	(115,717)
Accrued Interest On Loans		(10,725)	(12,290)	(12,290)
Accrued Salaries & Wages		(10,757)	(18,017)	(18,017)
Income In Advance - Grants and Contract Liabilities.		(130,687)	(134,006)	(254,438)
GST Payable		(55,663)	(52,001)	(2,480)
Prepaid Rates (Excess Rates)		0	(9,410)	(5,826)
Accrued Expenses		(22,896)	(10,137)	(10,137)
PAYG Liability		(27,072)	(27,072)	(23,441)
FBT Payable		(6,023)	(5,429)	(5,429)
Other Payables		0	(24,670)	(15,248)
Bonds and Deposits Held		(24,670)	0	0
Current Employee Benefits Provision		(88,387)	(102,029)	(102,029)
Current Loan Liability		27,682	(199,477)	(104,446)
Current Lease Liability		(9,403)	(9,403)	(6,169)
		<u>(456,035)</u>	<u>(706,960)</u>	<u>(675,667)</u>
NET CURRENT ASSET POSITION		1,119,306	887,752	1,358,648
Less: Cash - Reserves - Restricted		(487,167)	(487,167)	(509,896)
Add Back : Component of Leave Liability not Required to be Funded		88,387	102,029	102,029
Add Back : Current Loan Liability		(27,682)	199,477	104,446
Add Back : Current Lease Liability		9,403	9,403	6,169
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	1 & 2	<u>702,248</u>	<u>711,494</u>	<u>1,061,396</u>

Notes applicable to the Surplus/(Deficit) Carried Forward from June 2020.

- The Surplus/(Deficit) includes \$874,550 from the advance payment of 2020/20201 Financial Assistance Grants.
Without the \$874,550 advance payment the Carried Forward amount at 1 July 2020 would be a deficit of \$163,056.
- The Surplus/(Deficit) carried forward at 30 June 2020 is not expected to change.

Notes applicable to the Surplus/(Deficit) at 31 December 2020.

- The following unspent grant or contract liabilities are expected to be acquitted in 2020-2021:

Unspent RRG grant.	128,640
Unspent NRM Environmental Grant	18,062
Seniors Project Grant (2017-2018)	92
FESA-ESL Unspent Operational Grant	4,957
Domestic Refuse Collection Charges In Advance	11,682
Commercial Refuse Collection Charges In Advance	4,262
Domestic Recycling Collection Charges In Advance	9,965
Commercial Recycling Collection Charges In Advance	3,635
Other Prepayments received	27,024

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Adopted Budget \$
General Rate								
GRV - Residential	0.184236	169	1,119,308	206,655	3,592	240	210,487	206,655
GRV - Vacant	0.184236	7	17,831				0	0
UV - Rural	0.022174	246	44,672,500	982,342	(44)	23,376	1,005,673	983,106
UV - Mining	0.022174	8	58,172				0	0
Non Rateable						(24,063)	(24,063)	
Sub-Totals		430	45,867,811	1,188,997	3,548	(448)	1,192,097	1,189,761
Minimum Rates	Minimum \$							
GRV - Residential	440	19	14,664	7,920			7,920	7,920
GRV - Vacant	440	5	1,516	3,080			3,080	3,080
UV - Rural	550	32	245,500	17,600			17,600	17,600
UV - Mining	550	10	59,371	2,750			2,750	2,750
Sub-Totals		66	321,051	31,350	0	0	31,350	31,350
		496	46,188,862	1,220,347	3,548	(448)	1,223,447	1,221,111
Discounts							0	0
Rates Adjustments							0	0
Total Amount of General Rates							1,223,447	1,221,111
Specified Area Rates							0	0
Ex Gratia Rates							17,867	17,867
Total Rates							1,241,314	1,238,978

All land except exempt land in the Shire of Mukinbudin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

Normally the general rates detailed above for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

However due to COVID-19 no increase in the rate in the dollar was applied in 2020-2021.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF MUKINBUDIN

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

7. RESTRICTED MUNICIPAL AND TRUST FUNDSRestricted Municipal Funds

These Funds held at the date of this report are those that will need be repaid subject to prescribed conditions.

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	31/12/2020 Balance \$
Department of Transport Licensing	0	168,581	(168,581)	0
Mukinbudin Indoor Cricket Club	0	0	0	0
Other Restricted Funds	8,602	0	(8,602)	0
Sports Complex Key Bonds	0	0	0	0
Council Nomination Deposit	0	0	0	0
Housing Tenancy Bonds	800	9,564	(10,364)	0
Hall Hire Bonds & Deposits	0	0	0	0
Gym Bonds	2,040	0	(20)	2,020
Soil Conservation	13,166	0	0	13,166
Builders Levy (BCITF)	0	0	0	0
BRB	62	57	(57)	62
Standpipe Key Bonds	0	0	0	0
Mukinbudin Football Club Rams Plates	0	0	0	0
	24,670	178,202	(187,624)	15,248

Trust Funds

Funds held at the date of this report over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	31/12/2020 Balance \$
Wilgoyne Tennis Club	0	0	0	0
Rates in Advance	0	0	0	0
LGMA Wheatbelt	0	0	0	0
Karlonning Pipeline Scheme	0	0	0	0
Drive in Donation	0	0	0	0
	0	0	0	0

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

8. OPERATING STATEMENT

	December 2020 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
OPERATING REVENUES			
Governance	0	0	0
General Purpose Funding	1,655,840	2,080,878	2,967,842
Law, Order, Public Safety	99,536	127,771	14,007
Health	48,356	75,210	39,265
Education and Welfare	147,864	226,458	470,451
Housing	120,115	265,593	182,756
Community Amenities	65,978	128,221	89,591
Recreation and Culture	55,195	394,031	77,900
Transport	291,272	1,738,623	884,333
Economic Services	142,200	245,353	223,442
Other Property and Services	67,979	57,241	79,483
TOTAL OPERATING REVENUE	2,694,335	5,339,379	5,029,070
OPERATING EXPENSES			
Governance	187,115	415,058	349,541
General Purpose Funding	67,916	109,135	90,455
Law, Order, Public Safety	46,531	101,790	105,233
Health	53,439	128,987	131,781
Education and Welfare	65,531	99,386	154,369
Housing	185,156	315,879	290,807
Community Amenities	159,872	302,658	241,059
Recreation & Culture	413,049	758,540	749,107
Transport	1,009,268	1,878,044	1,905,155
Economic Services	214,191	381,561	330,905
Other Property and Services	50,532	63,739	102,368
TOTAL OPERATING EXPENSE	2,452,600	4,554,777	4,450,778
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	241,735	784,602	578,292

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

9. STATEMENT OF FINANCIAL POSITION

	December 2020 Actual \$	2019/20 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,799,060	1,417,487
Trade and Other Receivables	220,913	176,276
Inventories	14,343	950
TOTAL CURRENT ASSETS	2,034,316	1,594,713
NON-CURRENT ASSETS		
Other Receivables	713	713
Inventories	365,614	365,614
Investments	53,416	53,416
Property, Plant and Equipment	14,558,469	14,293,679
Right of Use Assets	5,488	12,260
Infrastructure	54,223,728	54,594,474
TOTAL NON-CURRENT ASSETS	69,207,428	69,320,156
TOTAL ASSETS	71,241,744	70,914,869
CURRENT LIABILITIES		
Trade and Other Payables	463,024	396,052
Long Term Borrowings	104,446	199,477
Lease Liabilities	6,169	9,403
Provisions	102,029	102,029
TOTAL CURRENT LIABILITIES	675,668	706,961
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,417,418	1,300,988
Lease Liabilities	3,288	3,288
Provisions	33,304	33,304
TOTAL NON-CURRENT LIABILITIES	1,454,010	1,337,580
TOTAL LIABILITIES	2,129,678	2,044,541
NET ASSETS	69,112,066	68,870,328
EQUITY		
Retained Surplus	44,977,875	44,758,866
Reserves - Cash Backed	509,896	487,167
Revaluation Surplus	23,624,295	23,624,295
TOTAL EQUITY	69,112,066	68,870,328

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

10. FINANCIAL RATIOS

	2020/21 YTD	2019/20	2018/19	2017/18
Current Ratio	2.66	1.82	8.44	2.67
Operating Surplus Ratio	(0.12)	(0.32)	(0.27)	(0.77)

The above ratios are calculated as follows:

Current Ratio

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

INTERPRETATION:

This ratio is a measure of short term (unrestricted) liquidity.

That is, the ability of the Council to meet its liabilities (obligations) as and when they fall due.

RISK INDICATORS:

Low – 1 or greater

A ratio of greater than one (1) indicates Council has more current assets than current liabilities and meets The minimum specified by the Department of Local Government, Sport and Cultural Industries

High – Less than 1

If less than one (1), current liabilities are greater than current assets and Council has a short term funding issue. Fails to meet minimum specified by the Department of Local Government, Sport and Cultural Industries

COMMENT:

Provided restricted assets are excluded correctly, it is a very useful indicator of the “true” financial position of Council, particularly in the short term.

As a general rule, when the current ratio of a Council is calculated at less than one (100%) it indicates a short term funding issue. However, it also needs to be considered in context of the overall financial position. If monitored correctly during the course of the year, it is a good indicator for when follow up action is necessary.

Operating Surplus Ratio

$$\frac{\text{Operating revenue minus operating expense}}{\text{Own source operating revenue}}$$

INTERPRETATION:

Effectively highlights the scale/extent of any operating surplus or deficit in relation to the overall size of the local government.

RISK INDICATORS:

Low – 0.15 or greater

The local government is providing a strong operating surplus which will give flexibility in the future in relation to operational service levels and asset base.

High – Lower than 0

The local government is experiencing an operating deficit.

COMMENT:

A sustained period of deficits will erode the local government’s ability to maintain both its operational service level and asset base.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

11. GRANT REVENUE - RECORD OF RECEIPTS

GRANT REVENUE - RECORD OF RECEIPTS					Adopted/ Amended Budget	30/09/2020 1/4	31/12/2020 2/4	31/03/2021 3/4	30/06/2021 4/4	Total Received	Yet To Be Received/ Recognised
Grant Source/ Purpose		Comment	%		RECEIVED	RECEIVED	RECEIVED	RECEIVED			
GENERAL PURPOSE FUNDING					798,730						
UNTIED	FAGS - General Purpose		50.00%	555,507	138,877	138,877				277,754	277,754
UNTIED	FAGS - Road Component		50.00%	243,223	60,806	60,806				121,612	121,612
LAW, ORDER, PUBLIC SAFETY					118,971						
TIED	ESL Levy Funding - Operating Grant	Unspent Grant Liability recognised.	13.89%	18,971	0	2,636				2,636	16,335
TIED	ESL Levy Funding - Capital Grant		90.28%	100,000	90,284					90,284	9,716
EDUCATION & WELFARE					219,468						
TIED	Seniors Week - Operating Grant		0.00%	1,000	0					0	1,000
TIED	Seniors Program Income	Ref acct 3080503	0.00%	92						0	92
TIED	New Child Care Building (For Boodie Rats)	Building Better Regions Grant Contrib	65.78%	218,376	143,654					143,654	
COMMUNITY AMENITIES					59,616						
TIED	NRM Grant - Operating Grant includes, unspent income recognised.		42.71%	59,616	18,442	7,022				25,464	34,152
RECREATION & CULTURE					363,585						
TIED	Netball/Basketball Court floor - Reimbursements			23,585						0	23,585
TIED	Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K Exp in job IO252.			340,000						0	340,000
TRANSPORT					1,674,323						
TIED	Main Roads WA Direct Grant		100.00%	131,975	131,975					131,975	0
TIED	Roads to Recovery Grant - Capital Grant		40.93%	338,937	138,711					138,711	200,226
TIED	Main Roads WA RRG Specific Project Grant		0.51%	343,657		1,760				1,760	341,897
TIED	Flood Damage Grant		0.00%	834,000						0	834,000
TIED	Local Roads and Community Infrastructure Grant to part fundcement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road		0.00%	25,754						0	25,754

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020**

11. GRANT REVENUE - RECORD OF RECEIPTS

GRANT REVENUE - RECORD OF RECEIPTS				Adopted/ Amended Budget	30/09/2020 1/4	31/12/2020 2/4	31/03/2021 3/4	30/06/2021 4/4	Total Received	Yet To Be Received/ Recognised
Grant Source/ Purpose	Comment	%			RECEIVED	RECEIVED	RECEIVED	RECEIVED		
Continued;										
ECONOMIC SERVICES										
TIED	- Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park.	0.00%	10,000	10,000					0	10,000
Notes:				3,244,693	722,748	211,101	0	0	933,849	2,310,844

FAGS - General Purpose. An amount of \$564,148 was prepaid in May 2020.

FAGS - Road Component. An amount of \$310,402 was prepaid in May 2020.

Roads to Recovery Grant - Capital Grant. An amount of \$48,711 was not recieved in 2019-2020 due to the oversubscription of early grant payment arrangements.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2020

12. BANK BALANCES & INVESTMENT INFORMATION

Council Funds

At Call Bank Accounts

31 December 2020

	Interest Rate	Amount
Municipal Transaction Account - Bendigo Bank	0.50%	\$1,274,227.12
Reserves Cash at Call Account - Bendigo Bank	0.50%	\$2,961.61
		<u>\$1,277,188.73</u>

Investment Register

Term

Interest Rate

Amount

Maturity

Municipal Investments

			<u>\$0.00</u>	
Total Municipal Investments			<u>\$0.00</u>	

Investment Register*Reserve Investment*

7 Month

0.85%

\$506,934.46

2/04/2021

Total Reserve Investment		<u>\$506,934.46</u>
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Council Funds Summary

Municipal Funds	\$1,274,227.12
Reserve Funds	<u>\$509,896.07</u>
	<u>\$1,784,123.19</u>

Restricted Municipal and Trust Funds

Restricted & Trust Transaction Acct- Bendigo Bank	0.00%	\$14,421.33
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Note: The amounts shown here are the account balances at the Bendigo Bank. These balances may be different from the ledger balances due to timing.

8.2.4 Mid Year Review 2020-2021	
Location:	Mukinbudin
File Ref:	ADM 005
Applicant:	Edward Nind – Finance Manager
Date:	12 February 2021
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Absolute Majority
Documents Attached	Mid Year Review 2020-2021 (88 Pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please discuss these queries with the Finance Manager so that a researched answer may be provided for you.

Summary

This information is provided to Council on an annual basis in accordance with provisions of the *Local Government Act 1995 and Local Government (Financial Management Regulations 1996)*.

The 2020-2021 Mid Year Budget Review is attached for Councillor Information and consists of Schedules 1 to 14 showing accounts and jobs and includes comparatives to 31 January 2021.

Background Information

Nil

Officer Comment

A review of expenditure and income for the period from 1st July to the date of the report has been carried out. In addition, relevant financial information has been included from other sources so the annual expenditure and income to 30 June 2021 can be predicted as accurately as possible.

The predicted expenditure and income to 30 June 2019 are shown in the yellow “**Forecast Actual**” column. Where the forecast figure for 30 June 2019 is different from the Adopted Budget, and as previously amended if appropriate, it is shown in **bold** and appropriate cells shaded.

It is recommended that council review the Forecast Actual figures.

The figures presented in this review represent the bottom line Forecast Actual for each job and account.

A detailed consideration of the resources required to achieve that result has not been carried out and all changes are treated as cash.

No non cash amendments for profit and loss or depreciation have been included because they will have no impact on the end of year result.

It has been noted that overall gross wages and salary are below the year to date budget. See "SALARIES & WAGES" page 86. This potential savings has not been specifically addressed in the review. However some of these savings are intrinsically included in amendments to other accounts and jobs involving works related budgets.

The audited end of year result for the 30 June 2020 was \$711,495 (Including Prepaid grants) up from the adopted figure of \$702,248, an increase of \$9,247.

If all the Forecast Actual figures are adopted by council the as Amended Budgets the estimated end of year result will a deficit of \$30,084.

Although the review has reviewed the road construction program uncertainty still remains as to whether the flood damage works will proceed or not. The outcome of this situation will have an impact on the end of year result.

Strategic & Social Implications

N/A

Consultation

Internal Staff

Statutory Environment

General Financial Management of Council, Council 2020/2021 Budget, *Local Government Act 1995*, section 6.10 and *Local Government (Financial Management) Regulations 1996*, r33A.

The *Local Government Act 1995*, section 6.10 states:

"6.10. Financial management regulations"

Regulations may provide for —

(a) the security and banking of money received by a local government;

and

(b) the keeping of financial records by a local government;

and

(c) the management by a local government of its assets, liabilities and revenue;

and

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government."

The *Local Government (Financial Management) Regulations 1996*, Regulation 33A states:

“33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
 - (2A) The review of an annual budget for a financial year must —*
 - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) consider the local government’s financial position as at the date of the review; and*
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.*
 - (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
 - (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
- *Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”*

Policy Implications

Nil

Financial Implications

If all the Forecast figures are adopted by council the as Amended Budgets the predicted end of year result at 30 June 2021 will be a deficit of \$30,084.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council

Review and note the “Forecast Actual” figures.

and

Adopt the “Forecast Actual” figures as Amended Budgets*

Carried /

****Absolute majority required.***



SHIRE OF MUKINBUDIN

MID YEAR BUDGET REVIEW SCHEDULES

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

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SHIRE OF MUKINBUDIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Mid Year Budget Review To The Period Ended
31 January 2021

MUNICIPAL FUND		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING									
General Purpose Funding	03	2,080,878.00	109,135.00	1,662,819.00	62,383.00	1,656,728.57	73,125.12	2,068,678.00	110,135.00
Governance	04	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22	0.00	414,658.00
Law, Order, Public Safety	05	127,771.00	101,790.00	66,151.00	62,934.00	99,621.25	52,662.52	126,371.00	105,290.00
Health	07	75,210.00	128,987.00	74,997.00	74,611.00	48,356.27	55,199.70	48,650.00	98,997.00
Education & Welfare	08	226,458.00	99,386.00	40,040.00	60,904.00	193,787.40	70,555.30	225,818.00	94,386.00
Housing	09	265,593.00	315,879.00	154,861.00	193,566.00	140,214.29	209,262.38	240,272.00	334,059.00
Community Amenities	10	128,221.00	302,658.00	37,667.00	186,752.00	70,982.97	178,369.47	136,281.00	308,549.00
Recreation & Culture	11	394,031.00	758,540.00	272,820.00	458,244.00	58,094.79	465,710.16	393,706.00	755,840.00
Transport	12	1,738,623.00	1,878,044.00	812,360.00	1,104,650.00	322,128.73	1,132,098.88	1,810,512.00	1,878,844.00
Economic Services	13	245,353.00	381,561.00	147,463.00	226,878.00	243,490.87	240,346.97	241,563.00	391,508.00
Other Property & Services	14	57,241.00	63,739.00	33,334.00	95,179.00	68,038.23	74,637.43	80,650.00	44,852.00
TOTAL - OPERATING		5,339,379.00	4,554,777.00	3,302,512.00	2,751,222.00	2,901,443.37	2,754,067.15	5,372,501.00	4,537,118.00
CAPITAL									
General Purpose Funding	03	0.00	3,500.00	0.00	1,552.00	0.00	770.76	0.00	1,500.00
Law, Order, Public Safety	05	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	0.00	7,017.00
Health	07	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	54,545.00	109,091.00
Education & Welfare	08	0.00	143,222.00	0.00	133,742.00	0.00	81,436.79	0.00	150,222.00
Housing	09	0.00	153,652.00	0.00	119,347.00	0.00	96,728.98	0.00	165,950.00
Community Amenities	10	0.00	13,000.00	0.00	2,079.00	0.00	0.00	0.00	13,000.00
Recreation & Culture	11	0.00	466,887.00	0.00	309,799.00	0.00	63,433.01	0.00	424,887.00
Transport	12	124,500.00	2,294,365.00	124,500.00	865,349.00	30,409.09	525,458.05	124,500.00	2,418,875.00
Economic Services	13	120,000.00	157,433.00	120,000.00	146,151.00	120,000.00	133,394.26	120,000.00	151,433.00
Other Property & Services	14	193,973.00	284,142.00	122,421.00	178,329.00	59,090.91	106,107.85	193,973.00	277,485.00
TOTAL - CAPITAL		479,383.00	3,615,713.00	407,831.00	1,855,857.00	264,045.45	1,068,591.07	493,018.00	3,719,460.00
		5,818,762.00	8,170,490.00	3,710,343.00	4,607,079.00	3,165,488.82	3,822,658.22	5,865,519.00	8,256,578.00
Less Depreciation Written Back			(1,657,180.00)		(966,616.00)		(1,009,722.34)		(1,657,180.00)
Less Profit/Loss Written Back		(10,500.00)	(2,800.00)	(10,500.00)	(2,800.00)	(9,330.10)	0.00	(10,500.00)	(2,800.00)
Adjustment in Fixed Assets (Rounding)			0.00		0.00		(1.98)		
TOTAL REVENUE & EXPENDITURE		5,808,262.00	6,510,510.00	3,699,843.00	3,637,663.00	3,156,158.72	2,812,933.90	5,855,019.00	6,596,598.00
Surplus/Deficit July 1st B/Fwd		702,248.00		702,248.00		711,494.58		711,495.00	
		6,510,510.00	6,510,510.00	4,402,091.00	3,637,663.00	3,867,653.30	2,812,933.90	6,566,514.00	6,596,598.00
Surplus/(Deficit) C/Fwd			0.00		764,428.00		1,054,719.40		(30,084.00)
		6,510,510.00	6,510,510.00	4,402,091.00	4,402,091.00	3,867,653.30	3,867,653.30	6,566,514.00	6,566,514.00

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Rate Revenue and Administration		85,333.00		48,516.00		45,977.57	0.00	86,333.00	- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged.
General Purpose Funding		2,349.00		1,365.00		1,284.36		2,349.00	
Investment Activity		12,047.00		7,021.00		6,987.93		12,047.00	
Other General Purpose Funding		9,406.00		5,481.00		18,875.26 ▲		9,406.00	
<u>OPERATING REVENUE</u>									Advance Financial Assistance Grants for 2020-2021 were received in 2019-2020, \$564,148 for General Purpose Funding and \$310,402 for Roads.
Rate Revenue and Administration	1,256,348.00		1,248,414.00		1,251,264.92		1,257,948.00		
General Purpose Funding	798,730.00		399,362.00		399,365.00		798,730.00		
Investment Activity	25,800.00		15,043.00		6,098.65		12,000.00		
SUB-TOTAL OPERATING	2,080,878.00	109,135.00	1,662,819.00	62,383.00	1,656,728.57	73,125.12	2,068,678.00	110,135.00	
<u>CAPITAL EXPENDITURE</u>									
Investment Activity		3,500.00		1,552.00		770.76		1,500.00	
SUB-TOTAL CAPITAL	0.00	3,500.00	0.00	1,552.00	0.00	770.76	0.00	1,500.00	
TOTAL - PROGRAMME SUMMARY	2,080,878.00	112,635.00	1,662,819.00	63,935.00	1,656,728.57	73,895.88	2,068,678.00	111,635.00	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Mid Year Budget Review To The Period Ended
31 January 2021

RATE REVENUE AND ADMINISTRATION		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2030100	Rates Incentive Scheme		250.00		250.00		250.00		250.00	- Rates Incentive Prize GRV Valuations 5 yearly next due 2022/23 so \$0, Rural UV Gen Valuation \$4730. Other valuations and land title information, Interim Valuations-change to property description and Mining Tenements. Most expenses occur late in the financial year. Costs of legal action taken and legal advice relating to rates. Includes settlement cost of surrendered land. Budget Amendment recommended based on ongoing expenses.	
2030101	Valuation Expenses		6,300.00		3,675.00		670.15		6,300.00		
2030102	Legal Expenses - Op Exp - Rates		7,500.00		4,375.00		7,684.29		8,500.00		
2030103	Title/Company Searches - Op Exp - Rates		500.00		287.00		0.00		500.00		Real Estate and settlement Agent search fees , Property Inquiry Fee, Building Cert and rate inquiry
2030105	Rates Printing and Stationery - Op Exp - Rates		1,300.00		756.00		273.35		1,300.00		- Rates info circulars printing' Rates instalment notices printing (inc upgrade of Synergy Template) and Printed & Plain Envelopes
2030106	Rates Debtor Doubtful Debts Expense		500.00		0.00		0.00		500.00		- Rates Debtor Doubtful Debts Expense provisions - Mining Tenements
2030107	Rates Debtors Written Off		2,500.00		400.00		40.90		2,500.00		- Rates Debtor Doubtful Debts Expense Writeoffs. Typically Mining Tenements
2030109	Rates Consultants and Other Expenses Relating To Rates		19,500.00		11,368.00		11,371.60		19,500.00	Contact Rates Officer and other expenses relating to Rates not elsewhere classified. Typically refund of overpayments.	
2030199	Administration Allocated		46,983.00		27,405.00		25,687.28		46,983.00	- Allocation of 5% of Administration costs.	
OPERATING REVENUE											
3030101	Rates Levied - GRV Residential	206,655.00		206,655.00		206,654.52		206,655.00		- Shire GRV Residential and Vacant land - Rate in \$ applied 0.184236.	
3030110	Rates Levied - UV Rural	983,106.00		983,106.00		982,341.52		983,106.00		- Agricultural UV - Rate - . Rate in \$ applied 0.022174.	
3030112	Rates Levied - UV Mining Tenement	0.00		0.00		0.00		0.00		Needs to journalled to Acct 3030132	
3030120	Rates Levied - GRV Minimum Residential	11,000.00		11,000.00		11,000.00		11,000.00		- 18 Properties GRV Residential and 7 Properties GRV Vacant land @ \$440 minimum. Note: Increase in total Revenue 4%	
3030130	Rates Levied - UV Minimum Rural	17,600.00		17,600.00		17,600.00		17,600.00		- 32 Properties @ \$550 minimum	
3030132	Rates Levied - UV Minimum Mining Tenement	2,750.00		2,750.00		2,750.00		2,750.00		- 5 Properties @ \$550 minimum	
3030135	Interim Rates Levied - GRV/UV	2,000.00		1,162.00		3,548.29		3,600.00		- Provision for Interim Rates. Budget Amendment - Additional interim rates received.	
3030136	Back Rates Levied - GRV/UV	500.00		287.00		(447.64)		500.00		- Provision for back rates expected.	
3030137	Ex-Gratia Rates (CBH, etc.)	17,867.00		17,867.00		17,867.36		17,867.00		- Ex Gratia payment by CBH in lieu of rates. for is tonnes, Annual Contribution calculated on total tonnage permanent and CLS grain storage facilities within the Shire. Estimated increase of 0% at 0.0632316 per Ton. (Shire of Mukinbudin Deed of Agreement with CBH annual contribution calculated by multiplying the agreed tonnage by the Commercial rate in the dollar as levied by Council)	
3030150	Penalty Interest Raised on Rates	5,000.00		2,220.00		2,196.65		5,000.00		- Interest payable after 35 days on unpaid rates @ 8% pa calculated daily	
3030151	Instalment Interest Received	2,500.00		1,108.00		2,088.31		2,500.00		- Instalment plan Interest rate 5.5% p.a levied at first pmt, deferred pensioners excluded	
3030152	Rates Instalment Admin Fee Received	2,220.00		2,218.00		1,935.00		2,220.00		- Admin Fee set at \$15 each instalment excl first instalment as per sch fees and charges. Instalment charges 148 instalments @ \$15.00 per instalment payment.	
3030154	Rate Account Enquiry Charges	900.00		525.00		727.28		900.00		- Rate Account Enquiry Charges as per Fees and Charges	
3030155	Reimbursement of Debt Collection Costs (Inc GST)	150.00		84.00		0.00		150.00		- Reimbursement of other debt Collection costs	
3030158	Legal Fees - Outstanding Rates - Op Inc	4,000.00		1,776.00		3,003.63		4,000.00		- Legal costs of rate recovery action, recovered from Ratepayer, expenses in acct 2030102.	
3030160	Other Income Relating To Rates	100.00		56.00		0.00		100.00		Excluding Kevin Manuel Land Transfer.	
SUB-TOTAL OPERATING		1,256,348.00	85,333.00	1,248,414.00	48,516.00	1,251,264.92	45,977.57	1,257,948.00	86,333.00	- Reimbursement of other rate related costs	
TOTAL - RATE REVENUE AND ADMINISTRATION		1,256,348.00	85,333.00	1,248,414.00	48,516.00	1,251,264.92	45,977.57	1,257,948.00	86,333.00		

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Mid Year Budget Review To The Period Ended
31 January 2021

GENERAL PURPOSE FUNDING		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2030299	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3030200	Financial Assistance Grant - General	555,507.00		277,752.00		277,753.50		555,507.00		- Annual General Purpose Grants from WA Local Government Grants Commission being the Federal Grants Equalisation/General Purpose Grant. of \$1,128,296. Less 1st early payment of the total grant received June 2020 of \$564,148. Paid August, November, February and May each year.
3030201	Federal Assistance Grant - Roads Component	243,223.00		121,610.00		121,611.50		243,223.00		- Road Component Grants, WA Local Government Grants Commission 4 x Quarters of \$620,804 Less 1st payment received June 2020 of \$310,402. Paid August, November, February and May each year.
SUB-TOTAL OPERATING		798,730.00	2,349.00	399,362.00	1,365.00	399,365.00	1,284.36	798,730.00	2,349.00	
TOTAL - GENERAL PURPOSE FUNDING		798,730.00	2,349.00	399,362.00	1,365.00	399,365.00	1,284.36	798,730.00	2,349.00	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Mid Year Budget Review To The Period Ended
31 January 2021

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INVESTMENT ACTIVITY		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2030300	Bank Fees and Charges (Inc GST) - Op Exp		4,000.00		2,331.00		2,782.66		4,000.00	- Bank Fees And Charges (Inc Gst)
2030301	Bank Fees and Charges (Exc GST)		1,000.00		581.00		352.17		1,000.00	- Bank Fees And Charges (Exc Gst)
2030399	Administration Allocated		7,047.00		4,109.00		3,853.10		7,047.00	- Allocation of 0.75% of Administration costs.
<u>OPERATING REVENUE</u>										
3030300	Interest Earned - Reserve Funds	12,500.00		7,287.00		2,729.42		6,000.00		Lower Interest Rates have reduced Interest Income. Budget Amendments are recommended. - Interest earnings on Council Reserve Funds in at call accounts and term deposits. Budget amendment - Less income receives due to lower interest rates. - Interest earnings on Council Municipal funds in at call accounts and term deposits, including the early grants payment. NB: does not include Interest on Reserve Accounts Budget amendment - Less income receives due to lower interest rates.
3030301	Interest Earned - Municipal Funds	13,300.00		7,756.00		3,369.23		6,000.00		
SUB-TOTAL OPERATING		25,800.00	12,047.00	15,043.00	7,021.00	6,098.65	6,987.93	12,000.00	12,047.00	
<u>CAPITAL EXPENDITURE</u>										
4030354	Transfer To Building & Residential Land Reserve - Cap Exp		3,500.00		1,552.00		770.76		1,500.00	- Allocation of funds for future building works \$0 and Transfer to reserve of interest earned \$3500. Budget Amendment - Less interest will be received.
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	3,500.00	0.00	1,552.00	0.00	770.76	0.00	1,500.00	
TOTAL - INVESTMENT ACTIVITY		25,800.00	15,547.00	15,043.00	8,573.00	6,098.65	7,758.69	12,000.00	13,547.00	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Mid Year Budget Review To The Period Ended
31 January 2021

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OTHER GENERAL PURPOSE FUNDING		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged. - Allocation of 1% of Administration costs.
2030400	Rounding and Foreign & Other Invalid		10.00		0.00		13,737.81		10.00	
2030499	Currency Op Exp - Other GP Funding									
	Administration Allocated		9,396.00		5,481.00		5,137.45		9,396.00	
<u>OPERATING REVENUE</u>										
SUB-TOTAL OPERATING		0.00	9,406.00	0.00	5,481.00	0.00	18,875.26	0.00	9,406.00	
TOTAL - OTHER GENERAL PURPOSE FUNDING		0.00	9,406.00	0.00	5,481.00	0.00	18,875.26	0.00	9,406.00	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Members of Council		292,673.00		159,892.00		168,788.73		292,273.00	Most Consultancy costs are yet to be incurred.
Other Governance		122,385.00		65,229.00		33,310.49		122,385.00	
SUB-TOTAL OPERATING	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22	0.00	414,658.00	
TOTAL - PROGRAMME SUMMARY	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22	0.00	414,658.00	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Mid Year Budget Review To The Period Ended
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MEMBERS OF COUNCIL		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040100	Members Travelling		4,500.00		0.00		0.00		4,500.00	9 x Elected Members Travel reimbursement allowance as per Sec 30.6 LGO (WA) Interim Award 2011 based and SAT Reg31(1)(b)
2040101	Members Conference Expenses		0.00		0.00		682.59		0.00	
2040102	Presidents Allowance		10,000.00		0.00		5,000.00		10,000.00	Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995
2040103	Deputy Presidents Allowance		2,500.00		0.00		1,250.00		2,500.00	Deputy Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995.
2040104	Members Sitting Fees		32,301.00		0.00		16,150.50		32,301.00	Annual Councillor Fee x 8 Crs. and President Sitting Fee.
2040105	Communications Allowance		4,500.00		0.00		0.00		4,500.00	Information and Communications (ICT) Allowance.
2040106	Members Training		4,000.00		0.00		0.00		4,000.00	WALGA Councillor Training/Professional Development Subscription
										- WALGA Assoc Membership Sub general levy \$7,325.86, WALGA Procurement Consultancy Service \$2,550, WALGA Council Connect (see 2140531), WALGA Employee Relations Subscription \$3,412.50, WALGA Tax Service \$1490, WALGA Governance Services \$320, WALGA Environmental Planning Services \$2,200, WALGA Banners in the Terrace costs of banner and paints \$0, WALGA Great Eastern Country Zone membership fees \$1750 and Rural Water Council membership fees Rural Health West Membership fees Aust Communication Authority lic Apra Music Our Community.com.au subscription totalling \$900.
2040108	Subscriptions & Publications		20,500.00		20,500.00		17,598.36		18,500.00	Budget amendmendment - Less subscription costs expected.
2040109	Members - Insurance - Op Exp		14,792.00		14,792.00		14,791.88		14,792.00	Budget is for:- Personal Accident \$425, Public Liability 50% (other 50% in Sch 14 Admin O/H's) \$7,348 and Councillor & Officers management liability \$7,019. For Cyber Liability -- see Administration.
2040110	Stationary, Badges and Other Items Members - Op Exp		500.00		287.00		36.54		500.00	- Other Minor Expenditure.
2040112	Minor Asset Purchases - Members- Op Exp		3,000.00		3,000.00		0.00		3,000.00	- Replacement Digital Projector.
2040113	Chambers Operating Expenses									
BO001	Chambers Operating Expenses		1,920.00		1,113.00		1,425.68		1,920.00	Includes Chambers allocation of electricity consumption.
2040114	Chambers Building Maintenance									
BM001	Chambers Building Maintenance		1,500.00		861.00		1,581.10		2,500.00	Budget amendment - Council desk modifications.
2040115	Donations to Community Groups and Functions - Op Exp - M		10,000.00		5,831.00		7,420.00		10,600.00	- Donations to Community Groups as per Council Policy 2.3 Community Chest Grant Scheme. (See budget in Community Development account 2100910 for Commuunity Development activities.) Budget amendment - Increased donations approved.
2040116	Software Licences - Op Exp - Members		1,226.00		1,226.00		1,225.55		1,226.00	Software subscriptions MS 365 Bus Basic & EOA 9 lic
2040118	NEWROC Admin Fees		15,500.00		15,500.00		11,000.00		15,500.00	- Shire of Mukinbudin NEWROC Fees for 2020/21 General Subs \$15,500, See account 2130202 for NEWTRAVEL Tourism Officer contribution.
2040119	NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		1,162.00		2,000.00		2,000.00	- Business Cases Project Work
2040120	Other Expenses - Members of Council		1,491.00		868.00		3,947.30		1,491.00	- Other Councillor expenses. Including binding of minutes
2040192	Depreciation - Members		381.00		217.00		362.82		381.00	A journal required to reallocate the cost to supply & install x3 cameras near IGA to account 2050401.
2040199	Administration Allocated		162,062.00		94,535.00		84,316.41 ▼		162,062.00	- Depreciation charge ex Asset Register - Allocation of 17.2% of Administration costs.
OPERATING REVENUE										
SUB-TOTAL OPERATING		0.00	292,673.00	0.00	159,892.00	0.00	168,788.73	0.00	292,273.00	
TOTAL - MEMBERS OF COUNCIL		0.00	292,673.00	0.00	159,892.00	0.00	168,788.73	0.00	292,273.00	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Mid Year Budget Review To The Period Ended
31 January 2021

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OTHER GOVERNANCE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Budget Text and Other Information
OPERATING EXPENDITURE										
2040200	Civic Functions, Refreshments & Receptions - Other Gov - O		10,000.00		5,824.00		7,197.67		10,000.00	- Expenses for food and refreshments Council meetings and functions for Shire of Mukinbudin. For Admin refreshments see Account 2140540.
2040202	Audit Fees		39,800.00		19,900.00		655.45 ▼		39,800.00	- Catering expenses for Council meetings and functions for Shire of Mukinbudin - Audit Fees ; 4 yearly Financial Management Review- FM Reg 5(2)(c) next due June 2022. Provision other Grant Audit Fees e.g. Roads to Recovery, Provision Deferred Pensioners certification, Additional Amount for Fair Value Infrastructure Review and Additional amount for compliance with Legislation requirements.
2040206	Long Term Financial Planning Consultancy		10,000.00		5,831.00		0.00		10,000.00	- Provision for LTFP consultant Ron Back -update every 2 yrs (Carry over provision). Asset Management Plans required.
2040207	Asset Management & Valuations Consultants - Op Exp - Oth Gov		15,000.00		8,750.00		0.00		15,000.00	- Provision for Asset Infrastructure Management (AIM) Ron Back (Carry over provision) and Rod Munns.
2040210	Other Consultancy - Strategic		7,000.00		0.00		1,720.15		7,000.00	- Contractors and Contingency - Ron Back (Carry over provision)
2040211	Other Governance Consultant Expenses - Op Exp - Other Gov		3,000.00		3,000.00		3,000.00		3,000.00	- Consultants advising council. Inc CEO review.
2040299	Administration Allocated		37,585.00		21,924.00		20,549.83		37,585.00	- Allocation of 4% of Administration costs.
SUB-TOTAL OPERATING		0.00	122,385.00	0.00	65,229.00	0.00	33,310.49	0.00	122,385.00	
TOTAL - OTHER GOVERNANCE		0.00	122,385.00	0.00	65,229.00	0.00	33,310.49	0.00	122,385.00	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		49,883.00		29,092.00		21,338.75		49,883.00	
Emergency Services Levy		28,367.00		19,923.00		17,942.22		29,767.00	
Animal Control		20,691.00		12,054.00		11,947.94		20,691.00	
Other Law, Order & Public Safety		2,849.00		1,865.00		1,433.61		4,949.00	
<u>OPERATING REVENUE</u>									
Emergency Services Levy	123,171.00		63,484.00		97,075.50		123,171.00		
Animal Control	4,600.00		2,667.00		2,545.75		3,200.00		
SUB-TOTAL OPERATING	127,771.00	101,790.00	66,151.00	62,934.00	99,621.25	52,662.52	126,371.00	105,290.00	
<u>CAPITAL EXPENDITURE</u>									
Emergency Services Levy		17,692.00		17,689.00		6,715.92		7,017.00	Completion of the ESL Capital Grant funded Ablution Block & Facility Extension including Communications Rooms. Completed at less cost than expected.
SUB-TOTAL CAPITAL	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	0.00	7,017.00	
TOTAL - PROGRAMME SUMMARY	127,771.00	119,482.00	66,151.00	80,623.00	99,621.25	59,378.44	126,371.00	112,307.00	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Mid Year Budget Review To The Period Ended
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FIRE PREVENTION

OPERATING EXPENDITURE

W001 Fire Prevention/Burning/Control - Op Exp -
Fire Prevention
2050192 Depreciation - Fire Prevention
2050199 Administration Allocated

SUB-TOTAL OPERATING

TOTAL - FIRE PREVENTION

Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	2,700.00		1,575.00		1,503.46		2,700.00	Communication Expenses Telephone, Data and Other.
	42,485.00		24,780.00		17,266.55		42,485.00	- Depreciation charge ex Asset Register
	4,698.00		2,737.00		2,568.74		4,698.00	- Allocation of 0.5% of Administration costs.
0.00	49,883.00	0.00	29,092.00	0.00	21,338.75	0.00	49,883.00	
0.00	49,883.00	0.00	29,092.00	0.00	21,338.75	0.00	49,883.00	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Mid Year Budget Review To The Period Ended
31 January 2021

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EMERGENCY SERVICES LEVY		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050200	ESL Purchase of Small Equipment <1,500		0.00		0.00		1,360.00		1,400.00	2 x Kestrel Weather Meters for Fire Harvest Ban readings - Budget amendment required.
2050202	ESL Maintenance of Vehicles		5,269.00		3,073.00		4,685.55		5,269.00	- Vehicle Expenses Allocated - P299 Fire Truck 2014 ISUZU FTS800 4.4R Bonnie Rock BONNIEROC. Excludes depreciation. See acct 2050192 for Depreciation.
BM005	Mukinbudin Fire Shed Maintenance		100.00		56.00		660.40		100.00	
BM006	Bonnie Rock Fire Brigade Shed Maintenance - Op Exp - ESL		1,000.00		581.00		96.30		1,000.00	
BO006	Bonnie Rock Fire Shed - Building Operations		0.00		0.00		1,059.41		0.00	
2050204	ESL Protective Clothing and Accessories		3,000.00		1,750.00		0.00		3,000.00	- ESL Protective Clothing And Accessories
2050205	ESL Building Operations (Excludes Insurance)									
BO005	Mukinbudin Fire Shed Operations (Excluding Utilities & Insurance) - Op Exp - ESL		500.00		287.00		0.00		500.00	
2050206	ESL Other Goods and Services		967.00		560.00		0.00		967.00	- Additional ESL related expenses.
2050207	ESL Insurances		8,135.00		8,135.00		4,943.11		8,135.00	- Bushfire Insurance Volunteers, Bonnie Rock and Mukinbudin Fire Shed property insurance, Bushfire Brigade members Vehicles & 2014 Isuzu Fire Tender P299 Insurance.
2050209	ESL Purchase of Plant & Equip \$1,500 to \$5,000 - Op Exp - ESL		0.00		0.00		0.00		0.00	
2050216	Utilities Rates and Taxes - Op Exp ESL		0.00		0.00		0.00		0.00	
2050299	Administration Allocated - Op Exp ESL		9,396.00		5,481.00		5,137.45		9,396.00	- Allocation of 1% of Administration costs.
OPERATING REVENUE										
3050200	ESL Admin Fee/Commission	4,000.00		4,000.00		4,000.00		4,000.00		- ESL Admin Fee/Commission
3050201	ESL Operating Grant	18,971.00		9,484.00		2,711.37		18,971.00		This is income has been adjusted by an accrual recognising the contract liability resulting for the underspend in 2018-2019. The budget is for the 2020/21 DFES ESL Operating Grant allocation.
3050202	ESL Capital Grant Op Inc - ESL	100,000.00		50,000.00		90,284.15	▼	100,000.00		Outstanding 2019/20 ESL Capital Grant for Ablution Block & Facility Extension, Communications Rooms and additional approved work. Expenditure in Job BC007. The grant had now been invoiced. It is less than expected due to lower than expected expenditure. See Job BC007.
3050203	ESL Non-Payment Penalty Interest	200.00		0.00		79.98		200.00		- ESL Non-Payment Penalty Interest
3050204	Fire Shed Operations Reimbursements - Op Inc	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		123,171.00	28,367.00	63,484.00	19,923.00	97,075.50	17,942.22	123,171.00	29,767.00	
CAPITAL EXPENDITURE										
4050260	Emergency Services Building Capital Exp - ESL									
BC007	Emergency Services Building Capital Exp - ESL		17,692.00		17,689.00		91,023.94	▲	91,025.00	The full cost 2019/20 ESL Capital Grant funded works, Ablution Block & Facility Extension - Communications Rooms and additional works. Grant in acct 3050202. Works have been completed at less cost than expected.
4050262	Buildings Works in Progress - Cap Exp Emergency Services Lev									Budget amendment - To recognise the works in progress expenditure in prior years.
BWIP007	Buildings Works in Progress - Cap Exp Emergency Services Lev		0.00		0.00	(84,308.02)			(84,008.00)	Recognition of works completed in 2019/20 for the Ablution Block & Facility Extension - Communications Rooms including additional works.
SUB-TOTAL CAPITAL		0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	0.00	7,017.00	Budget amendment - To recognise the works in progress expenditure in prior years.
TOTAL - EMERGENCY SERVICES LEVY		123,171.00	46,059.00	63,484.00	37,612.00	97,075.50	24,658.14	123,171.00	36,784.00	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Mid Year Budget Review To The Period Ended
31 January 2021

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ANIMAL CONTROL		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050304	Animal Control Expenses - Other		100.00		56.00		140.83		100.00	- Postage costs for sending renewals and Dog Fines
2050306	Dog Pound Maintenance									
BM010	Dog Pound Maintenance		400.00		224.00		0.00		400.00	
2050307	Ranger Services (Contracted)		10,500.00		6,125.00		6,545.00		10,500.00	
2050308	Dog Pound Operations									
BO010	Dog Pound Operations		150.00		84.00		38.45		150.00	
2050392	Depreciation - Animal Control		145.00		84.00		86.21		145.00	- Depreciation charge ex Asset Register
2050399	Administration Allocated		9,396.00		5,481.00		5,137.45		9,396.00	- Allocation of 1% of Administration costs.
OPERATING REVENUE										
3050300	Pound Fees	100.00		56.00		0.00		100.00		
3050301	Dog Registration Fees	2,000.00		1,162.00		1,415.75		2,000.00		
3050302	Fines and Penalties - Animal Control	500.00		287.00		600.00		500.00		
3050304	Cat Registration Fees	2,000.00		1,162.00		530.00		600.00		Budget Amandment - Less cat registrations than expected.
SUB-TOTAL OPERATING		4,600.00	20,691.00	2,667.00	12,054.00	2,545.75	11,947.94	3,200.00	20,691.00	
TOTAL - ANIMAL CONTROL		4,600.00	20,691.00	2,667.00	12,054.00	2,545.75	11,947.94	3,200.00	20,691.00	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Mid Year Budget Review To The Period Ended
31 January 2021

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OTHER LAW, ORDER, PUBLIC SAFETY		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2050401	Community Safety Expenses		500.00		500.00		149.25		2,600.00	- Housing street signs A budget amendment is required to recognise the cost \$2,411 to supply & install x3 cameras near IGA
2050499	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
SUB-TOTAL OPERATING		0.00	2,849.00	0.00	1,865.00	0.00	1,433.61	0.00	4,949.00	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY		0.00	2,849.00	0.00	1,865.00	0.00	1,433.61	0.00	4,949.00	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
 Mid Year Budget Review To The Period Ended
 31 January 2021

PROGRAMME SUMMARY									
	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health Inspection and Administration		20,396.00		11,893.00		10,939.00		20,396.00	Medical Practice Costs and Nursing Post Cleaner wages and Overheads and materials are less than the YDT Budget
Preventative Services - Pest Control		2,749.00		1,765.00		1,284.36		2,749.00	
Preventative Services - Other		2,749.00		1,596.00		1,464.36		2,749.00	
Other Health		103,093.00		59,357.00		41,511.98 ▼		73,103.00	
<u>OPERATING REVENUE</u>									
Health Inspection and Administration	500.00		287.00		0.00		500.00		
Other Health	74,710.00		74,710.00		48,356.27 ▲		48,150.00		
SUB-TOTAL OPERATING	75,210.00	128,987.00	74,997.00	74,611.00	48,356.27	55,199.70	48,650.00	98,997.00	
<u>CAPITAL EXPENDITURE</u>									
Other Health		81,820.00		81,820.00		54,545.45 ▼		109,091.00	Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health and the transfer of funds to reserve have not been made.
<u>CAPITAL REVENUE</u>									
Other Health	40,910.00		40,910.00		54,545.45 ▼		54,545.00		The proceeds on sale of the old Nursing Post at 23 Maddock St has been recognised, this included the land value which was not included in the budget.
SUB-TOTAL CAPITAL	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	54,545.00	109,091.00	
TOTAL - PROGRAMME SUMMARY	116,120.00	210,807.00	115,907.00	156,431.00	102,901.72	109,745.15	103,195.00	208,088.00	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Mid Year Budget Review To The Period Ended
31 January 2021

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HEALTH INSPECTION & ADMIN		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2070307	Contract EHO - Op Exp		11,000.00		6,412.00		5,801.55		11,000.00	- NEWHealth fees for July 2020 \$2,800; Contract EHO/BS \$1,100 per month 50/50 Split with Building Services \$6,600 - Allocation of 1% of Administration costs.
2070399	Administration Allocated		9,396.00		5,481.00		5,137.45		9,396.00	
<u>OPERATING REVENUE</u>										
3070307	Other Income - Inspection/Admin	500.00		287.00		0.00		500.00		- Inspection fees
SUB-TOTAL OPERATING		500.00	20,396.00	287.00	11,893.00	0.00	10,939.00	500.00	20,396.00	
TOTAL - HEALTH INSPECTION & ADMIN		500.00	20,396.00	287.00	11,893.00	0.00	10,939.00	500.00	20,396.00	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Mid Year Budget Review To The Period Ended
31 January 2021

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PREVENTIVE SERVICES - PEST CONTROL									
Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information	
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>									
2070400	Mosquito Control - Op Exp - Pest Control								
	MQF Mosquito Control - Op Exp - Pest Control	400.00	400.00		0.00		400.00	Provision for fogging	
2070499	Administration Allocated	2,349.00	1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.	
SUB-TOTAL OPERATING									
		0.00	2,749.00	0.00	1,765.00	0.00	1,284.36	0.00	2,749.00
TOTAL - PREVENTIVE SERVICES - PEST CONTROL									
		0.00	2,749.00	0.00	1,765.00	0.00	1,284.36	0.00	2,749.00

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Mid Year Budget Review To The Period Ended
31 January 2021

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PREVENTIVE SERVICES - OTHER	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
2070500 Analytical & Other Expenses		400.00		231.00		180.00		400.00	- Local Health Authorities Analytical Committee -Services fixed min cost.
2070599 Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
SUB-TOTAL OPERATING	0.00	2,749.00	0.00	1,596.00	0.00	1,464.36	0.00	2,749.00	
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	2,749.00	0.00	1,596.00	0.00	1,464.36	0.00	2,749.00	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Mid Year Budget Review To The Period Ended
31 January 2021

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OTHER HEALTH		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2070602	Medical Practice Costs		45,000.00		26,250.00		18,387.42		38,000.00	30% Share of Kununoppin Medical Practice Management Fee, Doctors House Rent, Doctors Vehicle Operating Costs, Doctors Vehicle Replacement & Doctors other expenses. Budget amendment to reallocate doctors houe rental to account 2070603
2070603	Medical Practice Costs - Doctor House Rent		0.00		0.00		3,693.04		7,000.00	A new account to identify GST house rental. A budget amendment is required.
2070605	Advertising, Contributions & Other Health Exp - Op Exp - Oth		1,000.00		1,000.00		710.00		1,000.00	- Blue Tree Project Decision 230419 \$1000
2070607	Nursing Post Cleaner Expenses - Op Exp - Other Health		35,500.00		20,699.00		6,509.96 ▼		6,510.00	- Nursing Post Cleaner wages and Overheads and materials. Reimbursed by WA Country Health via acct 3070601. Budget amendment to recognise the cleaning contract terminated in September 2020.
2070615	23 Maddock St (Old Nursing Post) Building Ops and Maint-O									
BM015	23 Maddock St (Old Nursing Post) Building Maint Exp -Op Exp- Otr Hlth		1,300.00		207.00		286.39		300.00	Costs whilst the Old Nursing Post is held prior to sale.
BO015	23 Maddock St (Old Nursing Post) Building Operations -Op Exp- Otr Hlth		1,500.00		239.00		1,600.74		1,500.00	Costs whilst the Old Nursing Post is held prior to sale.
2070692	Depreciation - Other Health		0.00		0.00		49.53		0.00	
2070699	Administration Allocated		18,793.00		10,962.00		10,274.90		18,793.00	- Allocation of 2% of Administration costs.
<u>OPERATING REVENUE</u>										
3070601	Reimb, Contrib's & Donations For Medical Se	33,800.00		33,800.00		7,238.62	▲	7,240.00		Nursing Post Cleaner reimbursement from WA Country Health; Contract expired September 2020. Budget amendment to recognise the cleaning contract terminated in September 2020.
3070602	Reimbursements, Contributions & Other Gran	0.00		0.00		159.03		0.00		
3070603	Grants - Medical Services	40,910.00		40,910.00		40,909.09		40,910.00		Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health.
3070690	Profit on Disposal of Assets - Other Health	0.00		0.00		49.53		0.00		
SUB-TOTAL OPERATING		74,710.00	103,093.00	74,710.00	59,357.00	48,356.27	41,511.98	48,150.00	73,103.00	
<u>CAPITAL EXPENDITURE</u>										
4070650	Building (Capital) - Other Health									
BC015	Building (Capital) - Other Health		40,910.00		40,910.00		40,909.09		40,910.00	- Recognition of the value of the old Nursing Post Building at 23 Maddock St transferred to the shire by the Department of Health.
4070651	Land Purchase Exps - Cap Exp - Other Health		0.00		0.00		13,636.36		13,636.00	Budget Amendment - Recognition of the expense paid in 2019-2020 for the old Nursing Post Land at 23 Maddock St transferred to the shire by the Department of Health.
4070655	Transfer to Building and Residential Land Reserve -Cap Exp		40,910.00		40,910.00		0.00 ▼		54,545.00	- Transfer to Building and Residential Land Reserve of profit component of the proceeds from the Sale of the old Nursing Post land and building at 23 Maddock St. Budget amendment - To recognise the value of the land purchased and sold.
<u>CAPITAL REVENUE</u>										
5070660	Proceeds on Sale of Assets - Cap Inc - Other Health	40,910.00		40,910.00		54,545.45	▼	54,545.00		- Proceeds from the Sale of the old Nursing Post at 23 Maddock St. Budget amendment - To recognise the value of the land purchased and sold.
SUB-TOTAL CAPITAL		40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	54,545.00	109,091.00	
TOTAL - OTHER HEALTH		115,620.00	184,913.00	115,620.00	141,177.00	102,901.72	96,057.43	102,695.00	182,194.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Community Resource Centre		26,364.00		16,238.00		14,279.43		25,364.00	
Other Education		200.00		156.00		0.00		200.00	
Care Of Families And Children		24,730.00		15,735.00		24,716.61		26,730.00	
Aged & Disabled - Senior Citz Centre		45,493.00		27,270.00		30,274.90		39,493.00	
Other Welfare		2,599.00		1,505.00		1,284.36		2,599.00	
<u>OPERATING REVENUE</u>									
Community Resource Centre	5,940.00		3,458.00		4,568.85		7,200.00		
Care Of Families And Children	219,176.00		35,402.00		189,214.00	▼	218,376.00		
Aged & Disabled - Senior Citz Centre	1,092.00		1,040.00		4.55		92.00		
Other Welfare	250.00		140.00		0.00		150.00		
SUB-TOTAL OPERATING	226,458.00	99,386.00	40,040.00	60,904.00	193,787.40	70,555.30	225,818.00	94,386.00	
<u>CAPITAL EXPENDITURE</u>									
Community Resource Centre		7,248.00		3,624.00		3,572.07		7,248.00	
Care Of Families And Children		135,974.00		130,118.00		77,864.72	▼	142,974.00	
SUB-TOTAL CAPITAL	0.00	143,222.00	0.00	133,742.00	0.00	81,436.79	0.00	150,222.00	
TOTAL - PROGRAMME SUMMARY	226,458.00	242,608.00	40,040.00	194,646.00	193,787.40	151,992.09	225,818.00	244,608.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Mid Year Budget Review To The Period Ended
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COMMUNITY RESOURCE CENTRE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080204	CRC Building Operating Expenses								0.00	Includes Rubbish & Recycling Bins. - Shire pays CRC phone line, CRC fax line & Muka Matters Phone line. - Municipal Property Scheme Insurance-CRC Building. - Insurance - Premiums \$2,176. - ESL Category 5 \$84. A budget amendment is required as costs include power and water expenses.
BO020	Community Resource Centre Operations		4,200.00		3,345.00		4,900.64		6,000.00	
2080205	CRC Building & Grounds Maintenance								0.00	
BM020	Community Resource Centre Building Maintenance		2,400.00		1,386.00		214.41		2,400.00	
GM020	Community Resource Centre Grounds Maintenance		6,800.00		3,948.00		1,669.09		4,000.00	
2080221	Interest on Loan 109 CRC		390.00		230.00		292.81		390.00	- Interest on Loan 109 CRC, Payment No 29 - 1/08/2020 \$212.02, Payment No 30 - 3/02/2021 \$107.54. Final Payment - WATC Loan Guarantee on Loan 109 - To 30/6/2020 \$135.23, - To 31/12/2020 \$35.23. 1 Payment to go. - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs.
2080292	Depreciation - CRC		7,876.00		4,592.00		4,633.74		7,876.00	
2080299	Administration Allocated - Op Exp - CRC		4,698.00		2,737.00		2,568.74		4,698.00	
<u>OPERATING REVENUE</u>										
3080204	Reimbursements - CRC	740.00		427.00		1,659.73		2,000.00		- Reimbursement from CRC for Telephone Line rental and calls (Phone and CRC Fax lines) \$740 Water and Power direct to CRC. Budget amendment to recognise reimbursements for power and water. - Rental of CRC Building .
3080220	CRC - Rental Income	5,200.00		3,031.00		2,909.12		5,200.00		
SUB-TOTAL OPERATING		5,940.00	26,364.00	3,458.00	16,238.00	4,568.85	14,279.43	7,200.00	25,364.00	
<u>CAPITAL EXPENDITURE</u>										
BC020	Buildings (Capital) - CRC		0.00		0.00		0.00		0.00	- Principal on Loan 109 CRC, Payment No 29 Loan 109 - 1/08/2020 \$3,572.07, Payment No 30 Loan 109 - 3/02/2021 \$3,676.42. Final Payment
4080270	Principal Repayment on Loan 109 - CRC - Cap Exp		7,248.00		3,624.00		3,572.07		7,248.00	
SUB-TOTAL CAPITAL		0.00	7,248.00	0.00	3,624.00	0.00	3,572.07	0.00	7,248.00	
TOTAL - COMMUNITY RESOURCE CENTRE		5,940.00	33,612.00	3,458.00	19,862.00	4,568.85	17,851.50	7,200.00	32,612.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Mid Year Budget Review To The Period Ended
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OTHER EDUCATION

OPERATING EXPENDITURE

2080302 School Prizes Expense
 2080305 Support for School Events - Op Exp - Other Educ

SUB-TOTAL OPERATING

TOTAL - OTHER EDUCATION

Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	100.00		100.00		0.00		100.00	- Mukinbudin District High School Prize Scholarship
	100.00		56.00		0.00		100.00	- Various
0.00	200.00	0.00	156.00	0.00	0.00	0.00	200.00	
0.00	200.00	0.00	156.00	0.00	0.00	0.00	200.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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CARE OF FAMILIES & CHILDREN		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080400	Playgroup Building Operations									
BO025	Boodie Rats Playgroup Building Operations		2,000.00		1,502.00		814.68		2,000.00	- Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5..
BO026	Child Care Centre - White St Operation Exps		4,100.00		3,145.00		2,007.77		4,100.00	- Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5..
2080401	Playgroup Building & Grounds Maintenance									
BM025	Boodie Rats Playgroup Building Maintenance		1,500.00		868.00		2,042.07		1,500.00	Includes Weed & Pest Control-termite inspection 5 yr plan.
BM026	Child Care Centre - White St Building Maintenance Exps		4,000.00		2,324.00		5,744.89		7,000.00	Includes Weed & Pest Control-termite inspection 5 yr plan. Budget amendment for higher than expected initial maintenance cost than expected.
GM025	Boodie Rats Playgroup Grounds Maintenance		1,200.00		693.00		0.00		200.00	General Grounds maintenance by shire staff. Budget amendment - Less costs expected.
GM026	Child Care Centre - White St Grounds Maintenance Exps		1,500.00		861.00		7,760.39		1,500.00	General Grounds maintenance by shire staff. Costs include some capital works to be reallocated to the appropriate account IO026.
2080422	Minor Asset Expenses (For Childcare) - Op Exp - Fam & Child		0.00		0.00		83.41		0.00	
2080481	Interest Repayments on Loan 125 Boodie Rats - Op Exp - Fam & C		5,131.00		3,255.00		3,341.26		5,131.00	- Interest on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$1,903.48 , Payment No 3; 21/6/2021 \$1,846.41
2080492	Depreciation - Care of Families		601.00		350.00		353.40		601.00	- WATC Loan Guarantee Loan 125 Child Care Centre White St, Payment No 2; \$697.09 To 30/6/2020, Payment No 3; \$6684.17 , 31/12/2020
2080499	Administration Allocated		4,698.00		2,737.00		2,568.74		4,698.00	- Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3080400	Income - Playgroup & Boodie Rats Child Care Cntr	800.00		462.00		0.00		0.00		- Income - Playgroup & Boodie Rats Child Care Cntr-Power Reimbursement. Exp in Job BO025 and other reimbursements. Budget amendment - No income expected.
3080410	Contributions, Reimb & Other Income - Op Inc - Fa	218,376.00		34,940.00		189,214.00		218,376.00		- Remainder of Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building for Boodie Rats from the Mukinbudin Shire. Exp in Job BC025
SUB-TOTAL OPERATING		219,176.00	24,730.00	35,402.00	15,735.00	189,214.00	24,716.61	218,376.00	26,730.00	
<u>CAPITAL EXPENDITURE</u>										
4080450	Building (Capital) - Care of Families & Children									
BC025	Child Care White Street - Building Capital Expenditure		124,270.00		124,266.00		834,912.86		887,085.00	The full cost of all expenditure on New Childcare Building for Boodie Rats, including that from previous years has now been recognised. Grant funding in acct 3080410 . A budget amendment will be required.
4080451	Building Works in Progress - Childcare									
BWIP045	Building Works in Progress - Childcare		0.00		0.00		(762,815.14)		(762,815.00)	Recognition of the expenditure on the New Childcare Building for Boodie Rats from 2017 to 30 June 2020. A budget amendment will be required.
4080465	Infrastructure Other - Care Of Families And Children -Cap Exp									
IO026	Child Care Centre - White St Infrastructure Other - Care Of Families		0.00		0.00		0.00		7,000.00	Infrastructure Other expenditure, carpark, on the New Childcare Building for Boodie Rats . A budget amendment will be required.
4080470	Principal Repayment on Loan 125 Boodie Rats - Cap Exp - Fam &		11,704.00		5,852.00		5,767.00		11,704.00	- Principal on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$5,823.52 , Payment No 3; 21/6/2021 \$5,880.59
SUB-TOTAL CAPITAL		0.00	135,974.00	0.00	130,118.00	0.00	77,864.72	0.00	142,974.00	
TOTAL - CARE OF FAMILIES & CHILDREN		219,176.00	160,704.00	35,402.00	145,853.00	189,214.00	102,581.33	218,376.00	169,704.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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AGED & DISABLED - SENIOR CITZ CENTRE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080506	CEACA Housing - Op Exp		20,000.00		10,000.00		20,000.00		20,000.00	- CEACA Inc general membership subscription annual contribution 2020/21 \$20,000, CEACA Project - 4 Units. - Seniors Project Grant from received in 2018-2019 , remaining \$92 now spent plus council contribution of \$608. See account 3080503 for grant income. - Seniors Week Other Event \$1,500, Seniors Dinner \$4,500. See account 3080502 for grant income of \$1,000. Budget amendment - Seniors week cancelled. - Allocation of 2% of Administration costs.
2080508	Seniors Program Grant Funded Expenditure - Op Exp		700.00		308.00		0.00		700.00	
2080509	Seniors Week Op Expenditure		6,000.00		6,000.00		0.00		0.00	
2080599	Administration Allocated		18,793.00		10,962.00		10,274.90		18,793.00	
<u>OPERATING REVENUE</u>										
3080500	Contributions & Donations - Senior Citizens	0.00		0.00		0.00		0.00		- Seniors Week Grant \$1,000 expense in acct 2080509, Budget amendment - Seniors week cancelled. - Unspent Seniors Project Grant from 2019-2020 now spent \$92 expense in account 2080508.
3080501	Reimbursements & Fees - Op Inc - Senior Ct	0.00		0.00		4.55		0.00		
3080502	Seniors Week Grant Income - Op Inc - Senio	1,000.00		1,000.00		0.00		0.00		
3080503	Seniors Program Grant Income - Senior Citiz	92.00		40.00		0.00		92.00		
SUB-TOTAL OPERATING		1,092.00	45,493.00	1,040.00	27,270.00	4.55	30,274.90	92.00	39,493.00	
TOTAL - AGED & DISABLED - SENIOR CITZ CENTRE		1,092.00	45,493.00	1,040.00	27,270.00	4.55	30,274.90	92.00	39,493.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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OTHER WELFARE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080608	Other Expenses Mobility Scooters etc. - Op Exp - Other Welfa		250.00		140.00		0.00		250.00	- Mobility Scooter expenses
2080699	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3080604	Other Income Mobility Scooters etc. - Op Inc	250.00		140.00		0.00		150.00		- Mobility Scooter income, rental \$70 per week Budget amendment - Less income expected.
SUB-TOTAL OPERATING		250.00	2,599.00	140.00	1,505.00	0.00	1,284.36	150.00	2,599.00	
TOTAL - OTHER WELFARE		250.00	2,599.00	140.00	1,505.00	0.00	1,284.36	150.00	2,599.00	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
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PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Housing - Shire (Staff and Rentals)		128,069.00		80,926.00		110,839.53	▲	134,069.00	Increased costs of Grounds Maintenance and lower than expected cost recovery.
Housing - Aged (Including Senior Citizens)		105,231.00		63,127.00		59,104.93		113,331.00	
Housing - Other (Including Joint Venture)		82,579.00		49,513.00		39,317.92	▼	86,659.00	
OPERATING REVENUE									
Housing - Shire (Staff and Rentals)	176,800.00		103,103.00		92,330.74		▲	158,979.00	
Housing - Aged (Including Senior Citizens)	55,253.00		32,200.00		29,295.68			47,753.00	
Housing - Other (Including Joint Venture)	33,540.00		19,558.00		18,587.87			33,540.00	
SUB-TOTAL OPERATING	265,593.00	315,879.00	154,861.00	193,566.00	140,214.29	209,262.38		240,272.00	334,059.00
CAPITAL EXPENDITURE									
Housing - Shire (Staff and Rentals)		153,152.00		119,060.00		96,612.15	▼	165,450.00	
Housing - Aged (Including Senior Citizens)		500.00		287.00		116.83		500.00	
Housing - Other (Including Joint Venture)		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Housing - Shire (Staff and Rentals)	0.00		0.00		0.00			0.00	
Housing - Aged (Including Senior Citizens)	0.00		0.00		0.00			0.00	
Housing - Other (Including Joint Venture)	0.00		0.00		0.00			0.00	
SUB-TOTAL CAPITAL	0.00	153,652.00	0.00	119,347.00	0.00	96,728.98		0.00	165,950.00
TOTAL - PROGRAMME SUMMARY	265,593.00	469,531.00	154,861.00	312,913.00	140,214.29	305,991.36		240,272.00	500,009.00

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HOUSING - SHIRE (STAFF AND RENTALS)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090100	Shire Housing Building Operations									
BO035	5 Cruickshank Rd - Building Operations		4,450.00		2,871.00		2,376.42		4,450.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO036	11 Cruickshank Rd Principal Building Operations		2,900.00		2,033.00		1,650.35		2,900.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO037	15 Cruickshank Rd CEO Building Operations		8,300.00		6,264.00		4,644.70		8,300.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO038	25 Cruickshank Rd CPM Building Operations		6,600.00		4,126.00		2,875.98		6,600.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO039	1 Salmon Gum Alley Building Operations		7,800.00		4,825.00		2,644.30		4,800.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL. Budget amendment for reduced costs whilst vacant.
BO040	4 Salmon Gum Alley Building Operations		9,000.00		5,485.00		4,768.23		9,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO041	8 Lansdell St Building Operations		8,000.00		6,947.00		5,654.22		8,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO043	25A Calder St Building Operations		2,200.00		1,452.00		1,209.24		2,200.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO044	25B Calder St Building Operations		2,200.00		1,452.00		1,214.72		2,200.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO045	12 Salmon Gum Alley (Lot 208) Building Op Exp		3,400.00		2,371.00		2,800.26		3,400.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO046	51 Maddock Street Building Operations		600.00		535.00		545.26		600.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO047	8 Gimlett Way Building Operations		3,000.00		1,460.00		1,895.65		3,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO048	12 Gimlett Way Building Operations - Op Exp		3,000.00		1,464.00		1,428.60		3,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO049	4 Earl Drive Building Operations - Op Exp		3,000.00		1,475.00		1,535.72		3,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO325	20 Earl Drive - Operations		3,000.00		1,752.00		530.68		3,000.00	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
	<u>Total Building Operations</u>		<u>67,450.00</u>		<u>44,512.00</u>		<u>35,774.33</u>		<u>64,450.00</u>	

SHIRE OF MUKINBUDIN

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HOUSING - SHIRE (STAFF AND RENTALS)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
(Continued)		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
OPERATING EXPENDITURE (Continued)		\$	\$	\$	\$	\$	\$	\$	\$	
2090101	Shire Housing Building Maintenance									
	BM035 5 Cruickshank Rd Building Maintenance		0.00		0.00		65.22		0.00	
	BM036 11 Cruickshank Rd Principal Building Maintenance		0.00		0.00		5,290.83		0.00	
	BM037 15 Cruickshank Rd CEO Building Maintenance		0.00		0.00		197.83		0.00	
	BM038 25 Cruickshank Rd CPM Building Maintenance		0.00		0.00		660.83		0.00	
	BM039 1 Salmon Gum Alley Building Maintenance		0.00		0.00		3,059.66		0.00	
	BM040 4 Salmon Gum Alley Building Maintenance		400.00		231.00		411.03		400.00	
	BM041 8 Lansdell St Building Maintenance		0.00		0.00		434.47		0.00	
	BM043 25A Calder St Building Maintenance		0.00		0.00		5,477.72		0.00	
	BM044 25B Calder St Building Maintenance		0.00		0.00		69.02		0.00	
	BM045 12 Salmon Gum Alley (Lot 208) Building Maint Exp		0.00		0.00		781.74		0.00	
	BM047 8 Gimlett Way Building Maintenance		0.00		0.00		1,955.61		0.00	
	BM048 12 Gimlett Way Building Maintenance - Op Exp		0.00		0.00		5,261.45		0.00	
	BM049 4 Earl Drive Building Maintenance - Op Exp		0.00		0.00		4,555.32		0.00	
	Staff Housing Building Maintenance Annual									
	BMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		45,000.00		26,236.00		0.00 ▼		45,000.00	Annual provision for; Salaries & Wages \$12,012. Contractors & Consultants \$13,870. Materials/Stock Purchased \$3,500. Labour Overheads \$14,868. Plant Operating Costs 750.
	Subtotal Building Maintenance		45,400.00		26,467.00		28,220.73		45,400.00	
2090102	Staff Housing Grounds Maintenance									
			0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00	
	GM035 5 Cruickshank Road Grounds Maintenance		0.00		0.00		2,940.50		3,000.00	Budget amendment for higher than expected costs.
	GM036 11Cruickshank Road Grounds Maintenance		0.00		0.00		1,268.76		0.00	
	GM037 15 Cruickshank Road Grounds Maintenance		0.00		0.00		51.99		0.00	
	GM038 25 Cruickshank Road Grounds Maintenance		0.00		0.00		794.01		0.00	
	GM039 1 Salmon Gum Alley Grounds Maintenance		0.00		0.00		653.48		0.00	
	GM041 8 Lansdell Street Grounds Maintenance		0.00		0.00		2,492.38		0.00	
	GM045 12 Salmon Gum Alley Grounds Maintenance		0.00		0.00		38.45		0.00	
	GM048 12 Gimlett Way Grounds Maintenance - Op Exp		0.00		0.00		3,066.76		3,000.00	Minor external completion works costed to maintenance. A budget amendment will be required.
	GM049 4 Earl Drive Grounds Maintenance - Op Exp		0.00		0.00		2,990.04		3,000.00	Minor external completion works costed to maintenance. A budget amendment will be required.
	Staff Housing Grounds Maintenance Annual									
	GMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		10,000.00		5,817.00		0.00		10,000.00	Annual provision for; Salaries & Wages \$3,033. Contractors & Consultants \$2,113. Materials/Stock Purchased \$300. Labour Overheads \$3,754. Plant Operating Costs 800.
	Subtotal Grounds Maintenance		10,000.00		5,817.00		14,296.37		19,000.00	A budget amendment will be required.
2090103	Minor Asset Purchases - Housing Shire Staff & Rentals - Op Exp		0.00		0.00		1,271.82		0.00	
2090112	Interest on Loan 124 Paid - Op Exp - Housing Shire		8,218.00		4,896.00		4,986.38		8,218.00	- Interest on Loan 124 8 Gimlet Way, Payment No 4 Loan 124 - 14/9/2020 \$3,409.43, Payment No 5 Loan 124 - 15/3/2021 \$3,232.02 - WATC Loan Guarantee Loan 124 - To 30/6/2020 \$804.75, WATC Loan Guarantee Loan 124 - To 31/12/2020 \$772.2.
2090115	Interest on Loan 126 Paid - Op Exp - Housing Shire		19,499.00		12,373.00		12,696.79		19,499.00	- Interest on Loan 126 12 Gimlet Way & 4 Earl Drv, Payment No 2; 21/12/2020 \$7,233.24, Payment No 3; 21/6/2021 \$7,016.37 - WATC Loan Guarantee Loan 126: 12 Gimlet Way and 4 Earl Drv. To 30/6/2020 \$2,648.93 To 31/12/2020 \$2,599.86

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HOUSING - SHIRE (STAFF AND RENTALS)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
(Continued)		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
OPERATING EXPENDITURE (Continued)		\$	\$	\$	\$	\$	\$	\$	\$	
2090182	Depreciation To Be Allocated - Housing - Shire									
DEPA01	Depreciation Admin Staff Housing - Housing - Shire		5,855.00		3,409.00		2,836.64		5,855.00	- Depreciation charge ex Asset Register
DEPW01	Depreciation Works Staff Housing - Housing - Shire		3,617.00		2,107.00		1,104.43		3,617.00	- Depreciation charge ex Asset Register
DEPSP01	Depreciation Swimming Pool Staff Housing - Housing - Shire		1,824.00		1,064.00		1,073.34		1,824.00	- Depreciation charge ex Asset Register
DEPST01	Depreciation Short Term Accommodation Housing - Housing - Shire		4,294.00		2,499.00		2,115.55		4,294.00	- Depreciation charge ex Asset Register
2090192	Depreciation Unallocated - Housing - Shire		7,116.00		4,151.00		9,610.56		7,116.00	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>22,706.00</u>		<u>13,230.00</u>		<u>16,740.52</u>		<u>22,706.00</u>	
2090199	Administration Allocated		46,982.00		27,405.00		25,687.28		46,982.00	- Allocation of 5% of Administration costs.
Recovered amounts										
2090198	Staff Housing Costs Recovered		(92,186.00)		(53,774.00)		(28,834.69) ▼		(92,186.00)	- Staff Housing Costs Recovered reduced by the inclusion of income allocations in acct 3090199.
OPERATING REVENUE										
3090102	Other Reimbursements Received - Op Inc - Staff H	0.00		0.00		0.00		0.00		Incorrect entry
3090108	Income - 5 Cruickshank Road	9,100.00		5,306.00		3,073.73		8,100.00		- Rent 5 Cruickshank - @ \$175 p/w (rate at 50% of market rent \$250pw) \$9,100. No Increase 2020/21. Budget Amendment - Was vacant for 3 months but now leased at a higher rate.
3090109	Income - 11 Cruickshank Road	20,800.00		12,131.00		12,114.30		20,800.00		- Rental income from 11 Cruickshank GROH \$400 per week \$20,800. "
3090111	Income - 25 Cruickshank Road	28,000.00		16,331.00		18,454.48		28,000.00		- Short term rental income from 25 Cruickshank Road \$28,000.
3090112	Income - 1 Salmon Gum Alley	0.00		0.00		5,050.00		5,050.00		Budget Amendment - Was leased longer than expected. Now vacant.
3090114	Income - 25A Calder Street	10,400.00		6,062.00		4,160.00		10,400.00		- Private rental income \$200 per week no increase \$10,400.
3090115	Income - 25B Calder Street	10,400.00		6,062.00		6,429.24		10,400.00		- Private rental income \$200 per week no increase \$10,400.
3090116	Income - 8 Lansdell Street	27,375.00		15,967.00		12,161.76		24,000.00		Budget Amendment - less rent being received this year. Short term rental income \$150 per night @ 50% occupancy \$27,375.
3090117	Income - 12 Salmon Gum Alley (Lot 208)	19,500.00		11,375.00		11,599.98		17,900.00		- CSBP rental income \$375 per Week Budget Amendment - CSBP lease finished, then private rental at \$300 per week.
3090120	8 Gimlett Way - Shire Housing (Staff & Rental) - Op	33,800.00		19,712.00		20,480.17		33,800.00		- GROH rental income \$650 per week no increase \$33,800.
3090131	20 Earl Drive - Shire Housing (Staff & Rental) - Op	5,200.00		3,031.00		4,120.03		5,200.00		- Swimming Pool Staff Housing Rent at \$102 per week. \$5,200. Note: All rent received over the pool season.
3090148	12 Gimlett Way - Shire Housing (Staff & Rental) - C	33,800.00		19,712.00		12,515.69		25,352.00		- GROH rental income \$650 per week \$33,800.
3090149	4 Earl Drive - Shire Housing (Staff & Rental) - Op H	33,800.00		19,712.00		12,787.60		25,352.00		Budget Amendment - Less rent due to delayed occupancy.
3090199	Housing Income Allocated - Shire Housing (Staff & Rental)	(55,375.00)		(32,298.00)		(30,616.24)		(55,375.00)		- GROH rental income \$650 per week \$33,800. - Staff Housing Income Allocated
SUB-TOTAL OPERATING		176,800.00	128,069.00	103,103.00	80,926.00	92,330.74	110,839.53	158,979.00	134,069.00	

SHIRE OF MUKINBUDIN

SCHEDULE 09 - HOUSING

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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$			\$	\$			
CAPITAL EXPENDITURE										
4090150	Buildings (Capital) - Staff Housing						0.00			
BC036	11 Cruickshank Rd Principal Building Capital		0.00		0.00		7,106.00		7,110.00	Budget Amendment - New 5mm Vinyl Plank floor.
BC039	1 Salmon Gum Alley Building Capital		25,000.00		24,996.00		0.00		35,000.00	- Capital works during tenant changeover, kitchen & bathroom renovations and new floor covering.
BC047	8 Gimlett Way (Lot 203) Building Capital Exp - Housing Shire		0.00		0.00		660.00		0.00	Budget amendment -Provision for additional works, if required, when replacing water damaged MDF window sills and doors and repairing water damaged walls.
BC048	12 Gimlett Way Building Capital Exp - Housing Shire		30,000.00		29,994.00		460,026.52		460,030.00	Posting error - costs to be journaled elsewhere.
BC049	4 Earl Drive Building Capital Exp - Housing Shire		30,000.00		29,994.00		464,567.85		464,570.00	The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years.
4090152	Buildings Works in Progress - Staff Housing		0.00		0.00		(869,412.20)		(869,412.00)	Budget amendment to; Recognise prior years expenses and reduced finishing costs.
4090160	Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housing S		23,676.00		11,838.00		11,749.39		23,676.00	The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years. Budget amendment to; Recognise prior years expenses and increased finishing costs.
4090165	Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housing S		44,476.00		22,238.00		21,914.59		44,476.00	The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years. Budget amendment to; Recognise prior years expenses and increased finishing costs.
SUB-TOTAL CAPITAL		0.00	153,152.00	0.00	119,060.00	0.00	96,612.15	0.00	165,450.00	Budget amendment to; Recognise of previous capital expenditure on 12 Gimlett Way (\$435,493) and 4 Earl Drive (\$433,919).
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)		176,800.00	281,221.00	103,103.00	199,986.00	92,330.74	207,451.68	158,979.00	299,519.00	- Principal on Loan 124 - 8 Gimlet Way, Payment No 4 Loan 124 - 14/9/2020 \$11,749.39, Payment No 5 Loan 124 - 15/3/2021 \$11,926.8

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HOUSING - AGED (INCLUDING SENIOR CITIZENS)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090200	Aged Housing Building Operations									
BO061	Aged Unit 1 & 2 /20 Maddock St - Operations - Op Exp - Aged		1,020.00		816.00		535.70		1,020.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO063	Aged Unit 3 - Operations		800.00		612.00		360.80		800.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO064	Aged Unit 4 - Operations		800.00		614.00		361.90		800.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO065	Aged Unit 5 - Operations		750.00		566.00		314.60		750.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO066	Aged Unit 6 - Operations		750.00		566.00		314.60		750.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO067	Aged Unit 7 - Operations		750.00		550.00		283.80		750.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO068	Aged Unit 8 - Operations		3,300.00		2,034.00		1,046.47		2,300.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.. In addition Electricity as the unit is currently used by staff and contractors.
BO069	Aged Unit 9 - Operations		1,070.00		760.00		341.00		1,070.00	Budget Amendment - Lower costs to lower occupancy.
BO070	Aged Unit 10 - Operations		1,070.00		760.00		341.00		1,070.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO071	Aged Unit Common - Operations		13,050.00		7,742.00		6,692.45		13,050.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO72	Aged Unit 11 - Operations		900.00		719.00		475.20		900.00	Electricity (bollard lights etc) and Water Consumption and Water rates.
BO73	Aged Unit 12 - Operations		1,300.00		950.00		952.84		1,300.00	Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
	Subtotal Building Operations		25,560.00		16,689.00		12,020.36		24,560.00	
2090201	Aged Housing Building Maintenance - Op Exp - Aged Housin									
BM063	Aged Unit 3 - Maintenance		0.00		0.00		493.24		5,300.00	Budget amendment - Painting costing \$4,840 is to be carried out.
BM064	Aged Unit 4 - Maintenance		0.00		0.00		396.27		0.00	
BM065	Aged Unit 5 - Maintenance		0.00		0.00		1,963.97		0.00	
BM066	Aged Unit 6 - Maintenance		0.00		0.00		2,461.55		0.00	
BM067	Aged Unit 7 - Maintenance		0.00		0.00		1,248.36		0.00	
BM068	Aged Unit 8 - Maintenance		0.00		0.00		775.98		0.00	
BM069	Aged Unit 9 - Maintenance		0.00		0.00		3,782.47		3,800.00	Budget Amendment - An Enviroheat 200l heat pump HWS was installed
BM070	Aged Unit 10 - Maintenance		0.00		0.00		145.86		0.00	
	Aged Unit Annual Budget & Common Build									Annual provision for; Salaries & Wages \$6,156. Contractors & Consultants \$3,117.
BM071	Maint (Book individual unit expenses to individual units)		18,000.00		10,486.00		1,099.89		18,000.00	Materials/Stock Purchased \$1,000. Labour Overheads \$7,620. Plant Operating Costs \$107.
BM072	Aged Unit 11- Maintenance		0.00		0.00		211.75		0.00	
BM073	Aged Unit 12 - Maintenance		0.00		0.00		592.70		0.00	
	Subtotal Building Maintenance		18,000.00		10,486.00		13,172.04		27,100.00	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
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HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090202	Aged Housing Grounds Maintenance - Op Exp - Aged Housing									
GM067	Aged Unit 7 Grounds Maintenance		0.00		0.00		30.15		0.00	
GM068	Aged Unit 8 Grounds Maintenance		0.00		0.00		395.59		0.00	
GM069	Aged Unit 9 Grounds Maintenance		0.00		0.00		168.19		0.00	
GM070	Aged Unit 10 Grounds Maintenance		0.00		0.00		16.14		0.00	
GM071	Aged Units Annual Budget & Common Grounds Maintenance (Book individual unit exps to appropriate Unit)		8,500.00		4,942.00		4,777.94		8,500.00	Annual provision for; Salaries & Wages \$3,213. Contractors & Consultants \$410. Materials/Stock Purchased \$400. Labour Overheads \$3,977. Plant Operating Costs \$500.
	Subtotal Grounds Maintenance		8,500.00		4,942.00		5,388.01		8,500.00	
2090282	Depreciation To Be Allocated Housing - Aged									
DEPA02	Depreciation Admin Staff Housing - Housing - Aged		245.00		140.00		0.00		245.00	- Depreciation charge ex Asset Register
DEPW02	Depreciation Works Staff Housing - Housing - Aged		446.00		259.00		0.00		446.00	- Depreciation charge ex Asset Register
2090292	Depreciation Unallocated - Aged Housing		3,384.00		1,974.00		3,052.31		3,384.00	- Depreciation charge ex Asset Register
	Subtotal Depreciation		4,075.00		2,373.00		3,052.31		4,075.00	
2090299	Administration Allocated		46,982.00		27,405.00		25,687.28		46,982.00	- Allocation of 5% of Administration costs.
Recovered amounts										
2090298	Aged Housing Costs Recovered		2,114.00		1,232.00		(215.07)		2,114.00	- Staff Housing Costs Recovered

SHIRE OF MUKINBUDIN

SCHEDULE 09 - HOUSING

Mid Year Budget Review To The Period Ended

31 January 2021

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HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3090201	Income - Aged Unit 1 & 2	4,290.00		2,499.00		2,475.00		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090203	Income - Aged Unit 3	4,290.00		2,499.00		2,530.00		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090204	Income - Aged Unit 4	4,290.00		2,499.00		2,502.50		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090205	Income - Aged Unit 5	4,290.00		2,499.00		2,640.00		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090206	Income - Aged Unit 6	4,290.00		2,499.00		2,640.00		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090207	Income - Aged Unit 7	4,290.00		2,499.00		2,475.00		4,290.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090208	Income - Aged Unit 8	10,000.00		5,831.00		660.00		2,500.00		Rent from contractors.
3090209	Income - Aged Unit 9	4,680.00		2,730.00		2,880.00		4,680.00		Budget amendment - Rent from contractors less than expected.
3090210	Income - Aged Unit 10	4,680.00		2,730.00		2,805.00		4,680.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090211	Income - Aged Unit 11- Ferguson St	6,045.00		3,521.00		3,390.00		6,045.00		Aged Unit Rent at 75% of market rent. No Incease 2020/21.
3090212	Income - Aged Unit 12 - Ferguson St	4,108.00		2,394.00		4,298.18		4,108.00		Aged Unit Rent at 50% of market rent. No Incease 2020/21.
SUB-TOTAL OPERATING		55,253.00	105,231.00	32,200.00	63,127.00	29,295.68	59,104.93	47,753.00	113,331.00	
CAPITAL EXPENDITURE										
4090250	Building (Capital) - Aged Housing									
4090254	Transfers To Seniors Housing Reserve - Cap Exp - House Aged		500.00		287.00		116.83		500.00	- Interest earned on reserves \$500.
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	500.00	0.00	287.00	0.00	116.83	0.00	500.00	
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)		55,253.00	105,731.00	32,200.00	63,414.00	29,295.68	59,221.76	47,753.00	113,831.00	

SHIRE OF MUKINBUDIN

SCHEDULE 09 - HOUSING

Mid Year Budget Review To The Period Ended

31 January 2021

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HOUSING - OTHER (INCLUDING JOINT VENTURE)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090300	Community Housing - Singles JV - Building Operations									
BO101	JV Singles Unit 1 - Operations		1,800.00	1,228.00	1,271.96		1,800.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO102	JV Singles Unit 2 - Operations		1,800.00	1,228.00	1,073.38		1,800.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO103	JV Singles Unit 3 - Operations		2,000.00	1,413.00	1,443.43		2,000.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO104	JV Singles Unit 4 - Operations		2,200.00	1,530.00	1,345.03		2,200.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps. Consumption after 300kl to be reimbursed via acct 3090303.
BO105	JV Singles Unit Common - Operations		1,450.00	875.00	872.75		1,450.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption not reimbursed.
	Subtotal Singles JV Building Operations		9,250.00	6,274.00	6,006.55		9,250.00			
2090301	Community Housing - Singles JV - Building Maintenance									
BM101	JV Singles Unit 1 - Maintenance		0.00	0.00	407.75		5,400.00			Budget amendment - Painting costing \$4,980 is to be carried out.
BM102	JV Singles Unit 2 - Maintenance		0.00	0.00	1,053.86					
BM103	JV Singles Unit 3 - Maintenance		0.00	0.00	434.99		0.00			
BM104	JV Singles Unit 4 - Maintenance		0.00	0.00	69.02		0.00			
BM105	JV Singles Unit Annual Budget & Common - Maint (Book individual)		10,000.00	5,817.00	0.00		5,000.00			- - Annual provisions. Employee Costs - Salaries & Wages \$1,892. Contractors & Consultants \$5,426. Materials/Stock Purchased \$250. Labour Overheads Allocated \$2,342. Plant Operating Costs Allocated \$90. Budget amendment - Saving expected.
	Subtotal Singles JV Building Maintenance		10,000.00	5,817.00	1,965.62		10,400.00			
2090304	Community Housing - Singles JV - Grounds Maintenance									
GM103	JV Singles Unit 3 Grounds Maintenance		0.00	0.00	0.00		4,980.00			- - Annual provisions for; Employee Costs - Salaries & Wages \$931. Contractors & Consultants \$57. Materials/Stock Purchased \$200. Labour Overheads Allocated \$1,152. Plant Operating Costs Allocated \$260. Budget amendment - Saving expected.
GM105	JV Singles Units Annual Budget & Common Grounds Maint (Book Individual Unit costs to units)		2,600.00	1,498.00	132.97		1,300.00			
	Subtotal Singles JV Grounds Maintenance		2,600.00	1,498.00	132.97		6,280.00			
2090312	Community Housing - Family JV Building Operations									
BO120	JV Family - 6 Lansdell St - Operations		3,200.00	2,141.00	2,032.04		3,200.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption over 300kl to be reimbursed via acct 3090304.
BO121	JV Family - 12 White St - Operations		2,850.00	1,919.00	1,781.26		2,850.00			Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption to be reimbursed via acct 3090305.
2090313	Community Housing - Family JV - Building & Grounds Maintenance									
BM120	JV Family - 6 Lansdell St - Maintenance		2,000.00	1,162.00	22.20		2,000.00			
BM121	JV Family - 12 White St - Maintenance		2,000.00	1,162.00	219.39		2,000.00			
GM120	6 Lansdell Street Grounds Maintenance		500.00	287.00	0.00		500.00			
GM121	12 White Street Grounds Maintenance		500.00	287.00	0.00		500.00			

SHIRE OF MUKINBUDIN

SCHEDULE 09 - HOUSING

Mid Year Budget Review To The Period Ended

31 January 2021

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HOUSING - OTHER (INCLUDING JOINT VENTURE)**(Continued)****OPERATING EXPENDITURE (Continued)**

		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2090382	Depreciation To Be Allocated Housing - Other (Inc Joint Venture)									
DEPW03	Depreciation Works Staff Housing - Housing - Other (Inc Joint Venture)		907.00		525.00		416.88		907.00	- Depreciation charge ex Asset Register
2090392	Depreciation Unallocated - Other Housing		802.00		462.00		588.90		802.00	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>1,709.00</u>		<u>987.00</u>		<u>1,005.78</u>		<u>1,709.00</u>	
2090399	Administration Allocated		46,982.00		27,405.00		25,687.28		46,982.00	- Allocation of 5% of Administration costs.
Recovered amounts										
2090398	Other Housing Costs Recovered - Op Exp - Housing Other		988.00		574.00		464.83		988.00	
OPERATING REVENUE										
3090300	Income - JV Singles Unit 1 Cruickshank Road	6,240.00		3,640.00		2,954.69		6,240.00		- -Rent No Incease 2020/21.
3090301	Income - JV Singles Unit 2 Cruickshank Road	6,240.00		3,640.00		3,600.00		6,240.00		- -Rent No Incease 2020/21.
3090302	Income - JV Singles Unit 3 Cruickshank Road	7,280.00		4,242.00		4,293.18		7,280.00		- -Rent No Incease 2020/21.
3090303	Income - JV Singles Unit 4 Cruickshank Road	3,640.00		2,121.00		2,100.00		3,640.00		- -Rent 50% of market rent. No Incease 2020/21.
3090304	Income - JV Family Housing - 6 Lansdell Street	3,900.00		2,275.00		2,250.00		3,900.00		- -Rent 50% of market rent. No Incease 2020/21.
3090305	Income - JV Family Housing - 12 White Street	6,240.00		3,640.00		3,390.00		6,240.00		- -Rent 75% of market rent. No Incease 2020/21.
SUB-TOTAL OPERATING		33,540.00	82,579.00	19,558.00	49,513.00	18,587.87	39,317.92	33,540.00	86,659.00	
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)		33,540.00	82,579.00	19,558.00	49,513.00	18,587.87	39,317.92	33,540.00	86,659.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Sanitation - Household Refuse		70,247.00		40,950.00		43,525.52		70,247.00	In previous years the Small Communities Stewardship Grant funded expenses for fencing and revegetation were delayed due to the unavailability of seedlings. Expenditure in 2020-2021 is now proceeding but slower than expected.
Sanitation - Other		28,748.00		16,737.00		13,249.94		28,748.00	
Urban Stormwater Drainage		6,598.00		3,836.00		3,067.11		6,598.00	
Protection of the Environment		78,914.00		55,424.00		34,113.02	▼	78,914.00	
Town Planning & Regional Development		6,349.00		4,527.00		4,694.36	▲	8,849.00	
Community Development		47,239.00		27,538.00		39,565.54		51,239.00	
Other Community Amenities		64,563.00		37,740.00		40,153.98		63,954.00	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	46,040.00		26,852.00		25,195.28		46,040.00		Timing - In previous years the revegetation project that was delayed due to the lack of seedlings. Recognition of some of prior year grants has now occurred sooner than expected as expenses have now been incurred.
Sanitation - Other	16,565.00		9,653.00		9,281.99		16,565.00		
Protection of the Environment	63,616.00		0.00		27,064.08		63,616.00		
Town Planning & Regional Development	500.00		287.00		399.00		500.00		
Other Community Amenities	1,500.00		875.00		1,983.62		2,500.00		
SUB-TOTAL OPERATING	128,221.00	302,658.00	37,667.00	186,752.00	70,982.97	178,369.47		136,281.00	308,549.00
<u>CAPITAL EXPENDITURE</u>									
Other Community Amenities		13,000.00		2,079.00		0.00		13,000.00	
SUB-TOTAL CAPITAL	0.00	13,000.00	0.00	2,079.00	0.00	0.00		0.00	13,000.00
TOTAL - PROGRAMME SUMMARY	128,221.00	315,658.00	37,667.00	188,831.00	70,982.97	178,369.47		136,281.00	321,549.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
31 January 2021

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SANITATION - HOUSEHOLD REFUSE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100100	Domestic Refuse Collection									Avon Waste Domestic 240L MGB Collection Mukinbudin. 148 Services @ \$2.36 per week by Avon Waste inc for 52 . Plus internal costs and contracts and contingency. Internal costs.
W010	Domestic Rubbish Bin Collection		23,000.00		13,412.00		10,190.30		23,000.00	
W015	Domestic Bulk Rubbish Collection - Op Exp		900.00		518.00		472.59		900.00	
2100102	Refuse Site Maintenance									Dept of Environment protection License \$60, Plus internal costs & Signage.
W011	Refuse Site Maintenance		21,300.00		12,411.00		17,282.17		21,300.00	
2100103	Domestic Recycling Collection									Avon Waste Domestic Recycling 240L MGB Collection Mukinbudin. 1144 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency. - Allocation of 0.75% of Administration costs.
W012	Domestic Recycling Collection		18,000.00		10,500.00		11,727.36		18,000.00	
2100199	Administration Allocated		7,047.00		4,109.00		3,853.10		7,047.00	
<u>OPERATING REVENUE</u>										
3100100	Domestic Refuse Collection Charges	25,160.00		14,672.00		13,596.99		25,160.00		- Domestic 240L MGB rubbish service. 148 Services @ \$170 per service \$25,160.
3100102	Domestic Recycling Collection Charges	20,880.00		12,180.00		11,598.29		20,880.00		- Domestic 240L MGB Recycling service. 144 Services @ \$145 per service \$20,880.
SUB-TOTAL OPERATING		46,040.00	70,247.00	26,852.00	40,950.00	25,195.28	43,525.52	46,040.00	70,247.00	
TOTAL - SANITATION - HOUSEHOLD REFUSE		46,040.00	70,247.00	26,852.00	40,950.00	25,195.28	43,525.52	46,040.00	70,247.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
31 January 2021

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SANITATION - OTHER		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100200	Commercial Refuse Collection									
W020	Commercial Refuse Collection		7,000.00		4,081.00		3,689.06		7,000.00	Avon Waste Commercial rubbish 240L MGB bin collection. 51 Services @ \$2.36 per week by Avon Waste inc for 52 weeks . Contracts and Contingency.
2100201	Refuse Collection - Street Bins									
W021	Refuse Collection - Street Bins		8,000.00		4,648.00		3,578.91		8,000.00	Avon Waste Street bin collection. 16 Services @ \$2.36 per week by Avon Waste inc for 52 weeks. Plus internal costs and contracts and contingency.
2100202	Commercial Recycling Collection - Op Exp - San Other									
W022	Commercial Recycling Collection - Op Exp - San Other		7,000.00		4,081.00		2,797.03		7,000.00	- -Avon Waste Commercial Recyling 240L MGB Collection Mukinbudin. 51 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights .Plus internal costs and contracts and contingency.'
2100203	Recycling Refuse Collection									
W023	Recycling Refuse Collection		1,700.00		987.00		616.20		1,700.00	Avon Waste Recyling Bank Collection Mukinbudin. 11 Services @ \$4.74 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency.
2100206	Purchase of Bins - Op Exp		350.00		203.00		0.00		350.00	- - Repair and replacement of bins by Contractors & Consultants \$350.
2100299	Administration Allocated		4,698.00		2,737.00		2,568.74		4,698.00	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3100200	Commercial Refuse Collection Charge	8,670.00		5,054.00		4,960.27		8,670.00		- -Commercial 240L MGB rubbish service. 51 Services @ \$170 per service.
3100204	Commercial Recycling Collection Charges	7,395.00		4,312.00		4,230.82		7,395.00		- -Commercial 240L MGB rubbish service. 51 Services @ \$145 per service.
3100206	Disposal of Asbestos and Other Misc Fill at R	500.00		287.00		90.90		500.00		- -Asbestos disposal & tipping fees..
SUB-TOTAL OPERATING		16,565.00	28,748.00	9,653.00	16,737.00	9,281.99	13,249.94	16,565.00	28,748.00	
TOTAL - SANITATION - OTHER		16,565.00	28,748.00	9,653.00	16,737.00	9,281.99	13,249.94	16,565.00	28,748.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
31 January 2021

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URBAN STORMWATER DRAINAGE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100601	Stormwater Drainage Maintenance									- - Employee Costs - Salaries & Wages \$631. - - Contractors & Consultants \$388. - - Labour Overheads Allocated \$781. - - Plant Operating Costs Allocated \$100. - Allocation of 0.5% of Administration costs.
W030	Stormwater Drainage Maintenance		1,900.00		1,099.00		498.37		1,900.00	
2100699	Administration Allocated		4,698.00		2,737.00		2,568.74		4,698.00	
SUB-TOTAL OPERATING		0.00	6,598.00	0.00	3,836.00	0.00	3,067.11	0.00	6,598.00	
TOTAL - URBAN STORMWATER DRAINAGE		0.00	6,598.00	0.00	3,836.00	0.00	3,067.11	0.00	6,598.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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PROTECTION OF THE ENVIRONMENT		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100703	Minor Assets & Other Operating Exp - Prot of Env		4,000.00		2,324.00		1,900.00		4,000.00	Purchase of Trailer & other minor assets. Licence and maintenance of P11320 the Trailer Caged for Recycling Containers. - -Contract Part Time Officer \$10,000. - - Materials/Stock Purchased \$100. Funded by the Small Communities Stewardship Grant for fencing and revegetation received in 18-19 & 19-20 and the Preserving Remnant Vegetation Grant. - Allocation of 0.5% of Administration costs.
2100704	Eastern Wheatbelt Declared Species Group		0.00		0.00		100.00		0.00	
2100705	Project Contract & Other Expenses - Protect of Environ		10,100.00		5,887.00		3,894.55		10,100.00	
2100707	Barbalin Translocation Project									
BARB	Barbalin Translocation Project		500.00		280.00		185.65		500.00	
2100713	Grant Funded Operational Expenses (Inc in Acct 3100703)-P		59,616.00		44,196.00		25,464.08 ▼		59,616.00	- Contribution from the Small Communities Stewardship Grant for fencing and revegetation project for administration \$2K and the Preserving Remnant Vegetation Grant \$2K. expense in acct 2100713. Now includes container scheme reimbursements (Not budgeted) Small Communities Stewardship Grant for fencing and revegetation of \$24,624 received in 18-19 and the Revegetation and Preserving Remnant Vegetation Grants of \$22,992 received in 19-20 recognised from unspent grants liability in account 9304901. 20-21 grant income \$12,000.
2100799	Administration Allocated		4,698.00		2,737.00		2,568.74		4,698.00	
<u>OPERATING REVENUE</u>										
3100701	Reimb, Contrib, Donations & Other Income (I	4,000.00		0.00		1,600.00		4,000.00		
3100703	Grants NRM and Other (Exp in Acct 2100713	59,616.00		0.00		25,464.08		59,616.00		
SUB-TOTAL OPERATING		63,616.00	78,914.00	0.00	55,424.00	27,064.08	34,113.02	63,616.00	78,914.00	
TOTAL - PROTECTION OF THE ENVIRONMENT		63,616.00	78,914.00	0.00	55,424.00	27,064.08	34,113.02	63,616.00	78,914.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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TOWN PLANNING & REG. DEVELOP.		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100800	Town Planning Expenses - Op Exp - Twn Planning		2,000.00		1,162.00		3,410.00		6,000.00	- Various Contract (Subdivision Exps). Budget amendment - Additional costs associated with mens shed works. Costs may be journaled elsewhere depending upon outcomes.
2100820	Legal Expenses - Op Exp - Town Planning		2,000.00		2,000.00		0.00		500.00	- Legal expenses relating to town planning, SAT hearings etc.
2100899	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3100800	Planning Application Fees	500.00		287.00		399.00		500.00		- Planning Application as per schedule of Fees & Charges
SUB-TOTAL OPERATING		500.00	6,349.00	287.00	4,527.00	399.00	4,694.36	500.00	8,849.00	
TOTAL - TOWN PLANNING & REG. DEVELOP.		500.00	6,349.00	287.00	4,527.00	399.00	4,694.36	500.00	8,849.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
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COMMUNITY DEVELOPMENT		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100900	Community Development Staff Salaries & Related Exp - Op Exp - Comm Dev		34,890.00		20,349.00		26,606.26		34,890.00	- - Employee Costs - Salaries & Wages \$30,340. - - Employee Costs - Superannuation \$4,550. Note - Future CDO salary allocations will be at a lower % a of the Administration Managers costs.
2100910	Community Development Events/Other - Op Exp - Com Dev		10,000.00		5,824.00		11,674.92		14,000.00	- - Contractors & Consultants for Familiarisation Tours and other events \$8,000. - - Materials/Stock Purchased for events \$2,000. Budget amendment - Additional Australia day expenditure due to funding and Covid-19 requirements. On The Line costs to be journaled to acct 2110603.
2100999	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3100902	Grants - Community Development	0.00		0.00		7,059.00		7,060.00		Budget amendment - Australia Day Grant Funds 2021 and National Australia Day Council COVID Safe Grants Program funding.
SUB-TOTAL OPERATING		0.00	47,239.00	0.00	27,538.00	7,059.00	39,565.54	7,060.00	51,239.00	
TOTAL - COMMUNITY DEVELOPMENT		0.00	47,239.00	0.00	27,538.00	7,059.00	39,565.54	7,060.00	51,239.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Mid Year Budget Review To The Period Ended
31 January 2021

OTHER COMMUNITY AMENITIES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2101000	Cemetery Maintenance/Operations									Additional \$4K provision for cleanup, bins and signage. Insurance Contractors and internal costs. Budget amendment - Additional costs incurred.
W040	Cemetery Maintenance/Operations		11,109.00		6,480.00		11,385.93		14,000.00	
2101002	Public Conveniences Operations									Employee Costs (Cleaner), Materials/Stock Purchased, Electricity \$1,100, Water Burges Rawson Lease PTA land, Insurance - Premiums. (Located at the rear of the Admin Office) Employee Costs (Cleaners), Contractors & Consultants, Materials/Stock Purchased, Insurance . -- Contractors & Consultants Invoice from Playgroup for cleaning \$453. -- Insurance - Premiums \$47. -Employee Costs (Cleaner), Contractors & Consultants, Materials/Stock Purchased.
BO150	Railway Station Toilet - Operations		17,500.00		10,293.00		12,171.53		17,500.00	
BO151	Town Park Toilet - Operations		3,700.00		2,168.00		1,617.24		3,700.00	
BO152	Beringbooding Rock Toilet - Operations		500.00		305.00		142.53		500.00	
BO153	Weira Reserve Toilet - Operations		1,800.00		1,043.00		1,711.11		1,800.00	
	<u>Subtotal Public Conveniences Operations</u>		<u>23,500.00</u>		<u>13,809.00</u>		<u>15,642.41</u>		<u>23,500.00</u>	
2101003	Public Conveniences Maintenance									-- Employee Costs - Salaries & Wages \$3,634. Contractors & Consultants \$518. Materials/Stock Purchased \$750. Labour Overheads Allocated \$4,498. Plant Operating Costs Allocated \$100. Budget amendment - Savings expected. -- Depreciation - Ex Asset Register \$1,661. - Allocation of 2% of Administration costs.
BM150	Railway Station Toilet - Maintenance		0.00		0.00		1,561.52		0.00	
BM151	Town Park Toilet - Maintenance		0.00		0.00		38.97		0.00	
BM153	Weira Reserve Toilet - Maintenance		0.00		0.00		273.15		0.00	
BM154	Public Toilet/Conveniences Annual Budget - Book expenses		9,500.00		5,523.00		0.00		6,000.00	
	<u>Subtotal Public Conveniences Maintenance</u>		<u>9,500.00</u>		<u>5,523.00</u>		<u>1,873.64</u>		<u>6,000.00</u>	
2101092	Depreciation - Other Community Amenities		1,661.00		966.00		977.10		1,661.00	
2101099	Administration Allocated		18,793.00		10,962.00		10,274.90		18,793.00	
OPERATING REVENUE										
3101000	Cemetery Charges (Inc GST)	1,500.00		875.00		1,983.62		2,500.00		- As per schedule of Fees and Charges Budget amendment - Additional income recieved.
SUB-TOTAL OPERATING		1,500.00	64,563.00	875.00	37,740.00	1,983.62	40,153.98	2,500.00	63,954.00	
CAPITAL EXPENDITURE										
4101060	Infrastructure Other (Capital) - Other Community Amenities									- - Works Include Fencing, paving Memorial Garden, Formal Parking more grave sites, seating pergola on the Norther side and a Unisex toilet as the budget permits. Employee Costs - Salaries & Wages \$2,703. Contractors & Consultants \$3,352. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$3,345. Plant Operating Costs Allocated \$600.
IO040	Cemetery Capital		13,000.00		2,079.00		0.00		13,000.00	
SUB-TOTAL CAPITAL		0.00	13,000.00	0.00	2,079.00	0.00	0.00	0.00	13,000.00	
TOTAL - OTHER COMMUNITY AMENITIES		1,500.00	77,563.00	875.00	39,819.00	1,983.62	40,153.98	2,500.00	76,954.00	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Mid Year Budget Review To The Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Public Halls and Civic Centres		78,688.00		49,612.00		49,759.38		81,688.00	
Swimming Areas & Beaches		272,186.00		163,614.00		193,731.52 ▲		274,686.00	Timing - Depreciation has not been run as end of year assets are not yet audited or Remaining Useful Lives Reviewed.
Other Recreation & Sport		375,315.00		224,231.00		207,697.42		367,115.00	Timing - Depreciation has not been run as end of year assets are not yet audited or Remaining Useful Lives Reviewed.
Television and Radio Rebroadcasting		5,494.00		3,645.00		2,431.23		5,494.00	
Libraries		17,247.00		10,925.00		9,366.34		17,247.00	
Heritage		4,849.00		3,418.00		1,376.62		4,849.00	
Other Culture		4,761.00		2,799.00		1,347.65		4,761.00	
OPERATING REVENUE									
Public Halls and Civic Centres	1,402.00		764.00		592.54		1,402.00		
Swimming Areas & Beaches	15,200.00		10,184.00		11,446.44		15,200.00		
Other Recreation & Sport	376,779.00		261,816.00		29,991.15 ▲		376,454.00		The first payment of the Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) has not been recieved as soon as expected.
Libraries	100.00		56.00		31.00		100.00		
Other Culture	550.00		0.00		14,970.00		550.00		
SUB-TOTAL OPERATING	394,031.00	758,540.00	272,820.00	458,244.00	58,094.79	465,710.16	393,706.00	755,840.00	
CAPITAL EXPENDITURE									
Public Halls and Civic Centres		0.00		0.00		0.00		0.00	
Swimming Areas & Beaches		39,000.00		38,995.00		32,567.18		37,000.00	Includes - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000.
Other Recreation & Sport		427,887.00		270,804.00		30,865.83 ▼		387,887.00	Works at Recreation Centre to Install a Pump Track and resurface the Tennis Courts and works at the Lions Park Upgrade the Playground have not commenced as soon as expected.
SUB-TOTAL CAPITAL	0.00	466,887.00	0.00	309,799.00	0.00	63,433.01	0.00	424,887.00	
TOTAL - PROGRAMME SUMMARY	394,031.00	1,225,427.00	272,820.00	768,043.00	58,094.79	529,143.17	393,706.00	1,180,727.00	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Mid Year Budget Review To The Period Ended
31 January 2021

PUBLIC HALLS AND CIVIC CENTRES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110100	Public Halls and Civic Bldg Operations									
BO200	Memorial Town Hall - Operations		13,500.00		10,768.00		9,668.41		13,500.00	Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption, Insurance,-ESL, & Cleaning costs.
BO201	Sandalwood Arts Hall Building Operations		2,150.00		1,476.00		1,212.52		2,150.00	Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption, Insurance & ESL.
BO202	Bonnie Rock Hall Building Operations		2,500.00		1,766.00		1,932.97		2,500.00	Electricity, Water rates & consumption, Insurance & ESL & Other Exp.
BO204	Railway Station Building Operations		3,200.00		2,162.00		1,705.99		3,200.00	Employee Cost (Cleaners) \$119, Electricity, Insurance & Other expenses.
BO205	Mukinbudin Community (Men's) Shed Building Operations		1,500.00		861.00		841.81		1,500.00	Rubbish & Recycling Bins, Burgess Rawson PTA lease Water, Insurance & Other expenses.
BO206	Anglican Church Building Operations - Op Exp		400.00		363.00		399.43		400.00	Insurance, ESL and other expenses.
	Subtotal Building Operations		23,250.00		17,396.00		15,761.13		23,250.00	
2110101	Town Halls and Public Buildings Building Maintenance - Op									
BM200	Memorial Town Hall - Maintenance		3,000.00		1,668.00		4,225.70		3,000.00	General maintenance.
BM201	Sandalwood Arts Hall Building Maintenance		0.00		0.00		865.40		0.00	
BM202	Bonnie Rock Hall Building Maintenance		0.00		0.00		2,392.24		0.00	
BM204	Railway Station Building Maintenance		0.00		0.00		855.42		0.00	
BM206	Anglican Church Building Maintenance		0.00		0.00		62.75		0.00	
BMPH01	Public Halls Maintenance Annual Budget (Book Exps To Appropriate Building) - Op Exp Pub Halls		5,600.00		3,248.00		0.00		8,600.00	- - General Annual Public Hall Annual Budget for Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$1,712. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$1,487. Plant Operating Costs Allocated \$200. Budget amendment.- Additional Memorial and Bonnie Rock hall expenditure.
	Subtotal Building Maintenance		8,600.00		4,916.00		8,401.51		11,600.00	
2110102	Town Halls Grounds Maintenance - Op Exp - Public Halls									
GM200	Memorial Town Hall - Gounds Maintenance		0.00		0.00		2,848.94		0.00	
GM201	Sandalwood Arts Hall Grounds Maintenance		0.00		0.00		209.55		0.00	
GMPH01	Public Halls Grounds Maintenance Annual Budget (Book exps to appropriate build) - Op Exp PubHalls		7,200.00		4,179.00		0.00		7,200.00	- - General Annual Public Hall Grounds Maintenance Annual Budget for Employee Costs - Salaries & Wages \$2,613. Contractors & Consultants \$153. Materials/Stock Purchased \$700. Labour Overheads Allocated \$3,234. Plant Operating Costs Allocated \$500.
	Subtotal Building Maintenance		7,200.00		4,179.00		3,058.49		7,200.00	
2110192	Depreciation - Public Halls and Civic Centres		20,845.00		12,159.00		12,263.35		20,845.00	- - Depreciation - Ex Asset Register \$20,845.
2110199	Administration Allocated		18,793.00		10,962.00		10,274.90		18,793.00	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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PUBLIC HALLS AND CIVIC CENTRES (Continued)	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>									
3110100 Town Hall Hire Income	500.00		287.00		50.01		500.00		- -Town Hall Hire Income. - - Sandalwood Art water reimbursements. Reimbursement & Recovery Income - Operating \$382. - -Sandalwood Art Lease annual lease fee \$10 per week incl gst, renewal due 2020. Fees & Charges - Facility Hire \$520.
3110103 Sandalwood Arts Hall Income	902.00		477.00		445.78		902.00		
3110104 Railway Station Income	0.00		0.00		45.45		0.00		
3110108 Donations - Op Inc - Town Halls & Amenities	0.00		0.00		51.30		0.00		
SUB-TOTAL OPERATING	1,402.00	78,688.00	764.00	49,612.00	592.54	49,759.38	1,402.00	81,688.00	
<u>CAPITAL EXPENDITURE</u>									
4110150 Building (Capital) - Public Halls & Civic Centres									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	1,402.00	78,688.00	764.00	49,612.00	592.54	49,759.38	1,402.00	81,688.00	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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SWIMMING AREAS & BEACHES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110200	Swimming Pool - Salaries		73,000.00		42,581.00		62,839.07 ▲		73,000.00	Pool Manager and Asst Manager/Relief including allowances. Plus Contract Pool Manager.
2110201	Swimming Pool - Superannuation		6,000.00		3,500.00		5,622.60		6,000.00	Superannuation Pool Managerand Superannuation Asst Pool Manager Relief .
2110202	Swimming Pool - Training & Conferences		2,000.00		2,000.00		1,641.69		2,000.00	Training and associated accomodation and travel as required. This may include: RLSSA Bronze Medallion Course, RLSSA Pool Lifeguard Course, RLSSA Pool Operations Group 1 Course, Relief Requalification Bronze Medallio and Relief Requalification RLSSA Pool Lifeguard Course.
2110203	Swimming Pool - Other Employee Costs		2,030.00		1,781.00		1,700.82		2,030.00	Workers Compensation Premium Pool Manager & Assistant/Relief Pool Manager. Staff Housing costs.
2110204	Swimming Pool Bldg Operations									
BO250	Swimming Pool Building Operations		45,000.00		33,149.00		27,396.87		45,000.00	Rubbish Bin & Recycling Bins , Toiletries and consumables incl cleaning products and other Materials/Stock, Communication Expenses Telephone, Data and Other, Tarriff R3 Electricity , BOC Gases Oxygen Medical C size annual charge Gas, Water Rates and consumption, Insurance , ESL and internal costs..
2110205	Swimming Pool Bldg/Grounds Maintenance									
BM250	Swimming Pool Building & Facility Maintenance		24,000.00		10,480.00		17,530.68		24,000.00	A Journal is pending.
GM250	Swimming Pool Grounds Maintenance		9,000.00		5,236.00		5,352.04		9,000.00	
2110206	Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		1,162.00		6,288.53		4,500.00	The current value in this account is a posting error. The budget is for minor assets purchased. Budget anenbmdnt - Additional minor assets purchases including trolley and banners. A Journal is pending.
2110207	Pool Chemicals, Freight & Other Expenses - Op Exp - Swim Pool		14,637.00		8,593.00		10,039.75		14,637.00	- -Freight & Other Expenses \$1,000. - -Chlorine \$5,500 and Other chemicals. Pool Acid etc.s \$13,500. - CSP MS 365 Bus Basic & EOA 1lic
2110213	3A Cruickshank Road - Swimming Pool Emp Housing & Grounds Maintenance									
2110292	Depreciation - Mukinbudin Swimming Pool		66,330.00		38,689.00		39,496.98		66,330.00	- - Depreciation - Ex Asset Register \$66,330.
2110299	Administration Allocated - Op Exp - Swimming Pool		28,189.00		16,443.00		15,822.49		28,189.00	- Allocation of 3% of Administration costs.
OPERATING REVENUE										
3110201	Swimming Pool Admissions	15,000.00		10,050.00		11,246.44		15,000.00		- - Pool admissions. \$15,000.
3110203	Swimming Pool Equipment Hire, Reimb & Contributions - Op Inc - Swim Pool	200.00		134.00		0.00		200.00		- - Equipment hire. \$200.
3110223	Employee Housing Income- Rent & Reimb - Op Inc	0.00		0.00		200.00		0.00		
SUB-TOTAL OPERATING		15,200.00	272,186.00	10,184.00	163,614.00	11,446.44	193,731.52	15,200.00	274,686.00	
CAPITAL EXPENDITURE										
4110255	Building (Capital) - Swimming Pool									
4110260	Infrastructure Other (Capital) - Swimming Pool									
IO250	Swimming Pool Infrastructure Capital		16,000.00		15,995.00		11,905.00		14,000.00	- Replacement sails & installation \$6K and Refurbish Diving Boards \$10K. Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$8,812. Materials/Stock Purchased \$4,500. Labour Overheads Allocated \$1,487.
4110175	Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		23,000.00		23,000.00		20,662.18		23,000.00	- Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000.
SUB-TOTAL CAPITAL		0.00	39,000.00	0.00	38,995.00	0.00	32,567.18	0.00	37,000.00	
TOTAL - SWIMMING AREAS & BEACHES		15,200.00	311,186.00	10,184.00	202,609.00	11,446.44	226,298.70	15,200.00	311,686.00	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Mid Year Budget Review To The Period Ended
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OTHER RECREATION & SPORT		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110300	Sporting Complex Bldg Ops									Employee Costs (Cleaner), Rubbish Bins x 10@\$125, Wireless Link ,Communication Expenses Telephone, Data and Other, Electricity consumption and service fee , LPG 45kg bottles rental & Gas consumption, Water consumption and service fee Insurance, ESL and other costs.
BO260	Mukinbudin Sports Complex Building Operations		58,500.00		38,276.00		33,891.62		58,500.00	
2110301	Sporting Complex Building & Grounds Mtce									Salaries & Wages \$4,505. Contractors & Consultants \$3,349. Labour Overheads \$5,576. Plant Operating Costs \$450. Budget amendment - Additional maintenance and minor improvements.
BM260	Mukinbudin Sports Complex Building Maintenance		15,000.00		8,736.00		17,970.39		23,000.00	
GM260	Mukinbudin Sports Complex Grounds Maintenance		21,500.00		12,523.00		10,305.61		21,500.00	Salaries & Wages \$8,438. Contractors & Consultants \$117. Materials/Stock Purchased \$500. Labour Overheads \$10,445. Plant Operating Costs \$2,000.
2110302	Parks & Gardens Maintenance/Operations									Included Railway Station gardens & Burges Rawson PTA Land Lease Water expenses.. Budget amendment - Savings expected.
W045	Parks & Gardens Maintenance/Operations		38,000.00		22,148.00		17,875.88		30,000.00	
2110304	Town Oval Maintenance/Operations									Electricity including that for the Dirt Kart Track and other internal and contractor expenses. Provision remains for high water consumption if effluent water is not available.
W050	Mukinbudin Town Oval Maintenance/Operations		61,000.00		35,574.00		28,671.07		61,000.00	
2110306	Drive In Theatre Building Operations									Electricity, Water Rates and consumption, Insurance, ESL and other expenses.
BO265	Drive In Theatre Building Operations		3,200.00		2,048.00		1,359.11		3,200.00	
2110307	Drive In Theatre Building & Grounds Maintenance									Budget amendment - Catch up maintenance
BM265	Drive In Theatre Building Maintenance		400.00		224.00		1,326.35		1,400.00	
GM265	Drive In Theatre Grounds Maintenance		300.00		168.00		36.56		300.00	
2110308	Mukinbudin Dam Catchment Expenses									Insurance and other expenses.
W052	Mukinbudin Dam Catchment Expenses		7,800.00		4,678.00		5,684.06		7,800.00	
2110309	Other Recreation Facilities Operations									Insurance, ESL and other expenses
BO270	Old District Club (Youth Centre) Building Operations		160.00		121.00		157.33		160.00	
BO271	Mukinbudin Gym Building Operations		6,000.00		3,785.00		2,989.23		6,000.00	Employee Costs (Cleaner), Rubbish & Recycling Bins, Electricity, Water Rates and consumption, Insurance & ESL .
BO272	Wilgoyne Tennis Club Building Operations		1,100.00		771.00		814.20		1,100.00	Electricity, Insurance & Other expenses.
BO273	Pistol Club - Operations		300.00		288.00		276.25		300.00	Insurance & Other expenses.
BO274	Bonnie Rock Horse and Pony Club - Operations		1,270.00		870.00		1,200.07		1,270.00	Electricity for A/c 579935870 Lot 33 Watkins St Bonnie Rock, ESL, Insurance & Other expenses.
BO275	Mukinbudin Polo Cross - Operations		122.00		122.00		122.55		122.00	--Muni Property Scheme Insurance \$122.
BO276	Karlonning Hall - Operations		692.00		692.00		695.15		692.00	--Muni Property Scheme Insurance \$692.
BO277	Heritage Grain Silo - Operations		55.00		54.00		55.25		55.00	--Muni Property Scheme Insurance \$55.
BO278	Wheatbelt Way Tractor Display Shed - Operations		113.00		112.00		113.51		113.00	--Muni Property Scheme Insurance \$113.
BO279	Lions Park Building Operations		181.00		180.00		213.60		181.00	-- Insurance - Premiums \$181.
	Subtotal Other Recreation Facilities Operations		9,993.00		6,995.00		6,637.14		9,993.00	

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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2110310	Other Recreation Facilities Building Maintenance									
BM270	Old District Club (Youth Centre) Building Maintenance		0.00		0.00	294.90			0.00	
BM271	Mukinbudin Gym Building Maintenance		0.00		0.00	571.98			0.00	
BM272	Wilgoyne Tennis Club Building Maintenance		0.00		0.00	1,050.67			0.00	
BM278	Wheatbelt Way Tractor Shed Display - Maintenance		0.00		0.00	258.63			0.00	
BM279	Lions Park Building Maintenance		0.00		0.00	1.86			0.00	
BM281	Goodchilds Gate Building Maintenance		0.00		0.00	63.34			0.00	
BMOR01	Other Rec Facilities Building Maint Annual Budget (Book exps to actual Facility) - Op Exp - ORF		13,000.00		7,567.00	0.00			5,000.00	- Employee Costs - Salaries & Wages \$4,505. Contractors & Consultants \$89. Materials/Stock Purchased \$1,700. Labour Overheads Allocated \$5,576. Plant Operating Costs Allocated \$1,130. Budget amendment - Savings expected
	Subtotal Building Maintenance		13,000.00		7,567.00	2,241.38			5,000.00	
2110311	Other Recreation Facilities Grounds Maintenance									
GM271	Mukinbudin Gym Grounds Maintenance		0.00		0.00	1,725.46			0.00	
GM272	Wilgoyne Tennis Club Grounds Maintenance		0.00		0.00	764.36			0.00	
GM273	Pistol Club Grounds Maintenance		0.00		0.00	223.98			0.00	
GM279	Lions Park Grounds Maintenance		0.00		0.00	3,794.67			0.00	
W055	Bowling Club Green Maintenance/Operations		0.00		0.00	429.88			0.00	
W056	Walk Trail Maintenance/Operations		0.00		0.00	71.31			0.00	
GMOR01	Other Rec Facilities Grounds Maint Annual Budget (Book exps to actual Facility) - Op Exp -OtherRec Fa		24,000.00		13,986.00	0.00 ▼			21,000.00	- Employee Costs - Salaries & Wages \$8,589.- Contractors & Consultants \$960. - Materials/Stock Purchased \$420. - Labour Overheads Allocated \$10,631. - Plant Operating Costs Allocated \$3,400. Budget amendment - Savings expected
	Subtotal Grounds Maintenance		24,000.00		13,986.00	7,009.66			21,000.00	
2110313	Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		500.00		287.00	50.00			500.00	-- Nominal budget for small P&G equipment \$500.
2110315	Events Kit General Expenses		1,000.00		581.00	910.91			1,000.00	-- Events Kit Materials/Stock Purchased \$1,000.
2110319	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec									
MARQU	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec		500.00		287.00	2,094.55			2,300.00	Budget amendment - Additional relocation expenses.
2110321	Expenses - District Club		0.00		0.00	114.50			0.00	
2110329	Gym Equipment Maintenance		3,200.00		3,200.00	2,762.76			3,200.00	- -Orbit Fitness Audit and Service Gym Equipment \$800. Gym Equipment repairs \$2400
2110337	Central Wheatbelt Football League		2,500.00		0.00	0.00			2,500.00	- -Central Wheatbelt Football League Subscription 2020/21 \$2,500.
2110342	Interest on Loan 108 - Bowling Club		977.00		488.00	714.49			977.00	- Interest; Payment No 29 Loan 108 - Bowling Club payable on 1/08/2020 \$517.34 and Payment No 30 Loan 108 - Bowling Club payable on 1/02/2021 \$262.40. Final Payment
2110392	Depreciation - Other Recreation		66,963.00		39,060.00	42,354.10			66,963.00	- WATC Loan Guarantee Loan 108 to 30/6/2020 \$111, WATC Loan Guarantee Loan 108 - 31/12/2020 \$86. 1 more payment to go.
2110399	Administration Allocated		46,982.00		27,405.00	25,687.28			46,982.00	- - Depreciation - Ex Asset Register \$66,963. - Allocation of 5% of Administration costs.

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OTHER RECREATION & SPORT (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3110300	Recreation/Sporting Complex Hire Fees	1,000.00		581.00		784.12		1,000.00		- Recreation/Sporting Complex Hire Fees As per Schedule of Fees and Charges
3110301	Sport Leases and Rentals	240.00		140.00		0.00		240.00		- Horse agistment Income
3110302	Contributions & Donations Rec'd (No GST) - Op Inc	0.00		0.00		22,620.00		22,260.00		Budget amendment - The donation from the Basket Ball Club was recieved sooner than expected and was GST free.
3110303	Reimbursement and Other Income Rec'd (Inc GST)	23,585.00		23,584.00		0.00	▲	0.00		Budget amendment - Donations towards installation of a sprung timber floor in the indoor netball/casketball court \$14,277 from the Basketball and \$8,277 Netball Clubs were posted to account 3110300.
3110304	Grants - Other Recreation	340,000.00		227,800.00		0.00	▲	340,000.00		- Local Roads and Community Infrastructure Grant (Confirm GST) for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) Exp in job IO252 \$205K.
3110305	Annual Sporting Club Levy	6,604.00		6,603.00		1,336.68		6,604.00		- Football Club (entitled to 2 nights training under lights per week) \$2,022, Bowling Club \$2,022, Junior Cricket Club \$, Basketball Club \$1,020, Netball Club (entitled to 2 nights training under lights per week) \$510 and Tennis Club (Combined) \$622 and Hockey Club (entitled to 2 nights training under lights per week), \$520. (Other special functions to be charged at ordinary rates)
3110307	Reimbursements Recieved - District Club - Op Inc - C	0.00		0.00		(44.54)		0.00		Posting error to be corrected.
3110308	Community Activites Income	850.00		490.00		684.98		850.00		- Tia Chi and other activity Income.
3110309	Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	1,000.00		581.00		1,363.64		1,000.00		- - Marquee Hire income \$1,000.
3110315	Events Kit Hire Income	1,000.00		581.00		400.90		1,000.00		- - Events Kit Hire Income \$1,000.
3110331	Gymnasium Membership Fees	2,500.00		1,456.00		2,845.37		3,500.00		- As per Sch Fees & Charges Gym Membership fees
SUB-TOTAL OPERATING		376,779.00	375,315.00	261,816.00	224,231.00	29,991.15	207,697.42	376,454.00	367,115.00	Budget amendment - Additional income received.

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OTHER RECREATION & SPORT (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4110355	Building (Capital) - Other Recreation/Sport									
BC260	Mukinbudin Sports Complex Building Capital		25,200.00		4,032.00		0.00		25,200.00	- Supply and installation of replacement gutters and fascias at the Basket Ball Courts by Contractors & Consultants \$25,200.
BC263	Mukinbudin Sports Complex Auxiliary Buildings Capital Exp - Other Rec & Sport		40,000.00		26,793.00		0.00 ▲		0.00	- Budget provision towards the cost of a Shade Structure over the bowling green at the Recreation Centre. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$29,893. - Materials/Stock Purchased \$5,000. - Labour Overheads Allocated \$2,825. Budget amendment - Works will not be proceeding.
4110360	Infrastructure Parks & Ovals - Other Rec & Sport - Cap Exp									
4110365	Infrastructure Other - Other Rec & Sport -Cap Exp									
IO252	Sports Complex - Other Infrastructure - Other Rec & Sport - Cap Exp		205,000.00		137,343.00		22,150.00 ▼		205,000.00	- At Recreation Centre: Install a Pump Track \$150K with \$150K funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Resurface the Tennis Courts \$55K with \$50K funding from a Local Roads and Community Infrastructure grant received in acct 3110304 and \$5K of council funds subject to additional grant approvals. Note the \$340K Local Roads and Community Infrastructure grant funding on Other Recreation & Sport is split between Job IO252 \$200K and Job IO253 \$140K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$149,893. - Materials/Stock Purchased \$50,000. - Labour Overheads Allocated \$2,825.
IO253	Mukinbudin Lions Park - Other Infrastructure - Other Rec & Sport - Cap Exp		140,000.00		93,793.00		0.00 ▼		140,000.00	- At the Lions Park Upgrade the Playground. Funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Note the \$340K total funding is split between Job IO252 \$200K, Job IO253 \$140K and Job BC263 \$50K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$34,893. - Materials/Stock Purchased \$100,000. - Labour Overheads Allocated \$2,825.
4110370	Principal on Loan 108 - Bowling Club		17,687.00		8,843.00		8,715.83		17,687.00	- Principal: Payment No 27 Loan 108 - Bowling Club payable on 1/08/2020 \$8,715.83 and Payment No 28 Loan 108 - Bowling Club payable on 3/02/2021 \$8,970.85. Final Payment.
SUB-TOTAL CAPITAL		0.00	427,887.00	0.00	270,804.00	0.00	30,865.83	0.00	387,887.00	
TOTAL - OTHER RECREATION & SPORT		376,779.00	803,202.00	261,816.00	495,035.00	29,991.15	238,563.25	376,454.00	755,002.00	

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TELEVISION & RADIO REBROADCASTING		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110400	Radio Re-Broadcasting Operations		1,173.00		713.00		536.38		1,173.00	-- VH6GIQ, Lot 158, Vesting Order 39397. Satellite Ground Station. Aust Comms Auth - Aparatus Lic 394420 North East Road, Aust Comms Auth - Radio Lic 1385314, Electricity, Insurance Town Tower/North East Rd Towe & ESL. -- JJJ equipment maintenance; Contractors & Consultants \$1,000. -- Depreciation - Ex Asset Register \$972. - Allocation of 0.25% of Administration costs.
2110401	Radio Re-Broadcasting Maintenance		1,000.00		1,000.00		38.47		1,000.00	
2110402	Contributions to CDMA/JJJ		0.00		0.00		0.00		0.00	
2110491	Loss on Disposal of Assets - TV & Radio Broadcast - Op Exp		0.00		0.00		0.00		0.00	
2110492	Depreciation - Radio Rebroadcasting		972.00		567.00		572.02		972.00	
2110499	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	
<u>OPERATING REVENUE</u>										
3110400	Contributions & Donations - TV/Radio	0.00		0.00		0.00		0.00		
3110401	TV/Radio Service Charges Levied	0.00		0.00		0.00		0.00		
3110402	Reimbursements - TV/Radio	0.00		0.00		0.00		0.00		
3110490	Profit on Disposal of Assets	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		0.00	5,494.00	0.00	3,645.00	0.00	2,431.23	0.00	5,494.00	
<u>CAPITAL EXPENDITURE</u>										
4110450	Plant & Equipment (Capital) - TV & Radio Rebroadcasting		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>										
5110450	Proceeds on Disposal of Assets - Cap Inc -	0.00		0.00		0.00		0.00		
5110452	Transfers from Reserve	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TELEVISION & RADIO REBROADCASTING		0.00	5,494.00	0.00	3,645.00	0.00	2,431.23	0.00	5,494.00	

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LIBRARIES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110506	Library - Lost Books/Book Purchases		650.00		378.00		27.27		650.00	- Library - Lost Books/Book Purchases \$650.
2110510	Library - Other Expenses		2,502.00		2,329.00		1,248.36		2,502.00	- Misc operating costs \$100, Inter library loans delivery charges Courier costs for books \$300. - Membership Public Libraries WA \$110, Infovision Amlib software 1 user lic, support mtce \$1,600 and Regional Library Scheme-Merredin \$330. - LGIS Property Insurance for books \$62.
2110599	Administration Allocated		14,095.00		8,218.00		7,706.19		14,095.00	- Allocation of 1.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3110501	Library Reimbursements Lost Books/Book P	100.00		56.00		31.00		100.00		- Library Reimbursements Lost Books & Book Purchases \$100.
SUB-TOTAL OPERATING		100.00	17,247.00	56.00	10,925.00	31.00	9,366.34	100.00	17,247.00	
TOTAL - LIBRARIES		100.00	17,247.00	56.00	10,925.00	31.00	9,366.34	100.00	17,247.00	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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HERITAGE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110603	Historical Preservation & Information Related Expenses - Op		1,500.00		1,500.00		0.00		1,500.00	- Purchase of "On the Line" History book \$1,500. (Pioneer Wall works, plaques etc. \$2.5K deleted) Expenses incurred - Journal Pending
2110604	Pope Hills Facilities Operating & Maint Exp - Heritage									
BM255	Popes Hill Anzac Memorial & Facilities Operating & Maint Exp - Op Exp - Heritage		500.00		273.00		33.15		500.00	
GM255	Popes Hill Anzac Memorial Grounds Maintenance		500.00		280.00		59.11		500.00	
2110699	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	- Allocation of 0.25% of Administration costs.
SUB-TOTAL OPERATING		0.00	4,849.00	0.00	3,418.00	1,063.66	1,376.62	0.00	4,849.00	
TOTAL - HERITAGE		0.00	4,849.00	0.00	3,418.00	1,063.66	1,376.62	0.00	4,849.00	

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OTHER CULTURE		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110712	Cultural Events Shire Outside Workers									
	Support-Op Exp - Other Cult									
W054	Cultural Events Shire Outside Workers		63.00		62.00		63.29		63.00	- - Insurance - Premiums \$63.
	Support - Op Exp - Other Cult									
2110799	Administration Allocated		4,698.00		2,737.00		1,284.36		4,698.00	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3110701	Reimbursements & Fees - Op Inc - Other Cu	550.00		0.00		0.00		550.00		- Lease of Crop land at minimum rates \$550
3110702	Grants - Other Culture	0.00		0.00		14,970.00		0.00		
SUB-TOTAL OPERATING		550.00	4,761.00	0.00	2,799.00	14,970.00	1,347.65	550.00	4,761.00	
TOTAL - OTHER CULTURE		550.00	4,761.00	0.00	2,799.00	14,970.00	1,347.65	550.00	4,761.00	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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PROGRAMME SUMMARY									
	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Roads, Streets, Bridges and Depots		1,826,724.00		1,073,584.00		1,102,790.95		1,827,524.00	Additional expenditure items are a higher rate of expenditure on Townsite Road Maintenance, additional expenditure on signs and the flood damage consultant.
Road Plant Purchases		2,800.00		2,800.00		0.00		2,800.00	
Aerodromes		22,029.00		12,817.00		14,191.07		22,029.00	
Transport Licensing		26,491.00		15,449.00		15,116.86		26,491.00	
<u>OPERATING REVENUE</u>									
Roads, Streets, Bridges and Depots	1,710,323.00		791,479.00		303,575.94		▲ 1,782,212.00		The expected the flood damage grant has not and will not be a large as expected. The RTR 2nd Quarter payment has been delayed as the RTR acquittal did not meet the deadline. No flood damage grant funding had been received and will be subject to a budget amendment. The Local Roads and Community Infrastructure Grant for cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road has not been received as the proposed project was not approved. The income budget will be reallocated.
Road Plant Purchases	10,500.00		10,500.00		8,984.13		10,500.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	17,800.00		10,381.00		9,568.66		17,800.00		
SUB-TOTAL OPERATING	1,738,623.00	1,878,044.00	812,360.00	1,104,650.00	322,128.73	1,132,098.88	1,810,512.00	1,878,844.00	
<u>CAPITAL EXPENDITURE</u>									
Roads, Streets and Bridges		2,111,365.00		682,349.00		367,031.21	▼	2,202,155.00	The flood damage related expenditure is less than the year to date budget and will be subject to review and a budget amendment. Timing : The Transfer to Plant Reserve has yet to occur.
Road Plant Purchases		183,000.00		183,000.00		158,426.84	▼	216,720.00	
Aerodromes		0.00		0.00		0.00		0.00	
Transport Licensing		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Roads, Streets, Bridges and Depots	0.00		0.00		0.00		▲ 0.00		Timing : The Transfer From Plant Reserve has yet to occur.
Road Plant Purchases	124,500.00		124,500.00		30,409.09		124,500.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	124,500.00	2,294,365.00	124,500.00	865,349.00	30,409.09	525,458.05	124,500.00	2,418,875.00	
TOTAL - PROGRAMME SUMMARY	1,863,123.00	4,172,409.00	936,860.00	1,969,999.00	352,537.82	1,657,556.93	1,935,012.00	4,297,719.00	

SHIRE OF MUKINBUDIN
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STREETS, ROADS & BRIDGES									
		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
2120100	Rural Road Maintenance Op Exp								
RM004	Wilgoyne Road (Rd Maintenance)		0.00		0.00		749.31		0.00
RM005	Mukinbudin North-East Road (Rd Maintenance)		0.00		0.00		1,346.93		0.00
RM006	Bonnie Rock-Lake Brown Road (Rd Maintenance)		0.00		0.00		17,540.04		0.00
RM007	Nungarin North Road (Rd Maintenance)		0.00		0.00		1,951.18		0.00
RM008	Beringbooding Road (Rd Maintenance)		0.00		0.00		7,839.72		0.00
RM009	Moondon Road (Rd Maintenance)		0.00		0.00		13,562.01		0.00
RM010	Quanta Cutting North Road (Rd Maintenance)		0.00		0.00		2,090.06		0.00
RM011	Graham Road (Rd Maintenance)		0.00		0.00		3,076.77		0.00
RM012	Carlton Road (Rd Maintenance)		0.00		0.00		1,513.56		0.00
RM013	Lake Brown South Road (Rd Maintenance)		0.00		0.00		2,442.95		0.00
RM014	Popes Hill South Road (Rd Maintenance)		0.00		0.00		1,399.15		0.00
RM015	Clamp Road (Rd Maintenance)		0.00		0.00		2,605.55		0.00
RM016	Copeland Road (Rd Maintenance)		0.00		0.00		1,018.09		0.00
RM017	Whyte Road (Rd Maintenance)		0.00		0.00		1,422.64		0.00
RM018	Walton Road (Rd Maintenance)		0.00		0.00		1,092.89		0.00
RM019	Ogilvie Road (Rd Maintenance)		0.00		0.00		3,174.45		0.00
RM020	Dandanning Road (Rd Maintenance)		0.00		0.00		877.48		0.00
RM021	Cookinbin Road (Rd Maintenance)		0.00		0.00		426.11		0.00
RM022	McGregor Road (Rd Maintenance)		0.00		0.00		578.51		0.00
RM023	Jones East Road (Rd Maintenance)		0.00		0.00		1,271.39		0.00
RM024	Albert Road (Rd Maintenance)		0.00		0.00		430.00		0.00
RM025	Kalyanbudding West Road (Rd Maintenance)		0.00		0.00		260.00		0.00
RM026	Barbalin North Road (Rd Maintenance)		0.00		0.00		1,107.03		0.00
RM027	Barbalin South Road (Rd Maintenance)		0.00		0.00		875.88		0.00
RM028	Fogarty Road (Rd Maintenance)		0.00		0.00		9,094.53		0.00
RM029	Davis Road (Rd Maintenance)		0.00		0.00		540.00		0.00
RM030	Forty Six Gate Road (Rd Maintenance)		0.00		0.00		3,559.35		0.00
RM031	Harry Road (Rd Maintenance)		0.00		0.00		2,154.47		0.00
RM032	Comerford Road (Rd Maintenance)		0.00		0.00		1,371.04		0.00
RM033	Karomin Road (Rd Maintenance)		0.00		0.00		1,518.32		0.00
RM034	Harold Road (Rd Maintenance)		0.00		0.00		109.09		0.00
RM036	Squire Road (Rd Maintenance)		0.00		0.00		120.00		0.00

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STREETS, ROADS & BRIDGES (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
RM039	Wialki Soak Road (Rd Maintenance) Broomhall Road		0.00		0.00		3,546.14		0.00	
RM040	Wyoming Trail (Rd Maintenance)		0.00		0.00		784.10		0.00	
RM041	Brandis Road (Rd Maintenance)		0.00		0.00		805.15		0.00	
RM042	Toole Road (Rd Maintenance)		0.00		0.00		7,818.47		0.00	
RM043	Sprigg Road (Rd Maintenance)		0.00		0.00		3,108.22		0.00	
RM044	Bonnie Rock Tank Road (Rd Maintenance)		0.00		0.00		366.00		0.00	
RM045	Clune Road (Rd Maintenance)		0.00		0.00		605.00		0.00	
RM046	Dootaning Road (Rd Maintenance)		0.00		0.00		430.00		0.00	
RM047	Cunderin Road (Rd Maintenance)		0.00		0.00		4,015.57		0.00	
RM048	Copeland North Road (Rd Maintenance)		0.00		0.00		1,353.01		0.00	
RM049	Manuel Road (Rd Maintenance)		0.00		0.00		744.89		0.00	
RM050	Morrison Road (Rd Maintenance)		0.00		0.00		1,387.30		0.00	
RM052	Scotsman Road (Rd Maintenance)		0.00		0.00		4,126.61		0.00	
RM053	Adams Road (Rd Maintenance)		0.00		0.00		154.44		0.00	
RM054	Spencers Road (Rd Maintenance)		0.00		0.00		223.27		0.00	
RM055	Kurser Rd - Road Maintenance - Op Exp		0.00		0.00		450.00		0.00	
RM056	Doig Road (Rd Maintenance)		0.00		0.00		3,531.79		0.00	
RM071	Henry Road (Rd Maintenance)		0.00		0.00		154.44		0.00	
RM072	Sheardown Road (Rd Maintenance)		0.00		0.00		2,143.30		0.00	
RM075	Wattoning West Road (Rd Maintenance)		0.00		0.00		584.44		0.00	
RM077	Wymond Road (Rd Maintenance)		0.00		0.00		3,879.98		0.00	
RM078	Milne Road (Rd Maintenance)		0.00		0.00		813.04		0.00	
RM079	Miguel East Road (Rd Maintenance)		0.00		0.00		2,521.81		0.00	
RM080	Stockton Road (Rd Maintenance)		0.00		0.00		1,310.62		0.00	
RM081	Dease Road (Rd Maintenance)		0.00		0.00		1,415.94		0.00	
RM082	Connell Road (Rd Maintenance)		0.00		0.00		1,101.19		0.00	
RM083	Mott Road (Rd Maintenance)		0.00		0.00		3,458.11		0.00	
RM085	Angle Road (Rd Maintenance)		0.00		0.00		93.30		0.00	
RM086	Lavery Road (Rd Maintenance)		0.00		0.00		751.84		0.00	
RM087	Aitken Road (Rd Maintenance)		0.00		0.00		1,042.68		0.00	
RM088	Koonkoobing Road (Rd Maintenance)		0.00		0.00		2,966.70		0.00	
RM089	Andrews Road East (Rd Maintenance)		0.00		0.00		1,233.29		0.00	

SHIRE OF MUKINBUDIN
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STREETS, ROADS & BRIDGES (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
RM093	Quanta Cutting-Weira Road (Rd Maintenance)		0.00		0.00	2,975.14			0.00	
RM094	Elsewhere Road (Rd Maintenance)		0.00		0.00	338.06			0.00	
RM095	Copeland South Road (Rd Maintenance)		0.00		0.00	744.89			0.00	
RM096	Forest Avenue (Rd Maintenance)		0.00		0.00	5,896.56			0.00	
RM097	Borlase Road (Rd Maintenance)		0.00		0.00	1,910.71			0.00	
RM099	Nicol Road (Rd Maintenance)		0.00		0.00	430.00			0.00	
RM103	Fagan Road (Rd Maintenance)		0.00		0.00	302.89			0.00	
RM106	Dead Horse Hill Road (Rd Maintenance)		0.00		0.00	698.14			0.00	
RM107	Koorda-Bullfinch Rd (M40) (Rd Maintenance)		0.00		0.00	22,923.47			0.00	
RM108	Kununoppin-Mukinbudin Road (Rd Maintenance)		0.00		0.00	17,755.47			0.00	
RM109	Mukinbudin-Bonnie Rock Road (Rd Maintenance)		0.00		0.00	2,265.07			0.00	
RM110	Mukinbudin-Wialki Road (Rd Maintenance)		0.00		0.00	3,252.17			0.00	
RM111	Driscoll Road (Rd Maintenance)		0.00		0.00	1,833.00			0.00	
RM112	Percy Road Maintenance - Op Exp		0.00		0.00	626.51			0.00	
RM998	Road Maintenance - General Rural Exp (Non road specific costs only)		370,000.00		215,817.00	1,643.37 ▼			350,000.00	- - Important: Only book costs to this job that can not be booked to a specific road. Employee Costs - Salaries & Wages \$88,226. Contractors & Consultants \$52,950. Materials/Stock Purchased \$5,000. Water \$5,000. Labour Overheads Allocated \$109,117. Plant Operating Costs Allocated \$109,707. Budget amendment - Less expenditure expected.
TCM001	Traffic Counter Management		5,300.00		3,080.00	1,183.98			5,300.00	
	<u>Subtotal Rural Road Maintenance</u>		<u>375,300.00</u>		<u>218,897.00</u>	<u>208,818.57</u>			<u>355,300.00</u>	
OPERATING EXPENDITURE										
2120101	Townsite Road Maintenance Op Exp									
RM057	Maddock Street (Rd Maintenance)		0.00		0.00	3,414.31			0.00	
RM058	Calder Street (Rd Maintenance)		0.00		0.00	464.35			0.00	
RM059	Cruickshank Road (Rd Maintenance)		0.00		0.00	10,052.47			0.00	
RM060	Lansdell Street (Rd Maintenance)		0.00		0.00	90.42			0.00	
RM061	Shadbolt St		0.00		0.00	255.25			0.00	
RM062	White Street (Rd Maintenance)		0.00		0.00	4,307.54			0.00	
RM063	Ferguson Street (Rd Maintenance)		0.00		0.00	2,044.90			0.00	
RM064	Conway Street (Rd Maintenance)		0.00		0.00	78.61			0.00	
RM068	Strugnell Street (Rd Maintenance)		0.00		0.00	318.44			0.00	
RM069	Clamp Street (Rd Maintenance)		0.00		0.00	433.28			0.00	
RM105	Earl Drive (Rd Maintenance)		0.00		0.00	326.43			0.00	
RM122	Bent Street (Rd Maintenance)		0.00		0.00	1,692.17			0.00	
RM999	Road Maintenance - General Townsite Exp (Non road specific costs only)		24,000.00		13,986.00	2,737.72 ▼			27,000.00	- - Road Maintenance - General Townsite Exp (Non road specific costs only). Only book costs to this job that can not be booked to a specific road; -Employee Costs - Salaries & Wages \$4,775. Contractors & Consultants \$6,115. Materials/Stock Purchased \$600. Labour Overheads Allocated \$5,910. Plant Operating Costs Allocated \$6,600. Budget amendment - Additional patching costs.
	<u>Subtotal Townsite Road Maintenance</u>		<u>24,000.00</u>		<u>13,986.00</u>	<u>26,215.89</u> ▲			<u>27,000.00</u>	
2120102	Flood Damage Maintenance									
FD051	Flood Damage - Sevier Road		0.00		0.00	2,261.73			0.00	
FDM01	General Flood Damage Maintenance Exp & Budget (Non road specific costs only)		10,000.00		9,994.00	0.00			10,000.00	
	<u>Subtotal Flood Damage Maintenance</u>		<u>10,000.00</u>		<u>9,994.00</u>	<u>2,261.73</u>			<u>10,000.00</u>	

SHIRE OF MUKINBUDIN
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STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120103	Roads/Street Cleaning									
	SWEEP Roads/Street Cleaning - Op Exp		5,000.00		2,898.00		2,274.36		5,000.00	
2120104	Street Trees & Watering								0.00	
	TREES Street Trees & Watering - Op Exp		18,000.00		12,049.00		3,391.05		8,000.00	Budget amendment - Less expenditure expected.
2120105	Street Trees Pruning & Tree Lopping								0.00	
	PRUNE Street Trees Pruning & Tree Lopping - Op Exp		9,000.00		4,338.00		0.00		9,000.00	
2120106	Traffic Signs/Equipment (Safety)								0.00	
										- Important; Only book signs to this job that can not be booked to a specific roads. - Employee Costs - Salaries & Wages \$120.
	SIGNS Traffic Signs/Equipment (Safety)		10,000.00		5,817.00		22,127.05 ▲		25,000.00	- Purchase cost of signs, poles and general signag -- Purchase cost of signs, poles and general signage \$9,500. -- Labour Overheads Allocated \$149. -- Plant Operating Costs Allocated \$100. Budget amendment - Major upgrade of singnage.
2120107	Footpath Maintenance								0.00	
	FPM01 Footpath Maintenance		2,000.00		1,155.00		2,038.76		2,000.00	
2120108	Street Lighting - Operating		17,576.00		10,248.00		10,199.49		17,576.00	- - Synergy (Western Power) Street Lighting costs throughout the Shire no increase from 2019/20 to 2020/21 \$17,576.
2120109	Road Consultant Exp - Op Exp - Sts, Rds & Bridges		0.00		0.00		25,370.80		40,000.00	Budget amendment to recognised Flood Damage Consultant costs.
2120110	Rural Road Numbering Program		0.00		0.00		142.05		0.00	
2120111	General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg								0.00	
										- - Employee Costs - Salaries & Wages \$31,321. -- Contractors & Consultants \$61. -- Materials/Stock Purchased \$50. -- Labour Overheads Allocated \$38,768. -- Plant Operating Costs Allocated \$8,000. Budget amendment - Less expenditure expected.
	VERGE General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg		78,200.00		45,605.00		26,651.24 ▼		60,000.00	
2120112	Townscape Maintenance & Operating Exps - Op Exp - Sts Rds & Bridges									
	TSCAPE Townscape Maintenance and Operating Exps - Op Exp - Sts Rds & Bridges		1,000.00		608.00		249.25		1,000.00	- - Employee Costs - Salaries & Wages \$330. -- Contractors & Consultants \$71. -- Insurance - Premiums \$90. -- Labour Overheads Allocated \$409. -- Plant Operating Costs Allocated \$100.
2120114	Contributions, Donations & Other Transport Related Exp - Op Exp - Sts		6,000.00		6,000.00		0.00		6,000.00	- Co-funding on the secondary Freight Route Project Development. Subject to a successful application under the Building Better Regions Program.
2120116	Purchase of Land for Roads - Op Exp		9,000.00		6,030.00		0.00		0.00	- Purchase of the land, part of Lot A521, at the corner of Bent and Strugnell Sts for the existing road. Costs include subdivision and purchase. Budget amendment - The transfer will not be completed in 2020-2021.
2120192	Depreciation - Roads, Bridges & Depots		1,261,648.00		735,959.00		773,050.71		1,261,648.00	- - Depreciation - Ex Asset Register \$1,261,648.

SHIRE OF MUKINBUDIN
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STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3120100	Regional Road Group Grants (MRWA)	343,657.00		0.00		26,988.91	▼	326,000.00		Wheatbelt Regional Road Group (RRG) Grant (Gross up for GST when claiming). \$326,000 for Job RR108 Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 3.76 to 7.79 – total 4.03 kms. Budget amendment - Correction of a budget error when it was assumed RRG would be funding 2/3 of the total cost. - MRWA Direct Road Grant 2020/21. 2020/21 allocation \$338,937 including \$48,711 for works completed in 2019-2020. Allocated to: Job RR009 Moondon Road Renewal - Cap Exp \$90K. Remaining funds of \$200,226 remain unallocated a particular job. Budget amendment - Approved Blackspot funding. Exp in Job RBS108. - Flood Damage Grant - Total Cost of Flood Damage Less shire contribution of \$169K. - Wheatbelt Country Health funding to install drainage to the Administration Office Lane. Expense in Job DN001. Budget amendment - Grant was not approved and will be allocated to another project. Local Roads and Community Infrastructure Grant (Confirm GST) to part fund (\$25,754) cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road. \$46K Exp in DN108. Note - This component of the Local Roads and Community Infrastructure.
3120101	Direct Road Grant (MRWA)	131,975.00		131,975.00		131,975.00		131,975.00		
3120102	Roads to Recovery Grant	338,937.00		227,086.00		138,711.00	▲	338,937.00		
3120103	Black Spot Grant	0.00		0.00		5,537.39		115,300.00		
3120105	Flood Damage Income	834,000.00		370,664.00		0.00	▲	834,000.00		
3120108	*Do Not Use - Sale of Scrap - Op Inc - Street, Roads and	0.00		0.00		363.64		0.00		
3120110	Other Contrib. & Donations - Roads/Streets	36,000.00		36,000.00		0.00	▲	36,000.00		
3120122	Other Grants for Drainage & Other Infra - Opn Inc Sts Rd	25,754.00		25,754.00		0.00	▲	0.00		
SUB-TOTAL OPERATING		1,710,323.00	1,826,724.00	791,479.00	1,073,584.00	303,575.94	1,102,790.95	1,782,212.00	1,827,524.00	
CAPITAL EXPENDITURE										
4120140	Townscape Other Infrastructure - Cap Exp - Rds									- Street Master Plan Main Street improvements, Street Trees etc. Materials/Stock Purchased including mulch.
IO125	Townscape Other Infrastructure (Main St) - Cap Exp - Rds		10,000.00		9,992.00		0.00		10,000.00	
4120166	Roads Renewal Works - Capital Exp									- From the intersection of Moondon, Scotsman and Henry Roads to the intersection of Moondon and Arnold Road . A distance of 7.84km, SLK 19.88 to SLK27.72, reconstruct & resheet with 150mm of gravel. Funding RTR \$90K in Acct 3120102 the remainder council funds. Employee Costs \$24,024. - Contractors \$39,040. - Materials \$7,000. - Water \$2,000. - Labour Overheads AS\$29,736. - Plant Operating Costs \$3,200. Budget amendment - Costs exceeded budget. \$130K of RTR is allocated to this job. Budget amendment - Works required identified,. Funds reallocated from job RR999. Budget amendment - Works required identified,. Funds reallocated from job RR999.
RR007	Nungarin North Road Renewal - Cap Exp		0.00		0.00		0.00		151,000.00	
RR009	Moondon Road Renewal - Cap Exp		105,000.00		104,995.00		140,800.08	▲	140,800.00	
RR043	Sprigg Road Renewal - Cap Exp		0.00		0.00		57,423.04		57,500.00	
RR056	Doig Road Renewal - Cap Exp		0.00		0.00		19,568.46		19,600.00	
RR107	Koorda-Bullfinch Road Renewal (East of Town Section 2019-20) - Cap Exp		0.00		0.00		1,551.95		0.00	
RR108	Kununoppin-Mukinbudin Road Renewal (RRG Funded 20-21)- Cap Exp		515,485.00		0.00		40,483.37		515,485.00	
RR9999	Unallocated Road Capital Expense - Budget Only		395,000.00		63,199.00		0.00	▼	0.00	
AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021										

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120167	Roads (Capital) - Roads to Recovery									
4120168	Roads (Capital) - Regional Road Group									
4120169	Roads (Capital) - Black Spot									
RBS108	Kununoppin-Mukinbudin Road (Blackspot Funded) - Cap Exp		0.00		0.00		8,306.09		172,950.00	Budget amendment - Works funded Blackspot funding \$115,300 and Roads To Recovery \$57,650.
	Subtotal All Road Capital Expenditure		1,015,485.00		168,194.00		268,132.99		1,057,335.00	
4120170	Footpaths (Capital) - Council Funded									
4120171	Roads (Capital) - Flood Damage									
FDC01	Flood Damage - Roads (Capital)		1,003,000.00		445,772.00		0.00		1,003,000.00	- 50% of total flood damage works to be completed in 2020-2021. Employee Costs - Salaries & Wages \$41,356. Contractors & Consultants \$672,865. Materials/Stock Purchased \$100,000. Labour Overheads Allocated \$51,574. Plant Operating Costs Allocated \$137,205. These works will not be proceeding
FDC021	Cookinbin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		1,938.30		0.00	A journal is pending reallocating the expense to road maintenance.
FDC033	Karomin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		1,864.32		0.00	A journal is pending reallocating the expense to road maintenance.
FDC108	Kununoppin-Mukinbudin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		45,340.37		45,340.00	Budget amendment - An old wooden culvert started to fail and was replaced as a matter of urgency.
4120181	Road Drainage Cap Exp - Rds Sts & Bridges								0.00	
DN001	Urban Road Drainage - New - Cap Exp - Rds Sts & Bridges		36,000.00		11,880.00		0.00		36,000.00	- Contractors & Consultants to install drainage to the Administration Office Lane \$36,000. . Funded by the Wheatbelt Country Health via Acct 3120110.
DN108	Bent St/Kununoppin-Mukinbudin Road Drainage - Cap Exp		46,000.00		46,000.00		49,577.00		49,600.00	- On the Western side of the Kununoppin Mukinbudin cement stabilise the open drain and install two silt traps. Part funded by a \$25,754 Local Roads and Community Infrastructure grant received in acct 3120122. Contractors & Consultants \$46,000. Now all council funded as the grant for this purpose was not approved.
4120175	Transfers To Roadworks Reserve		880.00		511.00		178.23		880.00	Budget amendment - Additional costs incurred, costc incurred will be deducted from unallocated road funding. -- Transfers to Reserves From Muni Interest \$880. Allocation for future footpath works \$0.
SUB-TOTAL CAPITAL		0.00	2,111,365.00	0.00	682,349.00	0.00	367,031.21	0.00	2,202,155.00	Capital Difference = \$90,790 Additional funding \$71,889 Unfunded difference = \$18,901
TOTAL - STREETS, ROADS & BRIDGES		1,710,323.00	3,938,089.00	791,479.00	1,755,933.00	303,575.94	1,469,822.16	1,782,212.00	4,029,679.00	Revenue Difference = \$71,889

SHIRE OF MUKINBUDIN
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ROAD PLANT PURCHASES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120291	Loss on Disposal of Assets		2,800.00		2,800.00		0.00		2,800.00	- - Loss on Asset Disposal \$2,800. It is unlikely that this loss will be realised as the old Works Manager's Dual Cab was sold for a profit rather than a loss.
<u>OPERATING REVENUE</u>										
3120290	Profit on Disposal of Assets - Op Inc - Road	10,500.00		10,500.00		8,984.13		10,500.00		- - Profit on Asset Disposal -\$10,500. No budget amendment as a non cash item.
SUB-TOTAL OPERATING		10,500.00	2,800.00	10,500.00	2,800.00	8,984.13	0.00	10,500.00	2,800.00	
<u>CAPITAL EXPENDITURE</u>										
4120250	Plant & Equipment (Capital) - Road Plant Purchases		124,500.00		124,500.00		158,219.66 ▲		158,220.00	The Backhoe to replace the Komatsu WB97R-2 Backhoe cost \$109,000 (Budget \$80,000), new plant number P31720. Utility to replace the Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2 cost \$37,413 (Budget \$34,000), new plant number P31120. Budget amendment - Increased cost of plant and light vehicle purchases and the purchase of barrow lights. - - Transfers to Reserves From Muni Interest \$1,000. Allocation for future plant purchases \$57,500. Reduced from \$185,000 in 2018-2019.
4120275	Transfer to Plant Reserve		58,500.00		58,500.00		207.18 ▼		58,500.00	
<u>CAPITAL REVENUE</u>										
5120250	Proceeds on Disposal of Assets - Cap Inc - R	30,000.00		30,000.00		30,409.09		30,000.00		- Komatsu WB97R-2 Backhoe \$15,000, Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2 \$15,000.
5120252	Transfers From Plant Reserve-Cap Inc- Road Plant Purchases	94,500.00		94,500.00		0.00	▲	94,500.00		- Transfers from Reserves to Muni for road plant purchases \$94,500
SUB-TOTAL CAPITAL		124,500.00	183,000.00	124,500.00	183,000.00	30,409.09	158,426.84	124,500.00	216,720.00	
TOTAL - ROAD PLANT PURCHASES		135,000.00	185,800.00	135,000.00	185,800.00	39,393.22	158,426.84	135,000.00	219,520.00	

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SCHEDULE 12 - TRANSPORT
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AERODROMES									
		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$	\$	\$
Budget Text and Other Information									
<u>OPERATING EXPENDITURE</u>									
2120300	Airstrip & Grounds Maintenance/Operations								
	W060 Airstrip & Grounds Maintenance/Operations		5,500.00		3,185.00		4,427.28		5,500.00
2120492	Depreciation - Aerodromes		14,180.00		8,267.00		8,479.43		14,180.00
2120499	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00
SUB-TOTAL OPERATING		0.00	22,029.00	0.00	12,817.00	0.00	14,191.07	0.00	22,029.00
<u>CAPITAL EXPENDITURE</u>									
4120460	Infrastructure Other (Capital) - Aerodromes								
	IO260 Airstrip & Grounds Capital		0.00		0.00		0.00		0.00
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AERODROMES		0.00	22,029.00	0.00	12,817.00	0.00	14,191.07	0.00	22,029.00

-- Employee Costs - Salaries & Wages \$1,502.
-- Contractors & Consultants \$231.
-- Materials/Stock Purchased \$500.
-- Insurance - Premiums \$8.
-- Labour Overheads Allocated \$1,859.
-- Plant Operating Costs Allocated \$1,400.
-- Depreciation - Ex Asset Register \$14,180.
-- Allocation of 0.25% of Administration costs.

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TRANSPORT LICENCING		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120500	Training and Accommodation - Licensing		3,000.00		1,750.00		2,273.21		3,000.00	- Training And Accommodation - Licensing
2120599	Administration Allocated		23,491.00		13,699.00		12,843.65		23,491.00	- Allocation of 2.5% of Administration costs.
<u>OPERATING REVENUE</u>										
3120500	Sale of Shire Plates	300.00		175.00		318.15		300.00		- Sale Of Shire Plates
3120501	Commissions - Licensing	14,500.00		8,456.00		9,250.51		14,500.00		- DPI Licensing Commissions
3120502	Reimbursements - Licensing	3,000.00		1,750.00		0.00		3,000.00		- Reimbursements - Licensing Journal pending
SUB-TOTAL OPERATING		17,800.00	26,491.00	10,381.00	15,449.00	9,568.66	15,116.86	17,800.00	26,491.00	
TOTAL - TRANSPORT LICENCING		17,800.00	26,491.00	10,381.00	15,449.00	9,568.66	15,116.86	17,800.00	26,491.00	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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PROGRAMME SUMMARY	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Rural Services		8,449.00		7,123.00		5,322.34		7,449.00	Expenditure on Minor assets, tools, mobile phones & portable devices, equipment, furniture etc has exceeded budget and utility expenses are in excess of the YTD budget
Tourism and Area Promotion		263,329.00		155,135.00		176,266.32 ▲		284,776.00	
Building Control		9,698.00		5,649.00		6,322.38		10,698.00	
Economic Development		5,749.00		3,518.00		2,366.08		5,749.00	
Other Economic Services		94,336.00		55,453.00		50,069.85		82,836.00	
OPERATING REVENUE									
Rural Services	1,000.00		670.00		0.00		0.00		Most short stay income, except that from the Caravan Park Barracks, is greater than expected at this time of the year.
Tourism and Area Promotion	197,165.00		119,158.00		134,841.15		207,375.00 ▼		
Building Control	4,400.00		2,687.00		171.65		4,400.00		
Economic Development	9,048.00		5,278.00		4,745.40		9,048.00		
Other Economic Services	33,740.00		19,670.00		103,732.67		20,740.00 ▼		
SUB-TOTAL OPERATING	245,353.00	381,561.00	147,463.00	226,878.00	243,490.87	240,346.97	241,563.00	391,508.00	
CAPITAL EXPENDITURE									
Rural Services		0.00		0.00		0.00		0.00	The purchase of the Caravan Park vehicle cost less than expected, and the additional concrete slabs have not been installed yet.
Tourism and Area Promotion		148,530.00		141,700.00		129,000.00		142,530.00	
Building Control		0.00		0.00		0.00		0.00	
Economic Development		0.00		0.00		0.00		0.00	
Other Economic Services		8,903.00		4,451.00		4,394.26		8,903.00	
CAPITAL REVENUE									
Rural Services	0.00		0.00		0.00		0.00		
Tourism and Area Promotion	120,000.00		120,000.00		120,000.00		120,000.00		
Building Control	0.00		0.00		0.00		0.00		
Economic Development	0.00		0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	120,000.00	157,433.00	120,000.00	146,151.00	120,000.00	133,394.26	120,000.00	151,433.00	
TOTAL - PROGRAMME SUMMARY	365,353.00	538,994.00	267,463.00	373,029.00	363,490.87	373,741.23	361,563.00	542,941.00	

SHIRE OF MUKINBUDIN
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RURAL SERVICES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130100	Noxious Weed Control									-- Employee Costs - Salaries & Wages \$1,952. -- Contractors & Consultants \$67. -- Materials/Stock Purchased \$200. -- Labour Overheads Allocated \$2,416. -- Plant Operating Costs Allocated \$465. - Chemical Drum recycling, twice yearly. Reimbursement to be claimed. Income in account 3130100. Budget amendment - Drum muster by the shire is cancelled. - Allocation of 0.25% of Administration costs. - Reimbursement of Drummuster expenses in account 213104 Budget amendment - Drum muster by the shire is cancelled.
	WEEDS Noxious Weed Control - Op Exp		5,100.00		5,088.00		3,537.98		5,100.00	
2130103	Rural Counselling Service		0.00		0.00		500.00		0.00	
2130104	Drum Muster Expenses		1,000.00		670.00		0.00		0.00	
2130199	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	
<u>OPERATING REVENUE</u>										
3130100	Contributions & Donations - Rural Services	1,000.00		670.00		0.00		0.00		
SUB-TOTAL OPERATING		1,000.00	8,449.00	670.00	7,123.00	0.00	5,322.34	0.00	7,449.00	
TOTAL - RURAL SERVICES		1,000.00	8,449.00	670.00	7,123.00	0.00	5,322.34	0.00	7,449.00	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130204	Caravan Park General Maintenance/Operations									Annual Testing and Certification of Dump point, Rubbish Bins x 6 @ \$125, Recycling Bins x 6 @ \$120, Breakdowns and other expenses \$3,428. Purchased, replacement building fittings and equipment \$7,000. -Telephone Office 9047 1103 & Mgr Mobile 0429 471 103 \$820. Aussie BB. Wallis Wireless link install \$1,225. Wallis MS365 & EOA Lic \$137. Wallis Managed Support and other communication expenses. Electricity, LP Gas 45kg bottles rental x 4 \$320 and LPG Gas consumption for Kitchen, CVP and BBQ \$480., Utilites Water & Trade Waste charges, Insurance. Journal Pending + \$2.4K Budget amendment - Costs of additional cleaners are being posted to this account. Journal Pending - \$2.4K Budget amendment - Additional costs being incurred.
BO370	Caravan Park General Operation Expenses		37,224.00		22,213.00		31,197.73		45,000.00	
BM370	Caravan Park General Facilities - Building Maintenance		5,500.00		3,199.00		9,946.97		13,000.00	
GM370	Caravan Park General Facilities - Grounds Maintenance		5,000.00		2,898.00		8,424.02		12,000.00	
2130206	Barrack Cabins Building Operations									-- Contractors & Consultants \$43. -- Insurance - Premiums \$207.
BO315	Barrack Cabins Building Operations		250.00		227.00		265.66		250.00	
2130207	Barrack Cabins Building Maintenance									Budget amendment - Savings expected.
BM315	Barrack Cabins Building Maintenance		4,200.00		2,436.00		313.43		1,500.00	
2130209	Tourist Information Bay/Hut Expenditure									Budget amendment - Additional costs being incurred.
W075	Tourist Information Bay/Hut Maintenance/Operations		2,000.00		1,155.00		1,983.72		3,500.00	
2130210	Park Units (Self Contained) Building Operations									-- Contractors & Consultants \$46. -- Insurance - Premiums \$354.
BO320	Park Units (Self Contained) Building Operations		400.00		375.00		788.59		400.00	
2130211	Park Units (Self Contained) Building Maintenance									2,000.00
BM320	Park Units (Self Contained) Building Maintenance		2,000.00		1,231.00		715.65			
2130218	Caravan Park House "Wattoning" - 22 Earl Drive Maint and Operating Exp									0.00
BO322	Caravan Park House "Wattoning" 22 Earl Drive Operating Exp - Tour & Area Prom		0.00		0.00		77.39			
BM322	Caravan Park House "Wattoning" 22 Earl Drive Building Maintenance Exp - Tour & Area Prom		0.00		0.00		623.80		1,000.00	
2130228	Short Stay Housing Expenses - Tour & Area Promotion		36,231.00		21,133.00		15,027.44		36,231.00	- Short Stay, 8 Lansdell St & 25 Cruickshank St House cost recovered Allocated costs no amendment appropriate
2130212	Interest on Loan 127 Caravan Park "Wattoning Villa" House - 22 Earl Drive		1,260.00		0.00		260.05		1,260.00	- Interest on Loan 127: Payment 1 - March 2021 \$1,260.
2130214	Caravan Park Salaries		92,629.00		54,026.00		47,868.92		82,000.00	-Caravan Park Staff Salaries, Contract Relief Caravan Park staff for 5 weeks annual leave, 10 days personal leave and 20 RDO weekends. Budget amendment - Savings expected as only the manager and relief mangers are posted to this accont. Additional cleaners are posted to Job BO370
2130215	Caravan Park Superannuation		8,300.00		4,837.00		4,830.34		8,300.00	- Caravan Park Manager Superannuation Super Guarantee 9.5% and council contribution.
2130216	Caravan Park Manager Allowances		4,256.00		2,478.00		2,540.00		4,256.00	Includes Caravan Park staff Service Allowance, MBL Allowance & Accomodation Allowance.
2130220	Caravan Park Workers Compensation		1,913.00		1,113.00		2,002.73		1,913.00	- Caravan Park Manager Workers Compensation
2130230	Minor Assets Purchases-Furniture,Linen,Utensils etc-Cara Park-Tourist		8,000.00		4,662.00		13,775.87		18,000.00	- Minor assets, tools, mobile phones & portable devices, equipment, furniture Budget amendment - Additional costs have been incurred in fitting out Wattoning.
2130293	Caravan Park Motor Vehicle Expenses Allocated		0.00		0.00		442.33		0.00	
	Subtotal Caravan Park Operations		209,163.00		121,983.00		141,084.64		230,610.00	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

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TOURISM & AREA PROMOTION (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2130219	Wheatbelt Way - Op Exp									
	W079 Wheatbelt Way Annual Budget General Exp (Book costs at specific location to the location) - Op Exp		2,500.00		1,449.00		0.00		2,500.00	
	W080 WW - Weira Maintenance/Operations		60.00		60.00		175.75		60.00	-- Insurance - Premiums \$60.
	W081 WW - Wattoning Historical Site Maintenance/Operations Exps - Tour & Area Prom		40.00		37.00		37.17		40.00	-- Contractors & Consultants \$3. -- Insurance - Premiums \$37.
	W082 WW - Beringbooding Maintenance/Operations		50.00		42.00		42.19		50.00	-- Contractors & Consultants \$8. -- Insurance - Premiums \$42.
	W083 WW - Shed Maintenance/Operations		0.00		0.00		777.92		0.00	
	<u>Subtotal Wheatbelt Way - Op Exp</u>		<u>2,650.00</u>		<u>1,588.00</u>		<u>1,033.03</u>		<u>2,650.00</u>	
2130202	Tourism and Area Promotion - Op Exp Tour & Area Prom		5,600.00		3,752.00		8,357.84		5,600.00	-- Event Catering Contractors & Consultants \$600. -- Caravaning Australia Advert Winter \$350 and other & Subscriptions, Publications, Legislation Totaling \$500. -- Australias Golden Outback Subscription & Advertising \$4,500.
2130203	Entry Statement Maintenance									
	W065 Entry Statement Maintenance		400.00		224.00		0.00		400.00	
2130225	Tourist Signage - Op Exp - Tourism & Area Promotion		2,500.00		1,456.00		99.02		2,500.00	- Signaging for Rock in conjunction with Shire of Westonia & NEWTravel
2130217	New Travel Annual Contribution		2,500.00		2,500.00		2,500.00		2,500.00	- Shire Annual contribution to NEWTravel group contrib-Promotional material and marketing contribution \$2,500. Needs to increase to \$6K.
2130292	Depreciation - Tourism & Area Promotion		12,327.00		7,189.00		7,779.44		12,327.00	-- Depreciation - Ex Asset Register \$12,327.
2130299	Administration Allocated		28,189.00		16,443.00		15,412.35		28,189.00	- Allocation of 3% of Administration costs.

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TOURISM & AREA PROMOTION (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING REVENUE										
3130200	Caravan Park Fees - Op Inc - Tourism & Area Promotion	31,917.00		18,613.00		37,130.91	▼	46,000.00		Rental/Lease/Hire Income for Caravan Bays & Long Term Stay lease. Budget amendment - Higher occupancy
3130201	Caravan Park Coin Op Wash Mach Income	1,600.00		931.00		1,164.55		1,600.00		- Income from use of washing machines and dryers in Laundry
3130202	Barracks Cabins Fees - Op Inc - Tourism & Area Promotion	33,500.00		19,537.00		12,846.49		25,000.00		- Fees for Caravan Park Cabins Budget amendment - Lower occupancy.
3130203	Park Unit (Self Contained) Fees - Op Inc - Tourism & Area Promotion	57,400.00		33,481.00		44,267.06	▼	57,400.00		- Fees for Self Contained Park units
3130204	Short Stay House Rental Income - Tour & Area Promotion	55,375.00		32,298.00		30,616.24		55,375.00		- Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised
3130205	Contributions & Donations - Op Inc - Tourism & Area Promotion	0.00		0.00		297.73		0.00		
3130207	Grants - Tourism & Area Promotion	10,000.00		10,000.00		0.00		10,000.00		- Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park. Exp in Job IO280.
3130208	Caravan Park Wattoning Villa - 22 Earl Drive Income	7,373.00		4,298.00		7,598.17		12,000.00		- Fees and changes from 22 Earl Drive when purchased. Budget amendment - Higher occupancy.
3130210	Other Income Relating to Tourism & Area Promotion	0.00		0.00		920.00		0.00		
SUB-TOTAL OPERATING		197,165.00	263,329.00	119,158.00	155,135.00	134,841.15	176,266.32	207,375.00	284,776.00	
CAPITAL EXPENDITURE										
4130250	Building (Capital) - Tourism & Area Promotion									
BC331	Caravan Park House Purchase - ("Wattoning Villa" 22 Earl Drive in 2020)		120,000.00		120,000.00		120,000.00		120,000.00	- Purchase of 22 Earl Drive for use as short term accomodation.Funded by Loan 127.
4130255	Plant & Equipment (Capital) - Tour & Area Promotion		15,000.00		15,000.00		9,000.00		9,000.00	- Additional vehicle: Caravan Park Service Vehicle (Small van second Hand) Budget amendment - Vehicle cost less than expected.
4130260	Infrastructure Other (Capital) - Tourism & Area Promotion									
IO280	Caravan Park Infrastructure Capital Exp		10,000.00		6,700.00		0.00		10,000.00	- Install three addition concrete slabs at the caravan park. Funded by the Local Roads and Community Infrastructure Grant received in acct 3130207.Contractors & Consultants \$10,000.
4130270	Principal on Loan 127 - Caravan Park House - "Wattoning" - 22 Earl Drive		3,530.00		0.00		0.00		3,530.00	- Principal Loan 127: Payment 1 - March 2021 \$3,530
CAPITAL REVENUE										
5130350	Proceeds from New Debentures (Loan 127 in 20-21) -	120,000.00		120,000.00		120,000.00		120,000.00		- Proceeds from Loan 127 to purchase the Caravan Park Transportable House at 22 Earl Drive.
SUB-TOTAL CAPITAL		120,000.00	148,530.00	120,000.00	141,700.00	120,000.00	129,000.00	120,000.00	142,530.00	
TOTAL - TOURISM & AREA PROMOTION		317,165.00	411,859.00	239,158.00	296,835.00	254,841.15	305,266.32	327,375.00	427,306.00	

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BUILDING CONTROL		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
<u>OPERATING EXPENDITURE</u>		\$	\$	\$	\$	\$	\$	\$	\$	
2130304	Contract Building Control Services		5,000.00		2,912.00		3,753.64		6,000.00	- Contract EHO/Building Surveyor - \$1100 per month share with Health Expenses Budget amendment - Additional costs being incurred due to changed contract arrangements. - Allocation of 0.5% of Administration costs.
2130399	Administration Allocated		4,698.00		2,737.00		2,568.74		4,698.00	
<u>OPERATING REVENUE</u>										
3130300	Building Permit Fees	4,000.00		2,331.00		171.65		4,000.00		- Building permits and other fees. - Commision on Collection of BSL fees - Swimming Pools Inspection fees
3130301	Commission - BRB & BCITF	100.00		56.00		0.00		100.00		
3130302	Private S/Pool Inspection Fees	300.00		300.00		0.00		300.00		
SUB-TOTAL OPERATING		4,400.00	9,698.00	2,687.00	5,649.00	171.65	6,322.38	4,400.00	10,698.00	
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL		4,400.00	9,698.00	2,687.00	5,649.00	171.65	6,322.38	4,400.00	10,698.00	

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ECONOMIC DEVELOPMENT		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130501	Industrial Units Building Operations									-- Contractors & Consultants Total \$438. Rubbish Bin \$125, Recycling Bin \$120 & Other Exp \$193 -- Materials/Stock Purchased \$29. -- Electricity \$900. -- Water rates \$268 and consumption \$12. -- Insurance - Premiums \$369. -- ESL Category 5 \$84 -- Employee Costs - Salaries & Wages \$300. -- Contractors & Consultants \$48. -- Labour Overheads Allocated \$372. -- Plant Operating Costs Allocated \$80. -- Employee Costs - Salaries & Wages \$180. -- Contractors & Consultants \$37. -- Labour Overheads Allocated \$223. -- Plant Operating Costs Allocated \$60. -- Allocation of 0.25% of Administration costs.
BO335	Industrial Unit (Lot 164 Strugnell) Building Operations		2,100.00		1,404.00		1,081.72		2,100.00	
2130502	Industrial Units Building & Grounds Maintenance									
BM335	Industrial Unit (Lot 164 Strugnell) Building Maintenance		800.00		462.00		0.00		800.00	
GM335	Industrial Unit (Lot 64 Strugnell St) Grounds Maintenance		500.00		287.00		0.00		500.00	
2130599	Administration Allocated		2,349.00		1,365.00		1,284.36		2,349.00	
<u>OPERATING REVENUE</u>										
3130507	Income - Industrial Units - Op Inc - Eco Dev	9,048.00		5,278.00		4,745.40		9,048.00		- Industrial unit rental income \$174 per week
SUB-TOTAL OPERATING		9,048.00	5,749.00	5,278.00	3,518.00	4,745.40	2,366.08	9,048.00	5,749.00	
TOTAL - ECONOMIC DEVELOPMENT		9,048.00	5,749.00	5,278.00	3,518.00	4,745.40	2,366.08	9,048.00	5,749.00	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130600	Tree Planter Maintenance		2,305.00		1,344.00		1,722.20		2,305.00	- Tree Planter expenses (P81 and P365) - Servicing repairs Insurance costs allocated \$2,305.
2130601	Community Bus Expenses Allocated		2,985.00		1,736.00		1,587.78		2,985.00	- Community Bus Expenses (P281) - Fuel and Servicing repairs Insurance \$2,985.
2130603	Standpipe Maintenance/Inspections/Operations									
W090	Standpipe Maintenance/Inspection/Operations		49,200.00		28,716.00		22,275.53		34,000.00	- Employee Costs - Salaries & Wages \$601.- Contractors & Consultants \$149.- Water rates \$268 and consumption \$46,732. -Insurance - Premiums for Water tanks and fittings at Strugnell St, Bonnie Rock, Carlton Rd and Mukinbudin-Wialki Road \$87. - Labour Overheads Allocated \$743. - Plant Operating Costs Allocated \$620. Budget amendment - less expenses being incurred.
2130616	Interest on Loan 119 - Muka Cafe		4,195.00		2,355.00		2,412.40		4,195.00	- Interest on Loan 119 Payment 17 due 13 October 2020 \$1,895.77 and Payment 118 due 13 April 2021 \$1,781.74. - WATC Loan 119 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$253.18
2130617	Muka Cafe Operations - Op Exp - Other Eco Services						(0.00)			-- Rubbish Bins x 3 @ \$125 \$375. Recycling Bins x 3 @ \$120 \$360. Other expenses \$316. Total Contractors & Consultants \$1,051.
BO340	Muka Cafe - Operations		4,700.00		3,169.00		4,257.05		4,700.00	- Water rates \$279 and consumption \$2,321. - Insurance - Premiums for Mukinbudin Cafe \$965. - ESL Category 5 \$84 Journal pending.
BO343	Mukinbudin Bookshop Operations - Op Exp - Other Eco Services		250.00		241.00		235.06		250.00	-- Other Contractors & Consultants expenses \$16. - Insurance - Premiums for Mukinbudin Bookshop \$234.
2130618	Muka Cafe - Building & Grounds Maintenance									
BM340	Muka Cafe - Maintenance		5,000.00		2,905.00		1,890.29		3,400.00	Budget amendment - Journal and PO outstanding that will fully spend the existing budget.
GM340	Muka Cafe Grounds Maintenance		200.00		112.00		1,262.86		1,500.00	-- Contractors & Consultants \$200. Budget amendment - Expenses have exceeded budget.
2130619	Minor Assets Purchases Cafe Other Economic Services		0.00		0.00		0.00		4,000.00	Budget amendment for - E26 Roband Series 6 Module Double Row Straight Glass Bain Marie and Anvil Apex CGA0008 Chicken Rotisserie & freight charges.
2130692	Depreciation - Other Economic Services		6,708.00		3,913.00		4,151.78		6,708.00	-- Depreciation - Ex Asset Register \$6,708.
2130699	Administration Allocated		18,793.00		10,962.00		10,274.90		18,793.00	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING REVENUE										
3130600	Charges - Tree Planter Hire - Op Inc	1,500.00		875.00		215.91		500.00		-- Tree Planter Hire as per Sch Fees & Charges \$1,500. Budget amendment - Less income expected. - Mukinbudin Community Bus Hire Fees as per Sch Fees & Charges \$2,000. Budget amendment - Less income expected. - Sale of water from Bereingbooding, Bonnie Rock Carlton Road and the Cnr of Wialki & Borlase Rd tanks and the Strugnell St Hydrant. Total \$14,000. Budget amendment - Less income expected. - Fees & Charges - Rental/Lease/Hire Income Total \$16,240. -Mukinbudin Café Lease agreement 52 weeks @ \$270 per week plus gst \$14,040, Rental of Lot 36 Shadbolt St by AIM to display farm equipment \$2,200
3130601	Community Bus Hire Income - Op Inc - Other B	2,000.00		1,162.00		471.55		1,000.00		
3130603	Sale of Water	14,000.00		8,162.00		1,176.56		3,000.00		
3130605	Rent - Commercial Properties	16,240.00		9,471.00		10,709.03		16,240.00		
3130608	Reimbursements - Other Economic Services	0.00		0.00		250.53		0.00		
3130609	Grants - Other Economic Services	0.00		0.00		90,909.09		0.00		
SUB-TOTAL OPERATING		33,740.00	94,336.00	19,670.00	55,453.00	103,732.67	50,069.85	20,740.00	82,836.00	
CAPITAL EXPENDITURE										
4130655	Infrastructure Other (Capital) - Other Economic Services									-Principal on Loan 119 Payment 17 due 13 October 2020 \$4,394.26 and Payment 18 due 13 April 2021 \$4,508.29.
4130680	Building (Capital) - Other Economic Services									
4130671	Principal on Loan 119 - Mukinbudin Cafe		8,903.00		4,451.00		4,394.26		8,903.00	
SUB-TOTAL CAPITAL		0.00	8,903.00	0.00	4,451.00	0.00	4,394.26	0.00	8,903.00	
TOTAL - OTHER ECONOMIC SERVICES		33,740.00	103,239.00	19,670.00	59,904.00	103,732.67	54,464.11	20,740.00	91,739.00	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PROGRAMME SUMMARY									
	Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Private Works		14,898.00		8,680.00		6,175.86		14,898.00	Public Works Overheads are under recovering as a result of staff absences and the recovery budget is not synchronised with the expense budget The plant recovery budget is not synchronised with expenses and most plant expenses are below the YTD budget, especially fuel, oils and repairs. The Administration Overheads recovery budget is not synchronised with expenses and overall expenses are less than the YTD budget and income higher. Variation due to additional workers compensation expenses and end of year accruals, but largely offset by additional workers compensation income.
Public Works Overheads		7,091.00		10,073.00		48,065.34	▲	(20,750.00)	
Plant Operation Costs		28,000.00		28,192.00		(39,409.10)	▼	(23,946.00)	
Administration Overheads		11,250.00		46,792.00		22,423.39	▼	36,650.00	
Salaries and Wages		500.00		287.00		28,156.20	▲	30,000.00	
Land/Subdivision Development		2,000.00		1,155.00		9,225.74		8,000.00	
Stock, Fuels & Oils		0.00		0.00		0.00		0.00	
Unclassified		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>									
Private Works	10,200.00		5,950.00		6,408.19		10,200.00		The major component of the increased income are payments from the LGIS in Administration which have been sooner than expected and unexpected FBT refund and LGIS Contributions Assistance Package. Additional workers compensation income.
Public Works Overheads	7,091.00		4,130.00		1,045.45		0.00		
Plant Operation Costs	28,000.00		16,324.00		14,491.65		28,000.00		
Administration Overheads	11,250.00		6,531.00		22,423.39		12,250.00	▼	
Salaries and Wages	500.00		287.00		23,669.55		30,000.00	▼	
Land/Subdivision Development	200.00		112.00		0.00		200.00		
Stock, Fuels & Oils	0.00		0.00		0.00		0.00		
Unclassified	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING	57,241.00	63,739.00	33,334.00	95,179.00	68,038.23	74,637.43	80,650.00	44,852.00	
<u>CAPITAL EXPENDITURE</u>									
Private Works		0.00		0.00		0.00		0.00	
Public Works Overheads		0.00		0.00		160.45		0.00	
Plant Operation Costs		85,783.00		46,446.00		46,082.30		85,783.00	
Administration Overheads		198,359.00		131,883.00		66,522.10	▼	198,359.00	
Salaries and Wages		0.00		0.00		0.00		0.00	
Land/Subdivision Development		0.00		0.00		(6,657.00)		(6,657.00)	
Stock, Fuels & Oils		0.00		0.00		0.00		0.00	
Unclassified		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>									
Private Works	0.00		0.00		0.00		0.00		
Public Works Overheads	16,973.00		5,601.00		0.00		16,973.00		
Plant Operation Costs	0.00		0.00		0.00		0.00		
Administration Overheads	177,000.00		116,820.00		59,090.91	▲	177,000.00		
Salaries and Wages	0.00		0.00		0.00		0.00		
Land/Subdivision Development	0.00		0.00		0.00		0.00		
Stock, Fuels & Oils	0.00		0.00		0.00		0.00		
Unclassified	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	193,973.00	284,142.00	122,421.00	178,329.00	59,090.91	106,107.85	193,973.00	277,485.00	
TOTAL - PROGRAMME SUMMARY	251,214.00	347,881.00	155,755.00	273,508.00	127,129.14	180,745.28	274,623.00	322,337.00	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
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PRIVATE WORKS		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140100	Private Works Expenses									-- For maintenace to School Oval during term breaks if required. Employee Costs - Salaries & Wages \$300. -- Contractors & Consultants \$228. -- Labour Overheads Allocated \$372. -- Plant Operating Costs Allocated \$600. -- Employee Costs - Salaries & Wages \$1,952. -- Contractors & Consultants \$2,232. -- Labour Overheads Allocated \$2,416. -- Plant Operating Costs Allocated \$2,100. - Allocation of 0.5% of Administration costs.
X998	MDHS - Private Works Gardening		1,500.00		875.00		73.03		1,500.00	
X999	Private Works Expenses - Op Exp - Private Works		8,700.00		5,068.00		4,818.47		8,700.00	
2140199	Administration Allocated		4,698.00		2,737.00		1,284.36		4,698.00	
<u>OPERATING REVENUE</u>										
3140100	Private Works Income - Op Inc - Private work	10,200.00		5,950.00		6,408.19		10,200.00		-- Fees & Charges - Other; For maintenace to School Oval during term breaks if required. \$1,500; Other private works \$8,700.
SUB-TOTAL OPERATING		10,200.00	14,898.00	5,950.00	8,680.00	6,408.19	6,175.86	10,200.00	14,898.00	
TOTAL - PRIVATE WORKS		10,200.00	14,898.00	5,950.00	8,680.00	6,408.19	6,175.86	10,200.00	14,898.00	

SHIRE OF MUKINBUDIN
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PUBLIC WORKS OVERHEADS		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140200	Works Supervisor - Salary		90,940.00		53,046.00		44,440.17		80,000.00	Works Manager Employee Costs, No overheads apply. Budget amendment - Savings from a period when the position was not filled.
2140201	Works Supervisor - Superannuation		8,600.00		5,012.00		4,473.95		8,599.00	Total Superannuation including super Guarantee and Council matching.
2140202	Works Supervisor - Training & Conferences		1,000.00		581.00		0.00		1,000.00	- Manager Works & Services professional development.
2140203	Other Current Employee Expenses W Comp, Travel,Etc. - PWOH		500.00		287.00		(421.17)		500.00	- Employee Costs - Other \$500. - -Works Team Motor Vehicle Expenses ex Plant Mtce Budget \$18,583.
2140204	Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Works O'H		18,583.00		10,836.00		29,074.89		18,583.00	Unexpected \$11k multityre roller repairs. The recovery rate has been increased from \$48 to \$80 per hour to assist in recovering this cost. No budget amendment as this is an allocated cost.
2140205	Works Team - Superannuation		60,691.00		35,399.00		33,642.06		60,691.00	- - Works Team Employee Costs - Superannuation \$60,691.
2140206	Works Team - Sick Pay		18,326.00		10,689.00		3,156.91		18,326.00	- -Sick/Personal Leave for outside staff only from Works Sheets \$18,326.
2140207	Works Team - Annual Leave - Op Exp - PWOH/Heads		47,376.00		27,636.00		21,843.11		47,376.00	Annual Leave for works team staff s incl Leave Loading.
2140208	Works Team - Public Holidays		21,991.00		12,824.00		8,823.92		21,991.00	Public Holidays Employee Costs - Salaries & Wages.
2140209	Works Team - Long Service Leave		16,973.00		9,891.00		0.00		16,973.00	- Works Team Member LSL
2140210	Works Team - RDO's		0.00		0.00		(961.30)		0.00	
2140211	Works Team - Protective Clothing		6,000.00		3,500.00		3,452.51		6,000.00	- -Protective Clothing for works team staff only Employee Costs - Other \$6,000.
2140212	Unallocated Time Card Wages, Back Pay & Allowances - Op Exp - P		0.00		0.00		476.86		0.00	
2140213	Staff Recruitment Expenses PWOH; Advertising, Relocation etc.		5,800.00		3,381.00		2,111.49		2,500.00	Works Manager relocation \$5,000, Recruitment Interview expenses \$800.
2140214	Works Team - Employment Related Medicals, Clearances & Other B		1,500.00		875.00		765.00		800.00	Works Team - Pre Employment Medicals & Police Clearances
2140215	Works Staff - Housing Allowance		0.00		0.00		(114.97)		0.00	
2140221	Works Team - Workers Compensation Insurance		16,170.00		16,170.00		15,190.96		16,170.00	Workers Comp Insurance Workers and Works Manager..
2140222	Works Team - Training & Conferences									
W095	Works Team - Training & Conferences		4,000.00		2,331.00		5,818.50		6,000.00	Salaries & Wages \$901. - - Contractors & Consultants \$3,099. Budget amendment - Increased costs.
2140223	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads									
W100	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads		12,500.00		7,280.00		7,273.39		12,500.00	Salaries \$3,964. Contractors\$8,336. Plant Operating Costs \$200.
W101	Special Circumstances Leave - Pub Wks O'Heads - Op Exp		5,950.00		3,465.00		0.00		0.00	Salaries & Wages \$5,946. Contractors & Consultants \$4.
2140224	Works Team - Engineering & Technical Support		2,500.00		400.00		0.00		500.00	- - Contractors & Consultants \$2,500.
2140225	Works Team - Office Expenses		150.00		84.00		459.96		500.00	- -First Aid Supplies \$100; See Job W105 for administration activities by works staff . Total materials \$100. - - Printing & Stationery \$50.
2140226	Works Team - Depot Freight		700.00		406.00		0.00		0.00	- - Postage & Freight \$700.
2140227	Works Team - Expendable Tools/Equipment		1,000.00		581.00		1,729.22		2,000.00	- -Small loose tools. See Acct 2140230 for consumables, see Acct 2140252 for items over \$75 . Note: Book anything that is fully utilised on one job or plant to that Job or Plant. Total Materials/Stock Purchased \$1,000. Budget amendment - Increased costs expected.
2140228	Works Team - Staff Housing Allocated		15,549.00		9,072.00		2,948.01		15,549.00	- -Works Team - Staff Housing Allocated \$16,537. - -Works Team - Staff Housing Allocated \$988.
2140229	Works Team - Other Costs		1,100.00		637.00		0.00		0.00	- - Other Expenses Contractors & Consultants \$1,100.
2140231	Works Team - Telephone & Computer Services - Op Exp		4,563.00		2,660.00		2,594.53		4,563.00	Contractors & Consultants \$600. Materials/Stock Purchased \$300. MS365 & EOA Lic \$495, Depot Fire Wall and Managed Appliance (Sophos) \$780, IT Support \$1,188, Works Manager Mobile and other exp \$60 .
2140235	Consumables Depot & Works Team - Op Exp - Pub Wks O'Heads		3,800.00		2,212.00		2,769.76		3,800.00	- Consumables. Note: Book anything that is fully utilised on one job or plant to that Job or Plant. See Acct 2140252 for small mobile plant & acct 2140227 for small loose tools. Total Materials/Stock Purchased \$3,800.

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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140245	Office Administration Work by Works Team Staff Exps									
W105	Office Administration Work by Works Team Staff Exps		1,300.00		749.00		2,436.29		3,000.00	Employee Costs - Salaries & Wages \$901. Contractors & Consultants \$19. Materials/Stock Purchased \$80. Plant Operating Costs Allocated \$300. Budget amendment - Increased costs expected.
2140250	Depot Building Operations (previously sub program 1201)								0.00	
BO310	Depot Building Operations		8,300.00		5,242.00		4,598.65		8,300.00	Salaries & Wages \$330. Rubbish Bins x 1 @ \$125 Recycling Bins x 1 @ \$120 . Other expenses \$389. Total Contractors & Consultants \$634. Materials/Stock Purchased \$50. - Wallis NBN plan and Depot Internet \$1,140 & Telephone Service Total. \$1,450. Electricity \$3,300. BOC Gases G Size 1 x Oxygen and 1 x Acetylene Annual fees. \$600. - Water rates \$279 and consumption \$234. Insurance Premiums for Depot property & buildings \$930. ESL Category 5 \$84. Labour Overheads \$409.
OSH001	OSH Management		500.00		280.00		1,870.00		2,000.00	Salaries & Wages \$150. Contractors & Consultants \$64. Materials/Stock Purchased \$100. Labour Overheads \$186.
2140251	Depot Building & Grounds Maintenance (previously sub program 1201)		0.00				0.00			
BM310	Depot Building Maintenance		21,500.00		12,530.00		6,176.22		12,000.00	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600.
GM310	Depot Grounds Maintenance		2,100.00		1,211.00		2,162.83		4,000.00	Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected.
2140252	Minor Asset Purchases Workshop & Depot - Pub Works O'Heads - Op Exp		12,100.00		7,049.00		8,754.55		10,000.00	Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100.
2140257	Depot OHS Equipment - LGIS (Previously Subprogram 1201)		500.00		287.00		0.00		500.00	- PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570
2140259	Consultancy/ RSA / Roman II (Previously Subprogram 1201)		14,570.00		8,498.00		7,238.94		14,570.00	- - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
2140292	Depreciation - PWO's		1,307.00		756.00		906.50		1,307.00	
2140299	Administration Allocated - Op Exp -PWOH		195,000.00		113,750.00		110,906.79		195,000.00	
	<u>Expenditure Subtotal</u>		<u>624,739.00</u>		<u>370,356.00</u>		<u>337,034.82</u>		<u>598,598.00</u>	
Recovered amounts										
2140293	Less - Allocated to Works (PWO's)		(616,348.00)		(359,534.00)		(286,533.19) ▼		(616,348.00)	Under recovery as a result of staff absences. Recovery of overheads allocated to Works

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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING REVENUE</u>										
3140210	Contributions, Reimbursements & Other Income (Inc	7,091.00		4,130.00		0.00		0.00		- Contributions from the Manager Works for private use at \$150 Per Week Inc GST. Budget amendment - No reimbursements are happening due to a changed employment contract. Sale of old water tanks, a budget amendment will be required.
3140202	Sale of Scrap & Other Surplus Items - Op Inc - Pub V	0.00		0.00		1,045.45		0.00		
SUB-TOTAL OPERATING		7,091.00	7,091.00	4,130.00	10,073.00	1,045.45	48,065.34	0.00	(20,750.00)	
<u>CAPITAL EXPENDITURE</u>										
4140260	Building (Capital) - Depots (previously sub program 1201)									- For Works Team Member Long Service Leave
BC310	Depot Building Capital		0.00		0.00		160.45		0.00	
<u>CAPITAL REVENUE</u>										
5140250	Transfers From Long Service Leave Reserve	16,973.00		5,601.00		0.00		16,973.00		
SUB-TOTAL CAPITAL		16,973.00	0.00	5,601.00	0.00	0.00	160.45	16,973.00	0.00	
TOTAL - PUBLIC WORKS OVERHEADS		24,064.00	7,091.00	9,731.00	10,073.00	1,045.45	48,225.79	16,973.00	(20,750.00)	

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PLANT OPERATION COSTS		Adopted Budget 20-21		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140300	Internal Plant Repairs - Wages & O/Head		32,400.00		18,893.00		14,788.55		32,400.00	-- Employee Costs - Salaries & Wages \$14,479. -- Labour Overheads Allocated \$17,921.
2140301	External Parts & Repairs (Includes Consumables)		166,398.00		97,062.00		67,087.87 ▲		130,000.00	Expenses to date are less than the expected monthly average. Budget amendment - Less costs being incurred.
2140302	Fuels and Oils Op Exp - Plant Op Costs		115,177.00		67,186.00		47,013.61 ▲		95,000.00	-- Fuels And Oils. Total \$115,177. Budget amendment - Less costs being incurred.
2140303	Tyres and Tubes		14,494.00		8,449.00		6,530.91		14,494.00	-- Tyres & Tubes for all vehicles and plant. Total \$14,494.
2140306	Licences - Plant Operation		7,217.00		7,217.00		6,804.91		7,217.00	- -Department of Transport Registration fees for all vehicles and plant. Total \$7,217.
2140307	Insurance - Plant Operation		19,371.00		19,370.00		23,948.81		24,000.00	MV Insurance for all vehicles and plant paid earlier than expected. Budget amendment - Increased due to the new grader.
2140310	Interest on Loan 118 - Vibe Roller		1,304.00		763.00		869.28		1,304.00	- Interest Loan 118. Payment 18 on 14 September 2020 \$644.21 and Payment 19 on 12 March 2021 \$434.85. - WATC Loan 118 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$101.11
2140320	Interest on Loan 120 - Skid Steer Loader		1,524.00		1,524.00		1,524.34		1,524.00	- Interest Loan 120 Payment 13 on 15 July 2020 \$696.30 and Payment 14 on 15 January 2021 \$615.99. - WATC Loan 120 Guarantee Fee. To 30/6/2020 \$110.73 and to 31/12/2020 \$101.11
2140311	Interest on Loan 121 - 12M Motor Grader		3,718.00		2,267.00		2,017.56		3,718.00	- Interest Loan 121 Payment 11; 25 August 2020 \$1,577.79 and Payment 12 ; 25 February 2021 \$1,323.82 - WATC Loan 121 Guarantee Fee. To 30/6/2020 \$433.3 and to 31/12/2020 \$382.84
2140312	Interest on Loan 122 - Dynapac Multityre Roller		2,023.00		1,233.00		1,500.11		2,023.00	- Interest Loan 122 Payment 11; 25 August 2020 \$858.5 and Payment 12 ; 25 February 2021 \$720.31 - WATC Loan 122 Guarantee Fee. To 30/6/2020 \$235.76 and to 31/12/2020 \$208.31
2140313	Interest on Loan 123 - John Deer Tractor 40HP		506.00		305.00		548.56		506.00	- Interest Loan 122 Payment 11; 2 December 2020 \$220.91 and Payment 12 ; 2 June 2021 \$178.17 - WATC Loan 123 Guarantee Fee. To 30/6/2020 \$56.93 and to 31/12/2020 \$49.85
2140492	Depreciation - Plant Operation		96,176.00		56,098.00		57,135.87		96,176.00	-- Depreciation - Ex Asset Register \$96,176.
	<u>Expense Subtotal</u>		460,308.00		280,367.00		229,770.38		408,362.00	
<u>Recovered amounts</u>										
2140394	LESS Plant Operation Costs Allocated to Works		(432,308.00)		(252,175.00)		(269,179.48)		(432,308.00)	- Plant & Equipment operating costs allocated to Works
2140495	LESS Plant Depreciation Costs Allocated to Works (DO NOT USE)		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>										
3140300	Fuel Tax Credits Grant Scheme	26,000.00		15,162.00		12,498.00		26,000.00		--ATO Fuel Rebate \$26,000.
3140301	Reimbursements - Plant Operation Costs	2,000.00		1,162.00		1,993.65		2,000.00		--Plant Insurance Claim payments and other plant related reimbursements.
SUB-TOTAL OPERATING		28,000.00	28,000.00	16,324.00	28,192.00	14,491.65	(39,409.10)	28,000.00	(23,946.00)	

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PLANT OPERATION COSTS
(Continued)

CAPITAL EXPENDITURE

4140372	Principal on Loan 118 - Vibe Roller
4143073	Principal on Loan 120 - Skid Steer Loader
4140374	Principal on Loan 121 - 12M Motor Grader
4140375	Principal on Loan 122 - Dynapac Multi Tyre Roller
4140376	Principal on Loan 123 - John Deere Tractor 40HP

SUB-TOTAL CAPITAL

TOTAL - PLANT OPERATION COSTS

Adopted Budget 20-21		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	16,662.00		8,331.00		8,226.44		16,662.00	- Principal Loan 118: Payment 18 - 14 September 2020 \$8,226.44 and Payment 19 - 12 March 2021 \$8,435.8.
	7,110.00		7,110.00		7,109.83		7,110.00	- Principal Loan 120: Payment 13 due on 15 July 2020 \$3,514.76 and Payment 14 due on 15 January 2021 \$3,595.07.
	36,797.00		18,398.00		18,271.55		36,797.00	- Principal Loan 121: Payment 11 due on 26 August 2019 \$18,271.55 and Payment 12 due on 25 February 2021 \$18,525.52.
	20,022.00		10,011.00		9,941.86		20,022.00	- Principal Loan 122: Payment 11 due on 25 August 2020 \$9,941.86 and Payment 12 due on 25 February 2021 \$10,080.05.
	5,192.00		2,596.00		2,532.62		5,192.00	- Principal Loan 123: Payment 11 due on 2 December 2020 \$2,574.66 and Payment 12 due on 2 June 2021 \$2,617.40.
0.00	85,783.00	0.00	46,446.00	0.00	46,082.30	0.00	85,783.00	
28,000.00	113,783.00	16,324.00	74,638.00	14,491.65	6,673.20	28,000.00	61,837.00	

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ADMINISTRATION OVERHEADS		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140500	Admin Salaries		485,600.00		283,262.00		277,283.21		513,900.00	-Administration Salaries incl Leave Loading and Higher duties \$485,600. Budget amendment - Increased budget due to salary increases.
2140501	Admin Superannuation		79,250.00		46,228.00		34,741.96 ▼		79,250.00	- Superannuation Guarantee 9.5% \$48,230, Council matching 5.5% \$21,020 and provision for unpaid superannuation \$10,000.
2140502	Admin Workers Compensation Insurance Op Exp - Admin O'Heads		12,877.00		12,876.00		12,492.90		12,877.00	-LGIS WorkCare workers Compensation Premium \$12,877.
2140503	Admin Training & Training Related Accomodation & Travel - Op Exp -		10,000.00		5,831.00		2,584.54		10,000.00	-Training expenses for Administration ongoing professional development and training. Including course fees, accomodation and training videos. Records Training allocation \$1,500.
2140504	Admin Conferences		1,300.00		756.00		582.16		600.00	-CDO LGMAWA Commuity Development Conference Rego \$700. -CDO LGMAWA Commuity Development Conference Accom \$600. Budget amendment - Few further costs expected.
2140505	Admin Fringe Benefits Tax		20,000.00		15,000.00		12,810.00		20,000.00	-ATO Annual Fringe benefits tax on Vehicles, expenses, xmas party etc..
2140506	Admin Staff Uniforms		3,200.00		1,862.00		454.22		3,200.00	-CEO as per employment contract \$800. -MF as per employment agreement \$400. -Senior Finance Officer \$400. -Customer Service \$400. -Finance Admin Officer \$400. -Administration Manager \$400 and part time staff pro rata \$400.
2140508	Admin Salary Packaging Expenses		1,020.00		595.00		482.73		1,020.00	-Senior Officer contract Salary Packaging expenses CEO Contract - Entertainment Allowance Restricted Business \$550 and CEO Contract Professional Memberships - MLGMA \$470.
2140509	Admin Motor Vehicle Expenses Allocated		19,026.00		11,095.00		11,205.39		19,026.00	-Admin Motor Vehicle Expenses ex Plant Mtce Budget, Note: Includes internal depreciation.
2140510	Staff Recruitment Expenses Admin; Advertising, Relocation etc		1,000.00		581.00		4,461.58		5,000.00	-Provision for staff Relocation expenses. Budget amendment - Additional costs incurred.
2140511	Admin Occupational Health and Safety		6,200.00		3,612.00		3,123.58		6,200.00	-Regional Risk Coordinator - Chris Gilmour
2140512	Admin - Other Employee Expenses		3,500.00		2,037.00		436.36		3,500.00	-\$1,500 Pre employment Medicals & Police Clearances, \$2K Staff Recruitment.
2140513	Admin Building Operations - Op Exp - Admin O'Heads									Employee Costs - Salaries & Wages (Cleaner) \$3,153. Rubbish Bins x 1 @ \$125 \$125. Recycling Bins x 1 @ \$120 \$120. Other expenses \$390. Total Contractors & Consultants \$635. Materials/Stock Purchased \$500. Wallis Admin Internet \$1,260. Total Communication Expenses Telephone, Data and Other \$6,000. Electricity \$3,550. LPG Gas Rental \$80, LPG Gas Bottles consumption \$140. Total gas cost Gas \$300. Water Rates & Consumption \$9,000 Note: 70 % of metered usage is allocated to GM350. Insurance - Premiums \$3,848. ESL Category 5 \$84. Labour Overheads Allocated (Cleaner) \$3,903. Plant Operating Costs Allocated \$27.
BO350	Admin Building Operations		31,000.00		19,696.00		13,998.23		31,000.00	
2140514	Admin Building & Grounds Maintenance									- - Employee Costs - Salaries & Wages \$2,252. Contractors & Consultants \$6,430. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$2,788. Plant Operating Costs Allocated \$230. &"
BM350	Admin Building Maintenance		12,700.00		7,392.00		4,066.42		8,000.00	Budget amendment - Less costs expected."
GM350	Admin Building Grounds Maintenance		23,000.00		13,405.00		6,831.73		23,000.00	Employee Costs - Salaries & Wages \$8,799. Contractors & Consultants \$910. Materials/Stock Purchased \$900. Labour Overheads Allocated \$10,891. Plant Operating Costs Allocated \$1,500.

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ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140515	Admin Other Insurances		17,129.00		17,128.00		16,729.45		17,129.00	- Municipal Property Scheme - Admin Building Insurance. This Includes; Miscellaneous Structures and Equipment (2% of TAV), Loss of Gross Revenue &/or Rent, Additional Increased Cost of Working, Claims Preparation Costs and General Property (Incl items in excess of \$10,000 any one item) \$2,932. - Corporate travel \$750. -Fidelity Guarentee/Crime/ \$708. -Cyber Liability \$1,100. - Marine Cargo \$750. -Public Liability Insurance 50% see Sch 4 Mem 2040109 for other 50% \$7,348.
2140516	Admin Stationery & Printing		4,000.00		2,331.00		2,685.27		4,000.00	- \$4K Administration Office Stationery expenses incl photocopier paper, - \$0K for supplies for the Records Management Overhaul.
2140517	Admin Postage and Freight		2,000.00		1,162.00		618.69		2,000.00	- - Postage & Freight \$2,000.
2140518	Admin Advertising		2,000.00		1,162.00		1,535.69		2,000.00	- - Advertising \$2,000.
2140519	Admin Subscriptions and Publications		500.00		287.00		143.69		500.00	- - Subscriptions, Publications, Legislation \$500.
2140520	Admin Travel and Accommodation (Non-Training)		1,000.00		581.00		0.00		500.00	- - Flights, accomodation, travel costs \$1,000.
2140521	Admin Office Equip Mtce, Support, Licenses & Other Op Exps - Admin		79,036.00		77,365.00		63,532.34 ▼		79,036.00	Budget amendment - Few further costs expected. Timing Variation. Wallis 4G Fail Over \$588. Wallis New managed rack server \$420. Wallis New managed network \$600. PCs - Wallis Computers IT Support Servers/Workstations/Laptops \$4,000. -Wallis Computers Synergy Patch Management per annum \$3,420. Wallis Computers IT Security per annum \$2,280. -Wallis Backups Management Support & Recovery per annum \$10,428. -Wallis Microsoft 365, Office 365 & Premium \$5,758. -Wallis Managed Support \$14,256. -Wallis Travel Misc contingency \$3,000. -Copier Support Photocopier Meter readings usage & servicing \$8,000,. -IT Vision Annual License Fees 2018/19 \$21,761. - 1 Acrobat Licenses \$525 - - Printing & Stationery \$4,000.
2140522	Minor Asset Purchases - Administration Office - Op Exp		2,500.00		1,456.00		2,626.72		2,500.00	- Purchase of Phone headsets for Admin \$2,000; Other minor assets \$500.
2140523	Admin Office Equipment Rental and Leases Op Exp - Admin O/H		1,380.00		805.00		1,151.35		1,380.00	Wallis Computers Financial Component of Lease of Desktop PC's \$115 per month.
2140526	Admin Accrued Annual Leave		10,000.00		0.00		0.00		10,000.00	- -EOFY adjustment of Accrued Annual Leave as at 30 June 21
2140527	Admin Accrued Long Service Leave		8,000.00		0.00		0.00		8,000.00	- -EOFY calculation of Accrued Long Service Leave as at 30 June 21
2140529	Admin Legal Expenses		1,500.00		875.00		0.00		500.00	- -Admin Legal Expenses \$1,500, Budget amendment - Less costs expected.
2140531	Website Service & Development Fees - Op Exp		5,100.00		5,100.00		5,002.00		5,100.00	- - Wallis WALGA Council Connect Marketcreations Website Hosting Annual Fee \$5,002; additional support.
2140533	Admin Staff MBL Allowance		10,407.00		6,062.00		4,625.85		10,407.00	- -Location Allowance for CEO. - -MBL and Location Allowance for all other staff .
2140534	Admin Staff Service Allowance		2,726.00		1,589.00		1,676.14		2,726.00	- -Service Allowance for staff.
2140535	Admin Staff Self Accom. Subsidy		10,330.00		6,020.00		5,914.04		10,330.00	- -Accomodation Subsidy for staff.

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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140537	Admin Consultancy Expenses - Op Exp - Adm O'Heads		15,000.00		8,750.00		11,070.00		15,000.00	- Provision for Consultancy Costs - Statutory Accounting Bob Waddell \$5,000. - Professional assistance with Annual Financial Statements and Budget requirements \$10,000. - Review RTR Own Source funding target \$10,000. - Catering inc Christmas Function \$500. - Morning tea and other supplies \$2,000. - Fairwell gifts and Reimbursements \$300. - Provision for Sundry Debtors bad debts. - Depreciation - Ex Asset Register \$28,085.
2140540	Refreshments & Other Expenses - Admin - Op Exp		2,800.00		1,624.00		1,172.89		2,800.00	
2140565	Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		581.00		0.00		1,000.00	
2140592	Depreciation - Administration		28,085.00		16,380.00		19,004.20		28,085.00	
	Expense Subtotal		914,166.00		573,486.00		523,043.33		939,566.00	
Recovered amounts										
2140599	Administration Overheads Recovered		(939,635.00)		(548,114.00)		(513,745.43)		(939,635.00)	The recovery budget is not synchronised with expenses. ABC Allocation of Administration to other subprograms. - Admin Staff Housing Costs Allocated
2140598	Admin Staff Housing Costs Allocated		36,719.00		21,420.00		13,125.49		36,719.00	
OPERATING REVENUE										
3140500	Fringe Benefits Tax Refunded	0.00		0.00		4,633.85		0.00		Unexpected FBT refund. A budget amendment is required. - LGIS and other Contributions. Unexpected 2020-21 Contributions Assistance Package. A budget amendment will be required. - LGIS Dividend Payment \$6,000 and other reimbursements \$1,000. Budget amendment - Additional reimbursements expected. - Insurance Claim Income. - Sale CDs and Surplus goods. - Sundry Charges \$50. - District Club Reimbursement for secretarial and accounting services. \$2,000.
3140503	Contributions & Donations - Administration	500.00		287.00		240.30		500.00		
3140504	Reimbursement & Other Income Received (Inc GST)	1,000.00		574.00		12,207.98		1,000.00		
3140506	Reimbursements & Other Income Rec'd (No GST) - C	7,000.00		4,081.00		5,000.00		8,000.00		
3140507	Insurance Claim Income(No GST)	500.00		287.00		0.00		500.00		
3140508	Sale of Scrap and Other Items - Op Inc - Admin O'Heads	200.00		112.00		0.00		200.00		
3140514	Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	50.00		28.00		17.55		50.00		
3140516	Charges - Secretarial Services - Op Inc - Admin O'Heads	2,000.00		1,162.00		27.27		2,000.00		
3140590	Profit on Disposal of Assets - Op Inc - Admin O'Heads	0.00		0.00		296.44		0.00		
SUB-TOTAL OPERATING		11,250.00	11,250.00	6,531.00	46,792.00	22,423.39	22,423.39	12,250.00	36,650.00	

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ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4140550	Furniture & Equipment (Capital) - Administration		5,712.00		5,712.00		438.47		5,712.00	- Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty Note - the update quote was \$9,500. The first changeover of the CEO's vehicle has now happened. Budget provision - 3 x Replacement of CEO Vehicles, Toyota Prados. New Plant Numbers P433xxx. - Equipment portion of repayment of Computer Lease terminating on 31 October 2021. - -Transfer of Interest to Leave Reserve.\$3,620.
4140555	Plant & Equipment (Capital) - Administration		180,000.00		118,800.00		61,272.73 ▼		180,000.00	
4140560	Building (Capital) - Administration									
4140565	Lease Capital Repayment - Cap Exp - Admin O'Heads		9,027.00		5,264.00		4,016.65		9,027.00	
4140570	Transfer to Leave Reserve		3,620.00		2,107.00		794.25		3,620.00	
<u>CAPITAL REVENUE</u>										
5140550	Proceeds on Disposal of Assets - Cap Inc - Admin O	177,000.00		116,820.00		59,090.91		▲	177,000.00	The first changeover of the CEO's vehicle has now happened. Budget provision - Trade in of 3 x CEO's vehicles - Toyota Prados Asset # 433xxx, Plant # P433xxx
SUB-TOTAL CAPITAL		177,000.00	198,359.00	116,820.00	131,883.00	59,090.91	66,522.10		177,000.00	
TOTAL - ADMINISTRATION OVERHEADS		188,250.00	209,609.00	123,351.00	178,675.00	81,514.30	88,945.49		189,250.00	235,009.00

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SALARIES & WAGES		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140700	Gross Salary and Wages		1,388,167.00		809,760.00		766,193.46		1,388,167.00	Variation due to staff absences and timing. Total Salaries paid to inside staff Incl Works Mgr Pool Manager \$778,434 and Total Wages paid to outside staff ,cleaners,Hort etc Ohs Overheads apply \$609,733 from (S & W Summary). Variation due to staff absences, timing and end of year accruals.Total Employee Costs - Salaries & Wages allocated \$1,388,167. - -Workers Compensation Paid. \$500. Budget amendment - Additional expenses and matching income expected.
2140701	Less Salaries & Wages Allocated		(1,388,167.00)		(809,760.00)		(764,676.03)		(1,388,167.00)	
2140702	Workers Compensation Expense		500.00		287.00		26,638.77		30,000.00	
<u>OPERATING REVENUE</u>										
3140700	Reimbursement - Workers Compensation	500.00		287.00		23,669.55		30,000.00		Budget provision for reimbursement \$500. Budget amendment - Additional expenses and matching income expected.
SUB-TOTAL OPERATING		500.00	500.00	287.00	287.00	23,669.55	28,156.20	30,000.00	30,000.00	
TOTAL - SALARIES & WAGES		500.00	500.00	287.00	287.00	23,669.55	28,156.20	30,000.00	30,000.00	

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LAND/SUBDIVISION DEVELOPMENT		Adopted Budget		YTD Budget		Actual 31 Jan 2021		Forecast Actual		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140900	Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv									- - For maintenance of the estate as required. Employee Costs - Salaries & Wages \$240. - - Contractors & Consultants \$1,263. - - Labour Overheads Allocated \$297. - - Plant Operating Costs Allocated \$200. Budget amendment - To include prior year expenses of \$6,657 recognised.
W150	Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv		2,000.00		1,155.00		6,657.00		8,000.00	
2140991	Loss on Disposal of Assets - Land/Subdivision		0.00		0.00		0.00		0.00	
2140999	Administration Allocated		0.00		0.00		2,568.74		0.00	
OPERATING REVENUE										
3140900	Contributions & Donations Received - Op Inc - Subdivisions	0.00		0.00		0.00		0.00		
3140901	Reimbursements Received - Op Inc - Subdivisions/Develop	200.00		112.00		0.00		200.00		
3140902	Grants Received - Op Inc - Subdivisions/Developments	0.00		0.00		0.00		0.00		
3140990	Profit on Disposal of Assets	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		200.00	2,000.00	112.00	1,155.00	0.00	9,225.74	200.00	8,000.00	
CAPITAL EXPENDITURE										
4140950	Land Purchase		0.00		0.00		0.00		0.00	
4140951	Land Subdivision Surveying, Plans & Other Expenses - Cap Exp - Subdivisions		0.00		0.00		0.00		0.00	
4140952	Design & Plan Expenses		0.00		0.00		0.00		0.00	
4140953	Services Installation		0.00		0.00		0.00		0.00	
4140959	Land Works in Progress - Land/Subdivisions Dev - Cap Exp		0.00		0.00		(6,657.00)		(6,657.00)	Recognition of prior year expenses. Due to the low value there were not capitalised and the expenses had been recognised in job W150. Budget amendment - For prior year expenses of \$6,657 recognised.
4140960	Transfers To Residential Land Reserve - Cap Exp - Land SubDiv		0.00		0.00		0.00		0.00	
CAPITAL REVENUE										
5140950	Proceeds on Disposal of Assets - Cap Inc - Land/Subdivisi	0.00		0.00		0.00		0.00		
5140952	Transfers From Residential Land Reserve	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	(6,657.00)	0.00	(6,657.00)	
TOTAL - LAND/SUBDIVISION DEVELOPMENT		200.00	2,000.00	112.00	1,155.00		2,568.74	200.00	1,343.00	

LATE ITEM

8.2.5 Monthly Statement of Financial Activity Report – 31 January 2021	
Location:	Mukinbudin
File Ref:	ADM 005
Applicant:	Edward Nind – Finance Manager
Date:	12 th February 2021
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Simple Majority
Documents Attached	Statement of Financial Activity – For the period ended 31 January 2021 (23 Pages) Schedules 2 to 14 For the period 1 July 2020 to 31 January 2021 (87 Pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please discuss these queries with the Finance Manager so that a researched answer may be provided for you.

Summary

This information is provided to Council on a monthly basis in accordance with provisions of the *Local Government Act 1995 and Local Government (Financial Management Regulations 1996)*.

Monthly Statement of Financial Activity for the period ending 31 January 2021 are attached for Councillor Information, and consisting of;

Statement of Financial Activity

1. Acquisition of Assets
 2. Disposal of Assets
 3. Information on Borrowings
 4. Reserves
 5. Net Current Assets
 6. Rating Information
 7. Restricted Municipal and Trust Funds
 8. Operating Statement
 9. Statement of Financial Position
 10. Financial Ratios
 11. Grants Report
 12. Bank Balances & Investment Information
- Schedules 2 - 14 attached

Background Information

The new Australian Accounting Standards have been applied to this report. The most noticeable change is that conditional income is only recognised as income when the grant purpose/conditions are met. As a result appropriate income, such as the NRM Environmental Grant, is now income as there has been some expenditure in 2020-2021.

Current unspent grants and prepayments received are now identified in Note 5. "Net Current Assets " in the Statement of Financial Activity.

Officer Comment

The "Budget" is based on a surplus carried forward of \$702,248 using end of year figures at the time of estimating.

The "Actual" brought forward surplus from 2019/2020 is \$711,494, an increase of \$9,246. This is the final audited figure.

The new accounting standards have been applied to recognise unspent grants as liabilities and Right Of Use (ROU) asset lease liabilities.

On 27 May 2020 \$874,550 as an advance payment of the 2020/2021 Financial Assistance Grants was received. The General Purpose Funding component was \$564,148 and Roads component was \$310,402.

The inclusion of these advance grants the in the Actual figure shows 30 June 2020 result of \$711,494. Adjusting this figure by subtracting the advance grants shows an adjusted end of year result of a deficit of approximately \$163K.

It has been estimated at least \$280K of specific grant income was payable for completed work at 30 June 2020. If these grants had been received by 30 June 2020 the adjusted end of year position would be a surplus of approximately \$117K. However due to accounting standards the \$280K can not recognised as an asset at 30 June 2020 and has been excluded from the brought forward balance.

The value of all work completed in previous financial years for projects already completed or expected to be completed in 2020-2021 is now recognised. This was recognised as an income in Works in Progress (WIP) Accounts/Jobs and a matching increase in the current appropriate expenditure accounts/jobs. The amounts recognised for buildings was:

- Boodie Rats new Child Care Centre in White St Building \$762,815.
- Bonnie Rock Fire Brigade Ablution Block & Facility Extension \$84,308.
- 12 Gimlett Way house \$435,493.
- 4 Earl Drive house \$433,919.

At 31 January 2021 the end of month position is a surplus of \$1,054,716.

Strategic & Social Implications N/A

Consultation N/A

Statutory Environment

General Financial Management of Council, Council 2020/21 Budget, *Local Government (Financial Management) Regulations 1996*, r34, *Local Government Act 1995*, section 6.4.

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council.

Council adopted a policy on 18 August 2020 that the material variation be set at \$10,000 and 10%. Adoption of the same material variation is pending.

Financial Implications

There is no direct financial implication in relation to this matter.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council:

Adopt the Monthly Financial Report for the period ending 31 January 2021 and note any material variances greater than \$10,000 and 10%.

Carried /



SHIRE OF MUKINBUDIN

SCHEDULES

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

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SHIRE OF MUKINBUDIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
31 January 2021

MUNICIPAL FUND			Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
			\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>										
General Purpose Funding	03		2,080,878.00	109,135.00	2,080,878.00	109,135.00	1,662,819.00	62,383.00	1,656,728.57	73,125.12
Governance	04		0.00	415,058.00	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22
Law, Order, Public Safety	05		127,771.00	101,790.00	127,771.00	101,790.00	66,151.00	62,934.00	99,621.25	52,662.52
Health	07		75,210.00	128,987.00	75,210.00	128,987.00	74,997.00	74,611.00	48,356.27	55,199.70
Education & Welfare	08		226,458.00	99,386.00	226,458.00	99,386.00	40,040.00	60,904.00	193,787.40	70,555.30
Housing	09		265,593.00	315,879.00	265,593.00	315,879.00	154,861.00	193,566.00	140,214.29	209,262.38
Community Amenities	10		128,221.00	302,658.00	128,221.00	302,658.00	37,667.00	186,752.00	70,982.97	178,369.47
Recreation & Culture	11		394,031.00	758,540.00	394,031.00	758,540.00	272,820.00	458,244.00	58,094.79	465,710.16
Transport	12		1,738,623.00	1,878,044.00	1,738,623.00	1,878,044.00	812,360.00	1,104,650.00	322,128.73	1,132,098.88
Economic Services	13		245,353.00	381,561.00	245,353.00	381,561.00	147,463.00	226,878.00	243,490.87	240,346.97
Other Property & Services	14		57,241.00	63,739.00	57,241.00	63,739.00	33,334.00	95,179.00	68,038.23	74,637.43
TOTAL - OPERATING			5,339,379.00	4,554,777.00	5,339,379.00	4,554,777.00	3,302,512.00	2,751,222.00	2,901,443.37	2,754,067.15
<u>CAPITAL</u>										
General Purpose Funding	03		0.00	3,500.00	0.00	3,500.00	0.00	1,552.00	0.00	770.76
Law, Order, Public Safety	05		0.00	17,692.00	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92
Health	07		40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45
Education & Welfare	08		0.00	143,222.00	0.00	143,222.00	0.00	133,742.00	0.00	81,436.79
Housing	09		0.00	153,652.00	0.00	153,652.00	0.00	119,347.00	0.00	96,728.98
Community Amenities	10		0.00	13,000.00	0.00	13,000.00	0.00	2,079.00	0.00	0.00
Recreation & Culture	11		0.00	466,887.00	0.00	466,887.00	0.00	309,799.00	0.00	63,433.01
Transport	12		124,500.00	2,294,365.00	124,500.00	2,294,365.00	124,500.00	865,349.00	30,409.09	525,458.05
Economic Services	13		120,000.00	157,433.00	120,000.00	157,433.00	120,000.00	146,151.00	120,000.00	133,394.26
Other Property & Services	14		193,973.00	284,142.00	193,973.00	284,142.00	122,421.00	178,329.00	59,090.91	106,107.85
TOTAL - CAPITAL			479,383.00	3,615,713.00	479,383.00	3,615,713.00	407,831.00	1,855,857.00	264,045.45	1,068,591.07
			5,818,762.00	8,170,490.00	5,818,762.00	8,170,490.00	3,710,343.00	4,607,079.00	3,165,488.82	3,822,658.22
Less Depreciation Written Back				(1,657,180.00)		(1,657,180.00)		(966,616.00)		(1,009,722.34)
Less Profit/Loss Written Back			(10,500.00)	(2,800.00)	(10,500.00)	(2,800.00)	(10,500.00)	(2,800.00)	(9,330.10)	0.00
Adjustment in Fixed Assets (Rounding)				0.00		0.00		0.00		1.53
TOTAL REVENUE & EXPENDITURE			5,808,262.00	6,510,510.00	5,808,262.00	6,510,510.00	3,699,843.00	3,637,663.00	3,156,158.72	2,812,937.41
Surplus/Deficit July 1st B/Fwd			702,248.00		702,248.00		702,248.00		711,494.58	
			6,510,510.00	6,510,510.00	6,510,510.00	6,510,510.00	4,402,091.00	3,637,663.00	3,867,653.30	2,812,937.41
Surplus/(Deficit) C/Fwd				0.00		0.00		764,428.00		1,054,715.89
			6,510,510.00	6,510,510.00	6,510,510.00	6,510,510.00	4,402,091.00	4,402,091.00	3,867,653.30	3,867,653.30

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									<p>- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged.</p> <p>Advance Financial Assistance Grants for 2020-2021 were received in 2019-2020, \$564,148 for General Purpose Funding and \$310,402 for Roads.</p>
Rate Revenue and Administration		85,333.00		85,333.00		48,516.00		45,977.57	
General Purpose Funding		2,349.00		2,349.00		1,365.00		1,284.36	
Investment Activity		12,047.00		12,047.00		7,021.00		6,987.93	
Other General Purpose Funding		9,406.00		9,406.00		5,481.00		18,875.26	
<u>OPERATING REVENUE</u>									
Rate Revenue and Administration	1,256,348.00		1,256,348.00		1,248,414.00		1,251,264.92		
General Purpose Funding	798,730.00		798,730.00		399,362.00		399,365.00		
Investment Activity	25,800.00		25,800.00		15,043.00		6,098.65		
SUB-TOTAL OPERATING	2,080,878.00	109,135.00	2,080,878.00	109,135.00	1,662,819.00	62,383.00	1,656,728.57	73,125.12	
<u>CAPITAL EXPENDITURE</u>									
Investment Activity		3,500.00		3,500.00		1,552.00		770.76	
SUB-TOTAL CAPITAL	0.00	3,500.00	0.00	3,500.00	0.00	1,552.00	0.00	770.76	
TOTAL - PROGRAMME SUMMARY	2,080,878.00	112,635.00	2,080,878.00	112,635.00	1,662,819.00	63,935.00	1,656,728.57	73,895.88	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2021

RATE REVENUE AND ADMINISTRATION		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2030100	Rates Incentive Scheme		250.00		250.00		250.00		250.00	- Rates Incentive Prize
2030101	Valuation Expenses		6,300.00		6,300.00		3,675.00		670.15	GRV Valuations 5 yearly next due 2022/23 so \$0, Rural UV Gen Valuation \$4730. Other valuations and land title information, Interim Valuations-change to property description and Mining Tenements. Most expenses occur late in the financial year.
2030102	Legal Expenses - Op Exp - Rates		7,500.00		8,500.00		4,375.00		7,684.29	Costs of legal action taken and legal advice relating to rates. Includes settlement cost of surrendered land. Budget Amendment recommended based on ongoing expenses.
2030103	Title/Company Searches - Op Exp - Rates		500.00		500.00		287.00		0.00	Real Estate and settlement Agent search fees , Property Inquiry Fee, Building Cert and rate inquiry
2030105	Rates Printing and Stationery - Op Exp - Rates		1,300.00		1,300.00		756.00		273.35	- Rates info circulars printing' Rates instalment notices printing (inc upgrade of Synergy Template) and Printed & Plain Envelopes
2030106	Rates Debtor Doubtful Debts Expense		500.00		500.00		0.00		0.00	- Rates Debtor Doubtful Debts Expense provisions - Mining Tenements
2030107	Rates Debtors Written Off		2,500.00		2,500.00		400.00		40.90	- Rates Debtor Doubtful Debts Expense Writeoffs. Typically Mining Tenements
2030109	Rates Consultants and Other Expenses Relating To Rates		19,500.00		19,500.00		11,368.00		11,371.60	Contact Rates Officer and other expenses relating to Rates not elsewhere classified. Typically refund of overpayments.
2030199	Administration Allocated		46,983.00		46,983.00		27,405.00		25,687.28	- Allocation of 5% of Administration costs.
OPERATING REVENUE										
3030101	Rates Levied - GRV Residential	206,655.00		206,655.00		206,655.00		206,654.52		- Shire GRV Residential and Vacant land - Rate in \$ applied 0.184236.
3030110	Rates Levied - UV Rural	983,106.00		983,106.00		983,106.00		982,341.52		- Agricultural UV - Rate - . Rate in \$ applied 0.022174.
3030112	Rates Levied - UV Mining Tenement	0.00		0.00		0.00		0.00		Needs to journalled to Acct 3030132
3030120	Rates Levied - GRV Minimum Residential	11,000.00		11,000.00		11,000.00		11,000.00		- 18 Properties GRV Residential and 7 Properties GRV Vacant land @ \$440 minimum. Note: Increase in total Revenue 4%
3030130	Rates Levied - UV Minimum Rural	17,600.00		17,600.00		17,600.00		17,600.00		- 32 Properties @ \$550 minimum
3030132	Rates Levied - UV Minimum Mining Tenement	2,750.00		2,750.00		2,750.00		2,750.00		- 5 Properties @ \$550 minimum
3030135	Interim Rates Levied - GRV/UV	2,000.00		3,600.00		1,162.00		3,548.29		- Provision for Interim Rates. Budget Amendment - Additional interim rates received.
3030136	Back Rates Levied - GRV/UV	500.00		500.00		287.00		(447.64)		- Provision for back rates expected.
3030137	Ex-Gratia Rates (CBH, etc.)	17,867.00		17,867.00		17,867.00		17,867.36		- Ex Gratia payment by CBH in lieu of rates. for is tonnes, Annual Contribution calculated on total tonnage permanent and CLS grain storage facilities within the Shire. Estimated increase of 0% at 0.0632316 per Ton. (Shire of Mukinbudin Deed of Agreement with CBH annual contribution calculated by multiplying the agreed tonnage by the Commercial rate in the dollar as levied by Council)
3030150	Penalty Interest Raised on Rates	5,000.00		5,000.00		2,220.00		2,196.65		- Interest payable after 35 days on unpaid rates @ 8% pa calculated daily
3030151	Instalment Interest Received	2,500.00		2,500.00		1,108.00		2,088.31		- Instalment plan Interest rate 5.5% p.a levied at first pmt, deferred pensioners excluded
3030152	Rates Instalment Admin Fee Received	2,220.00		2,220.00		2,218.00		1,935.00		- Admin Fee set at \$15 each instalment excl first instalment as per sch fees and charges.
3030154	Rate Account Enquiry Charges	900.00		900.00		525.00		727.28		Instalment charges 148 instalments @ \$15.00 per instalment payment.
3030155	Reimbursement of Debt Collection Costs (Inc GST)	150.00		150.00		84.00		0.00		- Rate Account Enquiry Charges as per Fees and Charges
3030158	Legal Fees - Outstanding Rates - Op Inc	4,000.00		4,000.00		1,776.00		3,003.63		- Reimbursement of other debt Collection costs
3030160	Other Income Relating To Rates	100.00		100.00		56.00		0.00		- Legal costs of rate recovery action, recovered from Ratepayer, expenses in acct 2030102.
SUB-TOTAL OPERATING		1,256,348.00	85,333.00	1,257,948.00	86,333.00	1,248,414.00	48,516.00	1,251,264.92	45,977.57	Excluding Kevin Manuel Land Transfer.
TOTAL - RATE REVENUE AND ADMINISTRATION		1,256,348.00	85,333.00	1,257,948.00	86,333.00	1,248,414.00	48,516.00	1,251,264.92	45,977.57	- Reimbursement of other rate related costs

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2021

GENERAL PURPOSE FUNDING		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Allocation of 0.25% of Administration costs. - Annual General Purpose Grants from WA Local Government Grants Commission being the Federal Grants Equalisation/General Purpose Grant. of \$1,128,296. Less 1st early payment of the total grant received June 2020 of \$564,148. Paid August, November, February and May each year. - Road Component Grants, WA Local Government Grants Commission 4 x Quarters of \$620,804 Less 1st payment received June 2020 of \$310,402. Paid August, November, February and May each year.
2030299	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3030200	Financial Assistance Grant - General	555,507.00		555,507.00		277,752.00		277,753.50		
3030201	Federal Assistance Grant - Roads Component	243,223.00		243,223.00		121,610.00		121,611.50		
SUB-TOTAL OPERATING		798,730.00	2,349.00	798,730.00	2,349.00	399,362.00	1,365.00	399,365.00	1,284.36	
TOTAL - GENERAL PURPOSE FUNDING		798,730.00	2,349.00	798,730.00	2,349.00	399,362.00	1,365.00	399,365.00	1,284.36	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2021

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INVESTMENT ACTIVITY		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										<p>- Bank Fees And Charges (Inc Gst)</p> <p>- Bank Fees And Charges (Exc Gst)</p> <p>- Allocation of 0.75% of Administration costs.</p> <p>Lower Interest Rates have reduced Interest Income. Budget Amendments are recommended.</p> <p>- Interest earnings on Council Reserve Funds in at call accounts and term deposits.</p> <p>Budget Amendment - Less interest will be received due to lower Interest Rates have reduced Interest Income.</p> <p>- Interest earnings on Council Municipal funds in at call accounts and term deposits, including the early grants payment. NB: does not include Interest on Reserve Accounts</p> <p>Budget Amendment - Less interest will be received.</p> <p>- Allocation of funds for future building works \$0 and Transfer to reserve of interest earned \$3500.</p> <p>Budget Amendment - Less interest will be received.</p>
2030300	Bank Fees and Charges (Inc GST) - Op Exp		4,000.00		4,000.00		2,331.00		2,782.66	
2030301	Bank Fees and Charges (Exc GST)		1,000.00		1,000.00		581.00		352.17	
2030399	Administration Allocated		7,047.00		7,047.00		4,109.00		3,853.10	
<u>OPERATING REVENUE</u>										
3030300	Interest Earned - Reserve Funds	12,500.00		12,500.00		7,287.00		2,729.42		
3030301	Interest Earned - Municipal Funds	13,300.00		13,300.00		7,756.00		3,369.23		
SUB-TOTAL OPERATING		25,800.00	12,047.00	25,800.00	12,047.00	15,043.00	7,021.00	6,098.65	6,987.93	
<u>CAPITAL EXPENDITURE</u>										
4030354	Transfer To Building & Residential Land Reserve - Cap Exp		3,500.00		3,500.00		1,552.00		770.76	
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	3,500.00	0.00	3,500.00	0.00	1,552.00	0.00	770.76	
TOTAL - INVESTMENT ACTIVITY		25,800.00	15,547.00	25,800.00	15,547.00	15,043.00	8,573.00	6,098.65	7,758.69	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2021

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OTHER GENERAL PURPOSE FUNDING		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged. - Allocation of 1% of Administration costs.
2030400	Rounding and Foreign & Other Invalid		10.00		10.00		0.00		13,737.81	
2030499	Currency Op Exp - Other GP Funding									
	Administration Allocated		9,396.00		9,396.00		5,481.00		5,137.45	
<u>OPERATING REVENUE</u>										
SUB-TOTAL OPERATING		0.00	9,406.00	0.00	9,406.00	0.00	5,481.00	0.00	18,875.26	
TOTAL - OTHER GENERAL PURPOSE FUNDING		0.00	9,406.00	0.00	9,406.00	0.00	5,481.00	0.00	18,875.26	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									Most community donations have been paid, the replacement digital projector is yet to be purchased and NEWROC Fees for 2020/21 are less than the YTD budget. Most Consultancy costs are yet to be incurred.
Members of Council		292,673.00		292,673.00		159,892.00		168,788.73	
Other Governance		122,385.00		122,385.00		65,229.00		33,310.49	
SUB-TOTAL OPERATING	0.00	415,058.00	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22	
TOTAL - PROGRAMME SUMMARY	0.00	415,058.00	0.00	415,058.00	0.00	225,121.00	0.00	202,099.22	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
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MEMBERS OF COUNCIL		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040100	Members Travelling		4,500.00		4,500.00		0.00		0.00	9 x Elected Members Travel reimbursement allowance as per Sec 30.6 LGO (WA) Interim Award 2011 based and SAT Reg31(1)(b)
2040101	Members Conference Expenses		0.00		0.00		0.00		682.59	
2040102	Presidents Allowance		10,000.00		10,000.00		0.00		5,000.00	Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995
2040103	Deputy Presidents Allowance		2,500.00		2,500.00		0.00		1,250.00	Deputy Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995.
2040104	Members Sitting Fees		32,301.00		32,301.00		0.00		16,150.50	Annual Councillor Fee x 8 Crs. and President Sitting Fee.
2040105	Communications Allowance		4,500.00		4,500.00		0.00		0.00	Information and Communications (ICT) Allowance.
2040106	Members Training		4,000.00		4,000.00		0.00		0.00	WALGA Councillor Training/Professional Development Subscription
										- WALGA Assoc Membership Sub general levy \$7,325.86, WALGA Procurement Consultancy Service \$2,550, WALGA Council Connect (see 2140531), WALGA Employee Relations Subscription \$3,412.50, WALGA Tax Service \$1490, WALGA Governance Services \$320, WALGA Environmental Planning Services \$2,200, WALGA Banners in the Terrace costs of banner and paints \$0, WALGA Great Eastern Country Zone membership fees \$1750 and Rural Water Council membership fees Rural Health West Membership fees Aust Communication Authority lic Apra Music Our Community.com.au subscription totalling \$900
2040108	Subscriptions & Publications		20,500.00		18,500.00		20,500.00		17,598.36	
2040109	Members - Insurance - Op Exp		14,792.00		14,792.00		14,792.00		14,791.88	Budget is for:- Personal Accident \$425, Public Liability 50% (other 50% in Sch 14 Admin O/H's) \$7,348 and Councillor & Officers management liability \$7,019. For Cyber Liability -- see Administration.
2040110	Stationary, Badges and Other Items Members - Op Exp		500.00		500.00		287.00		36.54	- Other Minor Expenditure.
2040112	Minor Asset Purchases - Members- Op Exp		3,000.00		3,000.00		3,000.00		0.00	- Replacement Digital Projector.
2040113	Chambers Operating Expenses									
BO001	Chambers Operating Expenses		1,920.00				1,113.00		1,425.68	Includes Chambers allocation of electricity consumption.
2040114	Chambers Building Maintenance									
BM001	Chambers Building Maintenance		1,500.00				861.00		1,581.10	Increased budget as the original budget provision was uses in council desk modifications.
2040115	Donations to Community Groups and Functions - Op Exp - M		10,000.00		10,600.00		5,831.00		7,420.00	- Donations to Community Groups as per Council Policy 2.3 Community Chest Grant Scheme. (See budget in Community Development account 2100910 for Community Development activities.) Budget amendment - Increased donations approved.
2040116	Software Licences - Op Exp - Members		1,226.00		1,226.00		1,226.00		1,225.55	Software subscriptions MS 365 Bus Basic & EOA 9 lic
2040118	NEWROC Admin Fees		15,500.00		15,500.00		15,500.00		11,000.00	- Shire of Mukinbudin NEWROC Fees for 2020/21 General Subs \$15,500, See account 2130202 for NEWTRAVEL Tourism Officer contribution.
2040119	NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		2,000.00		1,162.00		2,000.00	- Business Cases Project Work
2040120	Other Expenses - Members of Council		1,491.00		1,491.00		868.00		3,947.30	- Other Councillor expenses. Including binding of minutes A journal required to reallocate the cost to supply & install x3 cameras near IGA to account 2050401.
2040192	Depreciation - Members		381.00		381.00		217.00		362.82	- Depreciation charge ex Asset Register
2040199	Administration Allocated		162,062.00		162,062.00		94,535.00		84,316.41 ▼	- Allocation of 17.2% of Administration costs.
OPERATING REVENUE										
SUB-TOTAL OPERATING		0.00	292,673.00	0.00	287,853.00	0.00	159,892.00	0.00	168,788.73	
TOTAL - MEMBERS OF COUNCIL		0.00	292,673.00	0.00	287,853.00	0.00	159,892.00	0.00	168,788.73	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 January 2021

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OTHER GOVERNANCE		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040200	Civic Functions, Refreshments & Receptions - Other Gov - O		10,000.00		10,000.00		5,824.00		7,197.67	- Expenses for food and refreshments Council meetings and functions for Shire of Mukinbudin. For Admin refreshments see Account 2140540. - Catering expenses for Council meetings and functions for Shire of Mukinbudin - Audit Fees ; 4 yearly Financial Management Review- FM Reg 5(2)(c) next due June 2022. Provision other Grant Audit Fees e.g. Roads to Recovery, Provision Deferred Pensioners certification, Additional Amount for Fair Value Infrastructure Review and Additional amount for compliance with Legislation requirements. - Provision for LTFP consultant Ron Back -update every 2 yrs (Carry over provision). Asset Management Plans required. - Provision for Asset Infrastructure Management (AIM) Ron Back (Carry over provision) and Rod Munns. - Contractors and Contingency - Ron Back (Carry over provision) - Consultants advising council. Inc CEO review. - Allocation of 4% of Administration costs.
2040202	Audit Fees		39,800.00		39,800.00		19,900.00		655.45	
2040206	Long Term Financial Planning Consultancy		10,000.00		10,000.00		5,831.00		0.00	
2040207	Asset Management & Valuations Consultants - Op Exp - Oth Gov		15,000.00		15,000.00		8,750.00		0.00	
2040210	Other Consultancy - Strategic		7,000.00		7,000.00		0.00		1,720.15	
2040211	Other Governance Consultant Expenses - Op Exp - Other Gov		3,000.00		3,000.00		3,000.00		3,000.00	
2040299	Administration Allocated		37,585.00		37,585.00		21,924.00		20,549.83	
SUB-TOTAL OPERATING		0.00	122,385.00	0.00	122,385.00	0.00	65,229.00	0.00	33,310.49	
TOTAL - OTHER GOVERNANCE		0.00	122,385.00	0.00	122,385.00	0.00	65,229.00	0.00	33,310.49	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									<p>The most significant reduction is that in depreciation expenses. A remaining useful life, residual value and depreciation rate review has been completed, reducing the depreciation rate in this case.</p> <p>Includes the payment of the ESL Capital Grants including additional grant funding for the Bonnie Rock facility work not received in 2019-2020. The works are now complete and \$90,284 has been invoiced. This is less than the original allocation as the project cost less than expected</p> <p>Completion of the ESL Capital Grant funded Ablution Block & Facility Extension including Communications Rooms. Completed at less cost than expected.</p>
Fire Prevention		49,883.00		49,883.00		29,092.00		21,338.75	
Emergency Services Levy		28,367.00		28,367.00		19,923.00		17,942.22	
Animal Control		20,691.00		20,691.00		12,054.00		11,947.94	
Other Law, Order & Public Safety		2,849.00		2,849.00		1,865.00		1,433.61	
<u>OPERATING REVENUE</u>									
Emergency Services Levy	123,171.00		123,171.00		63,484.00		97,075.50		
Animal Control	4,600.00		4,600.00		2,667.00		2,545.75		
SUB-TOTAL OPERATING	127,771.00	101,790.00	127,771.00	101,790.00	66,151.00	62,934.00	99,621.25	52,662.52	
<u>CAPITAL EXPENDITURE</u>									
Emergency Services Levy		17,692.00		17,692.00		17,689.00		6,715.92	
SUB-TOTAL CAPITAL	0.00	17,692.00	0.00	17,692.00	0.00	17,689.00	0.00	6,715.92	
TOTAL - PROGRAMME SUMMARY	127,771.00	119,482.00	127,771.00	119,482.00	66,151.00	80,623.00	99,621.25	59,378.44	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2021

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FIRE PREVENTION

OPERATING EXPENDITURE

W001 Fire Prevention/Burning/Control - Op Exp -
Fire Prevention
2050192 Depreciation - Fire Prevention
2050199 Administration Allocated

SUB-TOTAL OPERATING

TOTAL - FIRE PREVENTION

Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	2,700.00				1,575.00		1,503.46	Communication Expenses Telephone, Data and Other. - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs.
	42,485.00		42,485.00		24,780.00		17,266.55	
	4,698.00		4,698.00		2,737.00		2,568.74	
0.00	49,883.00	0.00	47,183.00	0.00	29,092.00	0.00	21,338.75	
0.00	49,883.00	0.00	47,183.00	0.00	29,092.00	0.00	21,338.75	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2021

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EMERGENCY SERVICES LEVY		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050200	ESL Purchase of Small Equipment <1,500		0.00		1,400.00		0.00		1,360.00	2 x Kestrel Weather Meters for Fire Harvest Ban readings - Budget amendment required.
2050201	ESL Maintenance of Plant and Equipment		0.00		0.00		0.00		0.00	Weather Meters for Fire/ Harvest Ban Readings
2050202	ESL Maintenance of Vehicles		5,269.00		5,269.00		3,073.00		4,685.55	- Vehicle Expenses Allocated - P299 Fire Truck 2014 ISUZU FTS800 4.4R Bonnie Rock BONNIEROC. Excludes depreciation. See acct 2050192 for Depreciation.
BM005	Mukinbudin Fire Shed Maintenance		100.00				56.00		660.40	
BM006	Bonnie Rock Fire Brigade Shed Maintenance - Op Exp - ESL		1,000.00				581.00		96.30	
BO006	Bonnie Rock Fire Shed - Building Operations		0.00				0.00		1,059.41	
2050204	ESL Protective Clothing and Accessories		3,000.00		3,000.00		1,750.00		0.00	- ESL Protective Clothing And Accessories
2050205	ESL Building Operations (Excludes Insurance)									
BO005	Mukinbudin Fire Shed Operations (Excluding Utilities & Insurance) - Op Exp - ESL		500.00				287.00		0.00	
2050206	ESL Other Goods and Services		967.00		967.00		560.00		0.00	- Additional ESL related expenses.
2050207	ESL Insurances		8,135.00		8,135.00		8,135.00		4,943.11	- Bushfire Insurance Volunteers, Bonnie Rock and Mukinbudin Fire Shed property insurance, Bushfire Brigade members Vehicles & 2014 Isuzu Fire Tender P299 Insurance.
2050299	Administration Allocated - Op Exp ESL		9,396.00		9,396.00		5,481.00		5,137.45	- Allocation of 1% of Administration costs.
OPERATING REVENUE										
3050200	ESL Admin Fee/Commission	4,000.00		4,000.00		4,000.00		4,000.00		- ESL Admin Fee/Commission
3050201	ESL Operating Grant	18,971.00		18,971.00		9,484.00		2,711.37		This is income has been adjusted by an accrual recognising the contract liability resulting for the underspend in 2018-2019. The budget is for the 2020/21 DFES ESL Operating Grant allocation.
3050202	ESL Capital Grant Op Inc - ESL	100,000.00		100,000.00		50,000.00		90,284.15		▼ Outstanding 2019/20 ESL Capital Grant for Ablution Block & Facility Extension, Communications Rooms and additional approved work. Expenditure in Job BC007. The grant had now been invoiced. It is less than expected due to lower than expected expenditure. See Job BC007.
3050203	ESL Non-Payment Penalty Interest	200.00		200.00		0.00		79.98		- ESL Non-Payment Penalty Interest
SUB-TOTAL OPERATING		123,171.00	28,367.00	123,171.00	28,167.00	63,484.00	19,923.00	97,075.50	17,942.22	
CAPITAL EXPENDITURE										
4050260	Emergency Services Building Capital Exp - ESL									
BC007	Emergency Services Building Capital Exp - ESL		17,692.00				17,689.00		91,023.94	▲ The full cost 2019/20 ESL Capital Grant funded works, Ablution Block & Facility Extension - Communications Rooms and additional works. Grant in acct 3050202. Works have been completed at less cost than expected. The budget amendment recognises the works in progress expenditure in prior years
4050262	Buildings Works in Progress - Cap Exp Emergency Services Lev									
BWIP007	Buildings Works in Progress - Cap Exp Emergency Services Lev		0.00				0.00		(84,308.02)	Recognition of works completed in 2019/20 for the Ablution Block & Facility Extension - Communications Rooms including additional works.
SUB-TOTAL CAPITAL		0.00	17,692.00	0.00	0.00	0.00	17,689.00	0.00	6,715.92	
TOTAL - EMERGENCY SERVICES LEVY		123,171.00	46,059.00	123,171.00	28,167.00	63,484.00	37,612.00	97,075.50	24,658.14	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2021

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ANIMAL CONTROL		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050304	Animal Control Expenses - Other		100.00		100.00		56.00		140.83	- Postage costs for sending renewals and Dog Fines
2050306	Dog Pound Maintenance									
BM010	Dog Pound Maintenance		400.00				224.00		0.00	
2050307	Ranger Services (Contracted)		10,500.00		10,500.00		6,125.00		6,545.00	
2050308	Dog Pound Operations									
BO010	Dog Pound Operations		150.00				84.00		38.45	- Depreciation charge ex Asset Register - Allocation of 1% of Administration costs.
2050392	Depreciation - Animal Control		145.00		145.00		84.00		86.21	
2050399	Administration Allocated		9,396.00		9,396.00		5,481.00		5,137.45	
OPERATING REVENUE										
3050300	Pound Fees	100.00		100.00		56.00		0.00		Budget Amandment - Less cat registrations than expected.
3050301	Dog Registration Fees	2,000.00		2,000.00		1,162.00		1,415.75		
3050302	Fines and Penalties - Animal Control	500.00		500.00		287.00		600.00		
3050304	Cat Registration Fees	2,000.00		600.00		1,162.00		530.00		
SUB-TOTAL OPERATING		4,600.00	20,691.00	3,200.00	20,141.00	2,667.00	12,054.00	2,545.75	11,947.94	
TOTAL - ANIMAL CONTROL		4,600.00	20,691.00	3,200.00	20,141.00	2,667.00	12,054.00	2,545.75	11,947.94	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2021

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OTHER LAW, ORDER, PUBLIC SAFETY		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- Housing street signs A journal is pending and a budget amendment is required to recognise the cost \$2,411 to supply & install x3 cameras near IGA - Allocation of 0.25% of Administration costs.
2050401	Community Safety Expenses		500.00		2,600.00		500.00		149.25	
2050499	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
SUB-TOTAL OPERATING		0.00	2,849.00	0.00	4,949.00	0.00	1,865.00	0.00	1,433.61	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY		0.00	2,849.00	0.00	4,949.00	0.00	1,865.00	0.00	1,433.61	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2021

PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health Inspection and Administration		20,396.00		20,396.00		11,893.00		10,939.00	▼ Timing - Medical Practice Costs and Nursing Post Cleaner wages and Overheads and materials are less than the YTD Budget as the cleaning contract terminated in September 2020. A budget amendment is pending.
Preventative Services - Pest Control		2,749.00		2,749.00		1,765.00		1,284.36	
Preventative Services - Other		2,749.00		2,749.00		1,596.00		1,464.36	
Other Health		103,093.00		103,093.00		59,357.00		41,511.98	
<u>OPERATING REVENUE</u>									
Health Inspection and Administration	500.00		500.00		287.00		0.00		▲ Reimbursement of Nursing Post Cleaner wages and Overheads and materials costs are less than the YTD Budget as the cleaning contract terminated in September 2020. A budget amendment is pending.
Other Health	74,710.00		74,710.00		74,710.00		48,356.27		
SUB-TOTAL OPERATING	75,210.00	128,987.00	75,210.00	128,987.00	74,997.00	74,611.00	48,356.27	55,199.70	
<u>CAPITAL EXPENDITURE</u>									
Other Health		81,820.00		81,820.00		81,820.00		54,545.45	▼ Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health and the transfer of funds to reserve have not been made.
<u>CAPITAL REVENUE</u>									
Other Health	40,910.00		40,910.00		40,910.00		54,545.45		▼ The proceeds on sale of the old Nursing Post at 23 Maddock St has been recognised, this included the land value which was not included in the budget.
SUB-TOTAL CAPITAL	40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	
TOTAL - PROGRAMME SUMMARY	116,120.00	210,807.00	116,120.00	210,807.00	115,907.00	156,431.00	102,901.72	109,745.15	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2021

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HEALTH INSPECTION & ADMIN		Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- NEWHealth fees for July 2020 \$2,800; Contract EHO/BS \$1,100 per month 50/50 Split with Building Services \$6,600 - Allocation of 1% of Administration costs. - Inspection fees
2070307	Contract EHO - Op Exp		11,000.00		11,000.00		6,412.00		5,801.55	
2070399	Administration Allocated		9,396.00		9,396.00		5,481.00		5,137.45	
<u>OPERATING REVENUE</u>										
3070307	Other Income - Inspection/Admin	500.00		500.00		287.00		0.00		
SUB-TOTAL OPERATING		500.00	20,396.00	500.00	20,396.00	287.00	11,893.00	0.00	10,939.00	
TOTAL - HEALTH INSPECTION & ADMIN		500.00	20,396.00	500.00	20,396.00	287.00	11,893.00	0.00	10,939.00	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2021

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PREVENTIVE SERVICES - PEST CONTROL									
Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>									
2070400	Mosquito Control - Op Exp - Pest Control								Provision for fogging - Allocation of 0.25% of Administration costs.
	MQF Mosquito Control - Op Exp - Pest Control		400.00			400.00		0.00	
2070499	Administration Allocated		2,349.00		2,349.00	1,365.00		1,284.36	
SUB-TOTAL OPERATING		0.00	2,749.00	0.00	2,349.00	0.00	1,765.00	0.00	1,284.36
TOTAL - PREVENTIVE SERVICES - PEST CONTROL		0.00	2,749.00	0.00	2,349.00	0.00	1,765.00	0.00	1,284.36

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2021

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PREVENTIVE SERVICES - OTHER									
Adopted Budget		Forecast Actual		YTD Budget		Actual 31 Jan 2021			
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Budget Text and Other Information	
\$	\$	\$	\$	\$	\$	\$	\$		
	400.00		400.00		231.00		180.00	- Local Health Authorities Analytical Committee -Services fixed min cost. - Allocation of 0.25% of Administration costs.	
	2,349.00		2,349.00		1,365.00		1,284.36		
0.00	2,749.00	0.00	2,749.00	0.00	1,596.00	0.00	1,464.36		
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	2,749.00	0.00	2,749.00	0.00	1,596.00	0.00	1,464.36	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
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OTHER HEALTH		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2070602	Medical Practice Costs		45,000.00		45,000.00		26,250.00		18,387.42	30% Share of Kununoppin Medical Practice Management Fee, Doctors House Rent, Doctors Vehicle Operating Costs, Doctors Vehicle Replacement & Doctors other expenses. Budget amendment to reallocate doctors house rental to account 2070603
2070603	Medical Practice Costs - Doctor House Rent		0.00		0.00		0.00		3,693.04	A new account to identify GST house rental. A budget amendment is required.
2070605	Advertising, Contributions & Other Health Exp - Op Exp - Oth		1,000.00		1,000.00		1,000.00		710.00	- Blue Tree Project Decision 230419 \$1000
2070607	Nursing Post Cleaner Expenses - Op Exp - Other Health		35,500.00		35,500.00		20,699.00		6,509.96	- Nursing Post Cleaner wages and Overheads and materials. Reimbursed by WA Country Health via acct 3070601. Budget amendment to recognise the cleaning contract terminated in September 2020.
2070615	23 Maddock St (Old Nursing Post) Building Ops and Maint-O									
BM015	23 Maddock St (Old Nursing Post) Building Maint Exp -Op Exp- Otr Hlth		1,300.00		1,300.00		207.00		286.39	Costs whilst the Old Nursing Post is held prior to sale.
BO015	23 Maddock St (Old Nursing Post) Building Operations -Op Exp- Otr Hlth		1,500.00		1,500.00		239.00		1,600.74	Costs whilst the Old Nursing Post is held prior to sale.
2070692	Depreciation - Other Health		0.00		0.00		0.00		49.53	
2070699	Administration Allocated		18,793.00		18,793.00		10,962.00		10,274.90	- Allocation of 2% of Administration costs.
OPERATING REVENUE										
3070601	Reimb, Contrib's & Donations For Medical Se	33,800.00		33,800.00		33,800.00		7,238.62		Nursing Post Cleaner reimbursement from WA Country Health; Contract expired September 2020. Budget amendment to recognise the cleaning contract terminated in September 2020.
3070602	Reimbursements, Contributions & Other Gran	0.00		0.00		0.00		159.03		
3070603	Grants - Medical Services	40,910.00		40,910.00		40,910.00		40,909.09		Recognition of the value of the old Nursing Post at 23 Maddock St transferred to the shire by the Department of Health.
3070690	Profit on Disposal of Assets - Other Health	0.00		0.00		0.00		49.53		
SUB-TOTAL OPERATING		74,710.00	103,093.00	74,710.00	103,093.00	74,710.00	59,357.00	48,356.27	41,511.98	
CAPITAL EXPENDITURE										
4070650	Building (Capital) - Other Health									
BC015	Building (Capital) - Other Health		40,910.00		40,910.00		40,910.00		40,909.09	- Recognition of the value of the old Nursing Post Building at 23 Maddock St transferred to the shire by the Department of Health.
4070651	Land Purchase Exps - Cap Exp - Other Health		0.00		0.00		0.00		13,636.36	- Recognition of the expense paid in 2019-2020 for the old Nursing Post Land at 23 Maddock St transferred to the shire by the Department of Health. A budget Amendment is recommended for this.
4070655	Transfer to Building and Residential Land Reserve -Cap Exp		40,910.00		40,910.00		40,910.00		0.00	- Transfer to Building and Residential Land Reserve of profit component of the proceeds from the Sale of the old Nursing Post land and building at 23 Maddock St.
CAPITAL REVENUE										
5070660	Proceeds on Sale of Assets - Cap Inc - Other Health	40,910.00		40,910.00		40,910.00		54,545.45		- Proceeds from the Sale of the old Nursing Post at 23 Maddock St.
SUB-TOTAL CAPITAL		40,910.00	81,820.00	40,910.00	81,820.00	40,910.00	81,820.00	54,545.45	54,545.45	
TOTAL - OTHER HEALTH		115,620.00	184,913.00	115,620.00	184,913.00	115,620.00	141,177.00	102,901.72	96,057.43	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
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PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Community Resource Centre		26,364.00		26,364.00		16,238.00		14,279.43	
Other Education		200.00		200.00		156.00		0.00	
Care Of Families And Children		24,730.00		24,730.00		15,735.00		24,716.61	
Aged & Disabled - Senior Citz Centre		45,493.00		45,493.00		27,270.00		30,274.90	
Other Welfare		2,599.00		2,599.00		1,505.00		1,284.36	
<u>OPERATING REVENUE</u>									
Community Resource Centre	5,940.00		5,940.00		3,458.00		4,568.85		
Care Of Families And Children	219,176.00		219,176.00		35,402.00		189,214.00		▼ Some of the unpaid grants for New Childcare Building have been sooner than expected.
Aged & Disabled - Senior Citz Centre	1,092.00		1,092.00		1,040.00		4.55		
Other Welfare	250.00		250.00		140.00		0.00		
SUB-TOTAL OPERATING	226,458.00	99,386.00	226,458.00	99,386.00	40,040.00	60,904.00	193,787.40	70,555.30	
<u>CAPITAL EXPENDITURE</u>									
Community Resource Centre		7,248.00		7,248.00		3,624.00		3,572.07	
Care Of Families And Children		135,974.00		135,974.00		130,118.00		77,864.72	▼ Completion of the New Childcare Building for Boodie Rats is proceeding slower than expected.
SUB-TOTAL CAPITAL	0.00	143,222.00	0.00	143,222.00	0.00	133,742.00	0.00	81,436.79	
TOTAL - PROGRAMME SUMMARY	226,458.00	242,608.00	226,458.00	242,608.00	40,040.00	194,646.00	193,787.40	151,992.09	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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COMMUNITY RESOURCE CENTRE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080204	CRC Building Operating Expenses									Includes Rubbish & Recycling Bins. - Shire pays CRC phone line, CRC fax line & Muka Matters Phone line. - -Municipal Property Scheme Insurance-CRC Building. - Insurance - Premiums \$2,176. - ESL Category 5 \$84. A budget amendment is required as costs include power and water expenses.
BO020	Community Resource Centre Operations		4,200.00		4,200.00		3,345.00		4,900.64	
2080205	CRC Building & Grounds Maintenance									
BM020	Community Resource Centre Building Maintenance		2,400.00		2,400.00		1,386.00		214.41	
GM020	Community Resource Centre Grounds Maintenance		6,800.00		6,800.00		3,948.00		1,669.09	
2080221	Interest on Loan 109 CRC		390.00		390.00		230.00		292.81	
2080292	Depreciation - CRC		7,876.00		7,876.00		4,592.00		4,633.74	General building maintenance by shire staff and contractors General Grounds maintenance by shire staff and contractors. Budget amendment recommended due to lower than expected costs to date. - Interest on Loan 109 CRC, Payment No 29 - 1/08/2020 \$212.02, Payment No 30 - 3/02/2021 \$107.54. Final Payment - WATC Loan Guarantee on Loan 109 - To 30/6/2020 \$135.23, - To 31/12/2020 \$35.23. 1 Payment to go. - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs. - Reimbursement from CRC for Telephone Line rental and calls (Phone and CRC Fax lines) \$740Water and Power direct to CRC. Budget amendment to recognise reimbursements for power and water. - Rental of CRC Building .
2080299	Administration Allocated - Op Exp - CRC		4,698.00		4,698.00		2,737.00		2,568.74	
3080204	Reimbursements - CRC	740.00		740.00		427.00		1,659.73		
3080220	CRC - Rental Income	5,200.00		5,200.00		3,031.00		2,909.12		
SUB-TOTAL OPERATING		5,940.00	26,364.00	5,940.00	26,364.00	3,458.00	16,238.00	4,568.85	14,279.43	
<u>CAPITAL EXPENDITURE</u>										- Principal on Loan 109 CRC, Payment No 29 Loan 109 - 1/08/2020 \$3,572.07, Payment No 30 Loan 109 - 3/02/2021 \$3,676.42. Final Payment
BC020	Buildings (Capital) - CRC		0.00		0.00		0.00		0.00	
4080270	Principal Repayment on Loan 109 - CRC - Cap Exp		7,248.00		7,248.00		3,624.00		3,572.07	
SUB-TOTAL CAPITAL		0.00	7,248.00	0.00	7,248.00	0.00	3,624.00	0.00	3,572.07	
TOTAL - COMMUNITY RESOURCE CENTRE		5,940.00	33,612.00	5,940.00	33,612.00	3,458.00	19,862.00	4,568.85	17,851.50	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
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OTHER EDUCATION

OPERATING EXPENDITURE

2080302 School Prizes Expense
 2080305 Support for School Events - Op Exp - Other Educ

SUB-TOTAL OPERATING

TOTAL - OTHER EDUCATION

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	100.00		100.00		100.00		0.00	- Mukinbudin District High School Prize Scholarship
	100.00		100.00		56.00		0.00	- Various
0.00	200.00	0.00	200.00	0.00	156.00	0.00	0.00	
0.00	200.00	0.00	200.00	0.00	156.00	0.00	0.00	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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CARE OF FAMILIES & CHILDREN		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080400	Playgroup Building Operations									- Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5.. - Rubbish & Recycling Bins and other expenses . Utilities- Electricity. Partly reimbursed via acct 3080400. Insurance - Premiums for property ESL Category 5.. Includes Weed & Pest Control-termite inspection 5 yr plan. Includes Weed & Pest Control-termite inspection 5 yr plan. Budget amendment for higher than expected initial maintenance cost than expected. General Grounds maintenance by shire staff. General Grounds maintenance by shire staff. Costs include some capital works to be reallocated to the appropriate account IO026. - Interest on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$1,903.48 , Payment No 3; 21/6/2021 \$1,846.41 - WATC Loan Guarantee Loan 125 Child Care Centre White St, Payment No 2; \$697.09 To 30/6/2020, Payment No 3; \$6684.17 , 31/12/2020 - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs. - Income - Playgroup & Boodie Rats Child Care Cntr-Power Reimbursement. Exp in Job BO025 and other reimbursements. - Remainder of Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building for Boodie Rats from the Mukinbudin Shire. Exp in Job BC025 The full cost of all expenditure on New Childcare Building for Boodie Rats, including that from previous years has now been recognised. Grant funding in acct 3080410 . A budget amendment will be required. The remaining amount of the original budget is \$52,168 Recognition of the expenditure on the New Childcare Building for Boodie Rats from 2017 to 30 June 2020. A budget amendment will be required. Infrastructure Other expenditure, carpark, on the New Childcare Building for Boodie Rats . A budget amendment will be required. - Principal on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$5,823.52 , Payment No 3; 21/6/2021 \$5,880.59
BO025	Boodie Rats Playgroup Building Operations		2,000.00		2,000.00		1,502.00		814.68	
BO026	Child Care Centre - White St Operation Exps		4,100.00		4,100.00		3,145.00		2,007.77	
2080401	Playgroup Building & Grounds Maintenance									
BM025	Boodie Rats Playgroup Building Maintenance		1,500.00		1,500.00		868.00		2,042.07	
BM026	Child Care Centre - White St Building Maintenance Exps		4,000.00		4,000.00		2,324.00		5,744.89	
GM025	Boodie Rats Playgroup Grounds Maintenance		1,200.00		1,200.00		693.00		0.00	
GM026	Child Care Centre - White St Grounds Maintenance Exps		1,500.00		1,500.00		861.00		7,760.39	
2080422	Minor Asset Expenses (For Childcare) - Op Exp - Fam & Child		0.00		0.00		0.00		83.41	
2080481	Interest Repayments on Loan 125 Boodie Rats - Op Exp - Fam & C		5,131.00		5,131.00		3,255.00		3,341.26	
2080492	Depreciation - Care of Families		601.00		601.00		350.00		353.40	- Income - Playgroup & Boodie Rats Child Care Cntr-Power Reimbursement. Exp in Job BO025 and other reimbursements. - Remainder of Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building for Boodie Rats from the Mukinbudin Shire. Exp in Job BC025 The full cost of all expenditure on New Childcare Building for Boodie Rats, including that from previous years has now been recognised. Grant funding in acct 3080410 . A budget amendment will be required. The remaining amount of the original budget is \$52,168 Recognition of the expenditure on the New Childcare Building for Boodie Rats from 2017 to 30 June 2020. A budget amendment will be required. Infrastructure Other expenditure, carpark, on the New Childcare Building for Boodie Rats . A budget amendment will be required. - Principal on Loan 125 Child Care Centre White St, Payment No 2; 21/12/2020 \$5,823.52 , Payment No 3; 21/6/2021 \$5,880.59
2080499	Administration Allocated		4,698.00		4,698.00		2,737.00		2,568.74	
3080400	Income - Playgroup & Boodie Rats Child Care Cntr	800.00		800.00		462.00		0.00		
3080410	Contributions, Reimb & Other Income - Op Inc - Fa	218,376.00		218,376.00		34,940.00		189,214.00		
SUB-TOTAL OPERATING		219,176.00	24,730.00	219,176.00	24,730.00	35,402.00	15,735.00	189,214.00	24,716.61	
<u>CAPITAL EXPENDITURE</u>										
4080450	Building (Capital) - Care of Families & Children									
BC025	Child Care White Street - Building Capital Expenditure		124,270.00		124,270.00		124,266.00		834,912.86	
4080451	Building Works in Progress - Childcare				0.00					
BWIP045	Building Works in Progress - Childcare		0.00		0.00		0.00		(762,815.14)	
4080465	Infrastructure Other - Care Of Families And Children -Cap Exp				0.00					
IO026	Child Care Centre - White St Infrastructure Other - Care Of Families		0.00		0.00		0.00		0.00	
4080470	Principal Repayment on Loan 125 Boodie Rats - Cap Exp - Fam &		11,704.00		11,704.00		5,852.00		5,767.00	
SUB-TOTAL CAPITAL		0.00	135,974.00	0.00	135,974.00	0.00	130,118.00	0.00	77,864.72	
TOTAL - CARE OF FAMILIES & CHILDREN		219,176.00	160,704.00	219,176.00	160,704.00	35,402.00	145,853.00	189,214.00	102,581.33	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
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AGED & DISABLED - SENIOR CITZ CENTRE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2080506	CEACA Housing - Op Exp		20,000.00		20,000.00		10,000.00		20,000.00	- CEACA Inc general membership subscription annual contribution 2020/21 \$20,000, CEACA Project - 4 Units. - Seniors Project Grant from received in 2018-2019 , remaining \$92 now spent plus council contribution of \$608. See account 3080503 for grant income. - Seniors Week Other Event \$1,500, Seniors Dinner \$4,500. See account 3080502 for grant income of \$1,000. Seniors week is cancelled, a budget amendment is required. - Allocation of 2% of Administration costs.
2080508	Seniors Program Grant Funded Expenditure - Op Exp		700.00		700.00		308.00		0.00	
2080509	Seniors Week Op Expenditure		6,000.00		6,000.00		6,000.00		0.00	
2080599	Administration Allocated		18,793.00		18,793.00		10,962.00		10,274.90	
<u>OPERATING REVENUE</u>										
3080500	Contributions & Donations - Senior Citizens	0.00		0.00		0.00		0.00		- Seniors Week Grant \$1,000 expense in acct 2080509, Seniors week is cancelled, a budget amendment is required. - Unspent Seniors Project Grant from 2019-2020 now spent \$92 expense in account 2080508.
3080501	Reimbursements & Fees - Op Inc - Senior Ct	0.00		0.00		0.00		4.55		
3080502	Seniors Week Grant Income - Op Inc - Senior	1,000.00		1,000.00		1,000.00		0.00		
3080503	Seniors Program Grant Income - Senior Citiz	92.00		92.00		40.00		0.00		
SUB-TOTAL OPERATING		1,092.00	45,493.00	1,092.00	45,493.00	1,040.00	27,270.00	4.55	30,274.90	
TOTAL - AGED & DISABLED - SENIOR CITZ CENTRE		1,092.00	45,493.00	1,092.00	45,493.00	1,040.00	27,270.00	4.55	30,274.90	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
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OTHER WELFARE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2080608	Other Expenses Mobility Scooters etc. - Op Exp - Other Welfa		250.00		250.00		140.00		0.00	- Mobility Scooter expenses
2080699	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	- Allocation of 0.25% of Administration costs.
<u>OPERATING REVENUE</u>										
3080604	Other Income Mobility Scooters etc. - Op Inc	250.00		250.00		140.00		0.00		- Mobility Scooter income, rental \$70 per week
SUB-TOTAL OPERATING		250.00	2,599.00	250.00	2,599.00	140.00	1,505.00	0.00	1,284.36	
TOTAL - OTHER WELFARE		250.00	2,599.00	250.00	2,599.00	140.00	1,505.00	0.00	1,284.36	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2021

PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE										
Housing - Shire (Staff and Rentals)		128,069.00		128,069.00		80,926.00		110,839.53	▲	Increased costs of Grounds Maintenance and lower than expected cost recovery. Several expenditure accounts are below the YTD budget. The most significant group is in Singles JV Building Maintenance. The income from 5 Cruickshank St is less than expected due to a staff vacancy and income from 12 Gimlet way and 4 Earl drive is lower than expected as there has been an unexpected delay in completion of minor fit-out features and the final handover.
Housing - Aged (Including Senior Citizens)		105,231.00		105,231.00		63,127.00		59,104.93		
Housing - Other (Including Joint Venture)		82,579.00		82,579.00		49,513.00		39,317.92	▼	
OPERATING REVENUE										
Housing - Shire (Staff and Rentals)	176,800.00		176,800.00		103,103.00		92,330.74		▲	
Housing - Aged (Including Senior Citizens)	55,253.00		55,253.00		32,200.00		29,295.68			
Housing - Other (Including Joint Venture)	33,540.00		33,540.00		19,558.00		18,587.87			
SUB-TOTAL OPERATING	265,593.00	315,879.00	265,593.00	315,879.00	154,861.00	193,566.00	140,214.29	209,262.38		
CAPITAL EXPENDITURE										
Housing - Shire (Staff and Rentals)		153,152.00		153,152.00		119,060.00		96,612.15	▼	Renovation works on 1 Salmon Gum Alley have not commenced as soon as expected..
Housing - Aged (Including Senior Citizens)		500.00		500.00		287.00		116.83		
Housing - Other (Including Joint Venture)		0.00		0.00		0.00		0.00		
CAPITAL REVENUE										
Housing - Shire (Staff and Rentals)	0.00		0.00		0.00		0.00			
Housing - Aged (Including Senior Citizens)	0.00		0.00		0.00		0.00			
Housing - Other (Including Joint Venture)	0.00		0.00		0.00		0.00			
SUB-TOTAL CAPITAL	0.00	153,652.00	0.00	153,652.00	0.00	119,347.00	0.00	96,728.98		
TOTAL - PROGRAMME SUMMARY	265,593.00	469,531.00	265,593.00	469,531.00	154,861.00	312,913.00	140,214.29	305,991.36		

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2021

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HOUSING - SHIRE (STAFF AND RENTALS)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090100	Shire Housing Building Operations									
BO035	5 Cruickshank Rd - Building Operations		4,450.00		4,450.00		2,871.00		2,376.42	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO036	11 Cruickshank Rd Principal Building Operations		2,900.00		2,900.00		2,033.00		1,650.35	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO037	15 Cruickshank Rd CEO Building Operations		8,300.00		8,300.00		6,264.00		4,644.70	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO038	25 Cruickshank Rd CPM Building Operations		6,600.00		6,600.00		4,126.00		2,875.98	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO039	1 Salmon Gum Alley Building Operations		7,800.00		7,800.00		4,825.00		2,644.30	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO040	4 Salmon Gum Alley Building Operations		9,000.00		9,000.00		5,485.00		4,768.23	Budget amendment for reduced costs whilst vacant. Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO041	8 Lansdell St Building Operations		8,000.00		8,000.00		6,947.00		5,654.22	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO043	25A Calder St Building Operations		2,200.00		2,200.00		1,452.00		1,209.24	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO044	25B Calder St Building Operations		2,200.00		2,200.00		1,452.00		1,214.72	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO045	12 Salmon Gum Alley (Lot 208) Building Op Exp		3,400.00		3,400.00		2,371.00		2,800.26	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO046	51 Maddock Street Building Operations		600.00		600.00		535.00		545.26	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO047	8 Gimlett Way Building Operations		3,000.00		3,000.00		1,460.00		1,895.65	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO048	12 Gimlett Way Building Operations - Op Exp		3,000.00		3,000.00		1,464.00		1,428.60	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO049	4 Earl Drive Building Operations - Op Exp		3,000.00		3,000.00		1,475.00		1,535.72	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
BO325	20 Earl Drive - Operations		3,000.00		3,000.00		1,752.00		530.68	Includes Rubbish & Recycling Bins, Electricity, LP Gas 45 kg bottles Rental, Water consumption & Water Rates, Insurance - Premiums and ESL.
	<u>Total Building Operations</u>		<u>67,450.00</u>		<u>67,450.00</u>		<u>44,512.00</u>		<u>35,774.33</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090101	Shire Housing Building Maintenance									
	BM035 5 Cruickshank Rd Building Maintenance		0.00		0.00		0.00		65.22	
	BM036 11 Cruickshank Rd Principal Building Maintenance		0.00		0.00		0.00		5,290.83	
	BM037 15 Cruickshank Rd CEO Building Maintenance		0.00		0.00		0.00		197.83	
	BM038 25 Cruickshank Rd CPM Building Maintenance		0.00		0.00		0.00		660.83	
	BM039 1 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		3,059.66	
	BM040 4 Salmon Gum Alley Building Maintenance		400.00		400.00		231.00		411.03	
	BM041 8 Lansdell St Building Maintenance		0.00		0.00		0.00		434.47	
	BM043 25A Calder St Building Maintenance		0.00		0.00		0.00		5,477.72	
	BM044 25B Calder St Building Maintenance		0.00		0.00		0.00		69.02	
	BM045 12 Salmon Gum Alley (Lot 208) Building Maint Exp		0.00		0.00		0.00		781.74	
	BM047 8 Gimlett Way Building Maintenance		0.00		0.00		0.00		1,955.61	
	BM048 12 Gimlett Way Building Maintenance - Op Exp		0.00		0.00		0.00		5,261.45	
	BM049 4 Earl Drive Building Maintenance - Op Exp		0.00		0.00		0.00		4,555.32	
	Staff Housing Building Maintenance Annual									
	BMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		45,000.00		45,000.00		26,236.00		0.00	▼ Annual provision for; Salaries & Wages \$12,012. Contractors & Consultants \$13,870. Materials/Stock Purchased \$3,500. Labour Overheads \$14,868. Plant Operating Costs 750.
	Subtotal Building Maintenance		45,400.00		45,400.00		26,467.00		28,220.73	
2090102	Staff Housing Grounds Maintenance									
			0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00	
	GM035 5 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		2,940.50	Budget amendment is required for higher than expected costs.
	GM036 11Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		1,268.76	
	GM037 15 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		51.99	
	GM038 25 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		794.01	
	GM039 1 Salmon Gum Alley Grounds Maintenance		0.00		0.00		0.00		653.48	
	GM041 8 Lansdell Street Grounds Maintenance		0.00		0.00		0.00		2,492.38	
	GM045 12 Salmon Gum Alley Grounds Maintenance		0.00		0.00		0.00		38.45	
	GM048 12 Gimlett Way Grounds Maintenance - Op Exp		0.00		0.00		0.00		3,066.76	Minor external completion works costed to maintenance. A budget amendment will be required.
	GM049 4 Earl Drive Grounds Maintenance - Op Exp		0.00		0.00		0.00		2,990.04	Minor external completion works costed to maintenance. A budget amendment will be required.
	Staff Housing Grounds Maintenance Annual									
	GMSH01 Budget (Book exps to appropriate house) - Op Exp Staff Ho		10,000.00		10,000.00		5,817.00		0.00	Annual provision for; Salaries & Wages \$3,033. Contractors & Consultants \$2,113. Materials/Stock Purchased \$300. Labour Overheads \$3,754. Plant Operating Costs 800.
	Subtotal Grounds Maintenance		10,000.00		10,000.00		5,817.00		14,296.37	A budget amendment will be required.
2090103	Minor Asset Purchases - Housing Shire Staff & Rentals - Op Exp		0.00		0.00		0.00		1,271.82	
2090112	Interest on Loan 124 Paid - Op Exp - Housing Shire		8,218.00		8,218.00		4,896.00		4,986.38	- Interest on Loan 124 8 Gimlet Way, Payment No 4 Loan 124 - 14/9/2020 \$3,409.43, Payment No 5 Loan 124 - 15/3/2021 \$3,232.02 - WATC Loan Guarantee Loan 124 - To 30/6/2020 \$804.75, WATC Loan Guarantee Loan 124 - To 31/12/2020 \$772.2.
2090115	Interest on Loan 126 Paid - Op Exp - Housing Shire		19,499.00		19,499.00		12,373.00		12,696.79	- Interest on Loan 126 12 Gimlet Way & 4 Earl Drv, Payment No 2; 21/12/2020 \$7,233.24, Payment No 3; 21/6/2021 \$7,016.37 - WATC Loan Guarantee Loan 126: 12 Gimlet Way and 4 Earl Drv. To 30/6/2020 \$2,648.93 To 31/12/2020 \$2,599.86

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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090182	Depreciation To Be Allocated - Housing - Shire									
DEPA01	Depreciation Admin Staff Housing - Housing - Shire		5,855.00		5,855.00		3,409.00		2,836.64	- Depreciation charge ex Asset Register
DEPW01	Depreciation Works Staff Housing - Housing - Shire		3,617.00		3,617.00		2,107.00		1,104.43	- Depreciation charge ex Asset Register
DEPSP01	Depreciation Swimming Pool Staff Housing - Housing - Shire		1,824.00		1,824.00		1,064.00		1,073.34	- Depreciation charge ex Asset Register
DEPST01	Depreciation Short Term Accommodation Housing - Housing - Shire		4,294.00		4,294.00		2,499.00		2,115.55	- Depreciation charge ex Asset Register
2090192	Depreciation Unallocated - Housing - Shire		7,116.00		7,116.00		4,151.00		9,610.56	- Depreciation charge ex Asset Register
	Subtotal Depreciation		22,706.00		22,706.00		13,230.00		16,740.52	
2090199	Administration Allocated		46,982.00		46,982.00		27,405.00		25,687.28	- Allocation of 5% of Administration costs.
Recovered amounts										
2090198	Staff Housing Costs Recovered		(92,186.00)		(92,186.00)		(53,774.00)		(28,834.69)	- Staff Housing Costs Recovered reduced by the inclusion of income allocations in acct 3090199.
OPERATING REVENUE										
3090102	Other Reimbursements Received - Op Inc - Staff H	0.00		0.00		0.00		0.00		
3090108	Income - 5 Cruickshank Road	9,100.00		9,100.00		5,306.00		3,073.73		- Rent 5 Cruickshank - @ \$175 p/w (rate at 50% of market rent \$250pw) \$9,100. No Increase 2020/21. Budget Amendment - Was vacant for 3 months but now leased at a higher rate.
3090109	Income - 11 Cruickshank Road	20,800.00		20,800.00		12,131.00		12,114.30		- Rental income from 11 Cruickshank GROH \$400 per week \$20,800. "
3090111	Income - 25 Cruickshank Road	28,000.00		28,000.00		16,331.00		18,454.48		- Short term rental income from 25 Cruickshank Road \$28,000.
3090112	Income - 1 Salmon Gum Alley	0.00		0.00		0.00		5,050.00		Budget Amendment - Was leased longer than expected. Now vacant.
3090114	Income - 25A Calder Street	10,400.00		10,400.00		6,062.00		4,160.00		- Private rental income \$200 per week no increase \$10,400.
3090115	Income - 25B Calder Street	10,400.00		10,400.00		6,062.00		6,429.24		- Private rental income \$200 per week no increase \$10,400.
3090116	Income - 8 Lansdell Street	27,375.00		27,375.00		15,967.00		12,161.76		Budget Amendment - less rent being received this year. Short term rental income \$150 per night @ 50% occupancy \$27,375.
3090117	Income - 12 Salmon Gum Alley (Lot 208)	19,500.00		19,500.00		11,375.00		11,599.98		- CSBP rental income \$375 per Week Budget Amendment - CSBP lease finished, then private rental at \$300 per week.
3090120	8 Gimlett Way - Shire Housing (Staff & Rental) - Op	33,800.00		33,800.00		19,712.00		20,480.17		- GROH rental income \$650 per week no increase \$33,800.
3090131	20 Earl Drive - Shire Housing (Staff & Rental) - Op	5,200.00		5,200.00		3,031.00		4,120.03		- Swimming Pool Staff Housing Rent at \$102 per week. \$5,200. Note: All rent received over the pool season.
3090148	12 Gimlett Way - Shire Housing (Staff & Rental) - C	33,800.00		33,800.00		19,712.00		12,515.69		- GROH rental income \$650 per week \$33,800.
3090149	4 Earl Drive - Shire Housing (Staff & Rental) - Op	33,800.00		33,800.00		19,712.00		12,787.60		Budget Amendment - Less rent due to delayed occupancy.
3090199	Housing Income Allocated - Shire Housing (Staff &	(55,375.00)		(55,375.00)		(32,298.00)		(30,616.24)		- GROH rental income \$650 per week \$33,800. - Staff Housing Income Allocated
SUB-TOTAL OPERATING		176,800.00	128,069.00	176,800.00	128,069.00	103,103.00	80,926.00	92,330.74	110,839.53	

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HOUSING - SHIRE (STAFF AND RENTALS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$					\$	\$	
CAPITAL EXPENDITURE										
4090150	Buildings (Capital) - Staff Housing								0.00	
BC036	11 Cruickshank Rd Principal Building Capital		0.00		0.00		0.00		7,106.00	Budget Amendment - New 5mm Vinyl Plank floor.
BC039	1 Salmon Gum Alley Building Capital		25,000.00		25,000.00		24,996.00		0.00	▲ - Capital works during tenant changeover, kitchen & bathroom renovations and new floor covering.
BC047	8 Gimlett Way (Lot 203) Building Capital Exp - Housing Shire		0.00		0.00		0.00		660.00	▲ Budget amendment -Provision for additional works, if required, when replacing water damaged MDF window sills and doors and repairing water damaged walls.
BC048	12 Gimlett Way Building Capital Exp - Housing Shire		30,000.00		30,000.00		29,994.00		460,026.52	▼ Posting error - costs to be journaled elsewhere.
BC049	4 Earl Drive Building Capital Exp - Housing Shire		30,000.00		30,000.00		29,994.00		464,567.85	▼ The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years.
4090152	Buildings Works in Progress - Staff Housing		0.00		0.00		0.00		(869,412.20)	▼ Budget amendment to; Recognise prior years expenses and reduced finishing costs.
4090160	Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housing S		23,676.00		23,676.00		11,838.00		11,749.39	▼ The budget was for finishing works. The full cost of the house has now been recognised including expenses from previous years. Budget amendment to; Recognise prior years expenses and increased finishing costs.
4090165	Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housing S		44,476.00		44,476.00		22,238.00		21,914.59	▼ Budget amendment to; Recognise of previous capital expenditure on 12 Gimlett Way (\$435,493) and 4 Earl Drive (\$433,919).
SUB-TOTAL CAPITAL		0.00	153,152.00	0.00	153,152.00	0.00	119,060.00	0.00	96,612.15	▼ - Principal on Loan 124 - 8 Gimlet Way, Payment No 4 Loan 124 - 14/9/2020 \$11,749.39, Payment No 5 Loan 124 - 15/3/2021 \$11,926.8
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)		176,800.00	281,221.00	176,800.00	281,221.00	103,103.00	199,986.00	92,330.74	207,451.68	▼ - Principal on Loan 126 - 12 Gimlet Way & 4 Earl Drv, Payment No 2 - 21/12/2020 \$22,129.35, Payment No 3 - 21/6/2021 \$22,346.22

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HOUSING - AGED (INCLUDING SENIOR CITIZENS)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2090200	Aged Housing Building Operations										
BO061	Aged Unit 1 & 2 /20 Maddock St - Operations - Op Exp - Aged		1,020.00		1,020.00		816.00		535.70		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO063	Aged Unit 3 - Operations		800.00		800.00		612.00		360.80		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO064	Aged Unit 4 - Operations		800.00		800.00		614.00		361.90		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO065	Aged Unit 5 - Operations		750.00		750.00		566.00		314.60		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO066	Aged Unit 6 - Operations		750.00		750.00		566.00		314.60		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO067	Aged Unit 7 - Operations		750.00		750.00		550.00		283.80		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO068	Aged Unit 8 - Operations		3,300.00		3,300.00		2,034.00		1,046.47		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.. In addition Electricity as the unit is currently used by staff and contractors.
BO069	Aged Unit 9 - Operations		1,070.00		1,070.00		760.00		341.00		Budget Amendment - Lower costs to lower occupancy.
BO070	Aged Unit 10 - Operations		1,070.00		1,070.00		760.00		341.00		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO071	Aged Unit Common - Operations		13,050.00		13,050.00		7,742.00		6,692.45		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
BO72	Aged Unit 11 - Operations		900.00		900.00		719.00		475.20		Electricity (bollard lights etc) and Water Consumption and Water rates.
BO73	Aged Unit 12 - Operations		1,300.00		1,300.00		950.00		952.84		Includes Rubbish & Recycling Bins, Insurance & Other Expenses.
	Subtotal Building Operations		25,560.00		25,560.00		16,689.00		12,020.36		
2090201	Aged Housing Building Maintenance - Op Exp - Aged Housin										
BM063	Aged Unit 3 - Maintenance		0.00		0.00		0.00		493.24		Budget amendment - Painting costing \$4,840 is to be carried out.
BM064	Aged Unit 4 - Maintenance		0.00		0.00		0.00		396.27		
BM065	Aged Unit 5 - Maintenance		0.00		0.00		0.00		1,963.97		
BM066	Aged Unit 6 - Maintenance		0.00		0.00		0.00		2,461.55		
BM067	Aged Unit 7 - Maintenance		0.00		0.00		0.00		1,248.36		
BM068	Aged Unit 8 - Maintenance		0.00		0.00		0.00		775.98		
BM069	Aged Unit 9 - Maintenance		0.00		0.00		0.00		3,782.47		Budget Amendment - An Enviroheat 200l heat pump HWS was installed
BM070	Aged Unit 10 - Maintenance		0.00		0.00		0.00		145.86		
	Aged Unit Annual Budget & Common Build										
BM071	Maint (Book individual unit expenses to individual units)		18,000.00		18,000.00		10,486.00		1,099.89		Annual provision for; Salaries & Wages \$6,156. Contractors & Consultants \$3,117. Materials/Stock Purchased \$1,000. Labour Overheads \$7,620. Plant Operating Costs \$107.
BM072	Aged Unit 11- Maintenance		0.00		0.00		0.00		211.75		
BM073	Aged Unit 12 - Maintenance		0.00		0.00		0.00		592.70		
	Subtotal Building Maintenance		18,000.00		18,000.00		10,486.00		13,172.04		

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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090202	Aged Housing Grounds Maintenance - Op Exp - Aged Housing									
GM067	Aged Unit 7 Grounds Maintenance		0.00		0.00		0.00		30.15	
GM068	Aged Unit 8 Grounds Maintenance		0.00		0.00		0.00		395.59	
GM069	Aged Unit 9 Grounds Maintenance		0.00		0.00		0.00		168.19	
GM070	Aged Unit 10 Grounds Maintenance		0.00		0.00		0.00		16.14	
GM071	Aged Units Annual Budget & Common Grounds Maintenance (Book individual unit exps to appropriate Unit)		8,500.00		8,500.00		4,942.00		4,777.94	Annual provision for; Salaries & Wages \$3,213. Contractors & Consultants \$410. Materials/Stock Purchased \$400. Labour Overheads \$3,977. Plant Operating Costs \$500.
	Subtotal Grounds Maintenance		<u>8,500.00</u>		<u>8,500.00</u>		<u>4,942.00</u>		<u>5,388.01</u>	
2090282	Depreciation To Be Allocated Housing - Aged									
DEPA02	Depreciation Admin Staff Housing - Housing - Aged		245.00		245.00		140.00		0.00	- Depreciation charge ex Asset Register
DEPW02	Depreciation Works Staff Housing - Housing - Aged		446.00		446.00		259.00		0.00	- Depreciation charge ex Asset Register
2090292	Depreciation Unallocated - Aged Housing		3,384.00		3,384.00		1,974.00		3,052.31	- Depreciation charge ex Asset Register
	Subtotal Depreciation		<u>4,075.00</u>		<u>4,075.00</u>		<u>2,373.00</u>		<u>3,052.31</u>	
2090299	Administration Allocated		46,982.00		46,982.00		27,405.00		25,687.28	- Allocation of 5% of Administration costs.
Recovered amounts										
2090298	Aged Housing Costs Recovered		2,114.00		2,114.00		1,232.00		(215.07)	- Staff Housing Costs Recovered

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HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Rent from contractors. Budget amendment - Rent from contractors less than expected. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 75% of market rent. No Incease 2020/21. Aged Unit Rent at 50% of market rent. No Incease 2020/21.
3090201	Income - Aged Unit 1 & 2	4,290.00		4,290.00		2,499.00		2,475.00		
3090203	Income - Aged Unit 3	4,290.00		4,290.00		2,499.00		2,530.00		
3090204	Income - Aged Unit 4	4,290.00		4,290.00		2,499.00		2,502.50		
3090205	Income - Aged Unit 5	4,290.00		4,290.00		2,499.00		2,640.00		
3090206	Income - Aged Unit 6	4,290.00		4,290.00		2,499.00		2,640.00		
3090207	Income - Aged Unit 7	4,290.00		4,290.00		2,499.00		2,475.00		
3090208	Income - Aged Unit 8	10,000.00		10,000.00		5,831.00		660.00		
3090209	Income - Aged Unit 9	4,680.00		4,680.00		2,730.00		2,880.00		
3090210	Income - Aged Unit 10	4,680.00		4,680.00		2,730.00		2,805.00		
3090211	Income - Aged Unit 11- Ferguson St	6,045.00		6,045.00		3,521.00		3,390.00		
3090212	Income - Aged Unit 12 - Ferguson St	4,108.00		4,108.00		2,394.00		4,298.18		
SUB-TOTAL OPERATING		55,253.00	105,231.00	55,253.00	105,231.00	32,200.00	63,127.00	29,295.68	59,104.93	
CAPITAL EXPENDITURE										
4090250	Building (Capital) - Aged Housing									
4090254	Transfers To Seniors Housing Reserve - Cap Exp - House Aged		500.00		500.00		287.00		116.83	
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	500.00	0.00	500.00	0.00	287.00	0.00	116.83	
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)		55,253.00	105,731.00	55,253.00	105,731.00	32,200.00	63,414.00	29,295.68	59,221.76	

SHIRE OF MUKINBUDIN
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HOUSING - OTHER (INCLUDING JOINT VENTURE)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090300	Community Housing - Singles JV - Building Operations									
BO101	JV Singles Unit 1 - Operations		1,800.00		1,800.00		1,228.00		1,271.96	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO102	JV Singles Unit 2 - Operations		1,800.00		1,800.00		1,228.00		1,073.38	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO103	JV Singles Unit 3 - Operations		2,000.00		2,000.00		1,413.00		1,443.43	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps.
BO104	JV Singles Unit 4 - Operations		2,200.00		2,200.00		1,530.00		1,345.03	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance and other exps. Consumption after 300kl to be reimbursed via acct 3090303.
BO105	JV Singles Unit Common - Operations		1,450.00		1,450.00		875.00		872.75	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption not reimbursed.
	<u>Subtotal Singles JV Building Operations</u>		<u>9,250.00</u>		<u>9,250.00</u>		<u>6,274.00</u>		<u>6,006.55</u>	
2090301	Community Housing - Singles JV - Building Maintenance									
BM101	JV Singles Unit 1 - Maintenance		0.00		0.00		0.00		407.75	Budget amendment - Painting costing \$4,980 is to be carried out.
BM102	JV Singles Unit 2 - Maintenance		0.00		0.00		0.00		1,053.86	
BM103	JV Singles Unit 3 - Maintenance		0.00		0.00		0.00		434.99	
BM104	JV Singles Unit 4 - Maintenance		0.00		0.00		0.00		69.02	
BM105	JV Singles Unit Annual Budget & Common - Maint (Book individual units)		10,000.00		10,000.00		5,817.00		0.00	
	<u>Subtotal Singles JV Building Maintenance</u>		<u>10,000.00</u>		<u>10,000.00</u>		<u>5,817.00</u>		<u>1,965.62</u>	- - Annual provisions. Employee Costs - Salaries & Wages \$1,892. Contractors & Consultants \$5,426. Materials/Stock Purchased \$250. Labour Overheads Allocated \$2,342. Plant Operating Costs Allocated \$90. Budget amendment - Saving expected.
2090304	Community Housing - Singles JV - Grounds Maintenance									
GM103	JV Singles Unit 3 Grounds Maintenance		0.00		0.00		0.00		0.00	- - Annual provisions for; Employee Costs - Salaries & Wages \$931. Contractors & Consultants \$57. Materials/Stock Purchased \$200. Labour Overheads Allocated \$1,152. Plant Operating Costs Allocated \$260. Budget amendment - Saving expected.
GM105	JV Singles Units Annual Budget & Common Grounds Maint (Book Individual Unit costs to units)		2,600.00		2,600.00		1,498.00		132.97	
	<u>Subtotal Singles JV Grounds Maintenance</u>		<u>2,600.00</u>		<u>2,600.00</u>		<u>1,498.00</u>		<u>132.97</u>	
2090312	Community Housing - Family JV Building Operations									
BO120	JV Family - 6 Lansdell St - Operations		3,200.00		3,200.00		2,141.00		2,032.04	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption over 300kl to be reimbursed via acct 3090304.
BO121	JV Family - 12 White St - Operations		2,850.00		2,850.00		1,919.00		1,781.26	Includes Rubbish & Recycling Bins, LP Gas 45 kg bottles Rental, Water rates & consumption, Insurance, ESL and other exps. Consumption to be reimbursed via acct 3090305.
2090313	Community Housing - Family JV - Building & Grounds Maintenance									
BM120	JV Family - 6 Lansdell St - Maintenance		2,000.00		2,000.00		1,162.00		22.20	
BM121	JV Family - 12 White St - Maintenance		2,000.00		2,000.00		1,162.00		219.39	
GM120	6 Lansdell Street Grounds Maintenance		500.00		500.00		287.00		0.00	
GM121	12 White Street Grounds Maintenance		500.00		500.00		287.00		0.00	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
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HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued) OPERATING EXPENDITURE (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2090382	Depreciation To Be Allocated Housing - Other (Inc Joint Venture)									
DEPW03	Depreciation Works Staff Housing - Housing - Other (Inc Joint Venture)		907.00		907.00		525.00		416.88	- Depreciation charge ex Asset Register
2090392	Depreciation Unallocated - Other Housing		802.00		802.00		462.00		588.90	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>1,709.00</u>		<u>1,709.00</u>		<u>987.00</u>		<u>1,005.78</u>	
2090399	Administration Allocated		46,982.00		46,982.00		27,405.00		25,687.28	- Allocation of 5% of Administration costs.
<i>Recovered amounts</i>										
2090398	Other Housing Costs Recovered - Op Exp - Housing Other		988.00		988.00		574.00		464.83	
OPERATING REVENUE										
3090300	Income - JV Singles Unit 1 Cruickshank Road	6,240.00		6,240.00		3,640.00		2,954.69		- -Rent No Incease 2020/21.
3090301	Income - JV Singles Unit 2 Cruickshank Road	6,240.00		6,240.00		3,640.00		3,600.00		- -Rent No Incease 2020/21.
3090302	Income - JV Singles Unit 3 Cruickshank Road	7,280.00		7,280.00		4,242.00		4,293.18		- -Rent No Incease 2020/21.
3090303	Income - JV Singles Unit 4 Cruickshank Road	3,640.00		3,640.00		2,121.00		2,100.00		- -Rent 50% of market rent. No Incease 2020/21.
3090304	Income - JV Family Housing - 6 Lansdell Street	3,900.00		3,900.00		2,275.00		2,250.00		- -Rent 50% of market rent. No Incease 2020/21.
3090305	Income - JV Family Housing - 12 White Street	6,240.00		6,240.00		3,640.00		3,390.00		- -Rent 75% of market rent. No Incease 2020/21.
SUB-TOTAL OPERATING		33,540.00	82,579.00	33,540.00	82,579.00	19,558.00	49,513.00	18,587.87	39,317.92	
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)		33,540.00	82,579.00	33,540.00	82,579.00	19,558.00	49,513.00	18,587.87	39,317.92	

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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Sanitation - Household Refuse		70,247.00		70,247.00		40,950.00		43,525.52	<p>▼ In previous years the Small Communities Stewardship Grant funded expenses for fencing and revegetation were delayed due to the unavailability of seedlings. Expenditure in 2020-2021 is now proceeding but slower than expected.</p> <p>▲ Expenditure on Community Development events have proceeds sooner than expected and cost more.</p> <p>Timing - In previous years the revegetation project that was delayed due to the lack of seedlings. Recognition of some of prior year grants has now occurred sooner than expected as expenses have now been incurred.</p>
Sanitation - Other		28,748.00		28,748.00		16,737.00		13,249.94	
Urban Stormwater Drainage		6,598.00		6,598.00		3,836.00		3,067.11	
Protection of the Environment		78,914.00		78,914.00		55,424.00		34,113.02	
Town Planning & Regional Development		6,349.00		6,349.00		4,527.00		4,694.36	
Community Development		47,239.00		47,239.00		27,538.00		39,565.54	
Other Community Amenities		64,563.00		64,563.00		37,740.00		40,153.98	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	46,040.00		46,040.00		26,852.00		25,195.28		
Sanitation - Other	16,565.00		16,565.00		9,653.00		9,281.99		
Protection of the Environment	63,616.00		63,616.00		0.00		27,064.08		
Town Planning & Regional Development	500.00		500.00		287.00		399.00		
Other Community Amenities	1,500.00		1,500.00		875.00		1,983.62		
SUB-TOTAL OPERATING	128,221.00	302,658.00	128,221.00	302,658.00	37,667.00	186,752.00	70,982.97	178,369.47	
<u>CAPITAL EXPENDITURE</u>									
Other Community Amenities		13,000.00		13,000.00		2,079.00		0.00	
SUB-TOTAL CAPITAL	0.00	13,000.00	0.00	13,000.00	0.00	2,079.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	128,221.00	315,658.00	128,221.00	315,658.00	37,667.00	188,831.00	70,982.97	178,369.47	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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SANITATION - HOUSEHOLD REFUSE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100100	Domestic Refuse Collection									Avon Waste Domestic 240L MGB Collection Mukinbudin. 148 Services @ \$2.36 per week by Avon Waste inc for 52 . Plus internal costs and contracts and contingency. Internal costs.
W010	Domestic Rubbish Bin Collection		23,000.00		23,000.00		13,412.00		10,190.30	
W015	Domestic Bulk Rubbish Collection - Op Exp		900.00		900.00		518.00		472.59	
2100102	Refuse Site Maintenance									
W011	Refuse Site Maintenance		21,300.00		21,300.00		12,411.00		17,282.17	
2100103	Domestic Recycling Collection									Avon Waste Domestic Recycling 240L MGB Collection Mukinbudin. 1144 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency. - Allocation of 0.75% of Administration costs.
W012	Domestic Recycling Collection		18,000.00		18,000.00		10,500.00		11,727.36	
2100199	Administration Allocated		7,047.00		7,047.00		4,109.00		3,853.10	
<u>OPERATING REVENUE</u>										
3100100	Domestic Refuse Collection Charges	25,160.00		25,160.00		14,672.00		13,596.99		- Domestic 240L MGB rubbish service. 148 Services @ \$170 per service \$25,160.
3100102	Domestic Recycling Collection Charges	20,880.00		20,880.00		12,180.00		11,598.29		- Domestic 240L MGB Recycling service. 144 Services @ \$145 per service \$20,880.
SUB-TOTAL OPERATING		46,040.00	70,247.00	46,040.00	70,247.00	26,852.00	40,950.00	25,195.28	43,525.52	
TOTAL - SANITATION - HOUSEHOLD REFUSE		46,040.00	70,247.00	46,040.00	70,247.00	26,852.00	40,950.00	25,195.28	43,525.52	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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SANITATION - OTHER		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100200	Commercial Refuse Collection									<p>Avon Waste Commercial rubbish 240L MGB bin collection. 51 Services @ \$2.36 per week by Avon Waste inc for 52 weeks . Contracts and Contingency.</p> <p>Avon Waste Street bin collection. 16 Services @ \$2.36 per week by Avon Waste inc for 52 weeks. Plus internal costs and contracts and contingency.</p> <p>- -Avon Waste Commercial Recyling 240L MGB Collection Mukinbudin. 51 Services @ \$4.36 per fortnight by Avon Waste inc for 26 fortnights .Plus internal costs and contracts and contingency.'</p> <p>Avon Waste Recyling Bank Collection Mukinbudin. 11 Services @ \$4.74 per fortnight by Avon Waste inc for 26 fortnights. Plus internal costs and contracts and contingency.</p> <p>- - Repair and replacement of bins by Contractors & Consultants \$350.</p> <p>- Allocation of 0.5% of Administration costs.</p> <p>- -Commercial 240L MGB rubbish service. 51 Services @ \$170 per service.</p> <p>- -Commercial 240L MGB rubbish service. 51 Services @ \$145 per service.</p> <p>- -Asbestos disposal & tipping fees..</p>
W020	Commercial Refuse Collection		7,000.00		7,000.00		4,081.00		3,689.06	
2100201	Refuse Collection - Street Bins									
W021	Refuse Collection - Street Bins		8,000.00		8,000.00		4,648.00		3,578.91	
2100202	Commercial Recycling Collection - Op Exp - San Other									
W022	Commercial Recycling Collection - Op Exp - San Other		7,000.00		7,000.00		4,081.00		2,797.03	
2100203	Recycling Refuse Collection									
W023	Recycling Refuse Collection		1,700.00		1,700.00		987.00		616.20	
2100206	Purchase of Bins - Op Exp		350.00		350.00		203.00		0.00	
2100299	Administration Allocated		4,698.00		4,698.00		2,737.00		2,568.74	
<u>OPERATING REVENUE</u>										
3100200	Commercial Refuse Collection Charge	8,670.00		8,670.00		5,054.00		4,960.27		
3100204	Commercial Recycling Collection Charges	7,395.00		7,395.00		4,312.00		4,230.82		
3100206	Disposal of Asbestos and Other Misc Fill at R	500.00		500.00		287.00		90.90		
SUB-TOTAL OPERATING		16,565.00	28,748.00	16,565.00	28,748.00	9,653.00	16,737.00	9,281.99	13,249.94	
TOTAL - SANITATION - OTHER		16,565.00	28,748.00	16,565.00	28,748.00	9,653.00	16,737.00	9,281.99	13,249.94	

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URBAN STORMWATER DRAINAGE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										- - Employee Costs - Salaries & Wages \$631. - - Contractors & Consultants \$388. - - Labour Overheads Allocated \$781. - - Plant Operating Costs Allocated \$100. - Allocation of 0.5% of Administration costs.
2100601	Stormwater Drainage Maintenance									
	W030 Stormwater Drainage Maintenance		1,900.00		1,900.00		1,099.00		498.37	
2100699	Administration Allocated		4,698.00		4,698.00		2,737.00		2,568.74	
SUB-TOTAL OPERATING		0.00	6,598.00	0.00	6,598.00	0.00	3,836.00	0.00	3,067.11	
TOTAL - URBAN STORMWATER DRAINAGE		0.00	6,598.00	0.00	6,598.00	0.00	3,836.00	0.00	3,067.11	

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SCHEDULE 10 - COMMUNITY AMENITIES
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PROTECTION OF THE ENVIRONMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100703	Minor Assets & Other Operating Exp - Prot of Env		4,000.00		4,000.00		2,324.00		1,900.00	Purchase of Trailer & other minor assets. Licence and maintenance of P11320 the Trailer Caged for Recycling Containers. - -Contract Part Time Officer \$10,000. - - Materials/Stock Purchased \$100. Funded by the Small Communities Stewardship Grant for fencing and revegetation received in 18-19 & 19-20 and the Preserving Remnant Vegetation Grant. - Allocation of 0.5% of Administration costs. - Contribution from the Small Communities Stewardship Grant for fencing and revegetation project for administration \$2K and the Preserving Remnant Vegetation Grant \$2K. expense in acct 2100713. Now includes container scheme reimbursements (Not budgeted) Small Communities Stewardship Grant for fencing and revegetation of \$24,624 received in 18-19 and the Revegetation and Preserving Remnant Vegetation Grants of \$22,992 received in 19-20 recognised from unspent grants liability in account 9304901. 20-21 grant income \$12,000.
2100704	Eastern Wheatbelt Declared Species Group		0.00		0.00		0.00		100.00	
2100705	Project Contract & Other Expenses - Protect of Environ		10,100.00		10,100.00		5,887.00		3,894.55	
2100707	Barbalin Translocation Project									
BARB	Barbalin Translocation Project		500.00		500.00		280.00		185.65	
2100713	Grant Funded Operational Expenses (Inc in Acct 3100703)-Pi		59,616.00		59,616.00		44,196.00		25,464.08	
2100799	Administration Allocated		4,698.00		4,698.00		2,737.00		2,568.74	
<u>OPERATING REVENUE</u>										
3100701	Reimb, Contrib, Donations & Other Income (I	4,000.00		4,000.00		0.00		1,600.00		
3100703	Grants NRM and Other (Exp in Acct 2100713	59,616.00		59,616.00		0.00		25,464.08		
SUB-TOTAL OPERATING		63,616.00	78,914.00	63,616.00	78,914.00	0.00	55,424.00	27,064.08	34,113.02	
TOTAL - PROTECTION OF THE ENVIRONMENT		63,616.00	78,914.00	63,616.00	78,914.00	0.00	55,424.00	27,064.08	34,113.02	

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SCHEDULE 10 - COMMUNITY AMENITIES
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TOWN PLANNING & REG. DEVELOP.		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100800	Town Planning Expenses - Op Exp - Twn Planning		2,000.00		2,000.00		1,162.00		3,410.00	- Various Contract (Subdivision Exps). Budget amendment - Additional costs associated with mens shed works. Costs may be journaled elsewhere depending upon outcomes. - Legal expenses relating to town planning, SAT hearings etc. - Allocation of 0.25% of Administration costs.
2100820	Legal Expenses - Op Exp - Town Planning		2,000.00		2,000.00		2,000.00		0.00	
2100899	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3100800	Planning Application Fees	500.00		500.00		287.00		399.00		- Planning Application as per schedule of Fees & Charges
SUB-TOTAL OPERATING		500.00	6,349.00	500.00	6,349.00	287.00	4,527.00	399.00	4,694.36	
TOTAL - TOWN PLANNING & REG. DEVELOP.		500.00	6,349.00	500.00	6,349.00	287.00	4,527.00	399.00	4,694.36	

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COMMUNITY DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2100900	Community Development Staff Salaries & Related Exp - Op Exp - Comm Dev		34,890.00		34,890.00		20,349.00		26,606.26	- - Employee Costs - Salaries & Wages \$30,340. - - Employee Costs - Superannuation \$4,550. - - Contractors & Consultants for Familiarisation Tours and other events \$8,000. - - Materials/Stock Purchased for events \$2,000. Budget amendment - Additional Australia day expenditure due to funding and Covid-19 requirements. On The Line costs to be journaled to acct 2110603. - Allocation of 0.25% of Administration costs. Budget amendment - Australia Day Grant Funds 2021 and National Australia Day Council COVID Safe Grants Program funding.
2100910	Community Development Events/Other - Op Exp - Com Dev		10,000.00		10,000.00		5,824.00		11,674.92	
2100999	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3100902	Grants - Community Development	0.00		0.00		0.00		7,059.00		
SUB-TOTAL OPERATING		0.00	47,239.00	0.00	47,239.00	0.00	27,538.00	7,059.00	39,565.54	
TOTAL - COMMUNITY DEVELOPMENT		0.00	47,239.00	0.00	47,239.00	0.00	27,538.00	7,059.00	39,565.54	

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SCHEDULE 10 - COMMUNITY AMENITIES
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OTHER COMMUNITY AMENITIES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2101000	Cemetery Maintenance/Operations									Additional \$4K provision for cleanup, bins and signage. Insurance Contractors and internal costs. Employee Costs (Cleaner), Materials/Stock Purchased, Electricity \$1,100, Water Burges Rawson Lease PTA land, Insurance - Premiums. (Located at the rear of the Admin Office) Employee Costs (Cleaners), Contractors & Consultants, Materials/Stock Purchased, Insurance . -- Contractors & Consultants Invoice from Playgroup for cleaning \$453. -- Insurance - Premiums \$47. -Employee Costs (Cleaner), Contractors & Consultants, Materials/Stock Purchased. - - Employee Costs - Salaries & Wages \$3,634. Contractors & Consultants \$518. Materials/Stock Purchased \$750. Labour Overheads Allocated \$4,498. Plant Operating Costs Allocated \$100. Budget amendment - Savings expected. - - Depreciation - Ex Asset Register \$1,661. - Allocation of 2% of Administration costs. - As per schedule of Fees and Charges
W040	Cemetery Maintenance/Operations		11,109.00		11,109.00		6,480.00		11,385.93	
2101002	Public Conveniences Operations									
BO150	Railway Station Toilet - Operations		17,500.00		17,500.00		10,293.00		12,171.53	
BO151	Town Park Toilet - Operations		3,700.00		3,700.00		2,168.00		1,617.24	
BO152	Beringbooding Rock Toilet - Operations		500.00		500.00		305.00		142.53	
BO153	Weira Reserve Toilet - Operations		1,800.00		1,800.00		1,043.00		1,711.11	
	<u>Subtotal Public Conveniences Operations</u>		<u>23,500.00</u>		<u>23,500.00</u>		<u>13,809.00</u>		<u>15,642.41</u>	
2101003	Public Conveniences Maintenance									
BM150	Railway Station Toilet - Maintenance		0.00		0.00		0.00		1,561.52	
BM151	Town Park Toilet - Maintenance		0.00		0.00		0.00		38.97	
BM153	Weira Reserve Toilet - Maintenance		0.00		0.00		0.00		273.15	
BM154	Public Toilet/Conveniences Annual Budget - Book expenses		9,500.00		9,500.00		5,523.00		0.00	
	<u>Subtotal Public Conveniences Maintenance</u>		<u>9,500.00</u>		<u>9,500.00</u>		<u>5,523.00</u>		<u>1,873.64</u>	
2101092	Depreciation - Other Community Amenities		1,661.00		1,661.00		966.00		977.10	
2101099	Administration Allocated		18,793.00		18,793.00		10,962.00		10,274.90	
OPERATING REVENUE										
3101000	Cemetery Charges (Inc GST)	1,500.00		1,500.00		875.00		1,983.62		
SUB-TOTAL OPERATING		1,500.00	64,563.00	1,500.00	64,563.00	875.00	37,740.00	1,983.62	40,153.98	
CAPITAL EXPENDITURE										
4101060	Infrastructure Other (Capital) - Other Community Amenities									- - Works Include Fencing, paving Memorial Garden, Formal Parking more grave sites, seating pergola on the Norther side and a Unisex toilet as the budget permits. Employee Costs - Salaries & Wages \$2,703. Contractors & Consultants \$3,352. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$3,345. Plant Operating Costs Allocated \$600.
IO040	Cemetery Capital		13,000.00		13,000.00		2,079.00		0.00	
SUB-TOTAL CAPITAL		0.00	13,000.00	0.00	13,000.00	0.00	2,079.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES		1,500.00	77,563.00	1,500.00	77,563.00	875.00	39,819.00	1,983.62	40,153.98	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Public Halls and Civic Centres		78,688.00		78,688.00		49,612.00		49,759.38	Timing - Depreciation has not been run as end of year assets are not yet audited or Remaining Useful Lives Reviewed. Timing - Depreciation has not been run as end of year assets are not yet audited or Remaining Useful Lives Reviewed.
Swimming Areas & Beaches		272,186.00		272,186.00		163,614.00		193,731.52	
Other Recreation & Sport		375,315.00		375,315.00		224,231.00		207,697.42	
Television and Radio Rebroadcasting		5,494.00		5,494.00		3,645.00		2,431.23	
Libraries		17,247.00		17,247.00		10,925.00		9,366.34	
Heritage		4,849.00		4,849.00		3,418.00		1,376.62	
Other Culture		4,761.00		4,761.00		2,799.00		1,347.65	
OPERATING REVENUE									
Public Halls and Civic Centres	1,402.00		1,402.00		764.00		592.54		The first payment of the Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) has not been recieved as soon as expected.
Swimming Areas & Beaches	15,200.00		15,200.00		10,184.00		11,446.44		
Other Recreation & Sport	376,779.00		376,779.00		261,816.00		29,991.15		
Libraries	100.00		100.00		56.00		31.00		
Other Culture	550.00		550.00		0.00		14,970.00		
SUB-TOTAL OPERATING	394,031.00	758,540.00	394,031.00	758,540.00	272,820.00	458,244.00	58,094.79	465,710.16	
CAPITAL EXPENDITURE									
Public Halls and Civic Centres		0.00		0.00		0.00		0.00	Includes - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000. Works at Recreation Centre to Install a Pump Track and resurface the Tennis Courts and works at the Lions Park Upgrade the Playground have not commenced as soon as expected.
Swimming Areas & Beaches		39,000.00		39,000.00		38,995.00		32,567.18	
Other Recreation & Sport		427,887.00		427,887.00		270,804.00		30,865.83	
SUB-TOTAL CAPITAL	0.00	466,887.00	0.00	466,887.00	0.00	309,799.00	0.00	63,433.01	
TOTAL - PROGRAMME SUMMARY	394,031.00	1,225,427.00	394,031.00	1,225,427.00	272,820.00	768,043.00	58,094.79	529,143.17	

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SCHEDULE 11 - RECREATION & CULTURE
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31 January 2021

PUBLIC HALLS AND CIVIC CENTRES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110100	Public Halls and Civic Bldg Operations									
BO200	Memorial Town Hall - Operations		13,500.00		13,500.00		10,768.00		9,668.41	Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption, Insurance,-ESL, & Cleaning costs.
BO201	Sandalwood Arts Hall Building Operations		2,150.00		2,150.00		1,476.00		1,212.52	Rubbish& Recycling Bins & Other Exp, Electricity, Water rates & consumption, Insurance & ESL.
BO202	Bonnie Rock Hall Building Operations		2,500.00		2,500.00		1,766.00		1,932.97	Electricity, Water rates & consumption, Insurance & ESL & Other Exp.
BO204	Railway Station Building Operations		3,200.00		3,200.00		2,162.00		1,705.99	Employee Cost (Cleaners) \$119, Electricity, Insurance & Other expenses.
BO205	Mukinbudin Community (Men's) Shed Building Operations		1,500.00		1,500.00		861.00		841.81	Rubbish & Recycling Bins, Burgess Rawson PTA lease Water, Insurance & Other expenses.
BO206	Anglican Church Building Operations - Op Exp		400.00		400.00		363.00		399.43	Insurance, ESL and other expenses.
	<u>Subtotal Building Operations</u>		<u>23,250.00</u>		<u>23,250.00</u>		<u>17,396.00</u>		<u>15,761.13</u>	
2110101	Town Halls and Public Buildings Building Maintenance - Op Exp									
BM200	Memorial Town Hall - Maintenance		3,000.00		3,000.00		1,668.00		4,225.70	General maintenance.
BM201	Sandalwood Arts Hall Building Maintenance		0.00		0.00		0.00		865.40	
BM202	Bonnie Rock Hall Building Maintenance		0.00		0.00		0.00		2,392.24	
BM204	Railway Station Building Maintenance		0.00		0.00		0.00		855.42	
BM206	Anglican Church Building Maintenance		0.00		0.00		0.00		62.75	
	<u>Subtotal Building Maintenance</u>		<u>8,600.00</u>		<u>8,600.00</u>		<u>4,916.00</u>		<u>8,401.51</u>	
BMPH01	Public Halls Maintenance Annual Budget (Book Exps To Appropriate Building) - Op Exp Pub Halls		5,600.00		5,600.00		3,248.00		0.00	- - General Annual Public Hall Annual Budget for Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$1,712. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$1,487. Plant Operating Costs Allocated \$200. Budget amendment.- Additional Memorial and Bonnie Rock hall expenditure.
2110102	Town Halls Grounds Maintenance - Op Exp - Public Halls									
GM200	Memorial Town Hall - Gounds Maintenance		0.00		0.00		0.00		2,848.94	- - General Annual Public Hall Grounds Maintenance Annual Budget for Employee Costs - Salaries & Wages \$2,613. Contractors & Consultants \$153. Materials/Stock Purchased \$700. Labour Overheads Allocated \$3,234. Plant Operating Costs Allocated \$500.
GM201	Sandalwood Arts Hall Grounds Maintenance		0.00		0.00		0.00		209.55	
GMPH01	Public Halls Grounds Maintenance Annual Budget (Book exps to appropriate build) - Op Exp PubHalls		7,200.00		7,200.00		4,179.00		0.00	
	<u>Subtotal Building Maintenance</u>		<u>7,200.00</u>		<u>7,200.00</u>		<u>4,179.00</u>		<u>3,058.49</u>	
2110192	Depreciation - Public Halls and Civic Centres		20,845.00		20,845.00		12,159.00		12,263.35	- - Depreciation - Ex Asset Register \$20,845.
2110199	Administration Allocated		18,793.00		18,793.00		10,962.00		10,274.90	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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PUBLIC HALLS AND CIVIC CENTRES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING REVENUE</u>											
3110100	Town Hall Hire Income	500.00		500.00		287.00		50.01			- -Town Hall Hire Income. - - Sandalwood Art water reimbursements. Reimbursement & Recovery Income - Operating \$382. - -Sandalwood Art Lease annual lease fee \$10 per week incl gst, renewal due 2020. Fees & Charges - Facility Hire \$520.
3110103	Sandalwood Arts Hall Income	902.00		902.00		477.00		445.78			
3110104	Railway Station Income	0.00		0.00		0.00		45.45			
3110108	Donations - Op Inc - Town Halls & Amenities	0.00		0.00		0.00		51.30			
SUB-TOTAL OPERATING		1,402.00	78,688.00	1,402.00	78,688.00	764.00	49,612.00	592.54	49,759.38		
<u>CAPITAL EXPENDITURE</u>											
4110150	Building (Capital) - Public Halls & Civic Centres										
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		1,402.00	78,688.00	1,402.00	78,688.00	764.00	49,612.00	592.54	49,759.38		

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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SWIMMING AREAS & BEACHES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110200	Swimming Pool - Salaries		73,000.00		73,000.00		42,581.00		62,839.07	<p>▲ Pool Manager and Asst Manager/Relief including allowances. Plus Contract Pool Manager. Superannuation Pool Manager and Superannuation Asst Pool Manager Relief. Training and associated accommodation and travel as required. This may include: RLSSA Bronze Medallion Course, RLSSA Pool Lifeguard Course, RLSSA Pool Operations Group 1 Course, Relief Requalification Bronze Medallion and Relief Requalification RLSSA Pool Lifeguard Course. Workers Compensation Premium Pool Manager & Assistant/Relief Pool Manager. Staff Housing costs.</p> <p>Rubbish Bin & Recycling Bins, Toiletries and consumables incl cleaning products and other Materials/Stock, Communication Expenses Telephone, Data and Other, Tariff R3 Electricity, BOC Gases Oxygen Medical C size annual charge Gas, Water Rates and consumption, Insurance, ESL and internal costs..</p> <p>A Journal is pending.</p> <p>The current value in this account is a posting error. The budget is for minor assets purchased. Budget amendment - Additional minor assets purchases including trolley and banners. A Journal is pending.</p> <p>- Freight & Other Expenses \$1,000. - Chlorine \$5,500 and Other chemicals. Pool Acid etc.s \$13,500. - CSP MS 365 Bus Basic & EOA 1lic</p> <p>- Depreciation - Ex Asset Register \$66,330.</p> <p>- Allocation of 3% of Administration costs.</p> <p>- Pool admissions. \$15,000.</p> <p>- Equipment hire. \$200.</p> <p>- Replacement sails & installation \$6K and Refurbish Diving Boards \$10K. Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$8,812. Materials/Stock Purchased \$4,500. Labour Overheads Allocated \$1,487.</p> <p>- Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000.</p>
2110201	Swimming Pool - Superannuation		6,000.00		6,000.00		3,500.00		5,622.60	
2110202	Swimming Pool - Training & Conferences		2,000.00		2,000.00		2,000.00		1,641.69	
2110203	Swimming Pool - Other Employee Costs		2,030.00		2,030.00		1,781.00		1,700.82	
2110204	Swimming Pool Bldg Operations									
BO250	Swimming Pool Building Operations		45,000.00		45,000.00		33,149.00		27,396.87	
2110205	Swimming Pool Bldg/Grounds Maintenance									
BM250	Swimming Pool Building & Facility Maintenance		24,000.00		24,000.00		10,480.00		17,530.68	
GM250	Swimming Pool Grounds Maintenance		9,000.00		9,000.00		5,236.00		5,352.04	
2110206	Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		2,000.00		1,162.00		6,288.53	
2110207	Pool Chemicals, Freight & Other Expenses - Op Exp - Swim Pool		14,637.00		14,637.00		8,593.00		10,039.75	
2110213	3A Cruickshank Road - Swimming Pool Emp Housing & Grounds Maintenance									<p>- - Depreciation - Ex Asset Register \$66,330.</p> <p>- Allocation of 3% of Administration costs.</p> <p>- Pool admissions. \$15,000.</p> <p>- Equipment hire. \$200.</p> <p>- Replacement sails & installation \$6K and Refurbish Diving Boards \$10K. Employee Costs - Salaries & Wages \$1,201. Contractors & Consultants \$8,812. Materials/Stock Purchased \$4,500. Labour Overheads Allocated \$1,487.</p> <p>- Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$3,000.</p>
2110292	Depreciation - Mukinbudin Swimming Pool		66,330.00		66,330.00		38,689.00		39,496.98	
2110299	Administration Allocated - Op Exp - Swimming Pool		28,189.00		28,189.00		16,443.00		15,822.49	
OPERATING REVENUE										
3110201	Swimming Pool Admissions	15,000.00		15,000.00		10,050.00		11,246.44		
3110203	Swimming Pool Equipment Hire, Reimb & Contributions - Op Inc - Swim Pool	200.00		200.00		134.00		0.00		
3110223	Employee Housing Income- Rent & Reimb - Op Inc	0.00		0.00		0.00		200.00		
SUB-TOTAL OPERATING		15,200.00	272,186.00	15,200.00	272,186.00	10,184.00	163,614.00	11,446.44	193,731.52	
CAPITAL EXPENDITURE										
4110255	Building (Capital) - Swimming Pool									
4110260	Infrastructure Other (Capital) - Swimming Pool									
IO250	Swimming Pool Infrastructure Capital		16,000.00		16,000.00		15,995.00		11,905.00	
4110175	Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		23,000.00		23,000.00		23,000.00		20,662.18	
SUB-TOTAL CAPITAL		0.00	39,000.00	0.00	39,000.00	0.00	38,995.00	0.00	32,567.18	
TOTAL - SWIMMING AREAS & BEACHES		15,200.00	311,186.00	15,200.00	311,186.00	10,184.00	202,609.00	11,446.44	226,298.70	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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OTHER RECREATION & SPORT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110300	Sporting Complex Bldg Ops									Employee Costs (Cleaner), Rubbish Bins x 10@\$125, Wireless Link ,Communication Expenses Telephone, Data and Other, Electricity consumption and service fee , LPG 45kg bottles rental & Gas consumption, Water consumption and service fee Insurance, ESL and other costs.
BO260	Mukinbudin Sports Complex Building Operations		58,500.00		58,500.00		38,276.00		33,891.62	
2110301	Sporting Complex Building & Grounds Mtce									Salaries \$4,505. Contractors \$3,349. Overheads \$5,576. Plant \$450. Budget amendment - Additional maintenance and minor improvements.
BM260	Mukinbudin Sports Complex Building Maintenance		15,000.00		15,000.00		8,736.00		17,970.39	
GM260	Mukinbudin Sports Complex Grounds Maintenance		21,500.00		21,500.00		12,523.00		10,305.61	Salaries & Wages \$8,438. Contractors & Consultants \$117. Materials/Stock Purchased \$500. Labour Overheads \$10,445. Plant Operating Costs \$2,000.
2110302	Parks & Gardens Maintenance/Operations									Salaries \$10,120. Contractors \$860. Materials \$3,600. Railway Station gardens & Burges Rawson PTA Land Lease Water expenses. \$194. Overheads \$12,526. Plant \$10,700. Budget amendment - Savings expected.
W045	Parks & Gardens Maintenance/Operations		38,000.00		38,000.00		22,148.00		17,875.88	
2110304	Town Oval Maintenance/Operations									Electricity including that for the Dirt Kart Track and other internal and contractor expenses. Provision remains for high water consumption if effluent water is not available.
W050	Mukinbudin Town Oval Maintenance/Operations		61,000.00		61,000.00		35,574.00		28,671.07	
2110306	Drive In Theatre Building Operations									Electricity, Water Rates and consumption, Insurance, ESL and other expenses.
BO265	Drive In Theatre Building Operations		3,200.00		3,200.00		2,048.00		1,359.11	
2110307	Drive In Theatre Building & Grounds Maintenance									Budget amendment - Catch up maintenance
BM265	Drive In Theatre Building Maintenance		400.00		400.00		224.00		1,326.35	
GM265	Drive In Theatre Grounds Maintenance		300.00		300.00		168.00		36.56	
2110308	Mukinbudin Dam Catchment Expenses									Insurance and other expenses.
W052	Mukinbudin Dam Catchment Expenses		7,800.00		7,800.00		4,678.00		5,684.06	
2110309	Other Recreation Facilities Operations									Insurance, ESL and other expenses
BO270	Old District Club (Youth Centre) Building Operations		160.00		160.00		121.00		157.33	Employee Costs (Cleaner), Rubbish & Recycling Bins, Electricity, Water Rates and consumption, Insurance & ESL .
BO271	Mukinbudin Gym Building Operations		6,000.00		6,000.00		3,785.00		2,989.23	Electricity, Insurance & Other expenses.
BO272	Wilgoyne Tennis Club Building Operations		1,100.00		1,100.00		771.00		814.20	Insurance & Other expenses.
BO273	Pistol Club - Operations		300.00		300.00		288.00		276.25	Electricity for A/c 579935870 Lot 33 Watkins St Bonnie Rock, ESL, Insurance & Other expenses.
BO274	Bonnie Rock Horse and Pony Club - Operations		1,270.00		1,270.00		870.00		1,200.07	-- Muni Property Scheme Insurance \$122.
BO275	Mukinbudin Polo Cross - Operations		122.00		122.00		122.00		122.55	-- Muni Property Scheme Insurance \$692.
BO276	Karlonning Hall - Operations		692.00		692.00		692.00		695.15	-- Muni Property Scheme Insurance \$55.
BO277	Heritage Grain Silo - Operations		55.00		55.00		54.00		55.25	-- Muni Property Scheme Insurance \$113.
BO278	Wheatbelt Way Tractor Display Shed - Operations		113.00		113.00		112.00		113.51	-- Insurance - Premiums \$181.
BO279	Lions Park Building Operations		181.00		181.00		180.00		213.60	
	Subtotal Other Recreation Facilities Operations		9,993.00		9,993.00		6,995.00		6,637.14	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2110310	Other Recreation Facilities Building Maintenance									
BM270	Old District Club (Youth Centre) Building Maintenance		0.00		0.00		0.00		294.90	
BM271	Mukinbudin Gym Building Maintenance		0.00		0.00		0.00		571.98	
BM272	Wilgoyne Tennis Club Building Maintenance		0.00		0.00		0.00		1,050.67	
BM278	Wheatbelt Way Tractor Shed Display - Maintenance		0.00		0.00		0.00		258.63	
BM279	Lions Park Building Maintenance		0.00		0.00		0.00		1.86	
BM281	Goodchilds Gate Building Maintenance		0.00		0.00		0.00		63.34	
BMOR01	Other Rec Facilities Building Maint Annual Budget (Book exps to actual Facility) - Op Exp - ORF		13,000.00		13,000.00		7,567.00		0.00	- - Employee Costs - Salaries & Wages \$4,505. Contractors & Consultants \$89. Materials/Stock Purchased \$1,700. Labour Overheads Allocated \$5,576. Plant Operating Costs Allocated \$1,130. Budget amendment - Savings expected
	Subtotal Building Maintenance		13,000.00		13,000.00		7,567.00		2,241.38	
2110311	Other Recreation Facilities Grounds Maintenance									
GM271	Mukinbudin Gym Grounds Maintenance		0.00		0.00		0.00		1,725.46	
GM272	Wilgoyne Tennis Club Grounds Maintenance		0.00		0.00		0.00		764.36	
GM273	Pistol Club Grounds Maintenance		0.00		0.00		0.00		223.98	
GM279	Lions Park Grounds Maintenance		0.00		0.00		0.00		3,794.67	
W055	Bowling Club Green Maintenance/Operations		0.00		0.00		0.00		429.88	
W056	Walk Trail Maintenance/Operations		0.00		0.00		0.00		71.31	
GMOR01	Other Rec Facilities Grounds Maint Annual Budget (Book exps to actual Facility) - Op Exp -OtherRec Fa		24,000.00		24,000.00		13,986.00		0.00	- Employee Costs - Salaries & Wages \$8,589.- Contractors & Consultants \$960. - Materials/Stock Purchased \$420. - Labour Overheads Allocated \$10,631. - Plant Operating Costs Allocated \$3,400. Budget amendment - Savings expected
	Subtotal Grounds Maintenance		24,000.00		24,000.00		13,986.00		7,009.66	
2110313	Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		500.00		500.00		287.00		50.00	-- Nominal budget for small P&G equipment \$500.
2110315	Events Kit General Expenses		1,000.00		1,000.00		581.00		910.91	-- Events Kit Materials/Stock Purchased \$1,000.
2110319	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec									
MARQU	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec		500.00		500.00		287.00		2,094.55	Budget amendment - Additional relocation expenses.
2110321	Expenses - District Club		0.00		0.00		0.00		114.50	
2110329	Gym Equipment Maintenance		3,200.00		3,200.00		3,200.00		2,762.76	- -Orbit Fitness Audit and Service Gym Equipment \$800. Gym Equipment repairs \$2400
2110337	Central Wheatbelt Football League		2,500.00		2,500.00		0.00		0.00	- -Central Wheatbelt Football League Subscription 2020/21 \$2,500.
2110342	Interest on Loan 108 - Bowling Club		977.00		977.00		488.00		714.49	- Interest; Payment No 29 Loan 108 - Bowling Club payable on 1/08/2020 \$517.34 and Payment No 30 Loan 108 - Bowling Club payable on 1/02/2021 \$262.40. Final Payment
2110392	Depreciation - Other Recreation		66,963.00		66,963.00		39,060.00		42,354.10	- WATC Loan Guarantee Loan 108 to 30/6/2020 \$111, WATC Loan Guarantee Loan 108 - 31/12/2020 \$86. 1 more payment to go.
2110399	Administration Allocated		46,982.00		46,982.00		27,405.00		25,687.28	- - Depreciation - Ex Asset Register \$66,963. - Allocation of 5% of Administration costs.

SHIRE OF MUKINBUDIN
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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3110300	Recreation/Sporting Complex Hire Fees	1,000.00		1,000.00		581.00		784.12		- Recreation/Sporting Complex Hire Fees As per Schedule of Fees and Charges - Horse agistment Income Budget amendment - The donation from the Basket Ball Club was recieved sooner than expected and was GST free. Budget amendment - Donations towards installation of a sprung timber floor in the indoor netball/casketball court \$14,277 from the Basketball and \$8,277 Netball Clubs were posted to account 3110300. - Local Roads and Community Infrastructure Grant (Confirm GST) for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) Exp in job IO252 \$205K. - Football Club (entitled to 2 nights training under lights per week) \$2,022, Bowling Club \$2,022, Junior Cricket Club \$, Basketball Club \$1,020, Netball Club (entitled to 2 nights training under lights per week) \$510 and Tennis Club (Combined) \$622 and Hockey Club (entitled to 2 nights training under lights per week), \$520. (Other special functions to be charged at ordinary rates) Posting error to be corrected. - Tia Chi and other activity Income. - - Marquee Hire income \$1,000. - - Events Kit Hire Income \$1,000. - As per Sch Fees & Charges Gym Membership fees
3110301	Sport Leases and Rentals	240.00		240.00		140.00		0.00		
3110302	Contributions & Donations Rec'd (No GST) - Op Inc	0.00		0.00		0.00		22,620.00		
3110303	Reimbursement and Other Income Rec'd (Inc GST)	23,585.00		23,585.00		23,584.00		0.00		
3110304	Grants - Other Recreation	340,000.00		340,000.00		227,800.00		0.00		
3110305	Annual Sporting Club Levy	6,604.00		6,604.00		6,603.00		1,336.68		
3110307	Reimbursements Recieved - District Club - Op Inc - C	0.00		0.00		0.00		(44.54)		
3110308	Community Activites Income	850.00		850.00		490.00		684.98		
3110309	Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	1,000.00		1,000.00		581.00		1,363.64		
3110315	Events Kit Hire Income	1,000.00		1,000.00		581.00		400.90		
3110331	Gymnasium Membership Fees	2,500.00		2,500.00		1,456.00		2,845.37		
SUB-TOTAL OPERATING		376,779.00	375,315.00	376,779.00	375,315.00	261,816.00	224,231.00	29,991.15	207,697.42	

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SCHEDULE 11 - RECREATION & CULTURE
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OTHER RECREATION & SPORT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4110355	Building (Capital) - Other Recreation/Sport									- Supply and installation of replacement gutters and facias at the Basket Ball Courts by Contractors & Consultants \$25,200. - Budget provision towards the cost of a Shade Structure over the bowling green at the Recreation Centre. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$29,893. - Materials/Stock Purchased \$5,000. - Labour Overheads Allocated \$2,825. Budget amendment - Works will not be proceeding.
BC260	Mukinbudin Sports Complex Building Capital		25,200.00		25,200.00		4,032.00		0.00	
BC263	Mukinbudin Sports Complex Auxiliary Buildings Capital Exp - Other Rec & Sport		40,000.00		40,000.00		26,793.00		0.00	
4110360	Infrastructure Parks & Ovals - Other Rec & Sport - Cap Exp									
4110365	Infrastructure Other - Other Rec & Sport -Cap Exp									- At Recreation Centre: Install a Pump Track \$150K with \$150K funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Resurface the Tennis Courts \$55K with \$50K funding from a Local Roads and Community Infrastructure grant received in acct 3110304 and \$5K of council funds subject to additional grant approvals. Note the \$340K Local Roads and Community Infrastructure grant funding on Other Recreation & Sport is split between Job IO252 \$200K and Job IO253 \$140K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$149,893. - Materials/Stock Purchased \$50,000. - Labour Overheads Allocated \$2,825. - At the Lions Park Upgrade the Playground. Funding from a Local Roads and Community Infrastructure grant received in acct 3110304. Note the \$340K total funding is split between Job IO252 \$200K, Job IO253 \$140K and Job BC263 \$50K. Employee Costs - Salaries & Wages \$2,282. - Contractors & Consultants \$34,893. - Materials/Stock Purchased \$100,000. - Labour Overheads Allocated \$2,825. - Principal: Payment No 27 Loan 108 - Bowling Club payable on 1/08/2020 \$8,715.83 and Payment No 28 Loan 108 - Bowling Club payable on 3/02/2021 \$8,970.85. Final Payment.
IO252	Sports Complex - Other Infrastructure - Other Rec & Sport - Cap Exp		205,000.00		205,000.00		137,343.00		22,150.00	
IO253	Mukinbudin Lions Park - Other Infrastructure - Other Rec & Sport - Cap Exp		140,000.00		140,000.00		93,793.00		0.00	
4110370	Principal on Loan 108 - Bowling Club		17,687.00		17,687.00		8,843.00		8,715.83	
SUB-TOTAL CAPITAL		0.00	427,887.00	0.00	427,887.00	0.00	270,804.00	0.00	30,865.83	
TOTAL - OTHER RECREATION & SPORT		376,779.00	803,202.00	376,779.00	803,202.00	261,816.00	495,035.00	29,991.15	238,563.25	

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TELEVISION & RADIO REBROADCASTING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										-- VH6GIQ, Lot 158, Vesting Order 39397. Satellite Ground Station. Aust Comms Auth - Aparatus Lic 394420 North East Road, Aust Comms Auth - Radio Lic 1385314, Electricity, Insurance Town Tower/North East Rd Towe & ESL. -- JJJ equipment maintenance; Contractors & Consultants \$1,000. -- Depreciation - Ex Asset Register \$972. - Allocation of 0.25% of Administration costs.
2110400	Radio Re-Broadcasting Operations		1,173.00		1,173.00		713.00		536.38	
2110401	Radio Re-Broadcasting Maintenance		1,000.00		1,000.00		1,000.00		38.47	
2110402	Contributions to CDMA/JJJ		0.00		0.00		0.00		0.00	
2110491	Loss on Disposal of Assets - TV & Radio Broadcast - Op Exp		0.00		0.00		0.00		0.00	
2110492	Depreciation - Radio Rebroadcasting		972.00		972.00		567.00		572.02	
2110499	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3110400	Contributions & Donations - TV/Radio	0.00		0.00		0.00		0.00		
3110401	TV/Radio Service Charges Levied	0.00		0.00		0.00		0.00		
3110402	Reimbursements - TV/Radio	0.00		0.00		0.00		0.00		
3110490	Profit on Disposal of Assets	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		0.00	5,494.00	0.00	5,494.00	0.00	3,645.00	0.00	2,431.23	
<u>CAPITAL EXPENDITURE</u>										
4110450	Plant & Equipment (Capital) - TV & Radio Rebroadcasting		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>										
5110450	Proceeds on Disposal of Assets - Cap Inc - T	0.00		0.00		0.00		0.00		
5110452	Transfers from Reserve	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TELEVISION & RADIO REBROADCASTING		0.00	5,494.00	0.00	5,494.00	0.00	3,645.00	0.00	2,431.23	

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LIBRARIES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110506	Library - Lost Books/Book Purchases		650.00		650.00		378.00		27.27	- -Library - Lost Books/Book Purchases \$650. - -Misc operating costs \$100, Inter library loans delivery charges Courier costs for books \$300. - -Membership Public Libraries WA \$110, Infovision Amlib software 1 user lic, support mtce \$1,600 and Regional Library Scheme-Merredin \$330. - -LGIS Property Insurance for books \$62. - Allocation of 1.5% of Administration costs.
2110510	Library - Other Expenses		2,502.00		2,502.00		2,329.00		1,248.36	
2110599	Administration Allocated		14,095.00		14,095.00		8,218.00		7,706.19	
<u>OPERATING REVENUE</u>										
3110501	Library Reimbursements Lost Books/Book P	100.00		100.00		56.00		31.00		- -Library Reimbursements Lost Books & Book Purchases \$100.
SUB-TOTAL OPERATING		100.00	17,247.00	100.00	17,247.00	56.00	10,925.00	31.00	9,366.34	
TOTAL - LIBRARIES		100.00	17,247.00	100.00	17,247.00	56.00	10,925.00	31.00	9,366.34	

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HERITAGE		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2110603	Historical Preservation & Information Related Expenses - Op		1,500.00		1,500.00		1,500.00		0.00	- Purchase of "On the Line" History book \$1,500. (Pioneer Wall works, plaques etc. \$2.5K deleted) Expenses incurred - Journal Pending - Allocation of 0.25% of Administration costs.
2110604	Pope Hills Facilities Operating & Maint Exp - Heritage									
BM255	Popes Hill Anzac Memorial & Facilities Operating & Maint Exp - Op Exp - Heritage		500.00		500.00		273.00		33.15	
GM255	Popes Hill Anzac Memorial Grounds Maintenance		500.00		500.00		280.00		59.11	
2110699	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
SUB-TOTAL OPERATING		0.00	4,849.00	0.00	4,849.00	0.00	3,418.00	1,063.66	1,376.62	
TOTAL - HERITAGE		0.00	4,849.00	0.00	4,849.00	0.00	3,418.00	1,063.66	1,376.62	

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OTHER CULTURE

OPERATING EXPENDITURE

2110712 Cultural Events Shire Outside Workers
Support-Op Exp - Other Cult
W054 Cultural Events Shire Outside Workers
Support - Op Exp - Other Cult
2110799 Administration Allocated

OPERATING REVENUE

3110701 Reimbursements & Fees - Op Inc - Other Cul 550.00
3110702 Grants - Other Culture 0.00

SUB-TOTAL OPERATING

TOTAL - OTHER CULTURE

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	63.00		63.00		62.00		63.29	- - Insurance - Premiums \$63.
	4,698.00		4,698.00		2,737.00		1,284.36	- Allocation of 0.5% of Administration costs.
550.00		550.00		0.00		0.00		- Lease of Crop land at minimum rates \$550
0.00		0.00		0.00		14,970.00		
550.00	4,761.00	550.00	4,761.00	0.00	2,799.00	14,970.00	1,347.65	
550.00	4,761.00	550.00	4,761.00	0.00	2,799.00	14,970.00	1,347.65	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
Budget Text and Other Information									
Additional expenditure items are a higher rate of expenditure on Townsite Road Maintenance, additional expenditure on signs and the flood damage consultant.									
The expected the flood damage grant has not and will not be a large as expected. The RTR 2nd Quarter payment has been delayed as the RTR acquittal did not meet the deadline. No flood damage grant funding had been received and may be subject to a budget amendment. The Local Roads and Community Infrastructure Grant for cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road has not been received as the proposed project was not approved. The income budget will be reallocated.									

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STREETS, ROADS & BRIDGES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2120100	Rural Road Maintenance Op Exp									
RM004	Wilgoyne Road (Rd Maintenance)		0.00		0.00		0.00		749.31	
RM005	Mukinbudin North-East Road (Rd Maintenance)		0.00		0.00		0.00		1,346.93	
RM006	Bonnie Rock-Lake Brown Road (Rd Maintenance)		0.00		0.00		0.00		17,540.04	
RM007	Nungarin North Road (Rd Maintenance)		0.00		0.00		0.00		1,951.18	
RM008	Beringbooding Road (Rd Maintenance)		0.00		0.00		0.00		7,839.72	
RM009	Moondon Road (Rd Maintenance)		0.00		0.00		0.00		13,562.01	
RM010	Quanta Cutting North Road (Rd Maintenance)		0.00		0.00		0.00		2,090.06	
RM011	Graham Road (Rd Maintenance)		0.00		0.00		0.00		3,076.77	
RM012	Carlton Road (Rd Maintenance)		0.00		0.00		0.00		1,513.56	
RM013	Lake Brown South Road (Rd Maintenance)		0.00		0.00		0.00		2,442.95	
RM014	Popes Hill South Road (Rd Maintenance)		0.00		0.00		0.00		1,399.15	
RM015	Clamp Road (Rd Maintenance)		0.00		0.00		0.00		2,605.55	
RM016	Copeland Road (Rd Maintenance)		0.00		0.00		0.00		1,018.09	
RM017	Whyte Road (Rd Maintenance)		0.00		0.00		0.00		1,422.64	
RM018	Walton Road (Rd Maintenance)		0.00		0.00		0.00		1,092.89	
RM019	Ogilvie Road (Rd Maintenance)		0.00		0.00		0.00		3,174.45	
RM020	Dandanning Road (Rd Maintenance)		0.00		0.00		0.00		877.48	
RM021	Cookinbin Road (Rd Maintenance)		0.00		0.00		0.00		426.11	
RM022	McGregor Road (Rd Maintenance)		0.00		0.00		0.00		578.51	
RM023	Jones East Road (Rd Maintenance)		0.00		0.00		0.00		1,271.39	
RM024	Albert Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
RM025	Kalyanbudding West Road (Rd Maintenance)		0.00		0.00		0.00		260.00	
RM026	Barbalin North Road (Rd Maintenance)		0.00		0.00		0.00		1,107.03	
RM027	Barbalin South Road (Rd Maintenance)		0.00		0.00		0.00		875.88	
RM028	Fogarty Road (Rd Maintenance)		0.00		0.00		0.00		9,094.53	
RM029	Davis Road (Rd Maintenance)		0.00		0.00		0.00		540.00	
RM030	Forty Six Gate Road (Rd Maintenance)		0.00		0.00		0.00		3,559.35	
RM031	Harry Road (Rd Maintenance)		0.00		0.00		0.00		2,154.47	
RM032	Comerford Road (Rd Maintenance)		0.00		0.00		0.00		1,371.04	
RM033	Karomin Road (Rd Maintenance)		0.00		0.00		0.00		1,518.32	
RM034	Harold Road (Rd Maintenance)		0.00		0.00		0.00		109.09	
RM036	Squire Road (Rd Maintenance)		0.00		0.00		0.00		120.00	

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SCHEDULE 12 - TRANSPORT
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STREETS, ROADS & BRIDGES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
	RM039 Wialki Soak Road (Rd Maintenance) Broomhall Road		0.00		0.00		0.00		3,546.14	
	RM040 Wyoming Trail (Rd Maintenance)		0.00		0.00		0.00		784.10	
	RM041 Brandis Road (Rd Maintenance)		0.00		0.00		0.00		805.15	
	RM042 Toole Road (Rd Maintenance)		0.00		0.00		0.00		7,818.47	
	RM043 Sprigg Road (Rd Maintenance)		0.00		0.00		0.00		3,108.22	
	RM044 Bonnie Rock Tank Road (Rd Maintenance)		0.00		0.00		0.00		366.00	
	RM045 Clune Road (Rd Maintenance)		0.00		0.00		0.00		605.00	
	RM046 Dootaning Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
	RM047 Cunderin Road (Rd Maintenance)		0.00		0.00		0.00		4,015.57	
	RM048 Copeland North Road (Rd Maintenance)		0.00		0.00		0.00		1,353.01	
	RM049 Manuel Road (Rd Maintenance)		0.00		0.00		0.00		744.89	
	RM050 Morrison Road (Rd Maintenance)		0.00		0.00		0.00		1,387.30	
	RM052 Scotsman Road (Rd Maintenance)		0.00		0.00		0.00		4,126.61	
	RM053 Adams Road (Rd Maintenance)		0.00		0.00		0.00		154.44	
	RM054 Spencers Road (Rd Maintenance)		0.00		0.00		0.00		223.27	
	RM055 Kurser Rd - Road Maintenance - Op Exp		0.00		0.00		0.00		450.00	
	RM056 Doig Road (Rd Maintenance)		0.00		0.00		0.00		3,531.79	
	RM071 Henry Road (Rd Maintenance)		0.00		0.00		0.00		154.44	
	RM072 Sheardown Road (Rd Maintenance)		0.00		0.00		0.00		2,143.30	
	RM075 Wattoning West Road (Rd Maintenance)		0.00		0.00		0.00		584.44	
	RM077 Wymond Road (Rd Maintenance)		0.00		0.00		0.00		3,879.98	
	RM078 Milne Road (Rd Maintenance)		0.00		0.00		0.00		813.04	
	RM079 Miguel East Road (Rd Maintenance)		0.00		0.00		0.00		2,521.81	
	RM080 Stockton Road (Rd Maintenance)		0.00		0.00		0.00		1,310.62	
	RM081 Dease Road (Rd Maintenance)		0.00		0.00		0.00		1,415.94	
	RM082 Connell Road (Rd Maintenance)		0.00		0.00		0.00		1,101.19	
	RM083 Mott Road (Rd Maintenance)		0.00		0.00		0.00		3,458.11	
	RM085 Angle Road (Rd Maintenance)		0.00		0.00		0.00		93.30	
	RM086 Lavery Road (Rd Maintenance)		0.00		0.00		0.00		751.84	
	RM087 Aitken Road (Rd Maintenance)		0.00		0.00		0.00		1,042.68	
	RM088 Koonkoobing Road (Rd Maintenance)		0.00		0.00		0.00		2,966.70	
	RM089 Andrews Road East (Rd Maintenance)		0.00		0.00		0.00		1,233.29	

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STREETS, ROADS & BRIDGES (Continued) OPERATING EXPENDITURE (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
2120100	Rural Road Maintenance Op Exp (Continued)									<p>- - Important: Only book costs to this job that can not be booked to a specific road. Employee Costs - Salaries & Wages \$88,226. Contractors & Consultants \$52,950. Materials/Stock Purchased \$5,000. Water \$5,000. Labour Overheads Allocated \$109,117. Plant Operating Costs Allocated \$109,707.</p>
RM093	Quanta Cutting-Weira Road (Rd Maintenance)		0.00		0.00		0.00		2,975.14	
RM094	Elsewhere Road (Rd Maintenance)		0.00		0.00		0.00		338.06	
RM095	Copeland South Road (Rd Maintenance)		0.00		0.00		0.00		744.89	
RM096	Forest Avenue (Rd Maintenance)		0.00		0.00		0.00		5,896.56	
RM097	Borlase Road (Rd Maintenance)		0.00		0.00		0.00		1,910.71	
RM099	Nicol Road (Rd Maintenance)		0.00		0.00		0.00		430.00	
RM103	Fagan Road (Rd Maintenance)		0.00		0.00		0.00		302.89	
RM106	Dead Horse Hill Road (Rd Maintenance)		0.00		0.00		0.00		698.14	
RM107	Koorda-Bullfinch Rd (M40) (Rd Maintenance)		0.00		0.00		0.00		22,923.47	
RM108	Kununoppin-Mukinbudin Road (Rd Maintenance)		0.00		0.00		0.00		17,755.47	
RM109	Mukinbudin-Bonnie Rock Road (Rd Maintenance)		0.00		0.00		0.00		2,265.07	
RM110	Mukinbudin-Wialki Road (Rd Maintenance)		0.00		0.00		0.00		3,252.17	
RM111	Driscoll Road (Rd Maintenance)		0.00		0.00		0.00		1,833.00	
RM112	Percy Road Maintenance - Op Exp		0.00		0.00		0.00		626.51	
RM998	Road Maintenance - General Rural Exp (Non road specific costs only)		370,000.00		370,000.00		215,817.00		1,643.37	
TCM001	Traffic Counter Management		5,300.00		5,300.00		3,080.00		1,183.98	
	<u>Subtotal Rural Road Maintenance</u>		<u>375,300.00</u>		<u>375,300.00</u>		<u>218,897.00</u>		<u>208,818.57</u>	
2120101	Townsite Road Maintenance Op Exp									
RM057	Maddock Street (Rd Maintenance)		0.00		0.00		0.00		3,414.31	
RM058	Calder Street (Rd Maintenance)		0.00		0.00		0.00		464.35	
RM059	Cruickshank Road (Rd Maintenance)		0.00		0.00		0.00		10,052.47	
RM060	Lansdell Street (Rd Maintenance)		0.00		0.00		0.00		90.42	
RM061	Shadbolt St		0.00		0.00		0.00		255.25	
RM062	White Street (Rd Maintenance)		0.00		0.00		0.00		4,307.54	
RM063	Ferguson Street (Rd Maintenance)		0.00		0.00		0.00		2,044.90	
RM064	Conway Street (Rd Maintenance)		0.00		0.00		0.00		78.61	
RM068	Strugnell Street (Rd Maintenance)		0.00		0.00		0.00		318.44	
RM069	Clamp Street (Rd Maintenance)		0.00		0.00		0.00		433.28	
RM105	Earl Drive (Rd Maintenance)		0.00		0.00		0.00		326.43	
RM122	Bent Street (Rd Maintenance)		0.00		0.00		0.00		1,692.17	
RM999	Road Maintenance - General Townsite Exp (Non road specific costs only)		24,000.00		24,000.00		13,986.00		2,737.72	
	<u>Subtotal Townsite Road Maintenance</u>		<u>24,000.00</u>		<u>24,000.00</u>		<u>13,986.00</u>		<u>26,215.89</u>	
2120102	Flood Damage Maintenance									<p>- -Road Maintenance - General Townsite Exp (Non road specific costs only). Only book costs to this job that can not be booked to a specific road; -Employee Costs - Salaries & Wages \$4,775. Contractors & Consultants \$6,115. Materials/Stock Purchased \$600. Labour Overheads Allocated \$5,910. Plant Operating Costs Allocated \$6,600. Budget amendment - Additional patching costs.</p>
FD051	Flood Damage - Sevier Road		0.00		0.00		0.00		2,261.73	
FDM01	General Flood Damage Maintenance Exp & Budget (Non road specific costs only)		10,000.00		10,000.00		9,994.00		0.00	
	<u>Subtotal Flood Damage Maintenance</u>		<u>10,000.00</u>		<u>10,000.00</u>		<u>9,994.00</u>		<u>2,261.73</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE (Continued)										
2120103	Roads/Street Cleaning									
	SWEEP Roads/Street Cleaning - Op Exp		5,000.00		5,000.00		2,898.00		2,274.36	
2120104	Street Trees & Watering									
	TREES Street Trees & Watering - Op Exp		18,000.00		18,000.00		12,049.00		3,391.05	
2120105	Street Trees Pruning & Tree Lopping									
	PRUNE Street Trees Pruning & Tree Lopping - Op Exp		9,000.00		9,000.00		4,338.00		0.00	
2120106	Traffic Signs/Equipment (Safety)									
	SIGNS Traffic Signs/Equipment (Safety)		10,000.00		10,000.00		5,817.00		22,127.05	▲ - Important; Only book signs to this job that can not be booked to a specific roads. - Employee Costs - Salaries & Wages \$120. - Purchase cost of signs, poles and general signag -- Purchase cost of signs, poles and general signage \$9,500. -- Labour Overheads Allocated \$149. -- Plant Operating Costs Allocated \$100.
2120107	Footpath Maintenance									
	FPM01 Footpath Maintenance		2,000.00		2,000.00		1,155.00		2,038.76	
2120108	Street Lighting - Operating		17,576.00		17,576.00		10,248.00		10,199.49	- - Synergy (Western Power) Street Lighting costs throughout the Shire no increase from 2019/20 to 2020/21 \$17,576.
2120109	Road Consultant Exp - Op Exp - Sts, Rds & Bridges		0.00		0.00		0.00		25,370.80	Flood Damage Consultant
2120110	Rural Road Numbering Program		0.00		0.00		0.00		142.05	
2120111	General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg									
	VERGE General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg		78,200.00		78,200.00		45,605.00		26,651.24	▼ - - Employee Costs - Salaries & Wages \$31,321. - - Contractors & Consultants \$61. - - Materials/Stock Purchased \$50. - - Labour Overheads Allocated \$38,768. - - Plant Operating Costs Allocated \$8,000.
2120112	Townscape Maintenance & Operating Exps - Op Exp - Sts Rds & Bridges									
	TSCAPE Townscape Maintenance and Operating Exps - Op Exp - Sts Rds & Bridges		1,000.00		1,000.00		608.00		249.25	- - Employee Costs - Salaries & Wages \$330. - - Contractors & Consultants \$71. - - Insurance - Premiums \$90. - - Labour Overheads Allocated \$409. - - Plant Operating Costs Allocated \$100.
2120114	Contributions, Donations & Other Transport Related Exp - Op Exp - StsRds & Bridges		6,000.00		6,000.00		6,000.00		0.00	- Co-funding on the secondary Freight Route Project Development. Subject to a successful application under the Building Better Regions Program.
2120116	Purchase of Land for Roads - Op Exp		9,000.00		9,000.00		6,030.00		0.00	- -Purchase of the land, part of Lot A521, at the corner of Bent and Strugnelli Sts for the existing road. Costs include subdivision and purchase.
2120192	Depreciation - Roads, Bridges & Depots		1,261,648.00		1,261,648.00		735,959.00		773,050.71	- - Depreciation - Ex Asset Register \$1,261,648.

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2021

STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										
3120100	Regional Road Group Grants (MRWA)	343,657.00		343,657.00		0.00		26,988.91		▼ Wheatbelt Regional Road Group (RRG) Grant (Gross up for GST when claiming). \$326,000 for Job RR108 Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 3.76 to 7.79 – total 4.03 kms. Budget amendment - Correction of a budget error when it was assumed RRG would be funding 2/3 of the total cost. - MRWA Direct Road Grant 2020/21. 2020/21 allocation \$338,937 including \$48,711 for works completed in 2019-2020. Allocated to: ▲ Job RR009 Moondon Road Renewal - Cap Exp \$90K. Remaining funds of \$200,226 remain unallocated a particular job. Budget amendment - Approved Blackspot funding. Exp in Job RBS108. ▲ - Flood Damage Grant - Total Cost of Flood Damage Less shire contribution of \$169K. - Wheatbelt Country Health funding to install drainage to the Administration Office Lane. Expense in Job DN001. Budget amendment - Grant was not approved and will be allocated to another project. Local Roads and Community Infrastructure Grant (Confirm GST) to part fund (\$25,754) cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road. \$46K Exp in DN108. Note - This component of the Local Roads and Community Infrastructure.
3120101	Direct Road Grant (MRWA)	131,975.00		131,975.00		131,975.00		131,975.00		
3120102	Roads to Recovery Grant	338,937.00		338,937.00		227,086.00		138,711.00		
3120103	Black Spot Grant	0.00		0.00		0.00		5,537.39		
3120105	Flood Damage Income	834,000.00		834,000.00		370,664.00		0.00		
3120108	*Do Not Use - Sale of Scrap - Op Inc - Street, Roads and	0.00		0.00		0.00		363.64		
3120110	Other Contrib. & Donations - Roads/Streets	36,000.00		36,000.00		36,000.00		0.00		
3120122	Other Grants for Drainage & Other Infra - Opn Inc Sts Rd	25,754.00		25,754.00		25,754.00		0.00		
SUB-TOTAL OPERATING		1,710,323.00	1,826,724.00	1,710,323.00	1,826,724.00	791,479.00	1,073,584.00	303,575.94	1,102,790.95	
<u>CAPITAL EXPENDITURE</u>										
4120140	Townscape Other Infrastructure - Cap Exp - Rds									
IO125	Townscape Other Infrastructure (Main St) - Cap Exp - Rds		10,000.00		10,000.00		9,992.00		0.00	- Street Master Plan Main Street improvements, Street Trees etc. Materials/Stock Purchased including mulch.
4120166	Roads Renewal Works - Capital Exp									
RR007	Nungarin North Road Renewal - Cap Exp		0.00		0.00		0.00		0.00	
RR009	Moondon Road Renewal - Cap Exp		105,000.00		105,000.00		104,995.00		140,800.08	▲ - From the intersection of Moondon, Scotsman and Henry Roads to the intersection of Moondon and Arnold Road . A distance of 7.84km, SLK 19.88 to SLK27.72, reconstruct & resheet with 150mm of gravel. Funding RTR \$90K in Acct 3120102 the remainder council funds. Employee Costs - Salaries & Wages \$24,024. - Contractors & Consultants \$39,040. - Materials/Stock Purchased \$7,000. - Water \$2,000. - Labour Overheads Allocated \$29,736. - Plant Operating Costs Allocated \$3,200. Budget amendment - Costs exceeded budget. \$130K of RTR is allocated to this job. Budget amendment - Works required identified,. Funds reallocated from job RR999. Budget amendment - Works required identified,. Funds reallocated from job RR999.
RR043	Sprigg Road Renewal - Cap Exp		0.00		0.00		0.00		57,423.04	
RR056	Doig Road Renewal - Cap Exp		0.00		0.00		0.00		19,568.46	
RR107	Koorda-Bullfinch Road Renewal (East of Town Section 2019-20) - Cap Exp		0.00		0.00		0.00		1,551.95	Carry over works.
RR108	Kununoppin-Mukinbudin Road Renewal (RRG Funded 20-21)- Cap Exp		515,485.00		515,485.00		0.00		40,483.37	- Between Barblin South Rd to just South of the Barbalin-Koonkoobing Rd, SLK 3.76 to 7.78, a total of 4.02 km. Reconstruction 10meter min Width seal. Funding RRG \$326K the remainder council funds.
RR9999	Unallocated Road Capital Expense - Budget Only		395,000.00		395,000.00		63,199.00		0.00	▼ - Available funds to be allocated to works at council discretion. Approximately \$240K needs be allocated to Roads to Recovery funded works to spend the unallocated grant income of \$200,222 and ensure joint funding . Employee Costs - Salaries & Wages \$44,565. - - Contractors & Consultants \$272,860. - - Materials/Stock Purchased \$14,000. - - Water \$2,000. - - Labour Overheads Allocated \$55,575. - - Plant Operating Costs Allocated \$6,000.

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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31 January 2021

STREETS, ROADS, BRIDGES & DEPOT (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
CAPITAL EXPENDITURE (Continued)											
4120167	Roads (Capital) - Roads to Recovery										
4120168	Roads (Capital) - Regional Road Group										
4120169	Roads (Capital) - Black Spot										
RBS108	Kununoppin-Mukinbudin Road (Blackspot Funded) - Cap Exp		0.00		0.00		0.00		8,306.09		Budget amendment - Works funded Blackspot funding \$115,300 and Roads To Recovery \$57,650.
	Subtotal All Road Capital Expenditure		1,015,485.00		1,015,485.00		168,194.00		268,132.99	▲	
4120170	Footpaths (Capital) - Council Funded										
4120171	Roads (Capital) - Flood Damage										
FDC01	Flood Damage - Roads (Capital)		1,003,000.00		1,003,000.00		445,772.00		0.00	▼	- 50% of total flood damage works to be completed in 2020-2021. Employee Costs - Salaries & Wages \$41,356. Contractors & Consultants \$672,865. Materials/Stock Purchased \$100,000. Labour Overheads Allocated \$51,574. Plant Operating Costs Allocated \$137,205. These works will not be proceeding
FDC021	Cookinbin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		1,938.30		A journal is pending reallocating the expense to road maintenance.
FDC033	Karomin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		1,864.32		A journal is pending reallocating the expense to road maintenance.
FDC108	Kununoppin-Mukinbudin Road Flood Damage Reconstruction - Cap Exp		0.00		0.00		0.00		45,340.37		Budget amendment - An old wooden culvert started to fail and was replaced as a matter of urgency.
4120181	Road Drainage Cap Exp - Rds Sts & Bridges										
DN001	Urban Road Drainage - New - Cap Exp - Rds Sts & Bridges		36,000.00		36,000.00		11,880.00		0.00	▼	- Contractors & Consultants to install drainage to the Administration Office Lane \$36,000. . Funded by the Wheatbelt Country Health via Acct 3120110.
DN108	Bent St/Kununoppin-Mukinbudin Road Drainage - Cap Exp		46,000.00		46,000.00		46,000.00		49,577.00		- On the Western side of the Kununoppin Mukinbudin cement stabilise the open drain and install two silt traps. Part funded by a \$25,754 Local Roads and Community Infrastructure grant received in acct 3120122. Contractors & Consultants \$46,000. Now all council funded as the grant for this purpose was not approved.
4120175	Transfers To Roadworks Reserve		880.00		880.00		511.00		178.23		Budget amendment - Additional costs incurred, costc incurred will be deducted from unallocated road funding. -- Transfers to Reserves From Muni Interest \$880. Allocation for future footpath works \$0.
SUB-TOTAL CAPITAL		0.00	2,111,365.00	0.00	2,111,365.00	0.00	682,349.00	0.00	367,031.21		Capital Difference = \$90,790 Additional funding \$71,889 Unfunded difference = \$18,901
TOTAL - STREETS, ROADS & BRIDGES		1,710,323.00	3,938,089.00	1,710,323.00	3,938,089.00	791,479.00	1,755,933.00	303,575.94	1,469,822.16		Revenue Difference = \$71,889

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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ROAD PLANT PURCHASES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2120291	Loss on Disposal of Assets		2,800.00		2,800.00		2,800.00		0.00	- - Loss on Asset Disposal \$2,800. It is unlikely that this loss will be realised as the old Works Manager's Dual Cab was sold for a profit rather than a loss.
OPERATING REVENUE										
3120290	Profit on Disposal of Assets - Op Inc - Road	10,500.00		10,500.00		10,500.00		8,984.13		- - Profit on Asset Disposal -\$10,500. No budget amendment as a non cash item.
SUB-TOTAL OPERATING		10,500.00	2,800.00	10,500.00	2,800.00	10,500.00	2,800.00	8,984.13	0.00	
CAPITAL EXPENDITURE										
4120250	Plant & Equipment (Capital) - Road Plant Purchases		124,500.00		124,500.00		124,500.00		158,219.66	▲
4120275	Transfer to Plant Reserve		58,500.00		58,500.00		58,500.00		207.18	▼
CAPITAL REVENUE										
5120250	Proceeds on Disposal of Assets - Cap Inc - R	30,000.00		30,000.00		30,000.00		30,409.09		- Komatsu WB97R-2 Backhoe\$15,000, Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2\$15,000.
5120252	Transfers From Plant Reserve-Cap Inc- Road Plant Purchases	94,500.00		94,500.00		94,500.00		0.00		▲ - Transfers from Reserves to Muni for road plant purchases \$94,500
SUB-TOTAL CAPITAL		124,500.00	183,000.00	124,500.00	183,000.00	124,500.00	183,000.00	30,409.09	158,426.84	
TOTAL - ROAD PLANT PURCHASES		135,000.00	185,800.00	135,000.00	185,800.00	135,000.00	185,800.00	39,393.22	158,426.84	

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AERODROMES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120300	Airstrip & Grounds Maintenance/Operations									-- Employee Costs - Salaries & Wages \$1,502. -- Contractors & Consultants \$231. -- Materials/Stock Purchased \$500. -- Insurance - Premiums \$8. -- Labour Overheads Allocated \$1,859. -- Plant Operating Costs Allocated \$1,400. -- Depreciation - Ex Asset Register \$14,180. - Allocation of 0.25% of Administration costs.
W060	Airstrip & Grounds Maintenance/Operations		5,500.00		5,500.00		3,185.00		4,427.28	
2120492	Depreciation - Aerodromes		14,180.00		14,180.00		8,267.00		8,479.43	
2120499	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
SUB-TOTAL OPERATING		0.00	22,029.00	0.00	22,029.00	0.00	12,817.00	0.00	14,191.07	
<u>CAPITAL EXPENDITURE</u>										
4120460	Infrastructure Other (Capital) - Aerodromes									
IO260	Airstrip & Grounds Capital		0.00		0.00		0.00		0.00	
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES		0.00	22,029.00	0.00	22,029.00	0.00	12,817.00	0.00	14,191.07	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
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TRANSPORT LICENCING		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2120500	Training and Accommodation - Licensing		3,000.00		3,000.00		1,750.00		2,273.21	- Training And Accommodation - Licensing - Allocation of 2.5% of Administration costs.
2120599	Administration Allocated		23,491.00		23,491.00		13,699.00		12,843.65	
<u>OPERATING REVENUE</u>										
3120500	Sale of Shire Plates	300.00		300.00		175.00		318.15		- Sale Of Shire Plates - DPI Licensing Commissions - Reimbursements - Licensing Journal pending
3120501	Commissions - Licensing	14,500.00		14,500.00		8,456.00		9,250.51		
3120502	Reimbursements - Licensing	3,000.00		3,000.00		1,750.00		0.00		
SUB-TOTAL OPERATING		17,800.00	26,491.00	17,800.00	26,491.00	10,381.00	15,449.00	9,568.66	15,116.86	
TOTAL - TRANSPORT LICENCING		17,800.00	26,491.00	17,800.00	26,491.00	10,381.00	15,449.00	9,568.66	15,116.86	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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PROGRAMME SUMMARY	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Rural Services		8,449.00		8,449.00		7,123.00		5,322.34	▲ Expenditure on Minor assets, tools, mobile phones & portable devices, equipment, furniture etc has exceeded budget and utility expenses are in excess of the YTD budget
Tourism and Area Promotion		263,329.00		263,329.00		155,135.00		176,266.32	
Building Control		9,698.00		9,698.00		5,649.00		6,322.38	
Economic Development		5,749.00		5,749.00		3,518.00		2,366.08	
Other Economic Services		94,336.00		94,336.00		55,453.00		50,069.85	
OPERATING REVENUE									
Rural Services	1,000.00		1,000.00		670.00		0.00		▼ All short stay income, except that from the Caravan Park Barracks and short stay houses, is greater than expected at this time of the year.
Tourism and Area Promotion	197,165.00		197,165.00		119,158.00		134,841.15		
Building Control	4,400.00		4,400.00		2,687.00		171.65		
Economic Development	9,048.00		9,048.00		5,278.00		4,745.40		
Other Economic Services	33,740.00		33,740.00		19,670.00		103,732.67		
SUB-TOTAL OPERATING	245,353.00	381,561.00	245,353.00	381,561.00	147,463.00	226,878.00	243,490.87	240,346.97	
CAPITAL EXPENDITURE									
Rural Services		0.00		0.00		0.00		0.00	▼ The purchase of the Caravan Park vehicle cost less than expected, and the additional concrete slabs have not been installed yet.
Tourism and Area Promotion		148,530.00		148,530.00		141,700.00		129,000.00	
Building Control		0.00		0.00		0.00		0.00	
Economic Development		0.00		0.00		0.00		0.00	
Other Economic Services		8,903.00		8,903.00		4,451.00		4,394.26	
CAPITAL REVENUE									
Rural Services	0.00		0.00		0.00		0.00		
Tourism and Area Promotion	120,000.00		120,000.00		120,000.00		120,000.00		
Building Control	0.00		0.00		0.00		0.00		
Economic Development	0.00		0.00		0.00		0.00		
Other Economic Services	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	120,000.00	157,433.00	120,000.00	157,433.00	120,000.00	146,151.00	120,000.00	133,394.26	
TOTAL - PROGRAMME SUMMARY	365,353.00	538,994.00	365,353.00	538,994.00	267,463.00	373,029.00	363,490.87	373,741.23	

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RURAL SERVICES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130100	Noxious Weed Control									-- Employee Costs - Salaries & Wages \$1,952. -- Contractors & Consultants \$67. -- Materials/Stock Purchased \$200. -- Labour Overheads Allocated \$2,416. -- Plant Operating Costs Allocated \$465. - Chemical Drum recycling, twice yearly. Reimbursement to be claimed. Income in account 3130100. - Allocation of 0.25% of Administration costs. - Reimbursement of Drummuster expenses in account 213104
	WEEDS Noxious Weed Control - Op Exp		5,100.00		5,100.00		5,088.00		3,537.98	
2130103	Rural Counselling Service		0.00		0.00		0.00		500.00	
2130104	Drum Muster Expenses		1,000.00		1,000.00		670.00		0.00	
2130199	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3130100	Contributions & Donations - Rural Services	1,000.00		1,000.00		670.00		0.00		
SUB-TOTAL OPERATING		1,000.00	8,449.00	1,000.00	8,449.00	670.00	7,123.00	0.00	5,322.34	
TOTAL - RURAL SERVICES		1,000.00	8,449.00	1,000.00	8,449.00	670.00	7,123.00	0.00	5,322.34	

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SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130204	Caravan Park General Maintenance/Operations									<p>Annual Testing and Certification of Dump point, Rubbish Bins x 6 @ \$125, Recycling Bins x 6 @ \$120, Breakdowns and other expenses \$3,428. Purchased, replacement building fittings and equipment \$7,000.</p> <p>-Telephone Office 9047 1103 & Mgr Mobile 0429 471 103 \$820. Aussie BB. Wallis Wireless link install \$1,225. Wallis MS365 & EOA Lic \$137. Wallis Managed Support and other communication expenses. Electricity, LP Gas 45kg bottles rental x 4 \$320 and LPG Gas consumption for Kitchen, CVP and BBQ \$480., Utilites Water & Trade Waste charges, Insurance.</p> <p>Journal Pending + \$2.4K</p> <p>Budget amendment - Costs of additional cleaners are being posted to this account.</p> <p>Journal Pending - \$2.4K</p> <p>Budget amendment - Additional costs being incurred.</p> <p>Budget amendment - Additional costs being incurred.</p> <p>-- Contractors & Consultants \$43.</p> <p>-- Insurance - Premiums \$207.</p> <p>Budget amendment - Savings expected.</p> <p>Budget amendment - Additional costs being incurred.</p> <p>-- Contractors & Consultants \$46.</p> <p>-- Insurance - Premiums \$354.</p> <p>- Short Stay, 8 Lansdell St & 25 Cruickshank St House cost recovered</p> <p>Allocated costs no amendment appropriate</p> <p>- Interest on Loan 127: Payment 1 - March 2021 \$1,260.</p> <p>- -Caravan Park Staff Salaries, Contract Relief Caravan Park staff for 5 weeks annual leave, 10 days personal leave and 20 RDO weekends.</p> <p>Budget amendment - Savings expected as only the manager and relief mangers are posted to this accout. Additional cleaners are posted to Job BO370</p> <p>- Caravan Park Manager Superannuation Super Guarantee 9.5% and council contribution.</p> <p>Includes Caravan Park staff Service Allowance, MBL Allowance & Accomodation Allowance.</p> <p>- Caravan Park Manager Workers Compensation</p> <p>- Minor assets, tools, mobile phones & portable devices, equipment, furniture</p> <p>Budget amendment - Additional costs have been incurred in fitting out Wattoning.</p>
BO370	Caravan Park General Operation Expenses		37,224.00		37,224.00		22,213.00		31,197.73	
BM370	Caravan Park General Facilities - Building Maintenance		5,500.00		5,500.00		3,199.00		9,946.97	
GM370	Caravan Park General Facilities - Grounds Maintenance		5,000.00		5,000.00		2,898.00		8,424.02	
2130206	Barrack Cabins Building Operations									
BO315	Barrack Cabins Building Operations		250.00		250.00		227.00		265.66	
2130207	Barrack Cabins Building Maintenance									
BM315	Barrack Cabins Building Maintenance		4,200.00		4,200.00		2,436.00		313.43	
2130209	Tourist Information Bay/Hut Expenditure									
W075	Tourist Information Bay/Hut Maintenance/Operations		2,000.00		2,000.00		1,155.00		1,983.72	
2130210	Park Units (Self Contained) Building Operations									
BO320	Park Units (Self Contained) Building Operations		400.00		400.00		375.00		788.59	
2130211	Park Units (Self Contained) Building Maintenance									
BM320	Park Units (Self Contained) Building Maintenance		2,000.00		2,000.00		1,231.00		715.65	
2130218	Caravan Park House "Wattoning" - 22 Earl Drive Maint and Operating Exp									
BO322	Caravan Park House "Wattoning" 22 Earl Drive Operating Exp - Tour & Area Prom		0.00		0.00		0.00		77.39	
BM322	Caravan Park House "Wattoning" 22 Earl Drive Building Maintenance Exp - Tour & Area Prom		0.00		0.00		0.00		623.80	
2130228	Short Stay Housing Expenses - Tour & Area Promotion		36,231.00		36,231.00		21,133.00		15,027.44	
2130212	Interest on Loan 127 Caravan Park "Wattoning Villa" House - 22 Earl Drive		1,260.00		1,260.00		0.00		260.05	
2130214	Caravan Park Salaries		92,629.00		92,629.00		54,026.00		47,868.92	
2130215	Caravan Park Superannuation		8,300.00		8,300.00		4,837.00		4,830.34	
2130216	Caravan Park Manager Allowances		4,256.00		4,256.00		2,478.00		2,540.00	
2130220	Caravan Park Workers Compensation		1,913.00		1,913.00		1,113.00		2,002.73	
2130230	Minor Assets Purchases-Furniture,Linen,Utensils etc-Cara Park-Tourist		8,000.00		8,000.00		4,662.00		13,775.87	
2130293	Caravan Park Motor Vehicle Expenses Allocated		0.00		0.00		0.00		442.33	
	<u>Subtotal Caravan Park Operations</u>		<u>209,163.00</u>		<u>209,163.00</u>		<u>121,983.00</u>		<u>141,084.64</u>	

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

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TOURISM & AREA PROMOTION (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2130219	Wheatbelt Way - Op Exp									- - Insurance - Premiums \$60. - - Contractors & Consultants \$3. - - Insurance - Premiums \$37. - - Contractors & Consultants \$8. - - Insurance - Premiums \$42. -Event Catering \$600. Caravaning Aust Advert Winter \$350 and & Subscriptions, Publications, Legislation Totaling \$500. Australias Golden Outback Subscription & Adverts \$4,500. - Signaging for Rock in conjunction with Shire of Westonia & NEWTravel - -Shire Annual contribution to NEWTravel group contrib-Promotional material and marketing contribution \$2,500. Needs to increase to \$6K. - - Depreciation - Ex Asset Register \$12,327. - Allocation of 3% of Administration costs. Rental/Lease/Hire Income for Caravan Bays & Long Term Stay lease. Budget amendment - Higher occupancy - Income from use of washing machines and dryers in Laundry - Fees for Caravan Park Cabins Budget amendment - Lower occupancy. - Fees for Self Contained Park units - Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised - Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park. Exp in Job IO280. - Fees and charges from 22 Earl Drive. Budget amendment - Higher occupancy.
W079	Wheatbelt Way Annual Budget General Exp (Book costs at specific location to the location) - Op Exp		2,500.00	2,500.00		1,449.00		0.00		
W080	WW - Weira Maintenance/Operations		60.00	60.00		60.00		175.75		
W081	WW - Wattoning Historical Site Maintenance/Operations Exps - Tour &		40.00	40.00		37.00		37.17		
W082	WW - Beringbooding Maintenance/Operations		50.00	50.00		42.00		42.19		
W083	WW - Shed Maintenance/Operations		0.00	0.00		0.00		777.92		
	<u>Subtotal Wheatbelt Way - Op Exp</u>		<u>2,650.00</u>	<u>2,650.00</u>		<u>1,588.00</u>		<u>1,033.03</u>		
2130202	Tourism and Area Promotion - Op Exp Tour & Area Prom		5,600.00	5,600.00		3,752.00		8,357.84		
2130203	Entry Statement Maintenance									
W065	Entry Statement Maintenance		400.00	400.00		224.00		0.00		
2130225	Tourist Signage - Op Exp - Tourism & Area Promotion		2,500.00	2,500.00		1,456.00		99.02		- Signaging for Rock in conjunction with Shire of Westonia & NEWTravel - Shire Annual contribution to NEWTravel group contrib-Promotional material and marketing contribution \$2,500. Needs to increase to \$6K. - Depreciation - Ex Asset Register \$12,327. - Allocation of 3% of Administration costs. Rental/Lease/Hire Income for Caravan Bays & Long Term Stay lease. Budget amendment - Higher occupancy - Income from use of washing machines and dryers in Laundry - Fees for Caravan Park Cabins Budget amendment - Lower occupancy. - Fees for Self Contained Park units - Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised - Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park. Exp in Job IO280. - Fees and charges from 22 Earl Drive. Budget amendment - Higher occupancy.
2130217	New Travel Annual Contribution		2,500.00	2,500.00		2,500.00		2,500.00		
2130292	Depreciation - Tourism & Area Promotion		12,327.00	12,327.00		7,189.00		7,779.44		
2130299	Administration Allocated		28,189.00	28,189.00		16,443.00		15,412.35		
OPERATING REVENUE										
3130200	Caravan Park Fees - Op Inc - Tourism & Area Promot	31,917.00		31,917.00		18,613.00		37,130.91		
3130201	Caravan Park Coin Op Wash Mach Income	1,600.00		1,600.00		931.00		1,164.55		
3130202	Barracks Cabins Fees - Op Inc - Tourism & Area Prom	33,500.00		33,500.00		19,537.00		12,846.49		
3130203	Park Unit (Self Contained) Fees - Op Inc - Tourism & A	57,400.00		57,400.00		33,481.00		44,267.06		
3130204	Short Stay House Rental Income - Tour & Area Promc	55,375.00		55,375.00		32,298.00		30,616.24		
3130205	Contributions & Donations - Op Inc - Tourism & Area f	0.00		0.00		0.00		297.73		
3130207	Grants - Tourism & Area Promotion	10,000.00		10,000.00		10,000.00		0.00		
3130208	Caravan Park Wattoning Villa - 22 Earl Drive Income	7,373.00		7,373.00		4,298.00		7,598.17		
3130210	Other Income Relating to Tourism & Area Promotion	0.00		0.00		0.00		920.00		
SUB-TOTAL OPERATING		197,165.00	263,329.00	197,165.00	263,329.00	119,158.00	155,135.00	134,841.15	176,266.32	
CAPITAL EXPENDITURE										
4130250	Building (Capital) - Tourism & Area Promotion									- Purchase of 22 Earl Drive for use as short term accomodation.Funded by Loan 127. - Additional vehicle: Caravan Park Service Vehicle (Small van second Hand) Budget amendment - Vehicle cost less than expected. 3 addition concrete slabs at the caravan park. Funding - Local Roads and Community Infrastructure Grant received in acct 3130207.Contractors \$10,000. - Principal Loan 127: Payment 1 - March 2021 \$3,530 - Proceeds from Loan 127 to purchase the Caravan Park Transportable House at 22 Earl Drive.
BC331	Caravan Park House Purchase - ("Wattoning Villa" 22 Earl Drive in 20		120,000.00	120,000.00		120,000.00		120,000.00		
4130255	Plant & Equipment (Capital) - Tour & Area Promotion		15,000.00	15,000.00		15,000.00		9,000.00		
	Infrastructure Other (Capital) - Tourism & Area Promotion									
4130260										
IO280	Caravan Park Infrastructure Capital Exp		10,000.00	10,000.00		6,700.00		0.00		
4130270	Principal on Loan 127 - Caravan Park House - "Wattoning" - 22 Earl D		3,530.00	3,530.00		0.00		0.00		
CAPITAL REVENUE										
5130350	Proceeds from New Debentures (Loan 127 in 20-21) -	120,000.00		120,000.00		120,000.00		120,000.00		
SUB-TOTAL CAPITAL		120,000.00	148,530.00	120,000.00	148,530.00	120,000.00	141,700.00	120,000.00	129,000.00	
TOTAL - TOURISM & AREA PROMOTION		317,165.00	411,859.00	317,165.00	411,859.00	239,158.00	296,835.00	254,841.15	305,266.32	

SHIRE OF MUKINBUDIN
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BUILDING CONTROL		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130304	Contract Building Control Services		5,000.00		5,000.00		2,912.00		3,753.64	- Contract EHO/Building Surveyor - \$1100 per month share with Health Expenses Budget amendment - Additional costs being incurred due to changed contract arrangements. - Allocation of 0.5% of Administration costs. - Building permits and other fees. - Commision on Collection of BSL fees - Swimming Pools Inspection fees
2130399	Administration Allocated		4,698.00		4,698.00		2,737.00		2,568.74	
<u>OPERATING REVENUE</u>										
3130300	Building Permit Fees	4,000.00		4,000.00		2,331.00		171.65		
3130301	Commission - BRB & BCITF	100.00		100.00		56.00		0.00		
3130302	Private S/Pool Inspection Fees	300.00		300.00		300.00		0.00		
SUB-TOTAL OPERATING		4,400.00	9,698.00	4,400.00	9,698.00	2,687.00	5,649.00	171.65	6,322.38	
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL		4,400.00	9,698.00	4,400.00	9,698.00	2,687.00	5,649.00	171.65	6,322.38	

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ECONOMIC DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2130501	Industrial Units Building Operations									-- Contractors & Consultants Total \$438. Rubbish Bin \$125, Recycling Bin \$120 & Other Exp \$193 -- Materials/Stock Purchased \$29. -- Electricity \$900. -- Water rates \$268 and consumption \$12. -- Insurance - Premiums \$369. -- ESL Category 5 \$84 -- Employee Costs - Salaries & Wages \$300. -- Contractors & Consultants \$48. -- Labour Overheads Allocated \$372. -- Plant Operating Costs Allocated \$80. -- Employee Costs - Salaries & Wages \$180. -- Contractors & Consultants \$37. -- Labour Overheads Allocated \$223. -- Plant Operating Costs Allocated \$60. -- Allocation of 0.25% of Administration costs. -- Industrial unit rental income \$174 per week
BO335	Industrial Unit (Lot 164 Strugnell) Building Operations		2,100.00		2,100.00		1,404.00		1,081.72	
2130502	Industrial Units Building & Grounds Maintenance									
BM335	Industrial Unit (Lot 164 Strugnell) Building Maintenance		800.00		800.00		462.00		0.00	
GM335	Industrial Unit (Lot 64 Strugnell St) Grounds Maintenance		500.00		500.00		287.00		0.00	
2130599	Administration Allocated		2,349.00		2,349.00		1,365.00		1,284.36	
<u>OPERATING REVENUE</u>										
3130507	Income - Industrial Units - Op Inc - Eco Dev	9,048.00		9,048.00		5,278.00		4,745.40		
SUB-TOTAL OPERATING		9,048.00	5,749.00	9,048.00	5,749.00	5,278.00	3,518.00	4,745.40	2,366.08	
TOTAL - ECONOMIC DEVELOPMENT		9,048.00	5,749.00	9,048.00	5,749.00	5,278.00	3,518.00	4,745.40	2,366.08	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130600	Tree Planter Maintenance		2,305.00		2,305.00		1,344.00		1,722.20	- Tree Planter expenses (P81 and P365) - Servicing repairs Insurance costs allocated \$2,305.
2130601	Community Bus Expenses Allocated		2,985.00		2,985.00		1,736.00		1,587.78	- Community Bus Expenses (P281) - Fuel and Servicing repairs Insurance \$2,985.
2130603	Standpipe Maintenance/Inspections/Operations									- Employee Costs - Salaries & Wages \$601.- Contractors & Consultants \$149. -Water rates \$268 and consumption \$46,732. -Insurance - Premiums for Water tanks and fittings at Strugnell St, Bonnie Rock, Carlton Rd and Mukinbudin-Wialki Road \$87. - Labour Overheads Allocated \$743. - Plant Operating Costs Allocated \$620. Budget amendment - less expenses being incurred.
W090	Standpipe Maintenance/Inspection/Operations		49,200.00		49,200.00		28,716.00		22,275.53	- Interest on Loan 119 Payment 17 due 13 October 2020 \$1,895.77 and Payment 118 due 13 April 2021 \$1,781.74. - WATC Loan 119 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$253.18
2130616	Interest on Loan 119 - Muka Cafe		4,195.00		4,195.00		2,355.00		2,412.40	- - Rubbish Bins x 3 @ \$125 \$375. Recycling Bins x 3 @ \$120 \$360. Other expenses \$316. Total Contractors & Consultants \$1,051. - -Water rates \$279 and consumption \$2,321. - -Insurance - Premiums for Mukinbudin Cafe \$965. - -ESL Category 5 \$84 Journal pending. - - Other Contractors & Consultants expenses \$16. - -Insurance - Premiums for Mukinbudin Bookshop \$234.
2130617	Muka Cafe Operations - Op Exp - Other Eco Services								(0.00)	Budget amendment - Journal and PO outstanding that will fully spend the existing budget. - - Contractors & Consultants \$200. Budget amendment - Expenses have exceeded budget. Busget amendment for - E26 Roband Series 6 Module Double Row Straight Glass Bain Marie and Anvil Apex CGA0008 Chicken Rotisserie & freight charges. - - Depreciation - Ex Asset Register \$6,708. - Allocation of 2% of Administration costs.
BO340	Muka Cafe - Operations		4,700.00		4,700.00		3,169.00		4,257.05	
BO343	Mukinbudin Bookshop Operations - Op Exp - Other Eco Services		250.00		250.00		241.00		235.06	
2130618	Muka Cafe - Building & Grounds Maintenance									
BM340	Muka Cafe - Maintenance		5,000.00		5,000.00		2,905.00		1,890.29	
GM340	Muka Cafe Grounds Maintenance		200.00		200.00		112.00		1,262.86	
2130619	Minor Assets Purchases Cafe Other Economic Services		0.00		0.00		0.00		0.00	
2130692	Depreciation - Other Economic Services		6,708.00		6,708.00		3,913.00		4,151.78	
2130699	Administration Allocated		18,793.00		18,793.00		10,962.00		10,274.90	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2021

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OTHER ECONOMIC SERVICES (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING REVENUE</u>										
3130600	Charges - Tree Planter Hire - Op Inc	1,500.00		1,500.00		875.00		215.91		- - Tree Planter Hire as per Sch Fees & Charges \$1,500. Budget amendment - Less income expected. - -Mukinbudin Community Bus Hire Fees as per Sch Fees & Charges \$2,000. Budget amendment - Less income expected. - - Sale of water from Bereingbooding, Bonnie Rock Carlton Road and the Cnr of Wialki & Borlase Rd tanks and the Strugnell St Hydrant. Total \$14,000. Budget amendment - Less income expected. - - Fees & Charges - Rental/Lease/Hire Income Total \$16,240. -Mukinbudin Café Lease agreement 52 weeks @ \$270 per week plus gst \$14,040, Rental of Lot 36 Shadbolt St by AIM to display farm equipment \$2,200 Department Of Water And Environmental Regulation Grant for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project This grant will not be spent this year and journalled to a Unspent Grants liability account.
3130601	Community Bus Hire Income - Op Inc - Other B	2,000.00		2,000.00		1,162.00		471.55		
3130603	Sale of Water	14,000.00		14,000.00		8,162.00		1,176.56		
3130605	Rent - Commercial Properties	16,240.00		16,240.00		9,471.00		10,709.03		
3130608	Reimbursements - Other Economic Services	0.00		0.00		0.00		250.53		
3130609	Grants - Other Economic Services	0.00		0.00		0.00		90,909.09		
SUB-TOTAL OPERATING		33,740.00	94,336.00	33,740.00	94,336.00	19,670.00	55,453.00	103,732.67	50,069.85	
<u>CAPITAL EXPENDITURE</u>										
4130655	Infrastructure Other (Capital) - Other Economic Services									- -Principal on Loan 119 Payment 17 due 13 October 2020 \$4,394.26 and Payment 18 due 13 April 2021 \$4,508.29.
4130680	Building (Capital) - Other Economic Services									
4130671	Principal on Loan 119 - Mukinbudin Cafe		8,903.00		8,903.00		4,451.00		4,394.26	
SUB-TOTAL CAPITAL		0.00	8,903.00	0.00	8,903.00	0.00	4,451.00	0.00	4,394.26	
TOTAL - OTHER ECONOMIC SERVICES		33,740.00	103,239.00	33,740.00	103,239.00	19,670.00	59,904.00	103,732.67	54,464.11	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
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PROGRAMME SUMMARY									
	Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Private Works		14,898.00		14,898.00		8,680.00		6,175.86	<p>Public Works Overheads are under recovering as a result of staff absences and the recovery budget is not synchronised with the expense budget</p> <p>▲ The plant recovery budget is not synchronised with expenses and most plant expenses are below the YTD budget, especially fuel, oils and repairs.</p> <p>▼ The Administration Overheads recovery budget is not synchronised with expenses and overall expenses are less than the YTD budget and income higher.</p> <p>▲ Variation due to additional workers compensation expenses and end of year accruals, but largely offset by additional workers compensation income.</p>
Public Works Overheads		7,091.00		7,091.00		10,073.00		48,065.34	
Plant Operation Costs		28,000.00		28,000.00		28,192.00		(39,409.10)	
Administration Overheads		11,250.00		11,250.00		46,792.00		22,423.39	
Salaries and Wages		500.00		500.00		287.00		28,156.20	
Land/Subdivision Development		2,000.00		2,000.00		1,155.00		9,225.74	
<u>OPERATING REVENUE</u>									
Private Works	10,200.00		10,200.00		5,950.00		6,408.19		<p>▼ The major component of the increased income are payments from the LGIS in Administration which have been sooner than expected and unexpected FBT refund and LGIS Contributions Assistance Package.</p> <p>▼ Additional workers compensation income.</p>
Public Works Overheads	7,091.00		7,091.00		4,130.00		1,045.45		
Plant Operation Costs	28,000.00		28,000.00		16,324.00		14,491.65		
Administration Overheads	11,250.00		11,250.00		6,531.00		22,423.39		
Salaries and Wages	500.00		500.00		287.00		23,669.55		
Land/Subdivision Development	200.00		200.00		112.00		0.00		
SUB-TOTAL OPERATING	57,241.00	63,739.00	57,241.00	63,739.00	33,334.00	95,179.00	68,038.23	74,637.43	
<u>CAPITAL EXPENDITURE</u>									
Public Works Overheads		0.00		0.00		0.00		160.45	<p>▼ The 2nd changeover of the CEO's vehicle has to happened.as soon as expected.</p>
Plant Operation Costs		85,783.00		85,783.00		46,446.00		46,082.30	
Administration Overheads		198,359.00		198,359.00		131,883.00		66,522.10	
Land/Subdivision Development		0.00		0.00		0.00		(6,657.00)	
<u>CAPITAL REVENUE</u>									
Public Works Overheads	16,973.00		16,973.00		5,601.00		0.00		<p>▲ The 2nd changeover of the CEO's vehicle has to happened.as soon as expected.</p>
Administration Overheads	177,000.00		177,000.00		116,820.00		59,090.91		
SUB-TOTAL CAPITAL	193,973.00	284,142.00	193,973.00	284,142.00	122,421.00	178,329.00	59,090.91	106,107.85	
TOTAL - PROGRAMME SUMMARY	251,214.00	347,881.00	251,214.00	347,881.00	155,755.00	273,508.00	127,129.14	180,745.28	

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PRIVATE WORKS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140100	Private Works Expenses									- - For maintenace to School Oval during term breaks if required. Employee Costs - Salaries & Wages \$300. - - Contractors & Consultants \$228. - - Labour Overheads Allocated \$372. - - Plant Operating Costs Allocated \$600. - - Employee Costs - Salaries & Wages \$1,952. - - Contractors & Consultants \$2,232. - - Labour Overheads Allocated \$2,416. - - Plant Operating Costs Allocated \$2,100. - Allocation of 0.5% of Administration costs. - - Fees & Charges - Other; For maintenace to School Oval during term breaks if required. \$1,500; Other private works \$8,700.
X998	MDHS - Private Works Gardening		1,500.00		1,500.00		875.00		73.03	
X999	Private Works Expenses - Op Exp - Private Works		8,700.00		8,700.00		5,068.00		4,818.47	
2140199	Administration Allocated		4,698.00		4,698.00		2,737.00		1,284.36	
<u>OPERATING REVENUE</u>										
3140100	Private Works Income - Op Inc - Private work	10,200.00		10,200.00		5,950.00		6,408.19		
SUB-TOTAL OPERATING		10,200.00	14,898.00	10,200.00	14,898.00	5,950.00	8,680.00	6,408.19	6,175.86	
TOTAL - PRIVATE WORKS		10,200.00	14,898.00	10,200.00	14,898.00	5,950.00	8,680.00	6,408.19	6,175.86	

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PUBLIC WORKS OVERHEADS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140200	Works Supervisor - Salary		90,940.00		90,940.00		53,046.00		44,440.17	Works Manager Employee Costs, No overheads apply.
2140201	Works Supervisor - Superannuation		8,600.00		8,600.00		5,012.00		4,473.95	Budget amendment - Savings from a period when the position was not filled.
2140202	Works Supervisor - Training & Conferences		1,000.00		1,000.00		581.00		0.00	Total Superannuation including super Guarantee and Council matching.
2140203	Other Current Employee Expenses W Comp, Travel, Etc. - PWOH		500.00		500.00		287.00		(421.17)	- Manager Works & Services professional development.
										- Employee Costs - Other \$500.
2140204	Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Works O'H		18,583.00		18,583.00		10,836.00		29,074.89	- Works Team Motor Vehicle Expenses ex Plant Mtce Budget \$18,583.
										Unexpected \$11k multityre roller repairs. The recovery rate has been increased from \$48 to \$80 per hour to assist in recovering this cost.
2140205	Works Team - Superannuation		60,691.00		60,691.00		35,399.00		33,642.06	No budget amendment as this is an allocated cost.
2140206	Works Team - Sick Pay		18,326.00		18,326.00		10,689.00		3,156.91	-- Works Team Employee Costs - Superannuation \$60,691.
2140207	Works Team - Annual Leave - Op Exp - PWO'Heads		47,376.00		47,376.00		27,636.00		21,843.11	- Sick/Personal Leave for outside staff only from Works Sheets \$18,326.
2140208	Works Team - Public Holidays		21,991.00		21,991.00		12,824.00		8,823.92	Annual Leave for works team staff s incl Leave Loading.
2140209	Works Team - Long Service Leave		16,973.00		16,973.00		9,891.00		0.00	Public Holidays Employee Costs - Salaries & Wages.
2140210	Works Team - RDO's		0.00		0.00		0.00		(961.30)	- Works Team Member LSL
2140211	Works Team - Protective Clothing		6,000.00		6,000.00		3,500.00		3,452.51	-- Protective Clothing for works team staff only Employee Costs - Other \$6,000.
2140212	Unallocated Time Card Wages, Back Pay & Allowances - Op Exp - P		0.00		0.00		0.00		476.86	
2140213	Staff Recruitment Expenses PWOH; Advertising, Relocation etc.		5,800.00		5,800.00		3,381.00		2,111.49	Works Manager relocation \$5,000, Recruitment Interview expenses \$800.
2140214	Works Team - Employment Related Medicals, Clearances & Other E		1,500.00		1,500.00		875.00		765.00	Works Team - Pre Employment Medicals & Police Clearances
2140215	Works Staff - Housing Allowance		0.00		0.00		0.00		(114.97)	
2140221	Works Team - Workers Compensation Insurance		16,170.00		16,170.00		16,170.00		15,190.96	Workers Comp Insurance Workers and Works Manager..
2140222	Works Team - Training & Conferences									
W095	Works Team - Training & Conferences		4,000.00		4,000.00		2,331.00		5,818.50	Salaries \$901. Contractors \$3,099. Budget amendment - Increased costs.
2140223	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads									
W100	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads		12,500.00		12,500.00		7,280.00		7,273.39	Salaries \$3,964. Contractors \$8,336. Plant \$200.
W101	Special Circumstances Leave - Pub Wks O'Heads - Op Exp		5,950.00		5,950.00		3,465.00		0.00	Salaries & Wages \$5,946. Contractors & Consultants \$4.
2140224	Works Team - Engineering & Technical Support		2,500.00		2,500.00		400.00		0.00	-- Contractors & Consultants \$2,500.
2140225	Works Team - Office Expenses		150.00		150.00		84.00		459.96	-- First Aid Supplies \$100; See Job W105 for administration activities by works staff . Total materials \$100. -- Printing & Stationery \$50.
2140226	Works Team - Depot Freight		700.00		700.00		406.00		0.00	-- Postage & Freight \$700.
2140227	Works Team - Expendable Tools/Equipment		1,000.00		1,000.00		581.00		1,729.22	-- Small loose tools. See Acct 2140230 for consumables, see Acct 2140252 for items over \$75 . Note: Book anything that is fully utilised on one job or plant to that Job or Plant. Total Materials/Stock Purchased \$1,000.
										Budget amendment - Increased costs expected.
2140228	Works Team - Staff Housing Allocated		15,549.00		15,549.00		9,072.00		2,948.01	- Works Team - Staff Housing Allocated \$16,537. - Works Team - Staff Housing Allocated \$988.
2140229	Works Team - Other Costs		1,100.00		1,100.00		637.00		0.00	-- Other Expenses Contractors & Consultants \$1,100.
2140231	Works Team - Telephone & Computer Services - Op Exp		4,563.00		4,563.00		2,660.00		2,594.53	Contractors & Consultants \$600. Materials/Stock Purchased \$300. MS365 & EOA Lic \$495, Depot Fire Wall and Managed Appliance (Sophos) \$780, IT Support \$1,188, Works Manager Mobile and other exp \$60 .
2140235	Consumables Depot & Works Team - Op Exp - Pub Wks O'Heads		3,800.00		3,800.00		2,212.00		2,769.76	- Consumables. Note: Book anything that is fully utilised on one job or plant to that Job or Plant. See Acct 2140252 for small mobile plant & acct 2140227 for small loose tools. Total Materials/Stock Purchased \$3,800.

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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140245	Office Administration Work by Works Team Staff Exps									Employee Costs - Salaries & Wages \$901. Contractors & Consultants \$19. Materials/Stock Purchased \$80. Plant Operating Costs Allocated \$300. Budget amendment - Increased costs expected.
W105	Office Administration Work by Works Team Staff Exps		1,300.00		1,300.00		749.00		2,436.29	
2140250	Depot Building Operations (previously sub program 1201)									Salaries & Wages \$330. Rubbish Bins x 1 @ \$125 Recycling Bins x 1 @ \$120 . Other expenses \$389. Total Contractors & Consultants \$634. Materials/Stock Purchased \$50. - Wallis NBN plan and Depot Internet \$1,140 & Telephone Service Total. \$1,450. Electricity \$3,300. BOC Gases G Size 1 x Oxygen and 1 x Acetylene Annual fees. \$600. - -Water rates \$279 and consumption \$234. Insurance Premiums for Depot property & buildings \$930. ESL Category 5 \$84. Labour Overheads \$409. Salaries & Wages \$150. Contractors & Consultants \$64. Materials/Stock Purchased \$100. Labour Overheads \$186.
BO310	Depot Building Operations		8,300.00		8,300.00		5,242.00		4,598.65	
	OSH001 OSH Management		500.00		500.00		280.00		1,870.00	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100. - PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570 - - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
2140251	Depot Building & Grounds Maintenance (previously sub program 1201)		0.00						0.00	
BM310	Depot Building Maintenance		21,500.00		21,500.00		12,530.00		6,176.22	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100. - PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570 - - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
GM310	Depot Grounds Maintenance		2,100.00		2,100.00		1,211.00		2,162.83	
2140252	Minor Asset Purchases Workshop & Depot - Pub Works O'Heads - Op Exp		12,100.00		12,100.00		7,049.00		8,754.55	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100. - PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570 - - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
2140257	Depot OHS Equipment - LGIS (Previously Subprogram 1201)		500.00		500.00		287.00		0.00	
2140259	Consultancy/ RSA / Roman II (Previously Subprogram 1201)		14,570.00		14,570.00		8,498.00		7,238.94	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100. - PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570 - - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
2140292	Depreciation - PWO's		1,307.00		1,307.00		756.00		906.50	
2140299	Administration Allocated - Op Exp -PWOH		195,000.00		195,000.00		113,750.00		110,906.79	Employee Costs - Salaries & Wages \$7,357. Total contractor costs \$436. Materials/Stock Purchased \$3,000. Labour Overheads Allocated \$9,107. Plant Operating Costs Allocated \$1,600. Employee Costs - Salaries & Wages \$721. Contractors & Consultants \$42. Materials/Stock Purchased \$100. Labour Overheads Allocated \$892. Plant Operating Costs Allocated \$345. Budget amendment - Increased costs expected. Contractors & Consultants \$100. Trolleys, Chainsaws, Blowers etc. 1x Drones \$2.5K. GPS Trackers \$2K. Other items as required. \$7,400. Total material costs \$11,900 (Deleted 11 August - Street Vacuum Petrol Powered \$2,300, Mobile Scaffold \$2,900.). Postage & Freight \$100. - PPE & First Aid Kits - - RAMM Roman II Pavement Management System Lic Fees \$7,240. -Safety Audits - Blackspot \$4,500. -Pocket RAMM annual lic fee \$990. -WNESRRG Secretarial fees Rod Munns \$850. Other contractor expenses \$1,000. Total contractor costs \$14,570 - - Depreciation - Ex Asset Register \$1,307. - Allocation of 20.75% of Administration costs.
	Expenditure Subtotal		624,739.00		624,739.00		370,356.00		337,034.82	
Recovered amounts										
2140293	Less - Allocated to Works (PWO's)		(616,348.00)		(616,348.00)		(359,534.00)		(286,533.19)	Under recovery as a result of staff absences. Recovery of overheads allocated to Works

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PUBLIC WORKS OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING REVENUE</u>										- Contributions from the Manager Works for private use at \$150 Per Week Inc GST. Budget amendment - No reimbursements are happening due to a changed employment contract. Sale of old water tanks, a budget amendment will be required.
3140210	Contributions, Reimbursements & Other Income (Inc	7,091.00		7,091.00		4,130.00		0.00		
3140202	Sale of Scrap & Other Surplus Items - Op Inc - Pub V	0.00		0.00		0.00		1,045.45		
SUB-TOTAL OPERATING		7,091.00	7,091.00	7,091.00	7,091.00	4,130.00	10,073.00	1,045.45	48,065.34	
<u>CAPITAL EXPENDITURE</u>										
4140260	Building (Capital) - Depots (previously sub program 1201)									- For Works Team Member Long Service Leave
BC310	Depot Building Capital		0.00		0.00		0.00		160.45	
<u>CAPITAL REVENUE</u>										
5140250	Transfers From Long Service Leave Reserve	16,973.00		16,973.00		5,601.00		0.00		
SUB-TOTAL CAPITAL		16,973.00	0.00	16,973.00	0.00	5,601.00	0.00	0.00	160.45	
TOTAL - PUBLIC WORKS OVERHEADS		24,064.00	7,091.00	24,064.00	7,091.00	9,731.00	10,073.00	1,045.45	48,225.79	

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PLANT OPERATION COSTS		Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2140300	Internal Plant Repairs - Wages & O/Head		32,400.00	32,400.00		18,893.00		14,788.55		-- Employee Costs - Salaries & Wages \$14,479. -- Labour Overheads Allocated \$17,921.
2140301	External Parts & Repairs (Includes Consumables)		166,398.00	166,398.00		97,062.00		67,087.87		Expenses to date are less than the expected monthly average.
2140302	Fuels and Oils Op Exp - Plant Op Costs		115,177.00	115,177.00		67,186.00		47,013.61		▲ -- Fuels And Oils. Total \$115,177.
2140303	Tyres and Tubes		14,494.00	14,494.00		8,449.00		6,530.91		▲ -- Tyres & Tubes for all vehicles and plant. Total \$14,494.
2140306	Licences - Plant Operation		7,217.00	7,217.00		7,217.00		6,804.91		- Department of Transport Registration fees for all vehicles and plant. Total \$7,217.
2140307	Insurance - Plant Operation		19,371.00	19,371.00		19,370.00		23,948.81		MV Insurance for all vehicles and plant paid earlier than expected and increased due to the new grader.
2140310	Interest on Loan 118 - Vibe Roller		1,304.00	1,304.00		763.00		869.28		- Interest Loan 118. Payment 18 on 14 September 2020 \$644.21 and Payment 19 on 12 March 2021 \$434.85.
2140320	Interest on Loan 120 - Skid Steer Loader		1,524.00	1,524.00		1,524.00		1,524.34		- WATC Loan 118 Guarantee Fee. To 30/6/2020 \$123.96 and to 31/12/2020 \$101.11
2140311	Interest on Loan 121 - 12M Motor Grader		3,718.00	3,718.00		2,267.00		2,017.56		- Interest Loan 120 Payment 13 on 15 July 2020 \$696.30 and Payment 14 on 15 January 2021 \$615.99.
2140312	Interest on Loan 122 - Dynapac Multityre Roller		2,023.00	2,023.00		1,233.00		1,500.11		- WATC Loan 120 Guarantee Fee. To 30/6/2020 \$110.73 and to 31/12/2020 \$101.11
2140313	Interest on Loan 123 - John Deer Tractor 40HP		506.00	506.00		305.00		548.56		- Interest Loan 121 Payment 11; 25 August 2020 \$1,577.79 and Payment 12; 25 February 2021 \$1,323.82
2140492	Depreciation - Plant Operation		96,176.00	96,176.00		56,098.00		57,135.87		- WATC Loan 121 Guarantee Fee. To 30/6/2020 \$433.3 and to 31/12/2020 \$382.84
	<u>Expense Subtotal</u>		<u>460,308.00</u>	<u>460,308.00</u>		<u>280,367.00</u>		<u>229,770.38</u>		- Interest Loan 122 Payment 11; 25 August 2020 \$858.5 and Payment 12; 25 February 2021 \$720.31
<u>Recovered amounts</u>										- WATC Loan 122 Guarantee Fee. To 30/6/2020 \$235.76 and to 31/12/2020 \$208.31
2140394	LESS Plant Operation Costs Allocated to Works		(432,308.00)	(432,308.00)		(252,175.00)		(269,179.48)		- Interest Loan 122 Payment 11; 2 December 2020 \$220.91 and Payment 12; 2 June 2021 \$178.17
2140495	LESS Plant Depreciation Costs Allocated to Works (DO NOT USE)		0.00	0.00		0.00		0.00		- WATC Loan 123 Guarantee Fee. To 30/6/2020 \$56.93 and to 31/12/2020 \$49.85
<u>OPERATING REVENUE</u>										-- Depreciation - Ex Asset Register \$96,176.
3140300	Fuel Tax Credits Grant Scheme	26,000.00		26,000.00		15,162.00		12,498.00		- Plant & Equipment operating costs allocated to Works
3140301	Reimbursements - Plant Operation Costs	2,000.00		2,000.00		1,162.00		1,993.65		- ATO Fuel Rebate \$26,000.
SUB-TOTAL OPERATING		28,000.00	28,000.00	28,000.00	28,000.00	16,324.00	28,192.00	14,491.65	(39,409.10)	- Plant Insurance Claim payments and other plant related reimbursements.

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PLANT OPERATION COSTS
(Continued)

CAPITAL EXPENDITURE

4140372	Principal on Loan 118 - Vibe Roller
4143073	Principal on Loan 120 - Skid Steer Loader
4140374	Principal on Loan 121 - 12M Motor Grader
4140375	Principal on Loan 122 - Dynapac Multi Tyre Roller
4140376	Principal on Loan 123 - John Deere Tractor 40HP

SUB-TOTAL CAPITAL

TOTAL - PLANT OPERATION COSTS

Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	16,662.00		16,662.00		8,331.00		8,226.44	- Principal Loan 118: Payment 18 - 14 September 2020 \$8,226.44 and Payment 19 - 12 March 2021 \$8,435.8. - Principal Loan 120: Payment 13 due on 15 July 2020 \$3,514.76 and Payment 14 due on 15 January 2021 \$3,595.07. - Principal Loan 121: Payment 11 due on 26 August 2019 \$18,271.55 and Payment 12 due on 25 February 2021 \$18,525.52. - Principal Loan 122: Payment 11 due on 25 August 2020 \$9,941.86 and Payment 12 due on 25 February 2021 \$10,080.05. - Principal Loan 123: Payment 11 due on 2 December 2020 \$2,574.66 and Payment 12 due on 2 June 2021 \$2,617.40.
	7,110.00		7,110.00		7,110.00		7,109.83	
	36,797.00		36,797.00		18,398.00		18,271.55	
	20,022.00		20,022.00		10,011.00		9,941.86	
	5,192.00		5,192.00		2,596.00		2,532.62	
0.00	85,783.00	0.00	85,783.00	0.00	46,446.00	0.00	46,082.30	
28,000.00	113,783.00	28,000.00	113,783.00	16,324.00	74,638.00	14,491.65	6,673.20	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

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ADMINISTRATION OVERHEADS		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140500	Admin Salaries		485,600.00		485,600.00		283,262.00		277,283.21	- Administration Salaries incl Leave Loading and Higher duties \$485,600.
2140501	Admin Superannuation		79,250.00		79,250.00		46,228.00		34,741.96	- Superannuation Guarantee 9.5% \$48,230, Council matching 5.5% \$21,020 and provision for unpaid superannuation \$10,000.
2140502	Admin Workers Compensation Insurance Op Exp - Admin O'Heads		12,877.00		12,877.00		12,876.00		12,492.90	- LGIS WorkCare workers Compensation Premium \$12,877.
2140503	Admin Training & Training Related Accomodation & Travel - Op Exp -		10,000.00		10,000.00		5,831.00		2,584.54	- Training expenses for Administration ongoing professional development and training. Including course fees, accomodation and training videos. Records Training allocation \$1,500.
2140504	Admin Conferences		1,300.00		1,300.00		756.00		582.16	- CDO LGMAWA Commuunity Development Conference Rego \$700. -CDO LGMAWA Commuunity Development Conference Accom \$600.
2140505	Admin Fringe Benefits Tax		20,000.00		20,000.00		15,000.00		12,810.00	- ATO Annual Fringe benefits tax on Vehicles, expenses, xmas party etc..
2140506	Admin Staff Uniforms		3,200.00		3,200.00		1,862.00		454.22	- CEO as per employment contract \$800. -MF as per employment agreement \$400. -Senior Finance Officer \$400. -Customer Service \$400. -Finance Admin Officer \$400. -Administration Manager \$400 and part time staff pro rata \$400.
2140508	Admin Salary Packaging Expenses		1,020.00		1,020.00		595.00		482.73	- Senior Officer contract Salary Packaging expenses CEO Contract - Entertainment Allowance Restricted Business \$550 and CEO Contract Professional Memberships - MLGMA \$470.
2140509	Admin Motor Vehicle Expenses Allocated		19,026.00		19,026.00		11,095.00		11,205.39	- Admin Motor Vehicle Expenses ex Plant Mtce Budget, Note: Includes internal depreciation.
2140510	Staff Recruitment Expenses Admin; Advertising, Relocation etc		1,000.00		1,000.00		581.00		4,461.58	- Provision for staff Relocation expenses.
2140511	Admin Occupational Health and Safety		6,200.00		6,200.00		3,612.00		3,123.58	- Regional Risk Coordinator - Chris Gilmour
2140512	Admin - Other Employee Expenses		3,500.00		3,500.00		2,037.00		436.36	- \$1,500 Pre employment Medicals & Police Clearances, \$2K Staff Recruitment.
2140513	Admin Building Operations - Op Exp - Admin O'Heads									Employee Costs - Salaries & Wages (Cleaner) \$3,153. Rubbish Bins x 1 @ \$125 \$125. Recycling Bins x 1 @ \$120 \$120. Other expenses \$390. Total Contractors & Consultants \$635. Materials/Stock Purchased \$500. Wallis Admin Internet \$1,260. Total Communication Expenses Telephone, Data and Other \$6,000. Electricity \$3,550. LPG Gas Rental \$80, LPG Gas Bottles consumption \$140. Total gas cost Gas \$300. Water Rates & Consumption \$9,000 Note: 70 % of metered usage is allocated to GM350. Insurance - Premiums \$3,848. ESL Category 5 \$84. Labour Overheads Allocated (Cleaner) \$3,903. Plant Operating Costs Allocated \$27.
BO350	Admin Building Operations		31,000.00		31,000.00		19,696.00		13,998.23	
2140514	Admin Building & Grounds Maintenance									- Employee Costs - Salaries & Wages \$2,252. Contractors & Consultants \$6,430. Materials/Stock Purchased \$1,000. Labour Overheads Allocated \$2,788. Plant Operating Costs Allocated \$230.
BM350	Admin Building Maintenance		12,700.00		12,700.00		7,392.00		4,066.42	Employee Costs - Salaries & Wages \$8,799. Contractors & Consultants \$910. Materials/Stock Purchased \$900. Labour Overheads Allocated \$10,891. Plant Operating Costs Allocated \$1,500.
GM350	Admin Building Grounds Maintenance		23,000.00		23,000.00		13,405.00		6,831.73	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE (Continued)</u>										
2140515	Admin Other Insurances		17,129.00		17,129.00		17,128.00		16,729.45	- Municipal Property Scheme - Admin Building Insurance. This Includes; Miscellaneous Structures and Equipment (2% of TAV), Loss of Gross Revenue &/or Rent, Additional Increased Cost of Working, Claims Preparation Costs and General Property (Incl items in excess of \$10,000 any one item) \$2,932. - Corporate travel \$750. -Fidelity Guarentee/Crime/ \$708. -Cyber Liability \$1,100. - Marine Cargo \$750. -Public Liability Insurance 50% see Sch 4 Mem 2040109 for other 50% \$7,348.
2140516	Admin Stationery & Printing		4,000.00		4,000.00		2,331.00		2,685.27	- \$4K Administration Office Stationery expenses incl photocopier paper, - \$0K for supplies for the Records Management Overhaul.
2140517	Admin Postage and Freight		2,000.00		2,000.00		1,162.00		618.69	- - Postage & Freight \$2,000.
2140518	Admin Advertising		2,000.00		2,000.00		1,162.00		1,535.69	- - Advertising \$2,000.
2140519	Admin Subscriptions and Publications		500.00		500.00		287.00		143.69	- - Subscriptions, Publications, Legislation \$500.
2140520	Admin Travel and Accommodation (Non-Training)		1,000.00		1,000.00		581.00		0.00	- - Flights, accomodation, travel costs \$1,000.
2140521	Admin Office Equip Mtce, Support, Licenses & Other Op Exps - Admin		79,036.00		79,036.00		77,365.00		63,532.34	Timing Variation. Wallis 4G Fail Over \$588. Wallis New managed rack server \$420. Wallis New managed network \$600. PCs - Wallis Computers IT Support Servers/Workstations/Laptops \$4,000. -Wallis Computers Synergy Patch Management per annum \$3,420. Wallis Computers IT Security per annum \$2,280. -Wallis Backups Management Support & Recovery per annum \$10,428. -Wallis Microsoft 365, Office 365 & Premium \$5,758. -Wallis Managed Support \$14,256. -Wallis Travel Misc contingency \$3,000. -Copier Support Photocopier Meter readings usage & servicing \$8,000,. -IT Vision Annual License Fees 2018/19 \$21,761. - 1 Acrobat Licenses \$525
2140522	Minor Asset Purchases - Administration Office - Op Exp		2,500.00		2,500.00		1,456.00		2,626.72	- - Printing & Stationery \$4,000.
2140523	Admin Office Equipment Rental and Leases Op Exp - Admin O/H		1,380.00		1,380.00		805.00		1,151.35	- Purchase of Phone headsets for Admin \$2,000; Other minor assets \$500.
2140526	Admin Accrued Annual Leave		10,000.00		10,000.00		0.00		0.00	Wallis Computers Financial Component of Lease of Desktop PC's \$115 per month.
2140527	Admin Accrued Long Service Leave		8,000.00		8,000.00		0.00		0.00	- -EOFY adjustment of Accrued Annual Leave as at 30 June 21
2140529	Admin Legal Expenses		1,500.00		1,500.00		875.00		0.00	- -EOFY calculation of Accrued Long Service Leave as at 30 June 21
2140531	Website Service & Development Fees - Op Exp		5,100.00		5,100.00		5,100.00		5,002.00	- -Admin Legal Expenses \$1,500,
2140533	Admin Staff MBL Allowance		10,407.00		10,407.00		6,062.00		4,625.85	- - Wallis WALGA Council Connect Marketcreations Website Hosting Annual Fee \$5,002; additional support.
2140534	Admin Staff Service Allowance		2,726.00		2,726.00		1,589.00		1,676.14	- -Location Allowance for CEO. - -MBL and Location Allowance for all other staff .
2140535	Admin Staff Self Accom. Subsidy		10,330.00		10,330.00		6,020.00		5,914.04	- -Service Allowance for staff.
										- -Accommodation Subsidy for staff.

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE (Continued)</u>										
2140537	Admin Consultancy Expenses - Op Exp - Adm O'Heads		15,000.00		15,000.00		8,750.00		11,070.00	- Provision for Consultancy Costs - Statutory Accounting Bob Waddell \$5,000. - Professional assistance with Annual Financial Statements and Budget requirements \$10,000. - Review RTR Own Source funding target \$10,000. - Catering inc Christmas Function \$500. - Morning tea and other supplies \$2,000. - Fairwell gifts and Reimbursements \$300. - Provision for Sundry Debtors bad debts. - Depreciation - Ex Asset Register \$28,085.
2140540	Refreshments & Other Expenses - Admin - Op Exp		2,800.00		2,800.00		1,624.00		1,172.89	
2140565	Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		1,000.00		581.00		0.00	
2140592	Depreciation - Administration		28,085.00		28,085.00		16,380.00		19,004.20	
	<u>Expense Subtotal</u>		<u>914,166.00</u>		<u>914,166.00</u>		<u>573,486.00</u>		<u>523,043.33</u>	
<u>Recovered amounts</u>										
2140599	Administration Overheads Recovered		(939,635.00)		(939,635.00)		(548,114.00)		(513,745.43)	The recovery budget is not synchronised with expenses. ABC Allocation of Administration to other subprograms. - Admin Staff Housing Costs Allocated
2140598	Admin Staff Housing Costs Allocated		36,719.00		36,719.00		21,420.00		13,125.49	
<u>OPERATING REVENUE</u>										
3140500	Fringe Benefits Tax Refunded	0.00		0.00		0.00		4,633.85		Unexpected FBT refund. A budget amendment is required. - LGIS and other Contributions. Unexpected 2020-21 Contributions Assistance Package. A budget amendment will be required. - LGIS Dividend Payment \$6,000 and other reimbursements \$1,000. - Insurance Claim Income. - Sale CDs and Surplus goods. - Sundry Charges \$50. - District Club Reimbursement for secretarial and accounting services. \$2,000.
3140503	Contributions & Donations - Administration	500.00		500.00		287.00		240.30		
3140504	Reimbursement & Other Income Received (Inc GST)	1,000.00		1,000.00		574.00		12,207.98		
3140506	Reimbursements & Other Income Rec'd (No GST) - C	7,000.00		7,000.00		4,081.00		5,000.00		
3140507	Insurance Claim Income(No GST)	500.00		500.00		287.00		0.00		
3140508	Sale of Scrap and Other Items - Op Inc - Admin O'He	200.00		200.00		112.00		0.00		
3140514	Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	50.00		50.00		28.00		17.55		
3140516	Charges - Secretarial Services - Op Inc - Admin O'Heads	2,000.00		2,000.00		1,162.00		27.27		
3140590	Profit on Disposal of Assets - Op Inc - Admin O'Heads	0.00		0.00		0.00		296.44		
SUB-TOTAL OPERATING		11,250.00	11,250.00	11,250.00	11,250.00	6,531.00	46,792.00	22,423.39	22,423.39	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

ADMINISTRATION OVERHEADS (Continued)		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>										
4140550	Furniture & Equipment (Capital) - Administration		5,712.00		5,712.00		5,712.00		438.47	- Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty The first changeover of the CEO's vehicle has now happened, but not the second as expected. Budget provision - 3 x Replacement of CEO Vehicles, Toyota Prados. New Plant Numbers P433xxx. - Equipment portion of repayment of Computer Lease terminating on 31 October 2021. - -Transfer of Interest to Leave Reserve.\$3,620. The first changeover of the CEO's vehicle has now happened , but not the second as expected. Budget provision - Trade in of 3 x CEO's vehicles - Toyota Prados Asset # 433xxx, Plant # P433xxx
4140555	Plant & Equipment (Capital) - Administration		180,000.00		180,000.00		118,800.00		61,272.73	
4140560	Building (Capital) - Administration									
4140565	Lease Capital Repayment - Cap Exp - Admin O'Heads		9,027.00		9,027.00		5,264.00		4,016.65	
4140570	Transfer to Leave Reserve		3,620.00		3,620.00		2,107.00		794.25	
<u>CAPITAL REVENUE</u>										
5140550	Proceeds on Disposal of Assets - Cap Inc - Admin O	177,000.00		177,000.00		116,820.00		59,090.91		
SUB-TOTAL CAPITAL		177,000.00	198,359.00	177,000.00	198,359.00	116,820.00	131,883.00	59,090.91	66,522.10	
TOTAL - ADMINISTRATION OVERHEADS		188,250.00	209,609.00	188,250.00	209,609.00	123,351.00	178,675.00	81,514.30	88,945.49	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

SALARIES & WAGES**OPERATING EXPENDITURE**

2140700 Gross Salary and Wages

2140701 Less Salaries & Wages Allocated

2140702 Workers Compensation Expense

OPERATING REVENUE

3140700 Reimbursement - Workers Compensation

SUB-TOTAL OPERATING**TOTAL - SALARIES & WAGES**

Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021			Budget Text and Other Information
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
	1,388,167.00		1,388,167.00		809,760.00		766,193.46		Variation due to staff absences and timing. Total Salaries paid to inside staff Incl Works Mgr Pool Manager \$778,434 and Total Wages paid to outside staff ,cleaners,Hort etc Ohs Overheads apply \$609,733 from (S & W Summary). Variation due to staff absences, timing and end of year accruals.Total Employee Costs - Salaries & Wages allocated \$1,388,167. - -Workers Compensation Paid. \$500. A budget amendment will be required.
	(1,388,167.00)		(1,388,167.00)		(809,760.00)		(764,676.03)		
	500.00		500.00		287.00		26,638.77	▲	
500.00		500.00		287.00		23,669.55		▼	Budget provision for reimbursement \$500. A budget amendment will be required.
500.00	500.00	500.00	500.00	287.00	287.00	23,669.55	28,156.20		
500.00	500.00	500.00	500.00	287.00	287.00	23,669.55	28,156.20		

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2021

LAND/SUBDIVISION DEVELOPMENT		Adopted Budget		Amended Budget		YTD Budget		Actual 31 Jan 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										<p>-- For maintenance of the estate as required. Employee Costs - Salaries & Wages \$240. -- Contractors & Consultants \$1,263. -- Labour Overheads Allocated \$297. -- Plant Operating Costs Allocated \$200. Includes recognition prior year expenses of \$6,657. A budget amendment will be required.</p>
W150	Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv		2,000.00		2,000.00		1,155.00		6,657.00	
2140999	Administration Allocated		0.00		0.00		0.00		2,568.74	
3140901	Reimbursements Recieved - Op Inc - Subdivisions/Develop	200.00		200.00		112.00		0.00		
SUB-TOTAL OPERATING		200.00	2,000.00	200.00	2,000.00	112.00	1,155.00	0.00	9,225.74	
<u>CAPITAL EXPENDITURE</u>										<p>Recognition of prior year expenses. Due to the low value there were not capitalised and the expenses had been recognised in job W150. A budget amendment will be required.</p>
4140959	Land Works in Progress - Land/Subdivisions Dev - Cap Exp		0.00		0.00		0.00		(6,657.00)	
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,657.00)	
TOTAL - LAND/SUBDIVISION DEVELOPMENT		200.00	2,000.00	200.00	2,000.00	112.00	1,155.00		2,568.74	



SHIRE OF MUKINBUDIN

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2021

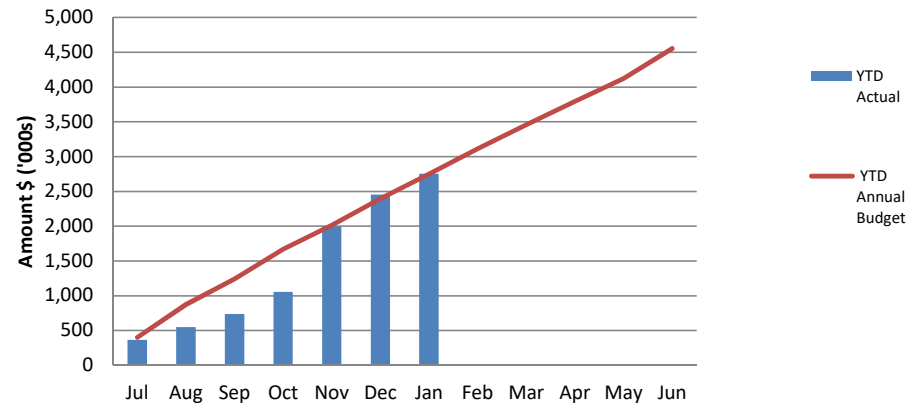
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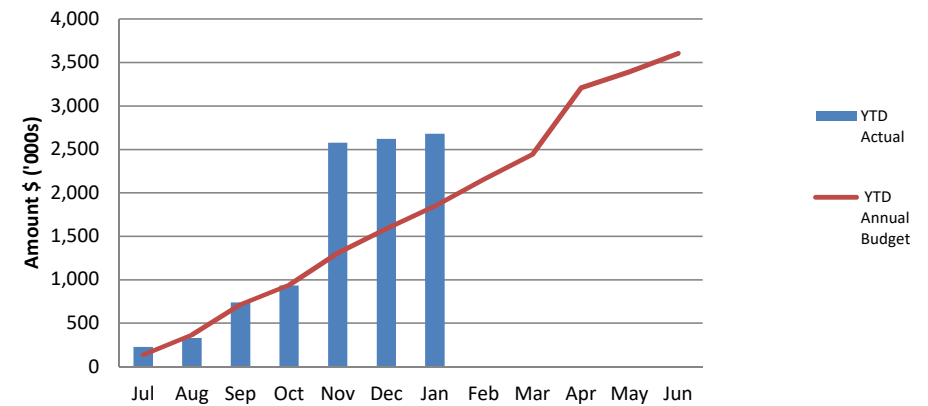
Schedules are attached showing:
Comparatives and Comments

Income and Expenditure Graphs to 31 January 2021

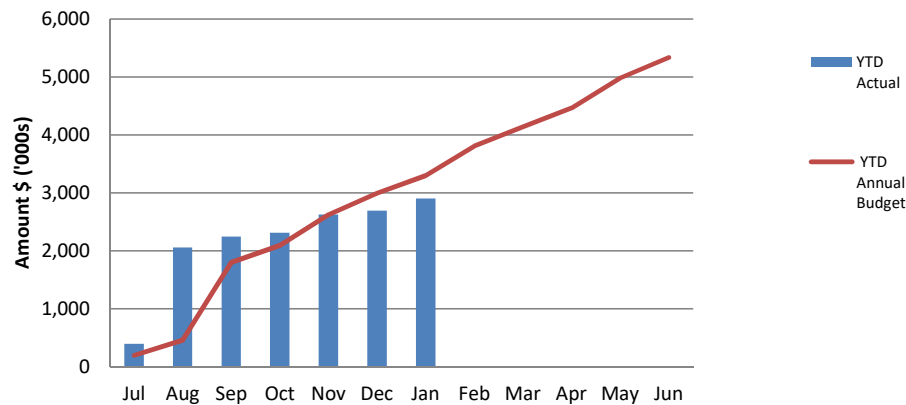
Operating Expenditure



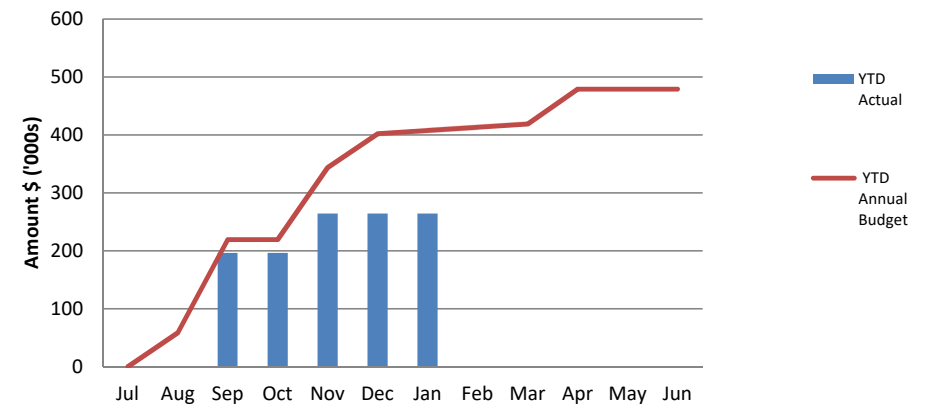
Capital Expenditure



Operating Income

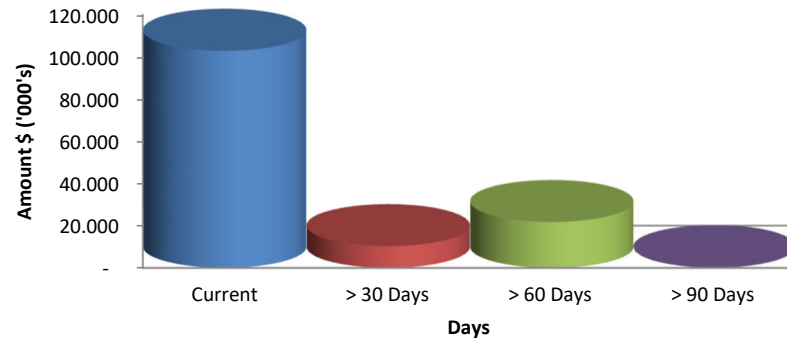


Capital Income

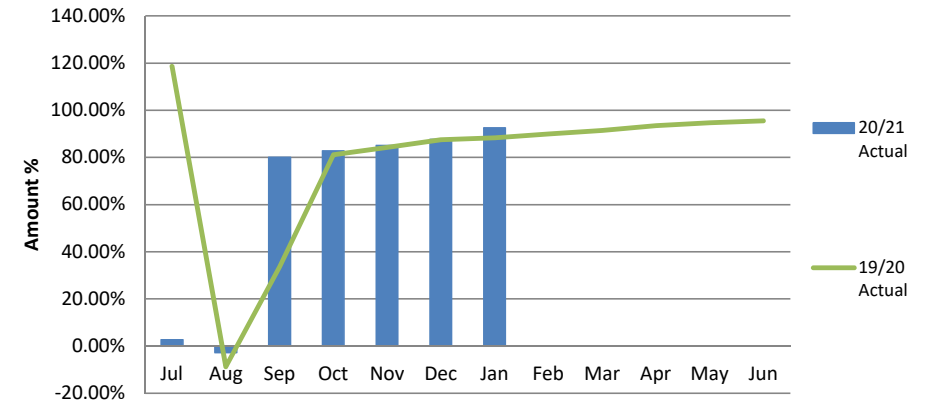


Other Graphs to 31 January 2021

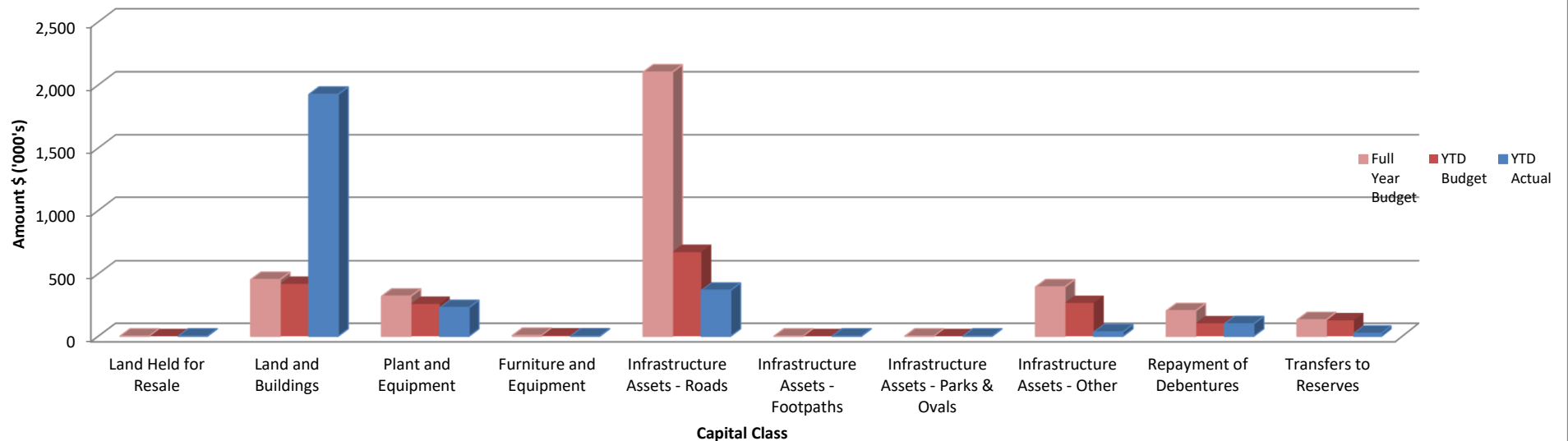
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

	NOTE	Adopted Budget	2020/21 Amended Budget	January 2021 YTD Budget	January 2021 Actual	Variances Actuals to YTD Budget	Variances Actual Budget to YTD	
		\$	\$	\$	\$	\$	%	
Operating								
Revenues/Sources								
General Purpose Funding		859,767	859,767	422,392	433,282	10,890	2.58%	
Law, Order, Public Safety		127,771	127,771	66,151	99,621	33,470	50.60%	▲
Health		75,210	75,210	74,997	48,356	(26,641)	(35.52%)	▼
Education and Welfare		226,458	226,458	40,040	193,787	153,747	383.98%	▲
Housing		265,593	265,593	154,861	140,214	(14,647)	(9.46%)	
Community Amenities		128,221	128,221	37,667	70,983	33,316	88.45%	▲
Recreation and Culture		394,031	394,031	272,820	58,095	(214,725)	(78.71%)	▼
Transport		1,738,623	1,738,623	812,360	322,129	(490,231)	(60.35%)	▼
Economic Services		245,353	245,353	147,463	243,491	96,028	65.12%	▲
Other Property and Services		57,241	57,241	33,334	68,038	34,704	104.11%	▲
		4,118,268	4,118,268	2,062,085	1,677,996	(384,089)	(18.63%)	
(Expenses)/(Applications)								
Governance		(415,058)	(415,058)	(225,121)	(202,099)	23,022	10.23%	▼
General Purpose Funding		(109,135)	(109,135)	(62,383)	(73,125)	(10,742)	(17.22%)	▲
Law, Order, Public Safety		(101,790)	(101,790)	(62,934)	(52,663)	10,271	16.32%	▼
Health		(128,987)	(128,987)	(74,611)	(55,200)	19,411	26.02%	▼
Education and Welfare		(99,386)	(99,386)	(60,904)	(70,555)	(9,651)	(15.85%)	
Housing		(315,879)	(315,879)	(193,566)	(209,262)	(15,696)	(8.11%)	
Community Amenities		(302,658)	(302,658)	(186,752)	(178,369)	8,383	4.49%	
Recreation & Culture		(758,540)	(758,540)	(458,244)	(465,710)	(7,466)	(1.63%)	
Transport		(1,878,044)	(1,878,044)	(1,104,650)	(1,132,100)	(27,450)	(2.48%)	
Economic Services		(381,561)	(381,561)	(226,878)	(240,347)	(13,469)	(5.94%)	
Other Property and Services		(63,739)	(63,739)	(95,179)	(74,637)	20,542	21.58%	▼
		(4,554,777)	(4,554,777)	(2,751,222)	(2,754,067)	(2,845)	0.10%	
Net Operating Result Excluding Rates		(436,509)	(436,509)	(689,137)	-1,076,070.8	(386,934)	56.15%	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(7,700)	(7,700)	(7,700)	(9,330)	(1,630)	(21.17%)	
Rounding		0	0	0	(0)	0	0.00%	
Depreciation on Assets		1,657,180	1,657,180	966,616	1,009,722	43,106	(4.46%)	
Capital Revenue and (Expenditure)								
Purchase of Land and Buildings	1	(453,072)	(453,072)	(418,674)	(2,033,003)	(1,614,329)	(385.58%)	▲
Purchase of Furniture & Equipment	1	(5,712)	(5,712)	(5,712)	(438)	5,274	92.33%	
Purchase of Plant & Equipment	1	(319,500)	(319,500)	(258,300)	(228,492)	29,808	11.54%	▼
Works In Progress Property Plant & Equipment	1	0	0	0	1,723,192	1,723,192	0.00%	
Purchase of Infrastructure Assets - Roads	1	(2,100,485)	(2,100,485)	(671,846)	(366,854)	304,992	45.40%	▼
Purchase of Infrastructure Assets - Other	1	(394,000)	(394,000)	(265,902)	(34,055)	231,847	87.19%	▼
Lease Capital Repayments	1	(9,027)	(9,027)	(5,264)	(4,017)	1,247	23.70%	
Proceeds from Disposal of Assets	2	247,910	247,910	187,730	144,045	(43,685)	(23.27%)	▼
Repayment of Debentures	3	(203,007)	(203,007)	(103,292)	(102,196)	1,096	1.06%	
Proceeds from New Debentures	3	120,000	120,000	120,000	120,000	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(130,910)	(130,910)	(126,867)	(22,728)	104,139	82.09%	▼
Transfers from Restricted Asset (Reserves)	4	111,473	111,473	100,101	0	(100,101)	(100.00%)	▼
ADD Net Current Assets July 1 B/Fwd	5	702,248	702,248	702,248	711,494	9,246	(1.32%)	
LESS Net Current Assets Year to Date	5	0	0	764,428	1,054,716	290,288	(37.97%)	
Amount Raised from Rates		(1,221,111)	(1,221,111)	(1,240,427)	(1,223,447)	16,980	(1.37%)	

(Excluding Ex Gratia Rates)

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

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$10,000 ▲
Below Budget Expectations Less than 10% and \$10,000 ▼

SHIRE OF MUKINBUDIN
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021
Report on Significant variances Greater than 10% and \$10,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 10%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$10,000:

Where a variance is identified as caused being "Timing" it means that the rate of expenditure, or income, is different that what was estimated in the budget but the variation is expected to minimal by the end of the financial year. Should this "Timing" be a cause for concern this will be identified.

\$
Variances
Actuals to
YTD Budget

REPORTABLE OPERATING REVENUE VARIATIONS

Law and Order - Variance above budget expectations.

All of the outstanding 2019/20 ESL Capital Grant for Ablution Block & Facility Extension, Communications Rooms and additional approved work was invoiced sooner than expected.

\$33,470 ▲

Health - Variance below budget expectations.

Reimbursement of Nursing Post Cleaner wages and Overheads and materials costs are less than the YTD Budget as the cleaning contract terminated in September 2020. A budget amendment is pending.

-\$26,641 ▼

Education and Welfare - Variance above budget expectations.

The majority of the unpaid Grants for New Childcare Building - Boodie Rats building were received sooner than expected.

\$153,747 ▲

Housing - Variance below budget expectations.

The income from 5 Cruickshank St is less than expected due to a staff vacancy and income from 12 Gimlet way and 4 Earl drive is lower than expected as there has been an unexpected delay in completion of minor fit-out features and the final handover.

-\$14,647

Community Amenities - Variance above budget expectations

Timing - In previous years the revegetation project that was delayed due to the lack of seedlings. Recognition of some of prior year grants has now occurred sooner than expected as expenses have now been incurred.

\$33,316 ▲

Recreation & Culture - Variance below budget expectations

The first payment of the Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K with \$55K (\$5K council Funds) has not been recieved as soon as expected.

-\$214,725 ▼

Transport - Variance below budget expectations

The expected the flood damage grant has not and will not be a large as expected. The RTR 2nd Quarter payment has been delayed as the RTR acquittal did not meet the deadline. No flood damage grant funding had been received and may be subject to a budget amendment.

The Local Roads and Community Infrastructure Grant for cement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road has not been received as the proposed project was not approved. The income budget will be reallocated.

-\$490,231 ▼

Economic Services - Variance above budget expectations.

All short stay income, except that from the Caravan Park Barracks and short stay houses, is greater than expected at this time of the year.

\$96,028 ▲

Other Property and Services - Variance above budget expectations.

The major component of the increased income are payments from the LGIS in Administration which have been sooner than expected and unexpected FBT refund and LGIS Contributions Assistance Package.

\$34,704 ▲

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - Variance below budget expectations.

Most community donations have been paid, the replacement digital projector is yet to be purchased and NEWROC Fees for 2020/21 are less than the YTD budget.

\$23,022 ▼

General Purpose Funding - Variance above budget expectations.

- Rounding Adjustments Includes Australian Taxation Office Rounding for BAS September 2020, Excess GST was remitted to the ATO. Corrected BAS statements yet to be lodged.

-\$10,742 ▲

Law Order and Public Safety - Variance below budget expectations.

The most significant reduction is that in depreciation expenses. A remaining useful life, residual value and depreciation rate review has been completed, reducing the depreciation rate in this case.

\$10,271 ▼

Health - Variance below budget expectations.

Timing - Medical Practice Costs and Nursing Post Cleaner wages and Overheads and materials are less than the YTD Budget as the cleaning contract terminated in September 2020. A budget amendment is pending.

\$19,411 ▼

SHIRE OF MUKINBUDIN
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021
Report on Significant variances Greater than 10% and \$10,000

\$
Variances
Actuals to
YTD Budget

Community Amenities - Variance below budget expectations.

In previous years the Small Communities Stewardship Grant funded expenses for fencing and revegetation were delayed due to the unavailability of seedlings. Expenditure in 2020-2021 is now proceeding but slower than expected.. \$8,383

Transport - Variance above budget expectations.

Additional expenditure items are a higher rate of expenditure on Townsite Road Maintenance, additional expenditure on signs and the flood damage consultant. -\$27,450

Economic Services - Variance above budget expectations.

Tourism/Caravan Park Expenditure on Minor assets, tools, mobile phones & portable devices, equipment, furniture etc has exceeded budget and utility expenses are in excess of the YTD budget -\$13,469

Other Property and Services - Variance below budget expectations.

The most significant components are:
 - The plant recovery budget is not synchronised with expenses and most plant expenses are below the YTD budget, especially fuel, oils and repairs. Resulting in an over-recovery of expenses \$20,542 ▼
 - The Administration Overheads recovery budget is not synchronised with expenses and overall expenses are less than the YTD budget and income higher.

REPORTABLE NON-CASH VARIATIONS

Nil

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land & Buildings - Variance above budget expectations.

The main component of this is the recognition of prior year expenses on the 12 Gimlet Way and 4 Earl Drive houses, the White St Childcare Centre and the Bonnie Rock Fire Brigade Facilities. -\$1,614,329 ▲
 This is offset by recognition by recognition of previous capital expenditure years capital expenditure which appears as a credit of \$1,723,192.36.

Purchase of Plant & Equipment - Variance below budget expectations.

The most significant item is that; The 2nd changeover of the CEO's vehicle has to happened.as soon as expected. \$29,808 ▼

Purchase of Infrastructure Assets Roads - Variance below budget expectations.

The flood damage related expenditure is less than the year to date budget and may be subject to review and a budget amendment. \$304,992 ▼

Purchase of Infrastructure Assets Other - Variance below budget expectations.

Works at Recreation Centre to Install a Pump Track and resurface the Tennis Courts and works at the Lions Park Upgrade the Playground have not commenced as soon as expected. \$231,847 ▼

Transfers to Restricted Assets (Reserves) - Variance below budget expectations.

The significant components are the Transfer to Building and Residential Land Reseve of proceeds from the Sale of the old Nursing Post at 23 Maddock St. and the Transfer to Plant Reserve. These have not yet occurred . \$104,139 ▼

REPORTABLE CAPITAL INCOME VARIATIONS

Proceeds from Disposal of Assets - Variance below budget expectations.

The most significant item is that; The 2nd changeover of the CEO's vehicle has to happened.as soon as expected. -\$43,685 ▼

Transfers from Restricted Asset (Reserves) - Variance below budget expectations.

Timing: - Transfers from Reserves to Muni for road plant purchases \$94,500 has not yet occurred. -\$100,101 ▼

REPORTABLE NET CURRENT ASSETS VARIATIONS

Net Current Assets 1 July 2020 B/Fwd above budget expectations.

Mostly due an increase in creditors and an increase in accrued salaries. At the time of writing end of year accounting adjustments are complete. \$9,246

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

		2020/21 Adopted Budget \$	2020/21 Amended Budget \$	2020/21 YTD Budget \$	January 2021 Actual \$
1. ACQUISITION OF ASSETS					
The following assets have been acquired during the period under review:					
<u>By Program</u>					
Law, Order & Public Safety					
<u>Emergency Services Levy</u>					
	Emergency Services Building Capital	17,692	17,692	17,689	91,023.94
	Buildings Works In Progress - Cap Exp	0	0	0	(84,308.02)
Health					
<u>Other Health</u>					
	Building (Capital) - Other Health	40,910	40,910	40,910	40,909.09
	Land Purchase Exps - Cap Exp - Other	0	0	0	13,636.36
Education & Welfare					
<u>Care of Families and Children</u>					
	Child Care White Street - Building Capital	124,270	124,270	124,266	834,912.86
	Building Works In Progress - Childcare	0	0	0	(762,815.14)
Housing					
<u>Housing - Shire (Staff and Rentals)</u>					
	11 Cruickshank Rd Principal Building	0	0	0	7,106.00
	1 Salmon Gum Alley Building Capital	25,000	25,000	24,996	0.00
	8 Gimlett Way (Lot 203) Building Capital	0	0	0	660.00
	12 Gimlett Way Building Capital Exp -	30,000	30,000	29,994	460,026.52
	4 Earl Drive Building Capital Exp - Housing	30,000	30,000	29,994	464,567.85
	Buildings Works In Progress - Staff Housing	0	0	0	(869,412.20)
Community Amenities					
<u>Other Community Amenities</u>					
	Cemetery Capital	13,000	13,000	2,079	0.00
Recreation and Culture					
<u>Swimming Pools</u>					
	Swimming Pool Infrastructure Capital	16,000	16,000	15,995	11,905.00
<u>Other Recreation & Sport</u>					
	Mukinbudin Sports Complex Building	25,200	25,200	4,032	0.00
	Mukinbudin Sports Complex Auxiliary	40,000	40,000	26,793	0.00
	Sports Complex - Other Infrastructure -	205,000	205,000	137,343	22,150.00
	Mukinbudin Lions Park - Other	140,000	140,000	93,793	0.00
Transport					
<u>Roads, Streets, Bridges & Depots</u>					
	Moondon Road Renewal - Cap Exp	105,000	105,000	104,995	140,800.08
	Sprigg Road Renewal - Cap Exp	0	0	0	57,423.04
	Doig Road Renewal - Cap Exp	0	0	0	19,568.46
	Koorda-Bullfinch Road Renewal (East	0	0	0	1,551.95
	Kununoppin-Mukinbudin Road Renewal	515,485	515,485	0	40,483.37
	Unallocated Road Capital Expense -	395,000	395,000	63,199	0.00
	Kununoppin-Mukinbudin Road	0	0	0	8,306.09
	Flood Damage - Roads (Capital)	1,003,000	1,003,000	445,772	0.00
	Cookinbin Road Flood Damage	0	0	0	1,938.30
	Karomin Road Flood Damage	0	0	0	1,864.32
	Kununoppin-Mukinbudin Road Flood	0	0	0	45,340.37
	Urban Road Drainage - New - Cap Exp -	36,000	36,000	11,880	0.00
	Bent St/Kununoppin-Mukinbudin Road	46,000	46,000	46,000	49,577.00
	Townscape Other Infrastructure (Main	10,000	10,000	9,992	0.00
<u>Road Plant Purchases</u>					
	Plant & Equipment (Capital) - Road Plant	124,500	124,500	124,500	158,219.66

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

<u>By Program (Continued)</u>	2020/21 Adopted Budget \$	2020/21 Amended Budget \$	2020/21 YTD Budget \$	January 2021 Actual \$
1. ACQUISITION OF ASSETS (Continued)				
Economic Services				
<i><u>Tourism & Area Promotion</u></i>				
Caravan Park House Purchase -	120,000	120,000	120,000	120,000.00
Caravan Park Infrastructure Capital Exp	10,000	10,000	6,700	0.00
Plant & Equipment (Capital) - Tour & Area	15,000	15,000	15,000	9,000.00
Other Property & Services				
<i><u>Public Works Overheads Overheads</u></i>				
Depot Building Capital	0	0	0	160.45
<i><u>Administration Overheads</u></i>				
Furniture & Equipment (Capital) -	5,712	5,712	5,712	438.47
Plant & Equipment (Capital) -	180,000	180,000	118,800	61,272.73
<i><u>Land Subdivision n Development</u></i>				
Land Works In Progress - Land/Subdivisions	0	0	0	(6,657.00)
	<u>3,272,769.00</u>	<u>3,272,769.00</u>	<u>1,620,434.00</u>	<u>939,649.55</u>

The following assets have been acquired during the period under review:

By Class

Land	0	0	0	13,636.36
Buildings	453,072	453,072	418,674	2,019,366.71
Property Plant & Equipment Works In Progress	0	0	0	(1,723,192.36)
Furniture & Equipment	5,712	5,712	5,712	438.47
Plant & Equipment	319,500	319,500	258,300	228,492.39
Infrastructure - Roads	2,100,485	2,100,485	671,846	366,852.98
Infrastructure - Other	394,000	394,000	265,902	34,055.00
	<u>3,272,769</u>	<u>3,272,769</u>	<u>1,620,434</u>	<u>939,649.55</u>

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

		Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21 Adopted Budget \$	January 2021 Actual \$	2020/21 Adopted Budget \$	January 2021 Actual \$	2020/21 Adopted Budget \$	January 2021 Actual \$
<u>By Program</u>							
	Asset						
Health							
Sale of the Old Nursing Post Building	65120	40,910	40,859.56	40,910	40,909.09	0	49.53
Sale of the Old Nursing Post Land	65020		13,636.36		13,636.36	0	0.00
Transport							
Komatsu WB97R-2 Backhoe	31720	4,500	4,500.00	15,000	13,090.91	10,500	8,590.91
Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311	17,800	16,924.96	15,000	17,318.18	(2,800)	393.22
Other Property and Services							
Replacement CEO Vehicle x 3		177,000		177,000		0	0.00
Car 2019 Toyota Prado DSL Wagon A/T VX (CEO) Delivered Mar20 MBL1	43320	0	58,794.47	0	59,090.91	0	296.44
Car 2019 Toyota Prado DSL Wagon A/T VX Model GDJ150R-GKTEYQ (CEO) Delivered Sep19 MBL1	43319C	0		0		0	0.00
		240,210	134,715.35	247,910	144,045.45	7,700	9,330.10

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

DISPOSALS OF ASSETS Continued <u>By Class of Asset</u>		Written Down Value		Sale Proceeds		Profit(Loss)	
		2020/21 Adopted Budget \$	January 2021 Actual \$	2020/21 Adopted Budget \$	January 2021 Actual \$	2020/21 Adopted Budget \$	January 2021 Actual \$
	Asset						
Land & Buildings							
Sale of the Old Nursing Post Building	65120	40,910	40,859.56	40,910	40,909.09	0	49.53
Sale of the Old Nursing Post Land	65020	0	13,636.36	0	13,636.36	0	0.00
Subtotal	65120	40,910	54,495.92	40,910	54,545.45	0	49.53
Plant & Equipment							
Komatsu WB97R-2 Backhoe	31720	4,500	4,500.00	15,000	13,090.91	10,500.00	8,590.91
Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311	17,800	16,924.96	15,000	17,318.18	-2,800.00	393.22
Replacement CEO Vehicle x 3		177,000		177,000		0.00	0.00
Car 2019 Toyota Prado DSL Wagon A/T VX (CEO) Delivered Mar20 MBL1	43320	0	58,794.47	0	59,090.91	0.00	296.44
Subtotal Plant & Equipment	311	199,300	80,219.43	207,000	89,500.00	7,700.00	9,280.57
		240,210	134,715.35	247,910	144,045.45	7,700.00	9,330.10

	2020/21 Adopted Budget \$	January 2021 Actual \$
Summary		
Profit on Asset Disposals	10,500	9,330.10
Loss on Asset Disposals	(2,800)	0.00
	7,700	9,330.10

Note:

1. Transactions relating to the sale of the subdivided part of asset 373, Lot 204 at the corner Bent and Shadbolt Streets initiated in 2017-2018 are still pending and are subject to the subdivision and the transfer of the title. This is not expected until 2021-2022.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Lender	Particulars	Loan Finishes	Principal 1-Jul-20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$	2020/21 Adopted Budget \$	2020/21 Actual \$
	Education & Welfare										
WATC	Loan 109 - CRC	1/02/2021	7,249	0	0	7,249	3,572	0	3,677	390	293
WATC	Loan 125 Boodie Rats New Building		194,233	0	0	11,704	5,767	182,529	188,466	5,131	3,341
	Housing										
WATC	Loan 124 - 8 Gimlett Way	30/09/2028	225,790			23,676	11,749	202,114	214,041	8,218	4,986
WATC	Loan 126 - 2 Houses, 8 Gimlett Way & 4 Earl Drive		738,085	0	0	44,476	21,915	693,609	716,170	19,499	12,697
	Recreation & Culture										
WATC	Loan 108 - Bowling Club	1/02/2021	17,686	0	0	17,686	8,716	0	8,970	977	714
	Economic Services										
WATC	Loan 119 - Mukinbudin Cafe	13/04/2027	73,054	0	0	8,903	4,394	64,151	68,660	4,195	2,412
WATC	Loan 127 -Caravan Park House, 22 B	30/09/2035		120,000	120,000	3,530	0	116,470	120,000	1,260	260
	Other Property & Services										
WATC	Loan 118 - Vibe Roller MBL 1677	13/09/2021	25,313	0	0	16,662	8,226	8,651	17,087	1,304	869
WATC	Loan 120 - Skid Steer MBL 1724	15/01/2024	30,473	0	0	7,110	7,110	23,363	23,363	1,524	1,524
WATC	Loan 121 - Grader MBL 95	27/02/2023	113,509	0	0	36,797	18,272	76,712	95,237	3,718	2,018
WATC	Loan 122 - Roller MBL 811	27/02/2023	61,763	0	0	20,022	9,942	41,741	51,821	2,023	1,500
WATC	Loan 123 - Tractor MBL 244	2/12/2022	13,309	0	0	5,192	2,533	8,117	10,776	506	549
			1,500,464	120,000	120,000	203,007	102,196	1,417,457	1,518,268	48,745	31,163

All loan repayments were financed by general purpose revenue.

Note: The Western Australian Treasury Corporation Loan Guarantee Fee has been included in Interest as recommended in the Local Government Accounting Manual.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

	2020/21 Adopted Budget \$	January 2021 Actual \$
4. RESERVES		
Cash Backed Reserves		
Leave Reserve		
Opening Balance	141,755	141,755
Amount Set Aside / Transfer to Reserve	3,620	794
Amount Used / Transfer from Reserve	(16,973)	0
	<u>128,402</u>	<u>142,549</u>
Plant Reserve		
Opening Balance	36,989	36,989
Amount Set Aside / Transfer to Reserve	58,500	207
Amount Used / Transfer from Reserve	(94,500)	0
	<u>989</u>	<u>37,196</u>
Building & Residential Land Reserve		
Opening Balance	137,584	137,584
Amount Set Aside / Transfer to Reserve	44,410	770
Amount Used / Transfer from Reserve	0	0
	<u>181,994</u>	<u>138,354</u>
Senior Housing Reserve		
Opening Balance	20,862	20,862
Amount Set Aside / Transfer to Reserve	500	117
Amount Used / Transfer from Reserve	0	0
	<u>21,362</u>	<u>20,979</u>
Roadworks Reserve		
Opening Balance	31,792	31,792
Amount Set Aside / Transfer to Reserve	880	178
Amount Used / Transfer from Reserve	0	0
	<u>32,672</u>	<u>31,970</u>
Swimming Pool Reserve		
Opening Balance	118,186	118,186
Amount Set Aside / Transfer to Reserve	23,000	20,662
Amount Used / Transfer from Reserve	0	0
	<u>141,186</u>	<u>138,848</u>
Total Cash Backed Reserves	<u><u>506,605</u></u>	<u><u>509,896</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

	Adopted Budget Adopted Budget \$	January 2021 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers		
Transfers to Reserves		
Leave Reserve	3,620	794
Plant Reserve	58,500	207
Building & Residential Land Reserve	44,410	770
Seniors Housing Reserve	500	117
Roadworks Reserve	880	178
Swimming Pool Reserve	23,000	20,662
	<u>130,910</u>	<u>22,728</u>
Transfers from Reserves		
Leave Reserve	(16,973)	0
Plant Reserve	(94,500)	0
	<u>(111,473)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>19,437</u>	<u>22,728</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

4. RESERVES (Continued)

Cash Backed Reserves (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve

- To be used to fund annual and long service leave requirements.

Plant Reserve

- To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.

Building & Residential Land Reserve

- To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.

Seniors Aged Housing Reserve

- To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.

White St & Lansdell St JV Reserve

- To cover anticipated costs of periodic repairs and maintenance to the land and units.

Cruickshank Rd JV Reserve

- To be used for the renewal, upgrade, replacement and new construction of additional similar units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.

Communications Reserve

- To be used for the renewal, upgrade or purchase of new community communication facilities including, but not limited to TV, radio, mobile phone and internet services.

Roadworks Reserve

- To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.

Swimming Pool Reserve

- To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. \$20,00 per year plus interest is to be transferred to this reserve.

Royalties for Regions

- To be used for any unspent Royalties for Regions monies.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

		2019/20 B/Fwd Per Adopted Budget \$	2019/20 B/Fwd Actual \$	January 2021 Actual \$
5. NET CURRENT ASSETS	Note			
Composition of Estimated Net Current Asset Position				
CURRENT ASSETS				
Cash - Unrestricted		915,314	907,267	1,173,527
Cash - Restricted Unspent Grants		23,053	0	0
Cash - Restricted Muni Funds		0	23,053	52,976
Cash - Restricted Reserves		487,167	487,167	509,896
Rates Outstanding		48,258	57,820	96,644
Sundry Debtors		67,720	67,720	137,152
Provision for Doubtful Debts		(8,379)	(5,171)	(5,171)
Gst Receivable		32,920	34,144	9,772
Accrued Income		4,773	4,811	4,811
Payments In Advance		3,564	16,951	8,988
Inventories		950	950	14,420
		<u>1,575,341</u>	<u>1,594,712</u>	<u>2,003,015</u>
LESS: CURRENT LIABILITIES				
Sundry Creditors		(97,433)	(103,019)	(74,135)
Accrued Interest On Loans		(10,725)	(12,290)	(12,290)
Accrued Salaries & Wages		(10,757)	(18,017)	(18,017)
Income In Advance - Grants and Contract Liabilities.		(130,687)	(134,006)	(222,396)
GST Payable		(55,663)	(52,001)	(10,859)
Prepaid Rates (Excess Rates)		0	(9,410)	(8,335)
Accrued Expenses		(22,896)	(10,137)	(10,137)
PAYG Liability		(27,072)	(27,072)	(23,012)
FBT Payable		(6,023)	(5,429)	(5,429)
Other Payables		0	(24,670)	(53,793)
Bonds and Deposits Held		(24,670)	0	0
Current Employee Benefits Provision		(88,387)	(102,029)	(102,029)
Current Loan Liability		27,682	(199,477)	(100,851)
Current Lease Liability		(9,403)	(9,403)	(5,386)
		<u>(456,035)</u>	<u>(706,960)</u>	<u>(646,669)</u>
NET CURRENT ASSET POSITION		1,119,306	887,752	1,356,346
Less: Cash - Reserves - Restricted		(487,167)	(487,167)	(509,896)
Add Back : Component of Leave Liability not Required to be Funded		88,387	102,029	102,029
Add Back : Current Loan Liability		(27,682)	199,477	100,851
Add Back : Current Lease Liability		9,403	9,403	5,386
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	1 & 2	<u>702,248</u>	<u>711,494</u>	<u>1,054,716</u>

Notes applicable to the Surplus/(Deficit) Carried Forward from June 2020.

- The Surplus/(Deficit) includes \$874,550 from the advance payment of 2020/20201 Financial Assistance Grants.
Without the \$874,550 advance payment the Carried Forward amount at 1 July 2020 would be a deficit of \$163,056.
- The Surplus/(Deficit) carried forward at 30 June 2020 is not expected to change.

Notes applicable to the Surplus/(Deficit) at 31 January 2021.

- The following unspent grant or contract liabilities are expected to be acquitted in 2020-2021:

Unspent RRG grant.	103,411
Unspent NRM Environmental Grant	18,070
Seniors Project Grant (2017-2018)	92
FESA-ESL Unspent Operational Grant	8,678
Domestic Refuse Collection Charges In Advance	9,703
Commercial Refuse Collection Charges In Advance	3,540
Domestic Recycling Collection Charges In Advance	8,277
Commercial Recycling Collection Charges In Advance	3,019
Other Prepayments received	27,024

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Adopted Budget \$
General Rate								
GRV - Residential	0.184236	169	1,119,308	206,655	3,592	240	210,487	206,655
GRV - Vacant	0.184236	7	17,831				0	0
UV - Rural	0.022174	246	44,672,500	982,342	(44)	23,376	1,005,673	983,106
UV - Mining	0.022174	8	58,172				0	0
Non Rateable						(24,063)	(24,063)	
Sub-Totals		430	45,867,811	1,188,997	3,548	(448)	1,192,097	1,189,761
Minimum Rates	Minimum \$							
GRV - Residential	440	19	14,664	7,920			7,920	7,920
GRV - Vacant	440	5	1,516	3,080			3,080	3,080
UV - Rural	550	32	245,500	17,600			17,600	17,600
UV - Mining	550	10	59,371	2,750			2,750	2,750
Sub-Totals		66	321,051	31,350	0	0	31,350	31,350
		496	46,188,862	1,220,347	3,548	(448)	1,223,447	1,221,111
Discounts							0	0
Rates Adjustments							0	0
Total Amount of General Rates							1,223,447	1,221,111
Specified Area Rates							0	0
Ex Gratia Rates							17,867	17,867
Total Rates							1,241,314	1,238,978

All land except exempt land in the Shire of Mukinbudin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

Normally the general rates detailed above for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

However due to COVID-19 no increase in the rate in the dollar was applied in 2020-2021.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF MUKINBUDIN

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

7. RESTRICTED MUNICIPAL AND TRUST FUNDSRestricted Municipal Funds

These Funds held at the date of this report are those that will need be repaid subject to prescribed conditions.

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	31/01/2021 Balance \$
Department of Transport Licensing	0	233,656	(196,251)	37,405
Mukinbudin Indoor Cricket Club	0	0	0	0
Other Restricted Funds	8,602	0	(8,602)	0
Sports Complex Key Bonds	0	0	0	0
Council Nomination Deposit	0	0	0	0
Housing Tenancy Bonds	800	10,704	(10,364)	1,140
Hall Hire Bonds & Deposits	0	0	0	0
Gym Bonds	2,040	0	(20)	2,020
Soil Conservation	13,166	0	0	13,166
Builders Levy (BCITF)	0	0	0	0
BRB	62	57	(57)	62
Standpipe Key Bonds	0	0	0	0
Mukinbudin Football Club Rams Plates	0	0	0	0
	24,670	244,417	(215,294)	53,793

Trust Funds

Funds held at the date of this report over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	31/01/2021 Balance \$
Wilgoyne Tennis Club	0	0	0	0
Rates in Advance	0	0	0	0
LGMA Wheatbelt	0	0	0	0
Karlonning Pipeline Scheme	0	0	0	0
Drive in Donation	0	0	0	0
	0	0	0	0

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

8. OPERATING STATEMENT

	January 2021 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
OPERATING REVENUES			
Governance	0	0	0
General Purpose Funding	1,656,729	2,080,878	2,967,842
Law, Order, Public Safety	99,621	127,771	14,007
Health	48,356	75,210	39,265
Education and Welfare	193,787	226,458	470,451
Housing	140,214	265,593	182,756
Community Amenities	70,983	128,221	89,591
Recreation and Culture	58,095	394,031	77,900
Transport	322,129	1,738,623	884,333
Economic Services	243,491	245,353	223,442
Other Property and Services	68,038	57,241	79,483
TOTAL OPERATING REVENUE	2,901,443	5,339,379	5,029,070
OPERATING EXPENSES			
Governance	202,099	415,058	349,541
General Purpose Funding	73,125	109,135	90,455
Law, Order, Public Safety	52,663	101,790	105,233
Health	55,200	128,987	131,781
Education and Welfare	70,555	99,386	154,369
Housing	209,262	315,879	290,807
Community Amenities	178,369	302,658	241,059
Recreation & Culture	465,710	758,540	749,107
Transport	1,132,100	1,878,044	1,905,155
Economic Services	240,347	381,561	330,905
Other Property and Services	74,637	63,739	102,368
TOTAL OPERATING EXPENSE	2,754,067	4,554,777	4,450,778
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	147,376	784,602	578,292

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

9. STATEMENT OF FINANCIAL POSITION

	January 2021 Actual \$	2019/20 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,736,399	1,417,487
Trade and Other Receivables	252,198	176,276
Inventories	14,420	950
TOTAL CURRENT ASSETS	2,003,017	1,594,713
NON-CURRENT ASSETS		
Other Receivables	713	713
Inventories	365,614	365,614
Investments	53,416	53,416
Property, Plant and Equipment	14,542,899	14,293,679
Right of Use Assets	5,079	12,260
Infrastructure	54,147,645	54,594,474
TOTAL NON-CURRENT ASSETS	69,115,366	69,320,156
TOTAL ASSETS	71,118,383	70,914,869
CURRENT LIABILITIES		
Trade and Other Payables	438,404	396,052
Long Term Borrowings	100,851	199,477
Lease Liabilities	5,386	9,403
Provisions	102,029	102,029
TOTAL CURRENT LIABILITIES	646,670	706,961
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,417,418	1,300,988
Lease Liabilities	3,288	3,288
Provisions	33,304	33,304
TOTAL NON-CURRENT LIABILITIES	1,454,010	1,337,580
TOTAL LIABILITIES	2,100,680	2,044,541
NET ASSETS	69,017,703	68,870,328
EQUITY		
Retained Surplus	44,883,512	44,758,866
Reserves - Cash Backed	509,896	487,167
Revaluation Surplus	23,624,295	23,624,295
TOTAL EQUITY	69,017,703	68,870,328

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

10. FINANCIAL RATIOS

	2020/21 YTD	2019/20	2018/19	2017/18
Current Ratio	2.74	1.82	8.44	2.67
Operating Surplus Ratio	(0.27)	(0.32)	(0.27)	(0.77)

The above ratios are calculated as follows:

Current Ratio

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

INTERPRETATION:

This ratio is a measure of short term (unrestricted) liquidity.

That is, the ability of the Council to meet its liabilities (obligations) as and when they fall due.

RISK INDICATORS:

Low – 1 or greater

A ratio of greater than one (1) indicates Council has more current assets than current liabilities and meets The minimum specified by the Department of Local Government, Sport and Cultural Industries

High – Less than 1

If less than one (1), current liabilities are greater than current assets and Council has a short term funding issue. Fails to meet minimum specified by the Department of Local Government, Sport and Cultural Industries

COMMENT:

Provided restricted assets are excluded correctly, it is a very useful indicator of the “true” financial position of Council, particularly in the short term.

As a general rule, when the current ratio of a Council is calculated at less than one (100%) it indicates a short term funding issue. However, it also needs to be considered in context of the overall financial position. If monitored correctly during the course of the year, it is a good indicator for when follow up action is necessary.

Operating Surplus Ratio

$$\frac{\text{Operating revenue minus operating expense}}{\text{Own source operating revenue}}$$

INTERPRETATION:

Effectively highlights the scale/extent of any operating surplus or deficit in relation to the overall size of the local government.

RISK INDICATORS:

Low – 0.15 or greater

The local government is providing a strong operating surplus which will give flexibility in the future in relation to operational service levels and asset base.

High – Lower than 0

The local government is experiencing an operating deficit.

COMMENT:

A sustained period of deficits will erode the local government’s ability to maintain both its operational service level and asset base.

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

11. GRANT REVENUE - RECORD OF RECEIPTS

GRANT REVENUE - RECORD OF RECEIPTS					Adopted/ Amended Budget	30/09/2020 1/4	31/12/2020 2/4	31/03/2021 3/4	30/06/2021 4/4	Total Received	Yet To Be Received/ Recognised
Grant Source/ Purpose		Comment	%			RECEIVED	RECEIVED	RECEIVED	RECEIVED		
GENERAL PURPOSE FUNDING					798,730						
UNTIED	FAGS - General Purpose		50.00%	555,507		138,877	138,877			277,754	277,754
UNTIED	FAGS - Road Component		50.00%	243,223		60,806	60,806			121,612	121,612
LAW, ORDER, PUBLIC SAFETY					118,971						
TIED	ESL Levy Funding - Operating Grant	Unspent Grant Liability recognised.	14.29%	18,971		0	2,636	75		2,711	16,260
TIED	ESL Levy Funding - Capital Grant		90.28%	100,000		90,284				90,284	9,716
EDUCATION & WELFARE					219,468						
TIED	Seniors Week - Operating Grant		0.00%	1,000		0				0	1,000
TIED	Seniors Program Income	Ref acct 3080503	0.00%	92						0	92
TIED	New Child Care Building (For Boodie Rats)	Building Better Regions Grant Contrib	86.65%	218,376		143,654	0	45,560		189,214	
COMMUNITY AMENITIES					59,616						
TIED	NRM Grant - Operating Grant includes, unspent income recognised.		42.71%	59,616		18,442	7,022			25,464	34,152
RECREATION & CULTURE					363,585						
TIED	Netball/Basketball Court floor - Reimbursements			23,585						0	23,585
TIED	Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade \$140K Exp in Job IO253. Pump Track Installation \$150K, Resurface the Tennis Courts \$50K Exp in job IO252.			340,000						0	340,000
TRANSPORT					1,674,323						
TIED	Main Roads WA Direct Grant		100.00%	131,975		131,975				131,975	0
TIED	Roads to Recovery Grant - Capital Grant		40.93%	338,937		138,711				138,711	200,226
TIED	Main Roads WA RRG Specific Project Grant		7.85%	343,657			1,760	25,229		26,989	316,668
TIED	Flood Damage Grant		0.00%	834,000						0	834,000
TIED	Local Roads and Community Infrastructure Grant to part fundcement stabilising the open drain and installation two silt traps on the Western side of the Kununoppin Mukinbudin Road		0.00%	25,754						0	25,754
TIED	Black Spot Grant			0				5,537		5,537	

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021**

11. GRANT REVENUE - RECORD OF RECEIPTS

GRANT REVENUE - RECORD OF RECEIPTS				Adopted/ Amended Budget	30/09/2020 1/4	31/12/2020 2/4	31/03/2021 3/4	30/06/2021 4/4	Total Received	Yet To Be Received/ Recognised
Grant Source/ Purpose	Comment	%			RECEIVED	RECEIVED	RECEIVED	RECEIVED		
Continued;										
ECONOMIC SERVICES										
TIED	- Local Roads and Community Infrastructure Grant for the install three addition concrete slabs at the caravan park.	0.00%	10,000	10,000		0			0	10,000
TIED	Department Of Water And Environmental Regulation Grant for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project			0		0	90,909		90,909	
Notes:			3,244,693	722,748	211,101	167,311	0	1,101,160	2,239,979	

FAGS - General Purpose. An amount of \$564,148 was prepaid in May 2020.

FAGS - Road Component. An amount of \$310,402 was prepaid in May 2020.

Roads to Recovery Grant - Capital Grant. An amount of \$48,711 was not recieved in 2019-2020 due to the oversubscription of early grant payment arrangements.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2020 TO 31 JANUARY 2021

12. BANK BALANCES & INVESTMENT INFORMATION

Council Funds

At Call Bank Accounts

31 January 2021

	Interest Rate	Amount
Municipal Transaction Account - Bendigo Bank	0.50%	\$1,172,016.53
Reserves Cash at Call Account - Bendigo Bank	0.50%	\$2,961.87
		<u>\$1,174,978.40</u>

Investment Register

Term

Interest Rate

Amount

Maturity

Municipal Investments

			<u>\$0.00</u>	
Total Municipal Investments			<u>\$0.00</u>	

Investment Register*Reserve Investment*

7 Month

0.85%

\$506,934.46

2/04/2021

Total Reserve Investment		<u>\$506,934.46</u>
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Council Funds Summary

Municipal Funds	\$1,172,016.53
Reserve Funds	<u>\$509,896.33</u>
	<u>\$1,681,912.86</u>

Restricted Municipal and Trust Funds

Restricted & Trust Transaction Acct- Bendigo Bank	0.00%	\$17,075.28
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Note: The amounts shown here are the account balances at the Bendigo Bank. These balances may be different from the ledger balances due to timing.

LATE ITEM

8.2.6 Audit Committee Minutes & Recommendations and 2019–2020 Audited Financial Statements	
Location:	Mukinbudin
File Ref:	ADM 001
Applicant:	Edward Nind – Finance Manager
Date:	15 February 2021
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Absolute Majority
Documents Attached	Unconfirmed Minutes Audit Committee Meeting 15 December 2020 (16 Pages) Audited Financial Statements Mukinbudin Shire with Auditors Report – 30 June 2020 (66 Pages)

Summary

To present to Council minutes of the 15 December 2020 Shire of Mukinbudin Audit Committee Minutes for consideration and action.

Background Information

The Shire of Mukinbudin Audit Committee met on the 15 December 2020 to review the 2019/2020 Annual Report & Independent Audit Report (Please refer to the Audit Committee Minutes and separate attachments for information).

5.16. Delegation of some powers and duties to certain committees

- (1) Under and subject to section 5.17, a local government may delegate* to a committee any of its powers and duties other than this power of delegation.

**Absolute majority required*

5.17. Limits on delegation of powers and duties to certain committees

- (1) A local government can delegate —
 - (a) to a committee comprising council members only, any of the council's powers or duties under this Act except —
 - (i) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government; and
 - (ii) any other power or duty that is prescribed;
 and
 - (b) to a committee comprising council members and employees, any of the local government's powers or duties that can be delegated to the CEO under Division 4; and
 - (c) to a committee referred to in section 5.9(2)(c), (d) or (e), any of the local government's powers or duties that are necessary or convenient for the proper management of —
 - (i) the local government's property; or
 - (ii) an event in which the local government is involved.

- (2) A local government cannot delegate any of its powers or duties to a committee referred to in section 5.9(2)(f).

Officer Comment

The minutes and recommendations from the Audit Committee meeting dated 15 December 2020 are presented for Council consideration.

Subsequent to the Audit Committee meeting on 15 December 2020 the Financial Report For The Year Ended 30 June 2020, including the Independent Auditor's Report was received on 19 December 2020. This appears to be unchanged from the draft documents presented to the Audit Committee except for the :

- Signing and dating of the Statement By Chief Executive Officer on 17 December 2020.
- OAG Audited" stamp being applied to appropriate pages.
- Appending of the Independent Auditor's Report.

The Independent Auditor's Report appears to be unchanged from the draft apart from the minor changes identified below. Where the draft report was changed the changes are marked in yellow.

Draft Independent Auditor's Report:

"Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) *In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:*
- a. *The Operating Surplus Ratio as reported in Note 34 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' basic standard of 0.01 for the past three financial years*

Other Matter

The financial ratios for 2018 in Note 34 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year."

Independent Auditor's Report:

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) *In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:*
- a. *The Operating Surplus Ratio as reported in Note 35 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.*

Other Matter

The financial ratios for 2018 in Note 35 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year."

To comply with legislated time deadlines the decisions of the Audit Committee have been enacted in that:

- A copy of the audited 2019-2020 Annual Financial Statements and the report on the Significant Adverse Trend has been forwarded to the Minister for the Department of Local Government and Communities via Smart Hub.
- A copy the 2019-2020 Annual Financial Statements and of the report on Significant Adverse Trends was published Council's website.

Strategic & Social Implications N/A

Consultation N/A

Statutory Environment

Local Government Act 1995, Local Government (Administration) Regulations 1996 - Reg12), Local Government (Financial Management) Regulations 1996,

Policy Implications Nil

Financial Implications Nil

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council:

- 1. Adopt the minutes of the 15 December 2020 Shire of Mukinbudin Audit Committee and the associated recommendations.**
- 2. Adopt the Audited Financial Statements Mukinbudin Shire with Auditors Report – 30 June 2020.**

Carried /



Shire of Mukinbudin

Audit Committee Meeting

UNCONFIRMED MINUTES

Audit Committee Meeting held at
15 Maddock St, Mukinbudin
Commencing at 2.30pm Tuesday 15th December 2020

Dirk Sellenger
CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Mukinbudin for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mukinbudin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Mukinbudin during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mukinbudin. The Shire of Mukinbudin warns that anyone who has any application lodged with the Shire of Mukinbudin must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mukinbudin in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

** Absolute majority required.*

- (2) A delegation to an audit committee is not subject to section 5.17.

[Section 7.1B inserted by No. 49 of 2004 s. 5.]

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

[Section 7.1C inserted by No. 49 of 2004 s. 5.]

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 - 8.4 Change to Depreciation Significant Accounting Policy
- 9. Urgent Business without notice (with the approval of the President or meeting)**
 - 9.1 Nil
- 10. Closure of Meeting**

MINUTES

Minutes of the Audit Committee Meeting held in Council Chambers, Maddock Street, Mukinbudin on 15th December 2020

1. Declaration of Opening

- 1.1 The Shire President declared the Meeting open at 2.30pm

2. Public Question Time

- 2.1 Response to previous questions taken on notice.

- 2.2 Declaration of public question time opened

The Shire president declared public question time open.

- 2.3 Declaration of public question time closed

The Shire President declared public question time closed.

3. Record of attendance, apologies and approved leave of absence

- 3.1 Present:

Cr Gary Shadbolt – President
 Cr Rod Comerford – Deputy President
 Cr Geoff Bent
 Cr Callum McGlashan
 Cr Romina Nicoletti
 Cr Jeff Seaby
 Cr Sandie Ventris
 Cr Ashley Walker

- 3.2 Apologies:

Cr Steve Paterson

- 3.3 On leave of absence:

- 3.4 Staff:

Mr Dirk Sellenger – Chief Executive Officer
 Mrs Nola Comerford-Smith – Administration Manager
 Mr Ed Nind – Finance Manager

- 3.5 Visitors:

Mr Gilles Chan – Moore Australia (by telephone)
 Mr Greg Godwin – Moore Australia (by telephone)
 Mr Mikey Fiorucci – Office of the Auditor General (by telephone)

- 3.6 Gallery:

- 3.7 Applications for leave of absence:

4. Petitions, deputations and presentations

4.1 Petitions

Nil

4.2 Deputations

Nil

4.3 Presentations

Nil

5. Announcements by the Presiding person without discussion

5.1 Nil

6. Confirmation of the Minutes of previous meetings

6.1 Confirmation of Minutes for the Audit Committee Meeting of Council held on the 21st July 2020

OFFICER RECOMMENDATION

Council Decision Number – 13 12 20

Voting Requirements – Simple Majority

Moved: Cr Nicoletti

Seconded: Cr Walker

That the Minutes of the Audit Committee Meeting of Council held on the 21st July 2020 be accepted as a true and correct record of proceedings.

Carried 8 / 0

Cr Comerford left the meeting at 2.31pm and re-entered at 2.32pm

7. Matters for which the meeting may be closed

7.1 Nil

8. Reports of Committees and Officers

8.1 Meeting with the Auditor

Mr Mikey Fiorucci from the Office of the Auditor General and Mr Greg Godwin and Gilles Chan from Moore-Australia will be attending the meeting by telephone at approx. 2.30pm to discuss with Council the Annual Financial and Independent Auditor's Report.

The *Local Government Act 1995* section 7.12A 'Duties of Local Government with respect to audits' subsection (2) states:

- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

Cr McGlashan left the meeting at 2.53pm and re-entered at 2.55pm

8.2. 2019-2020 Financial Report for The Year Ended 30 June 2020, Independent Audit Report and Audit Concluding Memorandum	
Location:	Mukinbudin
File Ref:	ADM 001
Applicant:	Dirk Sellenger – Chief Executive Officer
Date:	14 December 2020
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger - Chief Executive Officer
Author:	Edward Nind – Finance Manager
Voting Requirements	Absolute Majority
Documents Attached	<ol style="list-style-type: none"> 1. Draft Financial Report for The Year Ended 30 June 2020 (63 Pages) 2. Draft Office of the Auditor General Independent Auditor's Report (2 Pages) 3. "Audit Concluding Memorandum" for the Year Ended 30 June 2020 (9 pages)
Documents Tabled	Nil

Summary

To note the:

- Draft Financial Report for The Year Ended 30 June 2020
- Draft Office of the Auditor General Independent Auditor's Report
- "Audit Concluding Memorandum" for the Year Ended 30 June 2020.

It should also be noted also that all comments below are relate to the draft documents, except the Audit Concluding Memorandum which is a final document.

Background Information

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each financial year by 31 December after that financial year after having received the Independent Auditor's Report. However, at this time all that is available is a draft document which should be noted by council at this time as it is still subject to change by the auditor.

In addition the Local Government Act 1995 requires that a local government to prepare an Annual Report for the preceding financial year and by 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor the accounts of the local government, balanced up to the last day of the preceding financial year; and the annual financial report of the local government for the preceding financial year.

An extension to of time to submit the Annual Financial Report to the Auditor, until 31 October 2020, was requested on 23 September 2020. This extension was granted on 1 October 2020 and the first draft of the annual financial report submitted to the auditor on 23 October 2020.

This year the audit was carried out by the Office of the Auditor General, the main liaison auditor being Mr Mikey Fiorucci. The Office of the Auditor General who subcontracted the detail work to Moore-Australia with staff being Mr Greg Godwin and Mr Gilles Chan.

The audit of the Draft Financial Report for The Year Ended 30 June 2020 is completed on as noted on page 3 of the Audit Concluding Memorandum which we received on 14 December 2020.

An extract from Department of Local Government and Communities Operational Guideline Number 09 – ‘Audit in Local Government’ revised September 2013 is regarding roles and responsibilities is given below.

“Role and Responsibilities

8 The role of the audit committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions and ethical accountability.

9 The audit committee should critically examine the audit and management reports provided by the external auditor. The committee would then determine if matters raised in the reports require action to be taken by the local government and ensure that appropriate action is implemented.

10 A further role for the audit committee would be to receive and authorise the report relating to the audit prepared by the CEO that is to be sent to the Minister.

This report would outline any actions the local government has taken or intends to take in relation to the matters identified by the auditor.

11 While a formal internal audit function could be considered to be an operational function and therefore the responsibility of the CEO, it is desirable for an internal auditor to have a direct line of communication to the Audit Committee.

The Audit Committee needs to form an opinion of the local government’s internal audit requirements and recommend a course of action that ensures that any internal audit processes adopted are appropriate, accountable and transparent. The role of the external auditor in this regard can be established at the time of appointment.

Please note that an audit committee (or any other committee) cannot be given a management task where the Act and Regulations make the CEO specifically responsible. Where the local government is assigned the function through the legislation, the audit committee may have a role unless the function has been delegated to the CEO by the Council.”

Meeting with the Auditor once per year

15 The legislation specifies that a local government is required to meet with its auditor at least once in every year. The term “local government” in this context means the Council. If Council so resolved via a formal delegation, a meeting between the audit committee and the auditor would satisfy this requirement.

16 It is acknowledged that the requirement to meet at least once per year may incur a significant financial burden for the more remote local governments. In such circumstances the meeting can be conducted by telephone or video conference. The Council or audit committee should resolve how the meeting

with the auditor will be conducted and for the record of the meeting to show that the auditor was involved and the matters discussed. It would be inappropriate for Council representatives to meet with the auditor in their offices unless they were members of the Audit Committee or a significant majority of the members are present.

17 The committee may need to liaise regularly with the external auditor to discuss the audit plan, results of the audit and implementation of any recommendations for action emerging from the audit. How communication and liaison between auditor and committee is to occur should be addressed in the agreement of appointment.

18 Advice from the auditor may address issues such as –

- (i) an assessment of accounting procedures;*
- (ii) an assessment of internal controls;*
- (iii) an assessment of risk;*
- (iv) compliance with the Act and associated regulations;*
- (v) compliance with Council policies;*
- (vi) performance assessments on the efficiency and effectiveness of operations;*
- (vii) processes of the internal audit;*
- (viii) outcomes of the external audit prior to issue of management and audit reports; and*
- (ix) changes to accounting standards and legislation and the impact on the local government.*

Officer Comment

The Financial Report For The Year Ended 30 June 2020 identifies a current position surplus at 30 June 2020 of \$711,493 including the General Purpose and Road Grant advance payments totalling \$874,550.

The current position surplus at 30 June 2020 is \$9,245 more than the “Adopted Budget” predicted surplus of \$702,248.

The Independent Auditor’s report “Audit Concluding Memorandum” by Office of the Auditor General did not identify any matter, in the opinion of the auditors, to indicate poor management practices of the Shire and no other matters indicating non-compliance with Part 6 of the Local Government Act 1995, Local Government (Financial Management) Regulations 1996.

An extract from the Executive Summary of the Audit Concluding Memorandum reads:

“We are pleased to advise we have completed our audit of the Shire’s financial report for the year ended 30 June 2020.

We will recommend to the OAG to issue an unmodified opinion on the audit of the Shire’s financial report.

In addition, we noted the following matter to be reported in accordance with Reg 10(3) of the Local Government (Audit) Regulations 1996:

- There is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark for the past 3 years.”*

The Local Government Act 1995 Section 7.12A paragraphs 3 to 5 require that because a matter is identified as “significant”:

- i. A local government must prepare a report addressing any matters identified as significant by the auditor.
- ii. Give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- iii. Within 14 days after a local government gives a report copy to the Minister

Full details of the Operating Surplus Ratio matter are the are given in the report addressing this matter which is the subject of a separate addenda item.

Strategic & Social Implications

N/A

Consultation N/A

Statutory Environment

Local Government Act 1995, sections 5.53 provides that the Annual Report is to contain the following:

- A report from the Shire President
- A report from the Chief Executive Officer
- An overview of the plan for the future of the district made in accordance with Section 5.56, including major initiatives that are proposed to commence or continue in the next financial year
- The financial report for the financial year
- Such information as may be prescribed in relation to the payments made to employees
- The auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year
- A matter on which a report must be made under section 29(2) of the Disability Services Act 1993
- Details of entries made under section 5.121 during the financial year in the register of complaints, including –
 - The number of complaints recorded in the register of complaints; and
 - How the recorded complaints were dealt with; and
 - Any other details that the regulations may require;
- And
- Such other information as may be prescribed.

The Local Government Act 1995 Section 7.2 provides:

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by each local government.

The Local Government Act 1995 Section 7.12A provides:

- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- 5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Policy Implications

N/A

Financial Implications

As identified in the Officer comments

OFFICER RECOMMENDATION

Council Decision Number – 14 12 20

Moved: Cr Ventriss

Seconded: Cr Walker

That Council

- 1. Note the Draft Financial Report for The Year Ended 30 June 2020**
- 2. Note Draft Office of the Auditor General Independent Auditor's Report**
- 3. Note the "Audit Concluding Memorandum" from Office of the Auditor General for the year ending 30 June 2020 noting that a further reporting to Council is required in relation to the operating surplus ratio in the financial position of the Shire.**

Carried 8 / 0

8.3 2019-2020 Significant Adverse Trend in The Financial Position of the Shire of Mukinbudin	
Location:	Mukinbudin
File Ref:	ADM 001
Applicant:	Edward Nind – Finance Manager
Date:	14 December 2020
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	Edward Nind – Finance Manager
Voting Requirements	Simple Majority
Documents Attached	1. 2019/2020 Annual Financial Statements Significant Adverse Trend (5 Pages) 2. “Audit Concluding Memorandum” received 14 December 2020 (9 Pages)
Documents Tabled	Nil

If a Councillor has any questions regarding the enclosed finance report, please discuss these queries with the Finance Manager so that a researched answer may be provided for you.

Summary

To consider and accept the report on the Significant Adverse Trend as identified in the Audit Concluding Memorandum.

Background Information

In accordance with the Local Government (Audit) Regulations 1996 our auditors included in the Independent Auditor’s “Audit Concluding Memorandum” received 14 December 2020 that there was a significant adverse trend in the financial position of the Shire, as reported in the previous year with respect to the Operating Surplus Ratio, has continued.

This being evidenced by the Operating Surplus ratio being below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for that ratio for past 3 years as reported in the financial report and as identified in the Independent Auditor’s “Audit Concluding Memorandum”.

Officer Comment

Having reviewed the situation, although the ratio has improved since 2017-2018 it appears it will be impossible to comply with the standard set for Operating Surplus ratio in the foreseeable future.

Two driving factors lead to this conclusion:

- Depreciation, mostly driven by valuations, is largely not within Council’s control and big variations from year to year can be expected when a valuation is carried out.
- Rates fees and charges and discretionary operating expenditure need to be kept near the current levels to meet expectations and priorities of the Mukinbudin community.

Without a substantial injection of untied grant funding the situation will not substantially improve in the short term.

Strategic & Social Implications N/A

Consultation

Internal Staff and auditors.

Statutory Environment

Local Government (Audit) Regulations 1996 (As at 19 October 2019) require a report by the auditor as follows:

“10. Report by auditor

- (1) An auditor’s report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
- (2) The report is to give the auditor’s opinion on —*
 - (a) the financial position of the local government; and*
 - (b) the results of the operations of the local government.*
- (3) The report is to include —*
 - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and*
 - (b) any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and*
 - (c) details of whether information and explanations were obtained by the auditor; and*
 - (d) a report on the conduct of the audit; and*
 - (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —*
 - (i) the asset consumption ratio; and*
 - (ii) the asset renewal funding ratio.”*

Local Government Act 1995 Section 7.12A (As at 27 Jun2018) specified the duties of a local government with respect to audit and reports as follows:

“7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —*
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and*
 - (b) ensure that audits are conducted successfully and expeditiously.*
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) A local government must —*
 - (aa) examine an audit report received by the local government; and*
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) ensure that appropriate action is taken in respect of those matters.*
- (4) A local government must —*
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.”*

General Financial Management of Council, Council 2017/18 Budget, *Local Government (Financial Management) Regulations 1996*, r34, *Local Government Act 1995*, section 6.4.

Policy Implications

N/A

Financial Implications

There is no direct financial implication in relation to this matter.

OFFICER RECOMMENDATION

Council Decision Number – 15 12 20

Moved: Cr Bent

Seconded: Cr Nicoletti

That Council

- 1. Notes Independent Auditor's "Audit Concluding Memorandum" the report on the 2019-2020 Annual Financial Statements Significant Adverse Trend.**
- 2. Forwards a copy of the report on the 2019-2020 Annual Financial Statements Significant Adverse Trend to the Minister for the Department of Local Government and Communities within 30 days of receipt of the final Auditor General Independent Auditor's Report and Final Audited 2019-2020 Annual Financial Statements if this item is still reported as a Significant Adverse Trend.**
- 3. Publishes a copy of the report on the 2019-2020 Annual Financial Statements Significant Adverse Trends on Council's website within 14 days forwarding of the report to the Minister.**

Carried 8 / 0

8.4 Change to Depreciation Significant Accounting Policy	
Location:	Mukinbudin
File Ref:	ADM 204
Applicant:	Edward Nind – Finance Manager
Date:	14 December 2020
Disclosure of Interest:	Nil
Responsible Officer	Edward Nind – Finance Manager
Author:	Edward Nind – Finance Manager
Voting Requirements	Simple Majority
Documents Attached	1. Page 27 of the Financial Report For The Year Ended 30 June 2020. Note 11(c) (1 Page)
Documents Tabled	Nil

If a Councillor has any questions regarding the Financial Statements, please see the Finance Manager prior to the meeting so that a researched answer may be provided.

Summary

Council is requested to consider changing content of Significant Accounting Policy with respect to the Depreciation/Useful Lives to align with that reported in the Financial Report For The Year Ended 30 June 2020 and for future years.

Background Information

Previous Annual Budgets and Annual Financial Statements.

Council Policy Manual Section 3.2 “Significant Accounting Policies”

Council Consideration of this policy change on December 2019.

Officer Comment

Introduction

Significant Accounting Policies are an integral part of Annual Budgets and Annual Financial Statements adopted by council. These policies define accounting procedures that are used to support and prepare budgets and financial reports.

Input into these statements comes from State Legislation, such as Local Government Act 1995 and subsidiary regulations, Australian Accounting Standards and local council requirements.

Changes frequently arise during the course of the year from external factors, mostly due to changes in Australian Accounting Standards. This often results in differences in the Significant Accounting Policies between what was adopted with the budget and what is reported in the Annual Financial Statements (Financial Report) for the same year. The Significant Accounting Policies reported in the Annual Financial Statements are always those on which the annual financial statements are prepared and audited.

Local council requirements vary from council to council but should always reflect the need of the council. Council can amend its own requirements at any time; however it is best done with the adoption of the audited Annual Financial Statements so a consistent approach can be used throughout the financial year and without conflicts which may be identified by the auditors. The change recommended at this time was the result of questions asked during the audit and the need to update the “Depreciation” component of the Significant Accounting Policies in the Annual Financial Report.

The main change on this occasion was to align Asset Class Descriptions and Useful Lives more closely with the reported and identified asset classes.

All adopted policies are considered legally binding on council and compliance with those policies may be audited at any time by the Local Government Auditor. In addition if council fails to comply with any of its adopted policies it may result in an adverse finding in an audit. Therefore all policies should reflect council requirements without specifying onerous obligations.

The policies being changed as the result of this agenda item are those that are specific to the Shire of Mukinbudin.

This agenda item only addresses the Useful Life/Depreciation component of our Significant Accounting Policies.

Depreciation Rates

Depreciation is a measure of decrease in the monetary value of an asset over time due to use, wear and tear or obsolescence.

The annual depreciation rate is generally determined by dividing 1 by the Useful Life of the asset in years.

The Useful Live, Remaining Useful Life and Depreciation Rate for each asset is reviewed annually.

The actual rate of depreciation can depend on many factors including the maintenance of the asset and market value of, or demand for, an asset.

Although a non cash item depreciation has a significant impact on the following ratios:

- Own Source Revenue Coverage Ratio
- Operating Surplus Ratio
- Asset Consumption Ratio
- Asset Sustainability Ratio

These ratios are a measure of councils' and performance appear in the Annual Financial Statements. It is therefore important that depreciation is as accurate as possible.

During of compiling of the Annual Financial Statements it became apparent that align with that reported in the Annual Financial Statements Financial Report, making it difficult for the Auditors to Audit. The Note (11.(c) on this subject was therefore re-written.

Strategic & Social Implications

Affordable services and initiatives to meet community including providing more effective asset management and long term planning.

More accurate financial ratio reporting.

Consultation

Dirk Sellenger – Chief Executive Officer

Statutory Environment

General Financial Management of Council, Council 2020/21 Budget, *Local Government (Audit) Regulations 1996*, *Local Government (Financial Management) Regulations 1996*, *Local Government Act 1995* and the Australian Accounting Standards.

Particularly relevant to this item is Local Government (Audit) Regulations 1996 Clause 12. which reads:

“12. Auditor’s conflict of interest, auditor to report

An auditor is to report a possible conflict of interest to the Minister as soon as possible after the auditor becomes aware of the possible conflict of interest.”

Policy Implications

Significant Accounting Policies

Financial Implications

More accurate financial reporting.

OFFICER RECOMMENDATION

Council Decision Number – 16 12 20

Moved: Cr Ventris

Seconded: Mr McGlashan

That the significant Accounting Policy Section entitled “Depreciation of Non-Current Assets” be amended to reflect that reported in the Financial Report for The Year Ended 30 June 2020 and likewise for future years.

Carried 8 / 0

- 9. Urgent Business without notice (with the approval of the President or meeting)**

Nil

- 10. Closure of Meeting 3.04pm**



Shire of Mukinbudin ANNUAL FINANCIAL REPORT YEAR ENDING 30 JUNE 2020

SHIRE OF MUKINBUDIN
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
 15 Maddock Street
 Mukinbudin WA 6479

**SHIRE OF MUKINBUDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Mukinbudin for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Mukinbudin at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 17th day of December 2020



Chief Executive Officer

Dirk Sellenger

Name of Chief Executive Officer



SHIRE OF MUKINBUDIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

372

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	27(a)	1,251,078	1,234,526	1,159,694
Operating grants, subsidies and contributions	2(a)	1,847,373	1,000,966	1,855,093
Fees and charges	2(a)	546,656	543,829	500,997
Interest earnings	2(a)	34,978	32,100	37,270
Other revenue	2(a)	84,076	80,757	117,491
		3,764,161	2,892,178	3,670,545
Expenses				
Employee costs		(1,229,620)	(1,297,626)	(1,228,680)
Materials and contracts		(1,019,307)	(1,111,607)	(865,299)
Utility charges		(244,331)	(252,568)	(248,755)
Depreciation on non-current assets	11(c)	(1,648,073)	(1,605,372)	(1,604,799)
Interest expenses	2(b)	(41,276)	(28,583)	(33,018)
Insurance expenses		(113,804)	(110,109)	(102,356)
Other expenditure	2(b)	(86,867)	(99,475)	(88,629)
		(4,383,278)	(4,505,340)	(4,171,536)
		(619,117)	(1,613,162)	(500,991)
Non-operating grants, subsidies and contributions	2(a)	1,250,684	1,720,698	702,825
Profit on asset disposals	11(a)	13,360	0	21,719
(Loss) on asset disposals	11(a)	(67,500)	(5,000)	(52,547)
Fair value adjustments to financial assets at fair value through profit or loss		865	0	0
		1,197,409	1,715,698	671,997
Net result for the period		578,292	102,536	171,006
Other comprehensive income		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		578,292	102,536	171,006

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



SHIRE OF MUKINBUDIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

373

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Governance	2(a)	0	1,200	825
General purpose funding		2,966,977	2,061,509	2,876,376
Law, order, public safety		14,007	26,371	28,633
Health		25,629	33,164	14,833
Education and welfare		12,313	17,850	13,173
Housing		182,756	225,790	205,293
Community amenities		89,591	106,197	100,713
Recreation and culture		29,293	38,922	41,509
Transport		143,830	147,884	141,248
Economic services		223,442	175,341	168,649
Other property and services		76,323	57,950	79,293
		3,764,161	2,892,178	3,670,545
Expenses				
Governance	2(b)	(349,540)	(415,035)	(325,747)
General purpose funding		(90,455)	(87,295)	(76,465)
Law, order, public safety		(105,233)	(101,275)	(94,432)
Health		(131,781)	(134,179)	(103,418)
Education and welfare		(88,890)	(96,743)	(100,926)
Housing		(271,301)	(330,299)	(301,965)
Community amenities		(241,059)	(289,360)	(244,525)
Recreation and culture		(746,992)	(848,122)	(806,944)
Transport		(1,905,155)	(1,788,030)	(1,708,885)
Economic services		(326,317)	(334,228)	(296,974)
Other property and services		(85,279)	(52,191)	(78,237)
		(4,342,002)	(4,476,757)	(4,138,518)
Finance Costs				
Education and welfare	2(b)	(3,479)	(836)	(1,094)
Housing		(19,505)	(8,924)	(7,570)
Recreation and culture		(1,615)	(1,983)	(2,670)
Economic services		(4,588)	(4,665)	(5,603)
Other property and services		(12,089)	(12,175)	(16,081)
		(41,276)	(28,583)	(33,018)
		(619,117)	(1,613,162)	(500,991)
Non-operating grants, subsidies and contributions	2(a)	1,250,684	1,720,698	702,825
Profit on disposal of assets	11(a)	13,360	0	21,719
(Loss) on disposal of assets	11(a)	(67,500)	(5,000)	(52,547)
Fair value adjustments to financial assets at fair value through profit or loss		865	0	0
		1,197,409	1,715,698	671,997
Net result for the period		578,292	102,536	171,006
Other comprehensive income		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		578,292	102,536	171,006

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



SHIRE OF MUKINBUDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

374

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	933,278	1,216,746
Trade and other receivables	6	154,514	120,423
Other financial assets	5(a)	484,209	606,500
Inventories	7	950	2,014
Other assets	8	21,762	8,140
TOTAL CURRENT ASSETS		1,594,713	1,953,823
NON-CURRENT ASSETS			
Trade and other receivables	6	713	866
Other financial assets	5(a)	53,416	52,551
Inventories	7	365,614	500,614
Property, plant and equipment	9	14,293,678	12,523,359
Infrastructure	10	54,594,476	54,557,941
Right of use assets	12(a)	12,260	0
TOTAL NON-CURRENT ASSETS		69,320,157	67,635,331
TOTAL ASSETS		70,914,870	69,589,154
CURRENT LIABILITIES			
Trade and other payables	14	343,615	237,198
Contract liabilities	15	52,438	0
Lease liabilities	16(a)	9,402	0
Borrowings	17(a)	199,477	137,910
Employee related provisions	18	102,029	88,387
TOTAL CURRENT LIABILITIES		706,961	463,495
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	3,288	0
Borrowings	17(a)	1,300,988	568,146
Employee related provisions	18	33,304	20,039
TOTAL NON-CURRENT LIABILITIES		1,337,580	588,185
TOTAL LIABILITIES		2,044,541	1,051,680
NET ASSETS		68,870,329	68,537,474
EQUITY			
Retained surplus		44,758,867	44,103,689
Reserves - cash backed	4	487,167	613,413
Revaluation surplus	13	23,624,295	23,820,372
TOTAL EQUITY		68,870,329	68,537,474

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



SHIRE OF MUKINBUDIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

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	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		43,455,693	1,090,403	23,820,372	68,366,468
Comprehensive income					
Net result for the period		171,006	0	0	171,006
Total comprehensive income		171,006	0	0	171,006
Transfers from reserves	4	543,730	(543,730)	0	0
Transfers to reserves	4	(66,740)	66,740	0	0
Balance as at 30 June 2019		44,103,689	613,413	23,820,372	68,537,474
Change in accounting policy	32(b)	(49,360)	0	(196,077)	(245,437)
Restated total equity at 1 July 2019		44,054,329	613,413	23,624,295	68,292,037
Comprehensive income					
Net result for the period		578,292	0	0	578,292
Total comprehensive income		578,292	0	0	578,292
Transfers from reserves	4	314,300	(314,300)	0	0
Transfers to reserves	4	(188,054)	188,054	0	0
Balance as at 30 June 2020		44,758,867	487,167	23,624,295	68,870,329

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

SHIRE OF MUKINBUDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

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	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,240,135	1,239,526	1,137,735
Operating grants, subsidies and contributions		1,857,741	1,015,966	1,835,314
Fees and charges		546,656	543,829	500,997
Interest received		34,978	32,100	37,270
Goods and services tax received		306,032	259,505	266,505
Other revenue		84,076	80,757	117,491
		4,069,618	3,171,683	3,895,312
Payments				
Employee costs		(1,142,276)	(1,302,626)	(1,224,064)
Materials and contracts		(995,295)	(1,119,714)	(839,975)
Utility charges		(244,331)	(252,568)	(248,755)
Interest expenses		(41,276)	(22,583)	(32,420)
Insurance paid		(113,804)	(110,109)	(102,356)
Goods and services tax paid		(326,907)	(266,505)	(253,801)
Other expenditure		(86,867)	(99,475)	(88,629)
		(2,950,756)	(3,173,580)	(2,790,000)
Net cash provided by (used in) operating activities	19	1,118,862	(1,897)	1,105,312
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale		0	(10,830)	0
Payments for purchase of property, plant & equipment	9(a)	(2,471,384)	(2,530,670)	(838,225)
Payments for construction of infrastructure	10(a)	(1,419,755)	(1,515,600)	(1,409,059)
Non-operating grants, subsidies and contributions	2(a)	1,250,684	1,720,698	702,825
Proceeds from financial assets at amortised cost - term deposits		122,291	0	0
Proceeds from sale of property, plant & equipment	11(a)	260,189	364,000	198,273
Proceeds from sale of inventories	7	70,000	0	0
Net cash provided by (used in) investment activities		(2,187,975)	(1,972,402)	(1,346,186)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(165,591)	(137,910)	(173,124)
Payments for principal portion of lease liabilities	16(b)	(8,764)	(9,027)	0
Proceeds from new borrowings	17(b)	960,000	960,000	260,000
Net cash provided by (used in) financing activities		785,645	813,063	86,876
Net increase (decrease) in cash held		(283,468)	(1,161,236)	(153,998)
Cash at beginning of year		1,216,746	1,783,853	1,370,744
Cash and cash equivalents at the end of the year	19	933,278	622,617	1,216,746

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

SHIRE OF MUKINBUDIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

377

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	28 (b)	1,053,852	1,092,129	784,505
		1,053,852	1,092,129	784,505
Revenue from operating activities (excluding rates)				
Governance		0	1,200	825
General purpose funding		1,734,631	835,893	1,724,531
Law, order, public safety		14,007	26,371	28,633
Health		25,629	33,164	14,833
Education and welfare		12,313	17,850	13,173
Housing		182,756	225,790	205,293
Community amenities		89,591	106,197	100,713
Recreation and culture		29,293	38,922	41,509
Transport		154,030	147,884	160,983
Economic services		223,442	175,341	168,649
Other property and services		79,483	57,950	81,277
		2,545,175	1,666,562	2,540,419
Expenditure from operating activities				
Governance		(349,540)	(415,035)	(325,747)
General purpose funding		(90,455)	(87,295)	(76,465)
Law, order, public safety		(105,233)	(101,275)	(94,432)
Health		(131,781)	(134,179)	(103,418)
Education and welfare		(154,369)	(97,579)	(102,020)
Housing		(290,806)	(339,223)	(309,535)
Community amenities		(241,059)	(289,360)	(244,525)
Recreation and culture		(749,107)	(850,105)	(821,286)
Transport		(1,905,155)	(1,793,030)	(1,708,885)
Economic services		(330,905)	(338,893)	(343,260)
Other property and services		(102,368)	(64,366)	(94,510)
		(4,450,778)	(4,510,340)	(4,224,083)
Non-cash amounts excluded from operating activities	28(a)	1,728,408	1,610,372	1,632,846
Amount attributable to operating activities		876,657	(141,277)	733,687
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,250,684	1,720,698	702,825
Proceeds from disposal of assets	11(a)	260,189	364,000	198,273
Proceeds from sale of inventories	7	70,000	0	0
Purchase land held for resale		0	(10,830)	0
Purchase of property, plant and equipment	9(a)	(2,471,384)	(2,530,670)	(838,225)
Purchase and construction of infrastructure	10(a)	(1,419,755)	(1,515,600)	(1,409,059)
Amount attributable to investing activities		(2,310,266)	(1,972,402)	(1,346,186)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(165,591)	(137,910)	(173,124)
Proceeds from borrowings	17(c)	960,000	960,000	260,000
Payments for principal portion of lease liabilities	16(b)	(8,764)	(9,027)	0
Transfers to reserves (restricted assets)	4	(188,054)	(239,000)	(66,740)
Transfers from reserves (restricted assets)	4	314,300	314,000	543,730
Amount attributable to financing activities		911,891	888,063	563,866
Surplus/(deficit) before imposition of general rates		(521,718)	(1,225,616)	(48,633)
Total amount raised from general rates	27(a)	1,233,211	1,225,616	1,151,845
Surplus/(deficit) after imposition of general rates	28(b)	711,493	0	1,103,212

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

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. 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 pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 *Leases* which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to 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 (i.e. not included in the statement of financial position) 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 to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

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.

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	On receipt of funds	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	None except in special circumstances	Adopted by council annually	On receipt of funds	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Construction supplies	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,663,263	788,713	1,675,648
Law, order, public safety	5,060	18,971	21,112
Health	25,995	32,664	5,464
Education and welfare	1,372	3,510	1,000
Community amenities	8,240	26,624	25,624
Recreation and culture	4,254	0	4,733
Transport	128,984	128,984	120,680
Economic services	0	1,000	104
Other property and services	10,205	500	728
	1,847,373	1,000,966	1,855,093
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	90,658	0
Health	13,636	75,000	0
Education and welfare	458,138	672,852	0
Recreation and culture	48,607	68,451	4,000
Transport	730,303	813,737	698,825
	1,250,684	1,720,698	702,825
Total grants, subsidies and contributions	3,098,057	2,721,664	2,557,918
Fees and charges			
General purpose funding	17,256	6,220	3,792
Law, order, public safety	4,154	2,700	2,553
Health	0	500	451
Education and welfare	5,256	6,600	6,442
Housing	232,454	218,536	194,436
Community amenities	81,351	79,573	75,089
Recreation and culture	24,014	37,690	31,694
Transport	273	400	318
Economic services	169,577	172,060	166,637
Other property and services	12,321	19,550	19,585
	546,656	543,829	500,997

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions	55,126	83,269	58,765
Fees and charges	538,003	540,279	497,745
Other revenue	62,912	52,400	60,052
Non-operating grants, subsidies and contributions	1,250,684	1,720,698	702,825
	1,906,725	2,396,646	1,319,387

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Contracts with customers included as a contract liability at the start of the period	24,773	0	0
Other revenue from contracts with customers recognised during the year	656,041	675,948	616,562
Transfers intended for acquiring or constructing recognisable non financial assets included as a contract liability at the start of the period	0	0	0
Other revenue from performance obligations satisfied during the year	1,225,911	1,720,698	702,825
	1,906,725	2,396,646	1,319,387

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	67,720		0
Contract liabilities from contracts with customers	(52,438)		0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.
Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.
Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.
Consideration from contracts with customers is included in the transaction price.
Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,233,211	1,225,616	1,151,845
Statutory permits and licences	7,579	3,300	3,052
Fines	1,074	250	200
	1,241,864	1,229,166	1,155,097
Other revenue			
Reimbursements and recoveries	21,164	28,357	57,439
Other	62,912	52,400	60,052
	84,076	80,757	117,491
Interest earnings			
Interest on reserve funds	13,053	12,000	13,241
Rates instalment and penalty interest (refer Note 27(c))	8,105	7,700	8,285
Other interest earnings	13,820	12,400	15,744
	34,978	32,100	37,270

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

- Borrowings
- Lease liabilities

Other expenditure

- Impairment loss on trade and other receivables from contracts with customers
- Sundry expenses

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	38,000	39,800	38,000
	1,841	0	2,950
	39,841	39,800	40,950
17(b)	40,411	28,583	33,018
16(b)	865	0	0
	41,276	28,583	33,018
	5,171	0	8,379
	81,696	99,475	80,250
	86,867	99,475	88,629

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		933,278	1,216,746
Total cash and cash equivalents		933,278	1,216,746

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		80,066	72,356
- Financial assets at amortised cost		484,209	606,500
		564,275	678,856

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	487,167	613,413
Contract liabilities from contracts with customers	15	52,438	0
Unspent grants, subsidies and contributions		0	26,050
Bonds and deposits held	14	24,670	39,393
Total restricted assets		564,275	678,856

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term 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 financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF MUKINBUDIN
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AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

4. RESERVES - CASH BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
(a) Leave Reserve	138,718	3,037	0	141,755	138,718	2,640	0	141,358	136,441	2,277	0	138,718
(b) Unspent grants reserve	0	0	0	0	0	0	0	0	203,613	0	(203,613)	0
(c) Plant Reserve	237,789	89,500	(290,300)	36,989	237,790	89,680	(290,000)	37,470	454,855	6,566	(223,632)	237,789
(d) Building & Residential Land Reserve	89,365	72,218	(24,000)	137,583	83,365	123,800	(24,000)	183,165	170,197	35,653	(116,485)	89,365
(e) Senior Housing Reserve	20,415	447	0	20,862	20,414	360	0	20,774	20,079	336	0	20,415
(f) Swimming Pool Reserve	96,016	22,170	0	118,186	96,016	21,920	0	117,936	74,619	21,397	0	96,016
(g) Roadworks Reserve	31,110	682	0	31,792	31,110	600	0	31,710	30,599	511	0	31,110
	613,413	188,054	(314,300)	487,167	607,413	239,000	(314,000)	532,413	1,090,403	66,740	(543,730)	613,413

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Unspent grants reserve	Ongoing	To be used for any grant funding that may not be expended in the current financial year.
(c) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
(d) Building & Residential Land Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, to assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.
(e) Senior Housing Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
(f) Swimming Pool Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. All Volunteer Pool Levy income is to be transferred to this reserve.
(g) Roadworks Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

2020	2019
\$	\$
484,209	606,500
484,209	606,500

Other financial assets at amortised cost

Term deposits

484,209	606,500
484,209	606,500

(a) Non-current assets

Financial assets at fair value through profit and loss

53,416	52,551
53,416	52,551

Financial assets at fair value through profit and loss

Units in Local Government House Trust

53,416	52,551
53,416	52,551

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 29.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Sundry debtors	
GST receivable	
Allowance for impairment of receivables	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2020	2019
\$	\$
57,821	60,625
67,720	54,908
34,144	13,269
(5,171)	(8,379)
154,514	120,423
713	866
713	866

SIGNIFICANT ACCOUNTING POLICIES

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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 29.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

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.

7. INVENTORIES

Current

Stock on Hand - Fuel

Non-current

Land held for resale

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Transfer to freehold land (note 9(a))

Disposal of land held for resale (note 11(a))

Additions to inventory

Carrying amount at end of period

2020	2019
\$	\$
950	2,014
950	2,014
365,614	500,614
365,614	500,614
502,628	614,622
(1,064)	0
(60,000)	(124,000)
(75,000)	0
0	12,006
366,564	502,628

SIGNIFICANT ACCOUNTING POLICIES

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

8. OTHER ASSETS

Other assets - current

Prepayments
Accrued income

2020	2019
\$	\$
16,951	3,367
4,811	4,773
21,762	8,140

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	922,666	196,077	1,118,743	1,945,925	7,733,192	9,679,117	10,797,860	67,194	1,166,587	711	12,032,352
Additions	0	0	0	388,239	13,896	402,135	402,135	0	424,084	12,006	838,225
Disposals	(8,000)	0	(8,000)	0	(11,672)	(11,672)	(19,672)	0	(176,746)	0	(196,418)
Depreciation (expense)	0	0	0	(25,882)	(81,892)	(107,774)	(107,774)	(8,574)	(158,452)	0	(274,800)
Transfers (note 7)	124,000	0	124,000	0	0	0	124,000	0	0	0	124,000
Carrying amount at 30 June 2019	1,038,666	196,077	1,234,743	2,308,282	7,653,524	9,961,806	11,196,549	58,620	1,255,473	12,717	12,523,359
Comprises:											
Gross carrying amount at 30 June 2019	1,038,666	196,077	1,234,743	2,358,304	7,813,497	10,171,801	11,406,544	81,740	1,750,998	12,717	13,251,999
Accumulated depreciation at 30 June 2019	0	0	0	(50,022)	(159,973)	(209,995)	(209,995)	(23,120)	(495,525)	0	(728,640)
Carrying amount at 30 June 2019	1,038,666	196,077	1,234,743	2,308,282	7,653,524	9,961,806	11,196,549	58,620	1,255,473	12,717	12,523,359
Change in accounting policy	0	(196,077)	(196,077)	0	0	0	(196,077)	0	0	0	(196,077)
Carrying amount at 1 July 2019	1,038,666	0	1,038,666	2,308,282	7,653,524	9,961,806	11,000,472	58,620	1,255,473	12,717	12,327,282
Additions	0	0	0	24,938	136,084	161,022	161,022	36,247	561,140	1,712,975	2,471,384
(Disposals)	(62,000)	0	(62,000)	0	0	0	(62,000)	0	(247,329)	0	(309,329)
Depreciation (expense)	0	0	0	(28,495)	(81,818)	(110,313)	(110,313)	(13,057)	(132,289)	0	(255,659)
Transfers (note 7)	60,000	0	60,000	0	0	0	60,000	0	0	0	60,000
Carrying amount at 30 June 2020	1,036,666	0	1,036,666	2,304,725	7,707,790	10,012,515	11,049,181	81,810	1,436,995	1,725,692	14,293,678
Comprises:											
Gross carrying amount at 30 June 2020	1,036,666	0	1,036,666	2,383,242	7,949,581	10,332,823	11,369,489	117,987	1,989,387	1,725,692	15,202,555
Accumulated depreciation at 30 June 2020	0	0	0	(78,517)	(241,791)	(320,308)	(320,308)	(36,177)	(552,392)	0	(908,877)
Carrying amount at 30 June 2020	1,036,666	0	1,036,666	2,304,725	7,707,790	10,012,515	11,049,181	81,810	1,436,995	1,725,692	14,293,678

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers & management valuation	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Management valuation 2016	2	Market approach using recent observable market data for similar items	Management valuation	June 2016	Price per item
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks & ovals	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2018	49,112,170	937,963	847,485	3,613,946	54,511,564
Additions	1,324,425	59,488	11,300	13,846	1,409,059
(Disposals)	0	0	0	(32,683)	(32,683)
Depreciation (expense)	(1,172,541)	(32,154)	(29,094)	(96,210)	(1,329,999)
Carrying amount at 30 June 2019	49,264,054	965,297	829,691	3,498,899	54,557,941
Comprises:					
Gross carrying amount at 30 June 2019	71,737,993	1,658,325	1,346,127	4,734,948	79,477,393
Accumulated depreciation at 30 June 2019	(22,473,939)	(693,028)	(516,436)	(1,236,049)	(24,919,452)
Carrying amount at 30 June 2019	49,264,054	965,297	829,691	3,498,899	54,557,941
Additions	1,326,327	51,540	5,995	35,893	1,419,755
Depreciation (expense)	(1,225,298)	(33,351)	(29,282)	(95,289)	(1,383,220)
Carrying amount at 30 June 2020	49,365,083	983,486	806,404	3,439,503	54,594,476
Comprises:					
Gross carrying amount at 30 June 2020	73,064,320	1,709,865	1,352,122	4,770,841	80,897,148
Accumulated depreciation at 30 June 2020	(23,699,237)	(726,379)	(545,718)	(1,331,338)	(26,302,672)
Carrying amount at 30 June 2020	49,365,083	983,486	806,404	3,439,503	54,594,476

SHIRE OF MUKINBUDIN
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10 INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

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11. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land held for resale	75,000	70,000	0	(5,000)	0	0	0	0	0	0	0	0
Land - freehold land	62,000	0	0	(62,000)	47,000	47,000	0	0	8,000	0	0	(8,000)
Buildings - specialised	0	0	0	0	75,000	75,000	0	0	11,672	0	0	(11,672)
Plant and equipment	247,329	260,189	13,360	(500)	247,000	242,000	0	(5,000)	176,746	198,273	21,719	(192)
Infrastructure - other	0	0	0	0	0	0	0	0	32,683	0	0	(32,683)
	384,329	330,189	13,360	(67,500)	369,000	364,000	0	(5,000)	229,101	198,273	21,719	(52,547)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Recreation and culture				
MP3-XL Pool Boss Auto Vac	500	0	0	(500)
Transport				
Cat Grader 12H	70,000	80,200	10,200	0
Other property and services				
Toyota Prado (CEO Vehicle)	58,599	59,091	492	0
Toyota Prado (CEO Vehicle)	59,306	59,534	228	0
Toyota Prado (CEO Vehicle)	58,924	61,364	2,440	0
	247,329	260,189	13,360	(500)
Land				
Education and welfare				
Lot 200 (6) Mallee Drive	32,000	0	0	(32,000)
Lot 217 (4) Mallee Drive	30,000	0	0	(30,000)
	62,000	0	0	(62,000)
Land held for resale				
Other property and services				
Lot 215 (14) Earl drive	30,000	27,273	0	(2,727)
Lot 250 (10) Earle Drive	45,000	42,727	0	(2,273)
	75,000	70,000	0	(5,000)
	384,329	330,189	13,360	(67,500)

(b) Temporarily Idle Assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2020	2019
	\$	\$
Buildings - specialised	44,875	46,917
	44,875	46,917

11. FIXED ASSETS

(c) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	28,495	25,891	25,882
Buildings - specialised	81,818	81,921	81,892
Furniture and equipment	13,057	8,577	8,574
Plant and equipment	132,289	158,509	158,452
Infrastructure - roads	1,225,298	1,172,959	1,172,541
Infrastructure - footpaths	33,351	32,165	32,154
Infrastructure - parks & ovals	29,282	29,104	29,094
Infrastructure - other	95,289	96,246	96,210
Right of use assets - furniture and equipment	9,194	0	0
	1,648,073	1,605,372	1,604,799

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	13 to 71 years
Furniture and equipment	3 to 15 years
Plant and equipment	3 to 34 years
Land	Not depreciated
Road Subgrades/Formation	Not depreciated
Pavement Structure	16 to 120 years
Surface Structure	16 to 50 years
Other Infrastructure	17 to 59 years
Drainage	40 to 100 years
Footpath	30 to 90 years
Signs	10 to 28 years
Surface Water Channels	12 to 100 years

Right of use (furniture and equipment) Based on the remaining lease

Typical Useful Lives can vary significantly from asset to asset in the same class. This depends upon both the construction material and the condition asset.

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

12. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

	Right of use assets - furniture and equipment \$	Right of use assets Total
Recognised on initial application of AASB 16	21,454	21,454
Depreciation (expense)	(9,194)	(9,194)
Carrying amount at 30 June 2020	12,260	12,260
(b) Cash outflow from leases		
Interest expense on lease liabilities	865	865
Lease principal expense	8,764	8,764
Total cash outflow from leases	9,629	9,629

The Shire has 1 lease relating to computer equipment. The lease term of the lease is 44 months with fixed lease payments. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

SHIRE OF MUKINBUDIN
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13. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Total Revaluation Movement on	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	2019 Total Revaluation Movement on	2019 Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	701,977	(196,077)	0	0	0	505,900	701,977	0	0	0	701,977
Revaluation surplus - Buildings	5,243,351	0	0	0	0	5,243,351	5,243,351	0	0	0	5,243,351
Revaluation surplus - Plant and equipment	403,380	0	0	0	0	403,380	403,380	0	0	0	403,380
Revaluation surplus - Infrastructure - roads	13,795,995	0	0	0	0	13,795,995	13,795,995	0	0	0	13,795,995
Revaluation surplus - Infrastructure - footpaths	424,751	0	0	0	0	424,751	424,751	0	0	0	424,751
Revaluation surplus - Infrastructure - parks & ovals	773,737	0	0	0	0	773,737	773,737	0	0	0	773,737
Revaluation surplus - Infrastructure - other	2,477,181	0	0	0	0	2,477,181	2,477,181	0	0	0	2,477,181
	23,820,372	(196,077)	0	0	0	23,624,295	23,820,372	0	0	0	23,820,372

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued salaries and wages
ATO liabilities
Bonds and deposits held
Accrued interest on borrowings
Accrued expenditure
Income received in advance

2020	2019
\$	\$
103,020	82,361
9,410	0
18,017	10,756
84,502	31,326
24,670	39,393
12,290	10,726
10,137	34,203
81,569	28,433
343,615	237,198

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

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 recognises revenue for the prepaid rates that have not been refunded.

15. CONTRACT LIABILITIES

Current

Contract liabilities from contracts with customers

2020	2019
\$	\$
52,438	0
52,438	0

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

52,438
52,438

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF MUKINBUDIN

16. LEASE LIABILITIES

	2020	2019
Current	9,402	0
Noncurrent	3,288	0
	12,690	0

(b) Movements in Carrying Amounts

[illegible]

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD ON 6 FEBRUARY 2021

(a) Borrowings

(b) **Payments - Borrowings**

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UAA Treasury Corporation

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17. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2019/20

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2020 Actual	2020 Budget	2020 Actual	2020 Budget		
				%	\$	\$	\$	\$	\$	\$
Child Care Centre	WATC*	Debenture	15	1.96%	200,000	200,000	200,000	200,000	31,810	0
GROH Houses	WATC*	Debenture	15	1.96%	760,000	760,000	760,000	760,000	120,878	0
* WA Treasury Corporation					960,000	960,000	960,000	960,000	152,688	0

(d) Undrawn Borrowing Facilities

	2020	2019
	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	250,000	250,000
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	(1,219)	(1,420)
Total amount of credit unused	253,781	253,580

Loan facilities

Loan facilities - current	199,477	137,910
Loan facilities - non-current	1,300,988	568,146
Lease liabilities - current	9,402	0
Lease liabilities - non-current	3,288	0
Total facilities in use at balance date	1,513,155	706,056

Unused loan facilities at balance date	0	0
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SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 29.

18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	52,385	36,002	88,387
Non-current provisions	0	20,039	20,039
	52,385	56,041	108,426
Additional provision	86,197	15,187	101,384
Amounts used	(74,477)	0	(74,477)
Balance at 30 June 2020	64,105	71,228	135,333
Comprises			
Current	64,105	37,924	102,029
Non-current	0	33,304	33,304
	64,105	71,228	135,333
Amounts are expected to be settled on the following basis:	2020	2019	
	\$	\$	
Less than 12 months after the reporting date	63,024	60,736	
More than 12 months from reporting date	109,716	71,107	
Expected reimbursements from other WA local governments	(37,407)	(23,417)	
	135,333	108,426	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

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 statement of financial position.

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.

Other long-term employee benefits (Continued)

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.

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.

19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	933,278	622,617	1,216,746
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	578,292	102,536	171,006
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(865)	0	0
Depreciation on non-current assets	1,648,073	1,605,372	1,604,799
(Profit)/loss on sale of asset	54,140	5,000	30,828
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(33,938)	13,000	(29,034)
(Increase)/decrease in other assets	(13,622)	0	8,712
(Increase)/decrease in inventories	1,064	0	(1,357)
Increase/(decrease) in payables	83,107	(7,107)	25,098
Increase/(decrease) in provisions	26,907	0	(1,915)
Increase/(decrease) in contract liabilities	26,388	(28,107)	0
Change in accounting policies transferred to retained surplus	0	28,107	0
Non-operating grants, subsidies and contributions	(1,250,684)	(1,720,698)	(702,825)
Net cash from operating activities	1,118,862	(1,897)	1,105,312

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	6,092	0
General purpose funding	102,540	114,042
Law, order, public safety	424,000	382,269
Education and welfare	1,684,589	932,720
Housing	3,755,937	2,641,260
Community amenities	97,479	123,761
Recreation and culture	8,379,438	8,585,123
Transport	50,783,619	50,867,025
Economic services	1,928,369	2,253,288
Other property and services	2,540,150	2,286,510
Unallocated	1,212,657	1,403,156
	70,914,870	69,589,154

21. CONTINGENT ASSETS AND LIABILITIES

The Shire does not have any contingent assets or contingent liabilities to report as at 30 June 2020.

22. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2020	2019
\$	\$
85,216	0
85,216	0
85,216	0

Payable:

- not later than one year

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of an Early Childhood Centre \$49,976, the construction of staff housing at 12 Gimlett Way \$13,798 and the construction of staff housing at 4 Earl Drive \$21,442.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year

- later than one year but not later than five years

2020	2019
\$	\$
1,020	9,996
1,190	13,328
2,210	23,324

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

23. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	28,712	32,301	26,944
President's allowance	10,000	10,000	10,000
Deputy President's allowance	2,500	2,500	2,500
Travelling expenses	3,763	4,500	4,973
Telecommunications allowance	3,221	4,500	3,792
	48,196	53,801	48,209

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	459,590	490,512
Post-employment benefits	56,481	61,905
Other long-term benefits	39,803	9,989
	555,874	562,406

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

23. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2020 Actual \$	2019 Actual \$
Sale of goods and services		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	22,555	13,678
- Entities subject to significant influence by the Shire	3,902	6,000
Purchase of goods and services		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	558,791	72,773
- Entities subject to significant influence by the Shire	50	4,211
Amounts outstanding from related parties:		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	0	111
Amounts payable to related parties:		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	14,263	315

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

(a) Share of joint operations

The Shire of Mukinbudin is in a joint arrangement with the Shires of Mount Marshall, Nungarin, and Trayning to provide medical services. The Shire of Mukinbudin has a 30% interest in this service which provides a doctor in Mukinbudin 1 day per week.

Medical Services Financial Activity

Joint arrangement expenses incurred by the Shire of Mukinbudin

[illegible]

No income was received.

24. JOINT ARRANGEMENTS (continued)

(a) Share of joint operations (Continued)

Lot 27 (20) Maddock Street Aged Units 1 and 2

The Shire of Mukinbudin has participated in a joint arrangement with the Housing Authority for the construction of two 1 bedroom units on Lot 27 (20) Maddock Street, Mukinbudin. The two units have subsequently been converted to one 2 bedroom unit. The provision of this housing aims to provide accommodation for Seniors. The Shire of Mukinbudin has a 36.35% interest in the assets and liabilities of this joint arrangement. Council manages the operation of the joint arrangement under the auspices of the Housing Authority. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Council is required to set aside 1% of the current replacement cost of the properties from the net profit each year for the long term maintenance of the properties.

All profits derived from the operation of the Joint arrangement Housing are to be recognised as Restricted Assets to provide for future maintenance or the provision of future housing.

Financial Activity

- Opening Balance	3,971	3,914
- Interest Earned	77	57
- Funds Utilised	0	0
- Closing Balance	4,048	3,971

Note: No funds were transferred to the Contingency Reserve in 2018/19 or 2019/20 as no net Aged Housing profit from operations eventuated.

The Shire's portion of this Joint arrangement is included in Property, Plant & Equipment as detailed below:

Non-current assets

Specialised buildings at:

- Independent valuation 2017 - level 3	39,985	39,985
Less: accumulated depreciation	(1,199)	(799)
	38,786	39,186

24. JOINT ARRANGEMENTS (continued)

(a) Share of joint operations (Continued)

Lot 28 (18) and Part Lot 29 (16) Maddock Street Aged Units 3,4,5 and 6

The Shire of Mukinbudin has participated in a joint arrangement with the Housing Authority for the construction of two 1 bedroom and two 2 bedroom units on Lot 28 (18) and Part Lot 29 (16) Maddock Street, Mukinbudin. The provision of this housing aims to provide accommodation for Seniors. The Shire of Mukinbudin has a 16.85% interest in the assets and liabilities of this joint arrangement. Council manages the operation of the joint arrangement under the auspices of the Housing Authority. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council.

Council is required to set aside an amount of \$500 per Unit per annum from the net annual profit for the long term maintenance needs of the Joint arrangement Property.

All profits derived from the operation of the Joint arrangement Housing are to be recognised as Restricted Assets to provide for future maintenance or the provision of future housing.

Financial Activity

- Opening Balance	4,195	4,050
- Interest Earned	192	145
- Funds Utilised	0	0
- Closing Balance	4,387	4,195

Note: No funds were transferred to the Contingency Reserve in 2018/19 or 2019/20 as no net Aged Housing profit from operations eventuated.

The Shire's portion of this Joint arrangement is included in Property, Plant & Equipment as detailed below:

Non - Current Assets

Freehold land at:

- Independent valuation 2017 - level 2	5,055	5,055
--	-------	-------

Non-Specialised buildings at:

- Independent valuation 2017 - level 2	33,700	33,700
--	--------	--------

Specialised buildings at:

- Independent valuation 2017 - level 3	29,488	29,488
--	--------	--------

Less: Accumulated Depreciation

(2,519)	(1,679)
65,724	66,564

24. JOINT ARRANGEMENTS (continued)

(a) Share of joint operations (Continued)

Part Lot 29 (16) Maddock Street Aged Units 7 and 8

The Shire of Mukinbudin has participated in a joint arrangement with the Housing Authority for the construction of two 1 bedroom units on Part Lot 29 (16) Maddock Street, Mukinbudin. The provision of this housing aims to provide accommodation for Seniors. The Shire of Mukinbudin has a 21.00% interest in the assets and liabilities of this joint arrangement. Council manages the operation of the joint arrangement under the auspices of the Housing Authority. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of

Council is required to set aside an amount of \$500 per Unit per annum from the net annual profit for the long term maintenance needs of the Joint arrangement Property.

All profits derived from the operation of the Joint arrangement Housing are to be recognised as Restricted Assets to provide for future maintenance or the provision of future housing.

Financial Activity

- Opening Balance	4,510	4,450
- Interest Earned	81	60
- Funds Utilised	0	0
- Closing Balance	4,591	4,510

Note: No funds were transferred to the Contingency Reserve in 2018/19 or 2019/20 as no net Aged Housing profit from operations eventuated.

The Shire's portion of this Joint arrangement is included in Property, Plant & Equipment as detailed below:

Non - Current Assets

Freehold land at:

- Independent valuation 2017 - level 2	1,807	1,807
--	-------	-------

Non-Specialised buildings at:

- Independent valuation 2017 - level 2	33,344	33,344
Less: Accumulated Depreciation	(1,279)	(734)

2020

\$

2019

\$

24. JOINT ARRANGEMENTS (continued)

(a) Share of joint operations (Continued)

Lot 25 (24) Maddock Street Aged Units 9 and 10

The Shire of Mukinbudin has participated in a joint arrangement with the Housing Authority for the construction of a two 2 bedroom units on Lot 25 (24) Maddock Street, Mukinbudin. The provision of this housing aims to provide accommodation for Seniors. The Shire of Mukinbudin has a 37.94% interest in the assets and liabilities of this joint arrangement. Council manages the operation of the joint arrangement under the auspices of the Housing Authority. All revenue and expenses of the joint arrangement are recognised in the relevant financial statements of Council.

Council is required to set aside 1% of the current replacement cost of the properties from the net profit each year for the long term maintenance of the properties.

All profits derived from the operation of the Joint arrangement Housing are to be recognised as Restricted Assets to provide for future maintenance or the provision of future housing.

Financial Activity

- Opening Balance	7,738	7,665
- Interest Earned	97	73
- Funds Utilised	0	0
- Closing Balance	7,835	7,738

Note: No funds were transferred to the Contingency Reserve in 2018/19 or 2019/20 as no net Aged Housing profit from operations eventuated.

The Shire's portion of this Joint arrangement is included in Property, Plant & Equipment as detailed below:

Non - Current Assets

Freehold land at:

- Independent valuation 2017 - level 2	7,588	7,588
--	-------	-------

Non-Specialised buildings at:

- Independent valuation 2017 - level 3	79,674	79,674
--	--------	--------

Less: Accumulated Depreciation

(2,375)	(1,584)
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84,887	85,678
--------	--------

[illegible]

[illegible]

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

25. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the financial years ending 30 June 2020 and 30 June 2019.

26. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the financial years ending 30 June 2020 and 30 June 2019.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION

(a) Rates

RATE TYPE	Number of Properties	2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2018/19	
		Actual Rateable Value	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Actual Total Revenue	Budget Rate	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Budget Total Revenue	Actual Total Revenue	Actual Total Revenue	
General rate															
Gross rental valuations															
Residential	150	1,104,644	203,515	4,155	0	207,670	207,670	203,515	0	0	203,515	203,515	204,545	204,545	0
Vacant	1	16,000	2,948	211	0	3,159	3,159	2,948	0	0	2,948	2,948	0	0	0
Unimproved valuations															
Rural	214	44,098,500	977,840	6,818	4,391	989,049	989,049	984,093	2,000	500	986,593	986,593	913,191	913,191	0
Minling	0	0	0	0	0	0	0	0	0	0	0	0	1,769	1,769	0
Sub-Total	365	45,219,144	1,184,303	11,184	4,391	1,199,878	1,199,878	1,190,556	2,000	500	1,193,056	1,193,056	1,119,505	1,119,505	0
Minimum payment															
Gross rental valuations															
Residential	19	14,664	8,360	0	0	8,360	8,360	8,360	0	0	8,360	8,360	8,360	8,360	0
Vacant	5	1,516	2,200	0	0	2,200	2,200	2,200	0	0	2,200	2,200	3,080	3,080	0
Unimproved valuations															
Rural	32	245,500	17,600	0	0	17,600	17,600	16,500	0	0	16,500	16,500	17,600	17,600	0
Minling	10	59,371	5,500	(327)	0	5,173	5,173	5,500	0	0	5,500	5,500	3,300	3,300	0
Sub-Total	66	321,051	33,660	(327)	0	33,333	33,333	32,560	0	0	32,560	32,560	32,340	32,340	0
Total amount raised from general rate	431	45,540,195	1,217,963	10,857	4,391	1,233,211	1,233,211	1,223,116	2,000	500	1,225,616	1,225,616	1,151,845	1,151,845	0
Ex-gratia rates													17,591	17,591	0
Movement in excess rates													(10,000)	(9,742)	0
Totals													1,234,526	1,159,694	0

SIGNIFICANT ACCOUNTING POLICIES

Rates	Control over assets acquired from rates is obtained at the commencement of the rating period.
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	Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

The Shire of Mukinbudin did not offer any Rates Discounts during the year ended 30 June 2020.

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted

Type	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
Sporting Complex Hire	Discount	35% - 100%	0	0	277
Memorial Hall Hire	Discount	35% - 100%	239	0	1,336
Gymnasium Membership	Discount	50.00%	0	0	571
Caravan Park Fees and Charges	Discount	10.00%	19,765	0	3,177
Community Bus Hire	Discount	31.00%	759	0	776
Plant Hire	Discount	10.00%	0	0	0
Animal Registration	Discount	50% - 75%	888	0	3,005
Swimming Pool Entry	Discount	50% - 66%	3,249	0	3,595
			25,703	0	12,737
Total discounts/concessions (Note 27(a))			25,703	0	12,737

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Sporting Complex Hire	Facility use by a local business, community group, for a private function or for a Wake and Funeral, Memorial and Church Services.	Nil	Support for the overall benefit of the community.
Memorial Hall Hire	Facility use by a local business, community group, for a private function, the Mukinbudin High School or for a Wake and Funeral, Memorial and Church Services.	Nil	Support for the overall benefit of the community.
Gymnasium Membership	Pensioner Discount	Nil	Support for the overall benefit of the community.
Caravan Park Fees and Charges	Pensioner or Caravan and Motorhome Club of Aust Ltd members	Nil	Support for the overall benefit of the community.
Community Bus Hire	Use by a Community Group	Nil	Support for the overall benefit of the community.
Plant Hire	When used land conservation work	Nil	Support for land conservation.
Animal Registration	Pensioner and Working Dog Discount	Nil	Support for the overall benefit of the community.
Swimming Pool Entry	Pensioner Discount	Nil	Support for the overall benefit of the community.

27. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	4/10/2019			11.00%
Option Two				
First instalment	4/10/2019			11.00%
Second instalment	6/12/2019	15	5.50%	11.00%
Third instalment	14/02/2020	15	5.50%	11.00%
Fourth instalment	24/04/2020	15	5.50%	11.00%

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Interest on unpaid rates	5,781	5,000	5,823
Interest on instalment plan	2,130	2,500	2,271
Interest on ESL non-payment penalty	194	200	191
Charges on instalment plan	2,025	2,220	2,160
	10,130	9,920	10,445

28. RATE SETTING STATEMENT INFORMATION

		2019/20 Budget	2019/20	2018/19
		(30 June 2020)	(1 July 2019)	(30 June 2019)
		Carried Forward)	Brought Forward)	Carried Forward
Note		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	(13,360)	0	(21,719)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(865)	0	0
Movement in pensioner deferred rates (non-current)		153	(866)	(866)
Movement in employee benefit provisions (non-current)		13,265	7,773	7,773
Movement in employee benefit provisions (cash back)		13,642	(9,688)	(9,688)
Add: Loss on disposal of assets	11(a)	67,500	5,000	52,547
Add: Depreciation on non-current assets	11(c)	1,648,073	1,605,372	1,604,799
Non cash amounts excluded from operating activities		1,728,408	1,632,846	1,632,846
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4	(487,167)	(532,413)	(613,413)
Less: Current assets not expected to be received at end of year				
- Land held for resale	7	0	(10,830)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a)	199,477	813,063	137,910
- Current portion of lease liabilities		9,402	0	0
- Employee benefit provisions		102,029	98,075	88,387
Total adjustments to net current assets		(176,259)	367,895	(387,116)
Net current assets used in the Rate Setting Statement				
Total current assets		1,594,713	736,398	1,953,823
Less: Total current liabilities		(706,961)	(1,104,293)	(463,495)
Less: Total adjustments to net current assets		(176,259)	367,895	(387,116)
Net current assets used in the Rate Setting Statement		711,493	0	1,103,212
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				
- Contract assets	31(a)			1,953,823
Total current assets at 1 July 2019				1,953,823
Total current liabilities at 30 June 2019				
- Contract liabilities from contracts with customers	31(a)			(463,495)
- Contract liabilities from transfers for recognisable non financial assets	31(a)			(24,773)
- Rates paid in advance	31(b)			(1,277)
Total current liabilities at 1 July 2019				(512,855)

29. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.63%	933,278	0	909,455	23,823
Financial assets at amortised cost - term deposits	1.35%	484,209	484,209	0	0
2019					
Cash and cash equivalents	1.56%	1,216,746	606,500	570,063	40,183

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

	2020	2019
	\$	\$
	9,095	5,701

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire 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.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.16%	0.00%	28.20%	45.19%	
Gross carrying amount	32,628	10,761	10,162	4,983	58,534
Loss allowance	53	0	2,866	2,252	5,171
30 June 2019					
Rates receivable					
Expected credit loss	14.72%	0.00%	0.00%	0.00%	
Gross carrying amount	35,619	13,875	9,621	2,376	61,491
Loss allowance	5,242	0	0	0	5,242

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	66,956	378	386	0	67,720
Loss allowance	0	0	0	0	0
30 June 2019					
Trade and other receivables					
Expected credit loss	27.13%	0.00%	0.00%	0.00%	
Gross carrying amount	11,564	5,336	2,805	35,203	54,908
Loss allowance	3,137	0	0	0	3,137

29. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17.

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2020</u>					
Payables	343,615	0	0	343,615	343,615
Borrowings	236,770	634,396	805,807	1,676,973	1,500,465
Contract liabilities	52,438	0	0	52,438	52,438
Lease liabilities	9,996	3,332	0	13,328	12,690
	<u>642,819</u>	<u>637,728</u>	<u>805,807</u>	<u>2,086,354</u>	<u>1,909,208</u>
<u>2019</u>					
Payables	237,198	0	0	237,198	237,198
Borrowings	162,590	457,297	144,078	763,965	706,056
	<u>399,788</u>	<u>457,297</u>	<u>144,078</u>	<u>1,001,163</u>	<u>943,254</u>

30. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current				
Contract liabilities from contracts with customers	15	0	(24,773)	(24,773)
Adjustment to retained surplus from adoption of AASB 15	32(b)	0	(24,773)	(24,773)

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	Note	AASB 118 and AASB 1004 carrying amount 30 June 2019 \$	Reclassification \$	AASB 1058 carrying amount 01 July 2019 \$
Trade and other payables				
Rates paid in advance	14	0	(23,310)	(23,310)
Contract liabilities - current				
Contract liabilities from transfers for recognisable non financial assets	15	0	(1,277)	(1,277)
Adjustment to retained surplus from adoption of AASB 1058	32(b)	0	(24,587)	(24,587)

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Bush Fire Services were not recognised as the fair value of the services cannot be reliably estimated.

31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
	Note	As reported under AASB 15 and AASB 1058		
Statement of Comprehensive Income				
Revenue				
Rates	27(a)	1,251,078	9,410	1,260,488
Operating grants, subsidies and contributions	2(a)	1,847,373	52,438	1,899,811
Fees and charges	2(a)	546,656	0	546,656
Non-operating grants, subsidies and contributions	2(a)	1,250,684	0	1,250,684
Net result		578,292	61,848	640,140
Statement of Financial Position				
Trade and other payables	14	343,615	(90,979)	252,636
Contract liabilities	15	52,438	(52,438)	0
Net assets		68,870,329	143,417	69,013,746
Statement of Changes in Equity				
Net result		578,292	61,848	640,140
Retained surplus		44,758,867	61,848	44,820,715

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire recognised lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117 (excluding short term and low value leases). These lease liabilities were measured at the present value of the the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rate applied to the lease liabilities on 1 July 2019 was 7.25%.

	Note	2020 \$
Operating lease commitments at 30 June 2019 applying AAS 117		23,324
Discount applied using incremental borrowing rate		(1,870)
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 7.25%	16(b)	21,454
Lease liability - current		8,764
Lease liability - non-current		12,690
Right-of-use assets recognised at 1 July 2019		21,454

On adoption of AASB 16, the Shire recognised a right-of-use asset in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is deemed to be equal to the lease liability adjusted by the amount of any prepaid or accrued lease payments.

Property, plant and equipment and lease liabilities increased by \$21,454 on 1 July 2019 resulting in no impact on retained surplus.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

32. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 9.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	12,523,359	(196,077)	12,327,282
Revaluation surplus	13	23,820,372	(196,077)	23,624,295

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			44,103,689
Adjustment to retained surplus from adoption of AASB 15	31(a)	(24,773)	
Adjustment to retained surplus from adoption of AASB 1058	31(b)	(24,587)	(49,360)
Retained surplus - 1 July 2019			44,054,329

The impact on the City's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			23,820,372
Adjustment to revaluation surplus from deletion of FM Reg 16	32(a)	(196,077)	(196,077)
Revaluation surplus - 1 July 2019			23,624,295

33. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

34. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council; other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To provide a decision making process for the efficient allocation of scarce resources.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.
EDUCATION AND WELFARE To provide appropriate care to the aged and disabled.	Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.
HOUSING To provide adequate staff and community housing.	Maintenance of Staff and community housing, collection of various rents.
COMMUNITY AMENITIES Provide services required by the Community.	Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.
TRANSPORT To provide effective and efficient transport services to the Community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES To help promote the shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES The provision of private works to the public and the maintenance of cost pools for plant, operating, public works overheads and administration costs	Private Works Operations, plant repairs and operation costs.

35. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	1.95	3.80	2.67
Asset consumption ratio	0.60	0.61	0.62
Asset renewal funding ratio	0.80	0.77	0.48
Asset sustainability ratio	0.87	1.01	0.78
Debt service cover ratio	4.92	5.37	2.32
Operating surplus ratio	(0.36)	(0.30)	(0.77)
Own source revenue coverage ratio	0.42	0.42	0.36

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Mukinbudin

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Mukinbudin which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Mukinbudin:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 11 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a. The Operating Surplus Ratio as reported in Note 35 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 35 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Mukinbudin for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



VINCE TURCO
SENIOR DIRECTOR FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 December 2020

8.3 Chief Executive Officer's Reports

8.3.1 Addition to Fees & Charges – Portable Traffic Lights	
Location:	Mukinbudin
File Ref:	ADM 249
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	9 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

For Council to consider an addition to the 2020/2021 Fees & Charges Schedule to include hire costs of newly purchased transportable traffic lights.

Background Information

Allocation of \$12,896 was made by Council in the 2020/2021 Budget for purchase of transportable traffic lights, which were purchased from Tranex Roads & Traffic in January 2021. This resource will negate the need for costly traffic control staff on road works projects and provide controllable road safety for staff and road users.



Officer Comment

To offset some of the purchase cost, it is proposed that the lights are offered to surrounding local government entities at a set fee. Comparable products for hire in the Perth area are as follows:

Portable Traffic Light Hire (set of two)

\$160 (one hundred and sixty dollars) per day

\$120 (one hundred and twenty dollars) per day after five days hire

\$100 (one hundred dollars) per day if hired for a month

Strategic & Social Implications

2018-2028 Strategic Community Plan

Outcome 1.3 – Align infrastructure and facilities to community needs

1.3.1 Integrated, accessible and safe transport networks

Consultation

Luke Sprigg – Manager of Works

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Whilst allocation of expenditure was made in the 2020/2021 Budget, no allowance has been made for potential income from hire of transportable lights.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council set a hire fee of \$110 (one hundred and ten dollars) per day, including GST, for hire of two transportable traffic control lights.

Carried: /

8.3.2 Mukinbudin Playgroup Request for Air Conditioners and/or Relocation	
Location:	Maddock Street, Mukinbudin
File Ref:	
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	8 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

For Council to consider a request from the Mukinbudin Playgroup for the donation of two reverse-cycle air conditioners currently installed at the old Boogie Rats building at 14 Maddock Street, Mukinbudin.

Background Information

Boogie Rats (Mukinbudin Occasional Care) was located at 14 Maddock Street until the construction of a new purpose-built Early Learning Centre (ELC) at 9 White Street, which opened in January 2021. The old building also housed the Mukinbudin Playgroup, but with the removal of the majority of Boogie Rats equipment to the new ELC building, and the deteriorated state of the old structure, it is considered unsafe and impractical to continue operating from the site.

The following letter was received from Playgroup Secretary, Mrs Rachel McGlashan:

30/01/2021

Dear Shire Council,

On behalf of Mukinbudin Playgroup, we would like to thank you for the use of the Boogie rats building over the previous years. We have now vacated the premises and look forward to seeing what you do with the property in the future.

As the building is no longer in use, are we able to have the 2 air conditioners, and move them into our new location? We are in discussion with the Church of Christ to use their facilities and would move the air conditioners into the Creche room and the mother's room. If that falls through, we would be approaching you, again, to ask for the use of the town hall, specifically the old wildflower society rooms. The air conditioners would go in there.

We appreciate your support.

God bless

Rachel McGlashan

Secretary of Mukinbudin Playgroup

In addition, the following email was received from Playgroup President, Mrs Jessica Collins:

From: jeckandandy <jeckandandy@bigpond.com>
Sent: Wednesday, 10 February 2021 2:32 PM
To: Dirk Sellenger <ceo@mukinbudin.wa.gov.au>
Subject: playgroup facility

Hi Dirk

As you know, with the closure of the old Boogie Rats building, playgroup is looking for a new meeting place.

Would it be possible and what would be involved, if we were to meet at the complex?

Ideally, we would need a place to lock away our craft supplies and toys, use of the kitchen or place we can wash coffee cups etc and use of the rumpus room and playground.

If you have any other ideas on a location for playgroup we would appreciate some advice.

Thank you

Jess



Above: Air conditioning units currently installed in old Boogie Rats building.

Officer Comment

Whilst Playgroup volunteers have entered into discussions with the Church of Christ in regard to utilising their facility for Playgroup, it is suggested that a more public area may be more suitable for the group, hence the request for potential use of the Sports Complex. If permission is granted to use and store equipment at the Sports Complex, the request for the air conditioners would be void.

Strategic & Social Implications

2018-2028 Strategic Community Plan

Outcome 1.3 – Align infrastructure and facilities to community needs

1.3.2 Effectively plan, develop and manage infrastructure and facilities

Outcome 1.4 – A quality lifestyle

1.4.5 Promote and encourage community services and organisations delivered by volunteers

Consultation

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021
 Mrs Jessica Collins – President, Mukinbudin Playgroup

Mrs Rachel McGlashan – Secretary, Mukinbudin Playgroup

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

If Council determines to donate the two air conditioners to the Mukinbudin Playgroup, loss of income may be incurred from potential sale of surplus items. Use of the Sports Complex for a community group in the 2020/2021 Fees & Charges Schedule is set at \$26.00 (twenty-six dollars) per hour. If the Mukinbudin Church of Christ is utilised by Playgroup, Council will receive no income from venue hire.

Neither of the above financial implications is expected to have any significant adverse effect on the financial position of the Council.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That the CEO encourage the Mukinbudin Playgroup to further negotiations with the Mukinbudin Church of Christ to utilise the old school, complete with outdoor grassed area for play time. The CEO to assist the Playgroup with any discussions/negotiations between Playgroup and the Mukinbudin Church of Christ if assistance is requested by Playgroup members.

In the event that a successful agreement is reached, that Council agree to donate the two existing split system air conditioners from the old childcare facility to the Mukinbudin Church of Christ subject to removal and installation of both units at no cost to the Council.

Carried: /

8.3.3 Local Roads and Community Infrastructure Program – Barbalin Pipeline	
Location:	Barbalin Dam
File Ref:	ADM 431
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	9 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

On 22 May 2020 the Australian Government announced a new \$500 million Local Roads and Community Infrastructure Program (LRCI Program).

This program will support local councils to deliver priority local road and community infrastructure projects across Australia, supporting jobs and the resilience of local economies to help communities bounce back from the COVID-19 pandemic.

Phase 2 of the LRCI was announced in November 2020 with an additional \$264,514 (two hundred and sixty-four thousand, five hundred and fourteen dollars) allocated to the Shire of Mukinbudin, in addition to Phase 1 remaining funds of \$75,754 (seventy five thousand, seven hundred and four dollars).

Council are requested to consider allocation of \$150,000 (one hundred and fifty thousand dollars) from the LRCI program for the proposed project to pipe water from the Barbalin dam to the Mukinbudin townsite.



Above: Barbalin Dam

Background Information

Funding allocations for the LRCI Program have been calculated in a similar way to how the Roads to Recovery Program and the road component of the Financial Assistance Grants works.

This formula takes into consideration road length and population and is based on recommendations of Local Government Grants Commissions.

Current Approved Work Schedule for the Shire of Mukinbudin from Stage 1 of the LRCI is as follows, with \$75,754 (seventy-five thousand, seven hundred and fifty four dollars) remaining from this initial allocation which is due to be expended by 31th June 2021.

Approved Work Schedule for Shire of Mukinbudin, WA, \$375,754					
Project ID	Project name/ concise description	Infrastructure Type	Work Category	Eligible grant activity	LRCI Program funding required
1.	Installation of pumptrack at Mukinbudin Sports Complex	Community	Playgrounds and skateparts (including all ability playgrounds)	Yes	100,000
2.	Supply and installation of a nature playground, Mukinbudin Lion's Park	Community	Playgrounds and skateparts (including all ability playgrounds)	Yes	140,000
3.	Installation of concrete pads at the Caravan Park at Mukinbudin Caravan Park	Community	Other, caravan park	Yes	10,000
4.	Installation of new surface for tennis courts, Mukinbudin Tennis Club	Community	Painting/Improvements to community facilities	Yes	50,000
TOTAL LRCI Program funding required					300,000
TOTAL First Instalment					\$187,877

What projects will be eligible for funding?

Funding is available for local road and community infrastructure projects that involve the construction, maintenance and/or improvements to council-owned assets (including natural assets) that are generally accessible to the public.

Projects will need to deliver benefits to the community, such as improved accessibility, visual amenity and safety benefits.

Eligible local road projects could include works involving any of the following associated with a road:

- traffic signs;
- traffic control equipment;
- street lighting equipment;
- a bridge or tunnel;
- a facility off the road used by heavy vehicles in connection with travel on the road (for example, a rest area or weigh station);
- facilities off the road that support the visitor economy; and
- road and sidewalk maintenance, where additional to normal capital works schedules.

Eligible community infrastructure projects could include works involving:

- Closed Circuit TV (CCTV);
- bicycle and walking paths;
- painting or improvements to community facilities;
- repairing and replacing fencing;
- improved accessibility of community facilities and areas;
- landscaping improvements, such as tree planting and beautification of roundabouts;
- picnic shelters or barbeque facilities at community parks;
- playgrounds and skateparks (including all ability playgrounds);
- noise and vibration mitigation measures; and
- off-road car parks (such as those at sporting grounds or parks).

When will funding be available?

Funding will be available from 1 July 2020.

2

Officer Comment

The LRCI funding guidelines stipulate that the funding must deliver benefits to the community, such as visual amenity including improvements to community facilities, and landscaping improvements – both of which would apply with additional water supply to the townsite.

Strategic & Social Implications

Outcome 1.3 – Align infrastructure and facilities to community needs

1.3.2 Effectively plan, develop and manage infrastructure and facilities

1.3.4 Provide high quality recreation facilities and public open space

Outcome 3.1 – Protect and enhance the natural environment

3.1.3 Actively seek partnerships for landcare projects, salinity, drainage, and natural resource management initiatives

Consultation

Dylan Copeland – Natural Resource Management Officer

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

A total of \$340,268 is available through the remaining Phase 1 and Phase 2 allocations from the Local Roads and Community Infrastructure program for eligible projects. A grant total of \$110,000 (including GST) was recently received from the Department of Water and Environmental Regulation (DWER) as a contribution towards the pipeline project.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council make allowance in the 2020/2021 Annual Budget of \$150,000 (one hundred and fifty thousand dollars) to expense the Local Roads and Community Infrastructure program for the Barbalin Water Project to pipe water from the Barbalin dam to the Mukinbudin townsite.

Carried: /

8.3.4 Resealing of Nungarin North Road – SLK 1.10 to SLK 4.03	
Location:	Nungarin North Road – SLK 1.10 to SLK 4.03
File Ref:	RR 007
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	9 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

For Council to consider roadworks for failed section of road on Nungarin North Road.

Background Information

The following correspondence was received from Rod Munns Engineering Consulting Services:

Dirk,

As discussed today, that is a 14 and 7mm 2 coat emulsion primerseal (not much 7mm aggregate has been retained) put down just prior to the OEFY in late June 2015. Due to the cold weather, it was agreed to use an emulsion binder which can be applied between 10 to 20 degrees pavement temp. However, as I stated today, I have gone away from using Emulsion Binders for Primerseals in colder application periods if possible, by:

- 1) Ensuring all Primerseal (new pavement) works are completed prior to about mid April each year – if possible so cutback bitumen (hot) primerseals can be applied without any risk of stripping from frosts and cold snaps.*
- 2) After this date, instead use a cutback bitumen 2 coat primerseal if you can get the Bitumen Surfacing company to apply it and take some risk (not many Bitumen Surfacing Companies will take on this risk these days)*
- 3) If the treatment in 2 cannot be agreed upon and risk settled, then apply an Eco Prime then 2 coat S45R Crumbed Rubber Seal (some Bitumen Surfacing companies still won't guarantee this in the colder winter months, but I would (Crumbed Rubber Binder will not stick to the pavement without the Eco Prime being applied first).*

Sometimes these 2 coat emulsion primerseals can last up to 8-10 years, but sometimes only 3-4. I find compared to cutback bitumen binder primerseals, they are a bit unreliable and you won't get anywhere near the same Total Useful Life. Sometimes the type of gravel can react with the cationic charges in the emulsion from forcing the bitumen and water together. This may well have happened here, as I noticed about 3 months after this was applied, there was already some slight pinholing evident (I thought at that early time, that some traffic may close these up, but it appears not all have). Hope this helps. Cheers

Regards

Rod Munns

R Munns Engineering Consulting Services

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

Mob : 0407 604 164



Above: Nungarin North Road bitumen fail

Officer Comment

Whilst undertaking additional work like this is highly undesirable on relatively new road works (2015 reconstruction), no other options exist to maintain this road in a workable and safe driving condition other than costly resealing as reluctantly recommended.

Strategic & Social Implications

2018-2028 Strategic Community Plan

Outcome 1.3 – Align infrastructure and facilities to community needs

1.3.1 Integrated, accessible and safe transport networks

1.3.2 Effectively plan, develop and manage infrastructure and facilities

Consultation

Mr Luke Sprigg – Manager of Works


Mr Rod Munns – Engineering Consulting Services

Statutory Environment

Nil

Policy Implications

5.20 Road Reconstruction – Bitumen Sealing Standard

	POLICY	To allow for the Council to set a standard with regards to bitumen sealing of newly reconstructed sections of road.
	OBJECTIVES	To ensure that bitumen sealing of newly constructed sections of road includes a two-coat hot bitumen seal.
	GUIDELINES	This policy ensures that Council will be confident that any and all reconstruction sections of road which are bitumen sealed will have the necessary two-coat hot bitumen seal application and to avoid the need for a second seal at some stage in the future which can happen as a result of Staff and Council changes being overlooked or forgotten.
	HISTORY	Policy created in June 2019
	REVIEW	Chief Executive Officer



Financial Implications

Subject to Council decision on a Request for Tender for Sealing Works in the February 2021 Ordinary Meeting of Council, the additional road works are estimated to cost approximately \$155,000 (one hundred and fifty five thousand dollars) which has not been included in the 2020/2021 Annual Budget.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council request the CEO to include additional roadworks to reseal Nungarin North Road SLK 1.10 to SLK 4.03 in the 2020/2021 roadworks program to rectify failed previous works.

Carried: /

8.3.5 Resealing of Mukinbudin Wialki Road – SLK 12.60 to SLK 13.81	
Location:	Mukinbudin Wialki Road – SLK 12.60 to SLK 13.81
File Ref:	RCC 02
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	9 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

For Council to consider roadworks for failed section of road on Mukinbudin Wialki Road.

Background Information

The following correspondence was received from Rod Munns Engineering Consulting Services:

Hello Dirk,

Even though I had nothing to do with the Reconstruction of this section and it was not reconstructed with RRG funding (well it is not showing up in my RRG records anyway), I can recall not long after starting my own consultancy business (Jan 2012), coming across this newly reconstructed section around the EOFY. So, I am sure it was reconstructed late in the EOFY, probably late in either the 12/13 or 13/14 financial year. I can also recall some time later, that Bob (Edwards) advised they had reconstructed this section, as it was one of the worst sections on this road for roughness and some of the sections on this road were pretty bad at that time. I am guessing that it got done as there was some underspent road funding. Given that it was also primersealed in winter, I would assume it would have been a 2 coat emulsion primerseal, which is why it is likely ready for a reseal after some 8-9 years (I'd use a single coat 10mm cutback bitumen seal to reseal this section). I hope this helps?

Regards

Rod Munns

R Munns Engineering Consulting Services

Mob : 0407 604 164

Officer Comment

A Local Roads and Community Infrastructure (LRCI) project of \$50,000 (fifty thousand dollars) has been approved for resurfacing the Mukinbudin Tennis courts. This project is dependent on additional funding from the Community Sports and Recreation Facilities Fund (CSRFF) of \$55,000 (fifty-five thousand dollars) plus Council budget allowance of \$5,000 (five thousand dollars) and financial contribution by the Mukinbudin Tennis Club for the remaining costs, expected to be approximately \$55,000. The completed application will be presented at the March 2021 Ordinary Meeting of Council for Council's endorsement prior to funding submitted.

The author is recommending that these unbudgeted roadworks are only undertaken in this current financial year's roadworks program in the event that the CSRFF funding application is unsuccessful, and the \$50,000 LRCI funding be redirected into the Mukinbudin Wialki Rd SLK 12.60 to SLK 13.81 reseal.

If the CSRFF funding is successful, the reseal will be recommended for Council to consider in the 2021/2022 Annual Budget.

Strategic & Social Implications

2018-2028 Strategic Community Plan

Outcome 1.3 – Align infrastructure and facilities to community needs

1.3.1 *Integrated, accessible and safe transport networks*

1.3.2 *Effectively plan, develop and manage infrastructure and facilities*

Consultation

Mr Luke Sprigg – Manager of Works

Mr Rod Munns – Engineering Consulting Services

Statutory Environment

Nil

Policy Implications

5.20 Road Reconstruction – Bitumen Sealing Standard

+		
	POLICY	To allow for the Council to set a standard with regards to bitumen sealing of newly reconstructed sections of road.
	OBJECTIVES	To ensure that bitumen sealing of newly constructed sections of road includes a two-coat hot bitumen seal.
	GUIDELINES	This policy ensures that Council will be confident that any and all reconstruction sections of road which are bitumen sealed will have the necessary two-coat hot bitumen seal application and to avoid the need for a second seal at some stage in the future which can happen as a result of Staff and Council changes being overlooked or forgotten.
	HISTORY	Policy created in June 2019
	REVIEW	Chief Executive Officer



Financial Implications

Subject to Council decision on a Request for Tender for Sealing Works in the February 2021 Ordinary Meeting of Council, the additional road works are estimated to cost approximately \$50,000 (fifty thousand dollars) which has not been included in the 2020/2021 Annual Budget.

Due to tight timeframes, in the event that the CSRFF funding for the Tennis courts is unsuccessful, roadworks will take place without further referral or decisions of the Council.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council request the CEO to include additional roadworks to reseal Mukinbudin Wialki Road SLK 12.60 to SLK 13.81 in the 2020/2021 roadworks, funded from Local Roads and Community Infrastructure program to rectify failed previous works, SUBJECT TO written confirmation from the CSRFF advising of unsuccessful funding application of the resurfacing of the Mukinbudin Tennis courts.

Carried: /

8.3.6 Desktop Review of Strategic Plan	
Location:	Mukinbudin
File Ref:	ADM 221
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	10 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	2018-2028 Strategic Community Plan
Documents Tabled:	Nil

Summary

For Council to consider the reviewed Strategic Community Plan 2018-2028. This document has been desktop reviewed as per the Integrated Planning and Reporting Framework.

Background Information

In accordance with *Section 5.56(1) of the Local Government Act 1995*, local governments must undertake a review of their Strategic Community Plan (SCP) every two years, alternating between a minor and major review.

Guidelines state that a minor review of the Strategic Community Plan is primarily a desktop exercise and a major review is due in 2022 with an intention to begin engagement in late-2022.

Preparation and adoption of Strategic Community Plan, Corporate Business Plan Long Term Financial Plan, Work Force Plan & Asset Management Plans are part of the compliance regime for Local Government.

In September 2018, Council endorsed its Strategic Community Plan (SCP) 2018-2028. The SCP was developed through community direction facilitated by consultant Ron Back.

Officer Comment

The Strategic Community Plan is the strategy and planning document that reflects the longer term (10+ years) community and local government goals and aspirations.

In 2018 the Shire undertook a major review of the SCP with community consultation including surveys and public meetings to enable Council to keep in touch with the current wishes of residents.

The CEO believes that the SCP is still a relevant document in 2021 and recommends that no changes are implemented prior to the next major review in 2022.

Strategic & Social Implications

The document includes a clear direction forward concerning the future priorities for the Shire, many of which have either direct or indirect Strategic and Social Obligations.

Consultation

Shire Staff
AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

Statutory Environment

- 1) Local Government Act Section 5.56
- 2) Local Government (Administration) Regulations; Clause 19(c)

Policy Implications

Nil

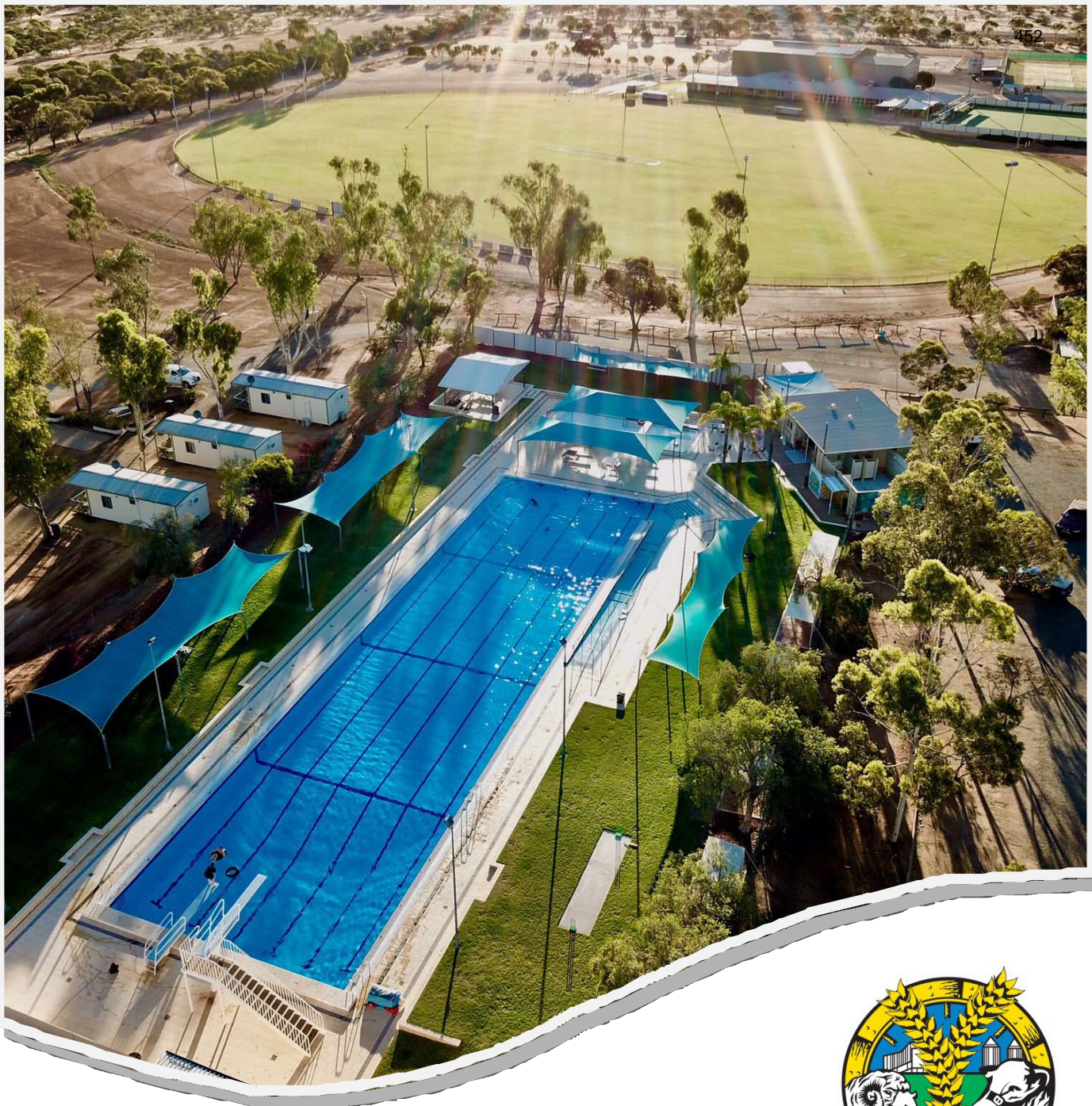
Financial Implications

Nil

OFFICER RECOMMENDATION**Council Decision Number –****Moved:****Seconded:**

That Council endorse the reviewed Shire of Mukinbudin 2018-2028 Community Strategic Plan without change.

Carried: /



Shire of Mukinbudin

2018 - 2028 Strategic Community Plan



From the President

The Shire of Mukinbudin's Community Strategic Plan is an essential document that aligns Council's programs with the aspirations of the community. It identifies how we will continue to provide essential services to our growing community and how we will ensure our assets are well maintained and our workforce appropriately skilled.

This Strategic Plan provides policy direction and strategies which seek to deliver value for money services in a sustainable manner. It focuses on social, economic, environmental and civic leadership for the future and considers issues impacting our community including the ability to access increased state and federal funding.

This revised Strategic Community Plan outlines our long term vision, values, and aspirations, based on the valuable input provided by the community through community workshops, surveys and visioning sessions. The Community Strategic Plan is the overriding document for Council and therefore a very important one in which many residents, ratepayers and interested persons were involved in the preparation and on which everyone is invited to have their say. Council is aware of its current resources and assets and what it needs to work towards to ensure our vision is achieved by 2028. We acknowledge that the Shire's ratepayers and residents are our number one customer and the reason we exist. Council will keep the community at the forefront of every action and decision we make in relation to our endeavours to enhance the Shire. We are committed to achieving outcomes for this community and look forward to working with you to provide a sustainable future for everyone in the Shire.

On behalf of the Council, I would like to thank the many people who have contributed to the development of the first long-term Strategic Community Plan for the Shire. We invite your continued contributions to assist with our future planning.

This plan aims to develop not only an appropriate response for today's environment, but also for the future in order to be pro-active and meet upcoming challenges. The role of the various levels of government is to provide advocacy and facilitate specific actions on behalf of the community through this ongoing partnership.

The Community Plan takes into account the broad social, cultural, economic and environmental areas and how other government agencies, community groups and local councils bordering our municipality might contribute to achieve each of the community aspirations.

The Strategic Community Plan spans 10 years (2018 – 2028) and from 1 July 2018 will be subject to a 'desktop' review every two years and a full review every four years.

Shire President

Gary Shadbolt

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INTRODUCTION

The Strategic Community Plan outlines the community's long term (10+ years) vision, values, aspirations and priorities.

The Plan is a living document and is to be reviewed regularly. It is intended to establish the community's vision for the Shire's future, including aspirations and service expectations. It is intended to drive the development of corporate plans, resourcing and other informing strategies.

An objective is the integration of asset, service and financial plans so that the Shire's resource capabilities are matched to the community's needs.

Our Community

The Shire of Mukinbudin is situated in the North Eastern Wheatbelt, 296 kilometres north east of Perth and 85 kilometres north of Merredin and 3,437 square kilometres in area. The Shire adjoins the local governments of Mount Marshall, Trayning, Nungarin and Westonia.

The Shire's economy is based around wheat growing and with the advances in farming practice and technology. There is also an increase in tourist activity with many fascinating rock formations and spectacular wildflowers mostly in the spring.

Mukinbudin is the only developed townsite within the Shire's population of 554. The town is located at the southern end of the Shire and is the service centre for a farming population of 270 with the balance of the population residing in the urban centre of Mukinbudin.

The road network involves 921 kilometres of roads links the districts of Mukinbudin, Bonnie Rock, Wialki, Wilgoyne and Lake Brown.

The Shire has a number of sporting facilities for football, hockey, cricket, basketball, golf, netball, lawn bowls, tennis, swimming and pistol shooting. Other facilities accommodate art and craft groups, community service groups, book clubs, Community Shed, playgroup and occasional care centre.

The town of Mukinbudin has a Primary School, incorporating a Pre-Primary and Kindergarten, a High School to Year 10, Tertiary and Further Education and Distant Education.

The nearest hospital is at Kununoppin, a distance of only 45 km's. Allied Health Services are available through the Mukinbudin Nursing Post and a volunteer Ambulance service is on call.

Localities

Bonnie Rock, Dandanning, Karloning, Lake Brown, Mukinbudin and Wilgoyne

Significant Local Events

Mukinbudin Spring Festival

Tourist Attractions

Large rock formations; wildflowers (July – September); Heritage Silo; Men's Shed; Pope's Hill; Cleomine.

Local Industries

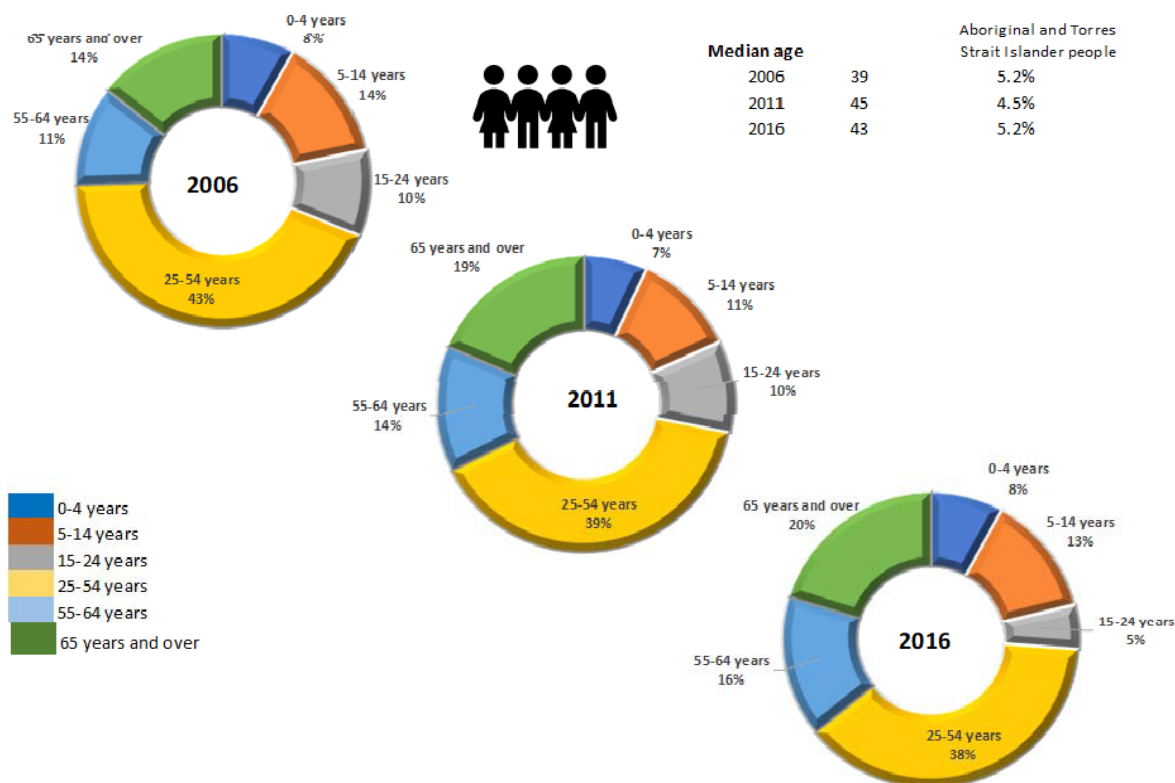
Broadacre grain; sheep; wool; mining; farm machinery; metal fabrication; farm stay accommodation;





Shire Population

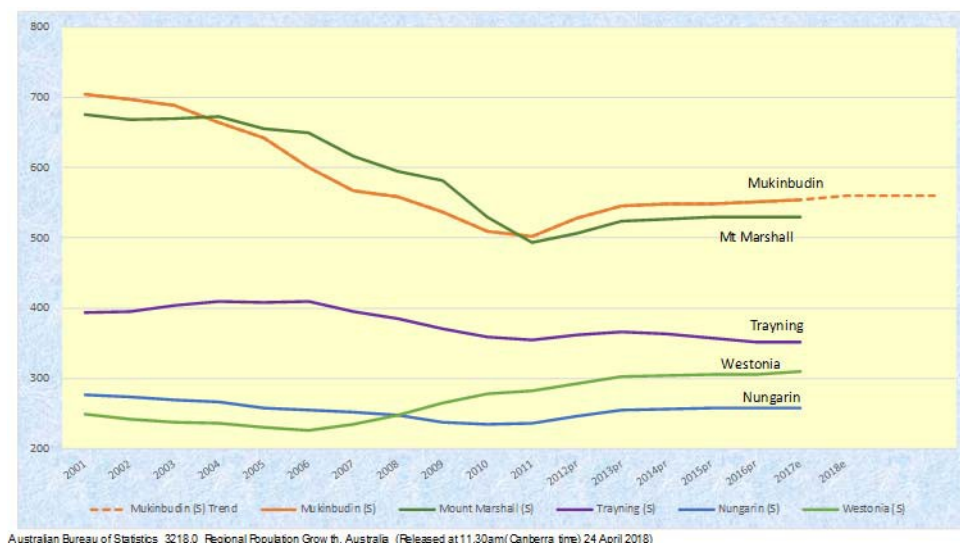
In the 2016 Census, there were 555 people in the Shire. Of these 53.2% were male and 46.8% were female. Aboriginal and/or Torres Strait Islander people made up 5.2% of the population.





Population trends

The decline in population up to 2011 has been reversed with a steady growth in the past six years. The median age of people in Mukinbudin was 43 years down from 45 in 2011. Over the past decade the percentage of the population the workforce age group (16 to 65) has declined, however given the number people remaining in the workforce beyond 65, the number tends to stabilise.



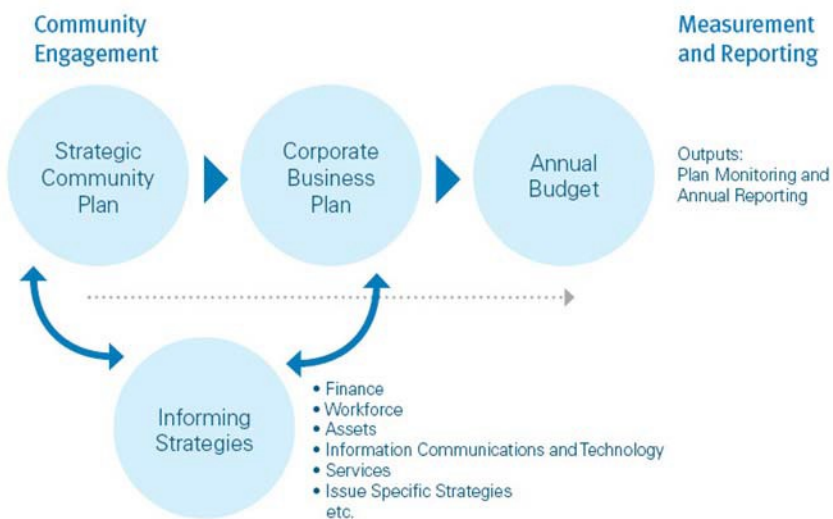
Australian Bureau of Statistics 3218.0 Regional Population Growth, Australia (Released at 11.30am (Canberra time) 24 April 2018)

Environment and Economic Activity

The predominant economic activity in the community is agriculture, with agriculture related business accounting for most of local businesses. Weather, land care and transport are issues that clearly have a significant impact on the agricultural industry, with an associated effect on the economic health of the community. The effects of drought, salinity and climate change are issues for the communities in the region.

INTEGRATED STRATEGIC PLANNING

This Plan establishes the community's vision for the Shire's future, including aspirations and service expectations. It is intended to drive the development of corporate business plans, resourcing and other informing strategies. An objective is the integration of asset, service and financial plans so that the Shire's resource capabilities are matched to the community's needs. This document is part of a series



Elements of Integrated Planning and Reporting Framework

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership.

[Strategic Community Plan](#) outlines community long term vision, values, aspirations and priorities

[Corporate Business Plan](#) summarises current and future resources required to deliver priorities outlined in Strategic Community Plan

A review of the Strategic Community Plan is to be undertaken every two years, with the next review⁴⁶⁰ scheduled for 2020, after the Council elections to be held in October of that year. A full review including a comprehensive community consultation process is to be undertaken in late 2022 and early 2023.

Community Engagement

In reviewing the Strategic Community Plan, the Shire sought the views of its community through a community workshop. The current plan was also review by Council and staff as to the currency and performance against previous community outcomes. All members of our community were given the opportunity through forums to make a contribution to the review and development of this plan.

OBJECTIVES AND STRATEGIES

Mukinbudin is an enthusiastic, progressive and proud community with an abundance of community spirit. The community is friendly and safe and the lifestyle is informal and relaxed, but with a high level of community participation and expectation. It's a great place to live and work in – most people don't want to leave.

Our Values

Respect

- Value people and places and the contribution they make to the Shire
- Develop an environment of respect for different cultures
- Be appreciative of the aspirations of the community and what it does for itself

Inclusiveness

- Be receptive, proactive and responsive as an organisation
- Exist to help a community that has the capacity for self help
- Demonstrate leadership by promoting Council and community teamwork

Fairness and equity

- Maintain a 'whole of Shire' outlook, but recognise that each community is unique and likely to have variations on their needs
- Facilitate services that are age appropriate
- Respond to the needs of the community in a fair and equitable way

Communication

- Create opportunities for consultation with the broader community
- Demonstrate leadership by promoting Council and community teamwork
- Open communication between the Community and the Council

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

Accountable and Sustainable

We will be transparent, display good governance and manage our customer service commitments within our resources.

Advocating Improvement and Reform

We are determined to be solution focused, proactively seeking innovative partnerships, working collaboratively with stakeholders and industry to enable growth and ensure that our Shire is sustainable.

Objectives and strategies have been presented under four main categories; social, economic, environmental and civic leadership.

What our community wants to be in 10 years:

To be innovative and proactive in addressing issues that are both environmentally sensitive and beneficial in providing affordable living costs and housing to the local community.

A community that is friendly, approachable, fair minded and responsive and acts with honesty and integrity.

VISION STATEMENT

To assist our community towards a prosperous future by providing a positive environment in which to work and live



SOCIAL

Build on the existing strong community spirit and sense of belonging



Issues we face:

The ability to manage the changes in our population with a limited employment base, restricted services and facilities.

Providing sustainable infrastructure (roads, recreation and business facilities).

Our ability to lobby Government investment in services and infrastructure in our community.

Maintaining reasonable access to medical facilities

Facilities and services for an ageing population.

To meet the communities needs within the financial capacity of our financial resources.

Our commitment:

We will provide services and infrastructure on an equitable basis which will retain and enhance our community values.

We will enhance our community through individual commitment, partnerships and community involvement to enhance our way of life.

We will advocate on behalf of our community to position our Shire with key stakeholders that will support our success and growth.

Strategies	Priority	Measuring Success
1.1.1 Encourage involvement in lifelong learning, skill enhancements and cultural involvement	M	<i>Proactive engagement with all stakeholders, improved services.</i>
1.1.2 Enhanced youth development through increased participation in the community	H	<i>Proactive engagement with all stakeholders</i>
1.1.3 Advocate for the improvement of the existing range of education facilities and training programs	ongoing	<i>Proactive engagement with all stakeholders, maintain facilities</i>

Outcome 1.2 - Health services which are accessible and meet the needs of the community

Strategies	Priority	Measuring Success
1.2.1 Advocate for a high standard and integrated approach to health services to support all residents	H	<i>State Services maintained</i>
1.2.2 Promote and enhance the health and wellbeing of those who live in the Shire	H	<i>State Services maintained, support Emergency Services</i>
1.2.3 Promote local and regional aged care accommodation facilities and services	M	<i>Provision of affordable aged accommodation</i>
1.2.4 Promote healthy, active ageing in partnership with government agencies	M	<i>State Services maintained, support Emergency Services</i>

Outcome 1.3 - Align infrastructure and facilities to community needs

Strategies	Priority	Measuring Success
1.3.1 Integrated, accessible and safe transport networks	H	<i>Maintain strong and active engagement with all agencies</i>
1.3.2 Effectively plan, develop and manage infrastructure and facilities	M	<i>Strong Asset Management KPI's, WALGA Road Survey</i>
1.3.3 Advocate for the provision of regional transportation links, including rail, air and bus services	M	<i>Effective advocacy in regional initiatives</i>
1.4.4 Provide high quality recreation facilities and public open space	H	<i>Strong Asset Management KPI's, Community surveys</i>

Outcome 1.4 - A quality lifestyle

Strategies	Priority	Measuring Success
1.4.1 Advocate promote and market the Shire as a place to live, work and visit	H	<i>Proactive engagement with all stakeholders, population trends.</i>
1.4.2 Encourage positive community participation in events and facilities	H	<i>Community participation in community groups/activities.</i>
1.4.3 Promote community safety	H	<i>Effective advocacy in regional initiatives, community surveys</i>
1.4.4 Proactively plan for growth	M	<i>Identify need and opportunities for projects.</i>
1.4.5 Promote and encourage community services and organisations delivered by volunteers	H	<i>Level of community volunteers, community surveys</i>
1.4.6 Support the development of a range of housing styles and accommodation options for singles, families and professionals	M	<i>Wait lists, occupancy rates, availability rates</i>

ECONOMIC

A diverse and innovative economy with a range of local employment opportunities



Issues we face:

Providing sustainable infrastructure (water, power, internet, roads, recreation and business facilities).

Our ability to solicit Government investment in services and infrastructure in our community.

Seasonal fluctuations in agricultural seasons and the instability of the agricultural sector

Access to telecommunications and technology

Our commitment:

We will promote growth by ensuring that the district is recognised as an attractive place to live, work and invest.

We will implement the appropriate planning and ensure that there is adequate consideration of the social and environmental impacts of all future development, in order to achieve balanced growth for our community, whilst also conserving the environment and retaining our local character and relaxed lifestyle.

We acknowledge that to maintain or grow we need to ensure services and infrastructure can be provided to meet local expectations.

An increase in our population and investment will also pave the way for better employment opportunities and help retain our youth.

Outcome 2.1 - A innovative, vibrant and entrepreneurial local economy

Strategies	Priori-ty	Measuring Success
2.1.1 A business friendly Shire with a diverse economic base	H	<i>Proactive engagement with all stakeholders, improved business environment.</i>
2.1.2 A skilled and capable local workforce with diverse career opportunities	M	<i>Proactive engagement with all stakeholders</i>
2.1.3 Lobby for the infrastructure necessary to support commercial and business growth	M	<i>Local businesses, community survey</i>
2.1.4 Enhance the aesthetic environment to support business opportunities	L	<i>Business survey, active regional involvement</i>
2.1.5 Promote and market land availability and lifestyle benefits to the commercial property market	L	<i>Land availability, Market demand</i>
2.1.6 Support investing in local apprenticeships and traineeships	M	<i>Proactive engagement with appropriate stakeholders</i>

Outcome 2.2 - Encourage greater levels of tourism activity

Strategies	Priority	Measuring Success
2.2.1. Seek innovative ways to promote and develop tourism whilst strengthening partnerships	M	<i>Effective advocacy in regional initiatives, community surveys.</i>
2.2.2 Provide relevant tourist information and marketing services	M	<i>Proactive engagement with all stakeholders, business survey</i>
2.2.3 Integrate technology and best practices into visitor servicing	M	<i>Proactive engagement with all stakeholders, surveys</i>

Priorities: L—Low, M—Moderate, H—High



ENVIRONMENTAL

To have a balanced respect for our environment and heritage, both natural and built

Issues we face:

Weather events

Environmentally sustainable power generation

Our commitment:

We will continue to nurture a strong sense of stewardship amongst our residents, businesses and visitors of the natural environment.

We will welcome tourists and will ensure everyone feels welcomed and inclusive whilst respecting the natural environment.

We will maintain our existing infrastructure and develop new infrastructure, so they are sustainable into the future

Outcome 3.1 - Protect and enhance the natural environment

Strategies	Priority	Measuring Success
3.1.1 Protect and enhance significant natural assets	H	Community awareness, Signage and tourist awareness
3.1.2 Encourage and support community environmental projects	M	Proactive engagement with all stakeholders, drum muster
3.1.3 Actively seek partnerships for landcare projects, salinity, drainage, and natural resource management initiatives	H	Effective advocacy in regional initiatives, community surveys, active partnerships
3.1.4 Preserve and protect biodiversity through the control and reduction of weeds and feral pests/animals	M	Pest eradication, community awareness

Outcome 3.2 - Integrate resource management and sustainability

Strategies	Priority	Measuring Success
3.2.1 Plan for long term, viable waste management practices	M	<i>Effective advocacy in regional initiatives</i>
3.2.2 Plan for water conservation, reuse and efficiency, water catchment and storage	M	<i>Proactive engagement with all stakeholders, water sustainability levels</i>
3.2.3 Provide leadership for energy conservation and renewable energy generation projects and initiatives	M	<i>Proactive engagement in regional initiatives, alternative energy supply</i>
3.2.4 Encourage property owners (residential and commercial) to install water recovery and recycling systems	H	<i>Proactive engagement with all stakeholders,</i>
3.2.5 Encourage the use of recycled materials and create a zero-waste culture amongst the community	H	<i>Proactive engagement in regional initiatives, Level of recyclable material,</i>

Priorities: L—Low, M—Moderate, H—High

CIVIC LEADERSHIP

To provide exceptional leadership, working with our community towards a sustainable future

Issues we face:

- Council's leadership within the community
- How the community is consulted and informed about local issues
- The community newsletter Information
- Use of webpage and social media
- The efficiency and effectiveness of customer service
- Local Government structural reform

Our commitment:

- We will continue to strive to be forward thinking, have strong representation and provide good leadership.
- We will proactively communicate and acknowledge local feedback to ensure the services we deliver are representative of our community's needs.

Strategies	Priority	Measuring Success
4.1.1 Develop leadership skills and behaviours that enhance the knowledge, skills and experience of the Shire staff and Councillors	M	<i>Compliance returns, Skills inventory, professional associations</i>
4.1.2 Manage the organisation in a transparent and accountable manner	H	<i>Audit reports, policy framework for resource allocation, Compliance return and regulated process reviews</i>
4.1.3 Deliver services that meet the current and future needs and expectations of the community, whilst maintaining statutory compliance	M	<i>Asset KPI's, financial resources Improvement in KPI's, Increase in regional resource sharing.</i>
4.1.4 Enhance open and interactive communication between Council and the community.	H	<i>Community survey, complaints register</i>
4.1.5 Engage the community in decision making and a shared responsibility to achieve our goals	M	<i>Community newsletter, workshops</i>
4.1.6 Facilitate resource sharing on a regional basis	M	<i>Effective advocacy in regional initiatives, regional partnerships</i>
4.1.7 Provide responsive high-level customer service	H	<i>Community survey, complaints register</i>

Priorities: L—Low, M—Moderate, H—High



RESOURCING OUR PLAN

The Plan states vision, purpose, values and goals of the community to help the Shire plan for the future. It is recognised that there are many stakeholders who are active in different areas connected to the Plan's vision and goals. Thus working effectively with key stakeholders and our community will be a major factor in achieving successful outcomes.

A review of this Plan will occur informally every two years and formally every four years. The Plan is continually evolving and will be evaluated regularly to assess our progress towards realising our vision.

To assist in the implementation and activation of this Plan the Shire will have to consider its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs.

Other critical informing strategies associated with this plan are the Long Term Financial Plan, Asset Management and Workforce Plans.



The Long Term Financial Plan will guide the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations as a means to improve services and infrastructure.

Strategic Risk

It is important to consider the external and internal context in which the Shire of Mukinbudin operates, relative to risk, in order to understand the environment in which the Shire seeks to achieve its strategic objectives. The external and internal factors identified and considered during the preparation of this Plan are set out below:

External Factors

- Climate change and impact on natural environment
- Extreme weather events
- Changes in population numbers and age profile.
- Cost shifting by Federal and State Governments.
- Reducing external funding for infrastructure and operations.
- Increased compliance requirements due to Government Policy and Legislation
- Changing community expectations in relation to service levels.

Internal Factors

- The financial capacity of the Shire.
- Asset renewal gap.
- Allocation of resources to achieve strategic outcomes.
- Organisational size, structure and functions.
- Staff levels and retention.
- Organisational strategy and culture.
- Current organisational systems and processes.





Shire of Mukinbudin

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8.3.7 Mukinbudin Tennis Club – Community Sport and Recreation Facilities Fund	
Location:	Cruickshank Rd, Mukinbudin
File Ref:	ADM 150
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	10 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

For Council to formally support a funding application for the Mukinbudin Tennis Club to the Community Sport and Recreation Facilities Fund (CSRFF) for the resurfacing of the Tennis Club court surface.

Background Information

The following letter was received from the Tennis Club:

Damen Maddock
Mukinbudin Tennis Club
PO Box 193
MUKINBUDIN WA 6479

10th August 2020

Dirk Sellenger
CEO
Shire of Mukinbudin
PO Box 67
MUKINBUDIN WA 6479

To Dirk,

RE: Funding opportunity for resurfacing the Tennis Courts

I am writing this letter on behalf of the Tennis Club to ask for the Shire's support in a funding application we plan to apply for from the Department of Sport and Recreation by this coming September.

A little background about the current courts – they were laid in early 2000's and have well and truly seen their 15 years which is what they were told at the time that they would last.

They are starting to break away on the lines on our courts, with Courts 3 & 4 being the worst of it. We feel that we will be lucky to see the next coming season out with the courts the way they are at the moment.

We had a Tennis Club meeting two weeks ago to discuss what we would like to do, and which surface we would like to go for. Upon conclusion of the meeting we have agreed that it would be beneficial for the club to look at a Laykold Gel – Cushion Acrylic Surface. It is a revolutionary new cushion court system with a fluid applied gel layer that is comprised of 60% renewable resources. There are a few of these

courts installed; East Fremantle Tennis Club, Kukerin Tennis Club & Mundaring Tennis Club to name a few.

The original costing would be \$149,500 + GST (\$164,450). We would be looking to source funding from Sport and Recreation for \$55,000 and would be looking to put in \$55,000 ourselves and will have a short fall of \$54,450 which we would like to ask the Shire to help with. We currently have \$46,000 in the bank and we have also booked the community cropping land out north for next seeding. We are also going to look for minor funding through Tennis West (possibly \$5,000), CBH, Bendigo Bank, CSBP, and Summit Fertilizers.

We also have a list of items that are required to be in-kind donations;

- Labour for 3 days for mixing and pouring (Tennis Club members);
- Freight from Lansdale to site – we will ask a local freight supplier;
- Provision of a forklift or mini loader – (Tennis Club);
- Fully self-contained housing to house the 3-4 men that will come to do the job – would the Shire be able to provide?

This new type of surface that we have chosen to go with also has a 15-year cycle that is similar to a synthetic surface. The reason we have chosen to go with this type of surface compared to a synthetic surface like the current surface is the ongoing replacement cost. To replace the current courts to a synthetic surface is cheaper than the gel - costing approximately \$100,000 +GST compared to \$150,000 +GST for the gel. Then after 15-20 years of wear and tear and needing the surfaces to be redone again the synthetic surface will cost approximately \$150,000 +GST to replace every 15-20 years, whereas the gel will be approximately \$30,000 +GST every 15-20 years. Therefore, over a 45 year period to replace synthetic with synthetic it will cost approximately \$400,000 +GST in comparison to the gel court of approximately \$240,000 +GST. So ultimately saving 40% over the 45 years.

In conclusion, I would like to thank Council for taking the time to look at this project and hope that it will be able to help us apply for the funding and also contribute to the new courts. Please see attached the quote. We know this is a more expensive way to go but for the sustainability of our club we feel this is the best option going forward.

There will be some representatives from the Tennis Club attend the meeting in public question time so if you have any questions, we will be able to help on the day.

Yours sincerely,

Damen Maddock
President
Mukinbudin Tennis Club

At the August 2020 Ordinary Meeting of Council, it was recommended as follows that CSRFF funding be applied for along with a \$5,000 contribution by Council and application to LRCI for \$50,000. Council voted to lay the item on the table whilst research was given into a dual-use surface between the Hockey Club and Tennis Club. Feedback at the September Ordinary Meeting of Council concluded that a dual-purpose surface would not be financially feasible.

OFFICER RECOMMENDATION*Council Decision Number –**Moved: Cr**Seconded:*

1. That Council support a funding application to the Department of Sport and Recreation for \$55,000 (fifty five thousand dollars) for a new tennis court surface as funding towards the necessary \$164,450 (one hundred and sixty four thousand, four hundred and fifty dollars) replacement cost.

2. That staff make an allowance of \$5,000 (five thousand dollars) in the 2020/2021 Budget as the necessary 1/3 contribution towards the project.

3. That Staff apply for \$50,000 (fifty thousand dollars) through the Local Roads and Community Infrastructure Program as contribution towards the project.

*Carried: /***COUNCIL DECISION***Council Decision Number: 12 08 20**Moved: Cr Walker**Seconded: Cr Bent*

That Agenda Item 8.3.3 lay on the table, to be included in the September 2020 Ordinary Meeting of Council.

Carried: 9 / 0

The reason for Council deciding to lay Agenda Item 8.3.3 on the table resulted from discussion of potential dual-use surface for both Hockey and Tennis Clubs.

Officer Comment

The author has inspected the Tennis Courts along with Mukinbudin Tennis Club and Tennis WA representatives and believes that the courts are in vital need of replacement to minimise risk of injury and increase the level of longevity for the club and the courts.

The next round of the Community Sport and Recreation Facilities Fund (CSRFF) opened in February 2021 and staff will work with the Mukinbudin Tennis Club and the Department of Local Government, Sport and Cultural Industries on an application to resurface the existing court with a new cushioned acrylic gel surface.

The Tennis Club is a strong club with a large membership base. The Tennis season consists of:

- Sunday Club Tennis
- Hosting neighbouring Tennis Clubs for competition
- Pennant (competition) Tennis
- Junior Coaching Clinics

Strategic & Social Implications

2018-2028 Strategic Community Plan

Outcome 1.3

1.3.2 Effectively plan, develop and manage infrastructure and facilities

1.3.4 Provide high quality recreation facilities and public open spaces

Consultation

Jenifer Collins, Department of Local Government, Sport and Cultural Industries

Damen Maddock – President, Mukinbudin Tennis Club

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Financial Implications

Council have allowed \$5,000 (five thousand dollars) 2020/2021 Annual Budget as contribution towards the project, along with funding which has been approved through the Local Roads and Community Infrastructure program of \$50,000 (fifty thousand dollars).

It is understood that the Tennis Club have adequate funds for the majority of their contribution, with plans underway to further fund the project with funding applications and a cropping opportunity.

A quote of \$164,450 would allow for the installation of a cushion acrylic gel surface which is UV resistant, is environmentally friendly, and has reliable cushioned footing.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded:

1. That Council support a funding application to the Department of Sport and Recreation for \$55,000 (fifty five thousand dollars) for a new tennis court surface as funding towards the necessary \$164,450 (one hundred and sixty four thousand, four hundred and fifty dollars) replacement cost.

2. That Council confirm the Budget allowance of \$5,000 (five thousand dollars) in the 2020/2021 Annual Budget as Council's contribution for resurfacing of the tennis courts.

Carried: /

CONFIDENTIAL ITEM

8.3.8 Amendment to Fees & Charges – 12 Salmon Gum Alley	
Location:	12 Salmon Gum Alley
File Ref:	A722
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	9 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Statutory Environment**5.23. Meetings generally open to public**

- (1) Subject to subsection (2), the following are to be open to members of the public —
 - (a) all council meetings; and
 - (b) all meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
 - (a) a matter affecting an employee or employees; and
 - (b) the personal affairs of any person; and
 - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
 - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
 - (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person,
 where the trade secret or information is held by, or is about, a person other than the local government; and
 - (f) a matter that if disclosed, could be reasonably expected to —
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
 - (ii) endanger the security of the local government's property; or
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;

- and
- (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*; and
 - (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That in accordance with section 5.23 (2) (a) of the Local Government Act 1995 that the meeting be closed to members of the Public as Agenda item 7.6.12 is deemed to be

(b) the personal affairs of any person;

Carried /

LATE ITEM

8.3.9 Request for Tender – Annual Sealing Program	
Location:	Mukinbudin
File Ref:	ADM 261
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	15 th February 2021
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Simple Majority
Documents Attached:	Nil
Documents Tabled:	Nil

Summary

To allow Council to consider Tenders received for the supply and delivery of Bitumen and aggregate to allow for the delivery of the 2020/2021 construction and resealing program in accordance with the Budget.

Background Information

Tenders were called in accordance with the 2020/2021 Budget Document as the road works program contained within this document accordingly.

Officer Comment

At close of Tender the following Tenders were received:

REQUEST FOR TENDER - ANNUAL SEALING PROGRAM						
Road Name	Description of Works	Total Area m2	Downer	Cost	Fulton Hogan	Cost
Kununuppin - Mukinbudin Road	4900mtrs x 7.6 wide two coat hot bitumen 14/10mm	38,000	5.34	\$ 202,920.00	4.32	\$ 164,160.00
Nungarin North Road	2930mtrs x 7.2 wide single coat hot bitumen 10mm	21,096	4.25	\$ 89,658.00	4.93	\$ 104,003.28
Wilgoyne Road	1560mtrs x 4.0 wide single coat crumbed rubber sir	6,240	8.02	\$ 50,044.80	\$ 3.34	\$ 20,841.60
				\$ 342,622.80		\$ 289,004.88

Strategic & Social Implications

Nil

Consultation

Mr Rod Munns – Consultant Engineer

Mr Luke Sprigg – Manager of Works

Mr Ed Nind – Finance Manager

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Council have made the appropriate allowances in the 2020/2021 for costs associated with the reconstruction and resealing of various roads throughout the Shire.

Tender prices overall come in slightly more than budgeted, it was also considered a very disappointing Tender process with only two Tenders received compared to six Tenders in previous years. It is thought that the additional Federal funded Local Roads and Community Infrastructure Program has caused increased demand on sealing crews throughout Western Australia, with most crews already fully committed and unable to assist at this stage with the exception of Downer EDI.

Of the two tenders received the pricing varied considerably and are considered highly irregular, Downer 23.6% more expensive on the Kununoppin Mukinbudin Road job, 16% cheaper on the Nungarin North Road than Fulton Hogan and a staggering 240% more expensive on the Wilgoyne Road Crumbed Rubber reseal.

Whilst Fulton Hogan overall cheaper over the three jobs by \$53,617.92 compared to Downer EDI, Fulton Hogan have made clear they are not available until mid-May 2021 and this is considered too late in the season and the risk considered too high.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council accepts the Tender from Downer EDI to undertake Sealing works in the 2020/2021 year as follows:

Kununoppin Mukinbudin Road – 2 coat hot bitumen seal	\$202,920 plus GST
Nungarin North Road - 1 coat hot bitumen seal	\$89,658 plus GST

That the Wilgoyne Road resealing be removed from the 2020/2021 program with the intention to seal the remaining section in the 2021/2022 years program.

Carried /

8.3.10 Shire of Mukinbudin 2019/2020 Annual Report	
Location:	Mukinbudin
File Ref:	ADM 030
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	15 th February 2021
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Dirk Sellenger, Chief Executive Officer
Voting Requirements:	Absolute Majority
Documents Attached:	Annual Report
Documents Tabled:	Nil

Summary

To present Council with the 2019/2020 Annual Report for consideration.

Background Information

The Local Government Act 1995 section 5.53 requires the Annual report to contain the following:

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
 - (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) deleted]*
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor's report for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - (hb)
 - (i) *such other information as may be prescribed.*
- [Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6.]*

Section 5.54 requires a local government to accept the Annual Report as set out below:

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*
- [Section 5.54 amended by No. 49 of 2004 s. 49.]*

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

The Shire of Mukinbudin 2019/2020 Annual Report is completed and presented to Council for consideration of accepting.

Officer Comment

The 2019/2020 Annual Report for the Shire of Mukinbudin has been prepared to comply with the following Acts and Regulations of the WA State Parliament and other relevant requirements as listed:

- *Local Government Act 1995*
- *Disability Services Act 2006*
- *Freedom of Information Act 1992*
- *State Records Act 2000*
- *National Competition Policy*
- *Public Interest Disclosure Act 2003*

Strategic & Social Implications

Nil

Consultation

Cr Gary Shadbolt, Shire President

Nola Comerford-Smith, Administration Manager

Ed Nind, Finance Manager

Statutory Environment

Local Government Act 1995 S5.54

Policy Implications

2018/2019 Annual Report

Financial Implications

Nil

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council accept the 2019/2020 Annual Report as presented.

That the Annual Meeting of Electors be held on Tuesday 16th March 2021, commencing at 4.00pm.

Carried: /



Shire of Mukinbudin 2019/2020 ANNUAL REPORT

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

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Electronic copies of documents are available for download
on the Shire of Mukinbudin website – www.mukinbudin.wa.gov.au



ABOUT THIS REPORT

Council is required, under Section 5.53, of the *Local Government Act 1995* (as amended) to prepare an Annual Report containing information on the following.

- A report from the Shire President and Chief Executive Officer
- An overview of the Plan for the Future of the District made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year.
- The Financial Report for the financial year ending 30 June 2020
- Such information as may be prescribed in relation to the payments made to employees
- The Auditor's Report for the financial year ending 30 June 2020
- A matter on which a report must be made under section 29(2) of the *Disability Service Act 1993*
- details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;
 and
- And such other information as may be prescribed
- Further information on the details supplied in this report can be obtained from the Shire Office, 15 Maddock Street, Mukinbudin, or via our website www.mukinbudin.wa.gov.au



THE COUNCIL

Council meets on the third Tuesday of every month, except January, to discuss local and regional issues of importance to the Community.

The Council is made up of nine Councillors representing the District.

Council elections are held on the third Saturday in October every two years with the next election in October 2021.

Shire President

Cr Gary Shadbolt

Deputy Shire President

Cr Rod Comerford

Commenced	Elected Members	Telephone	Email	Years of Service	Term Expires
2019	Cr Geoff BENT	0427 484 036	crbent@mukinbudin.wa.gov.au	1	2021
2007	Cr Rodney COMERFORD	0427 487 063	crcomerford@mukinbudin.wa.gov.au	13	2021
2015	Cr Steve PATERSON	0417 995 143	crpaterson@mukinbudin.wa.gov.au	5	2019
2017	Cr Romina NICOLETTI	0427 414 763	crnicoletti@mukinbudin.wa.gov.au	3	2021
2019	Cr Callum MCGLASHAN	0428 720 510	crmclashan@mukinbudin.wa.gov.au	1	2023
2013	Cr Jeff SEABY	0419 471 083	crseaby@mukinbudin.wa.gov.au	7	2021
2003	Cr Gary SHADBOLT	0429 471 536	crshadbolt@mukinbudin.wa.gov.au	17	2019
2011	Cr Sandra VENTRIS	0429 487 057	crventris@mukinbudin.wa.gov.au	9	2021
2019	Cr Ashley WALKER	0429 471 176	crwalker@mukinbudin.wa.gov.au	1	2023

SHIRE OF MUKINBUDIN STAFF

Administration Staff

Chief Executive Officer	Dirk Sellenger
Administration Manager	Nola Comerford-Smith
Finance Manager	Ed Nind
Environmental Health Officer P/T	Allan Ramsay
Senior Finance Officer	Louise Sellenger
Customer Service Officer	Tayla Pillage
Customer Service Officer P/T	Jennie Herrington
Finance Officer P/T	Louise Neilson
Records/Administration Officer P/T	Mandy Cheetham

Works Staff - Roads

Acting Works Supervisor	Allan Monson / Kylie Gibson
Works Leading Hand	Steven Jones
Plant Operator	Tim Smith
Plant Operator	Phil Smith
Plant Operator	

Works Staff - Other

Town Leading Hand	Dave Waters
Gardener	Daniel Mori
Gardener	Nicole Francis
Maintenance Officer	Denis Heffernan

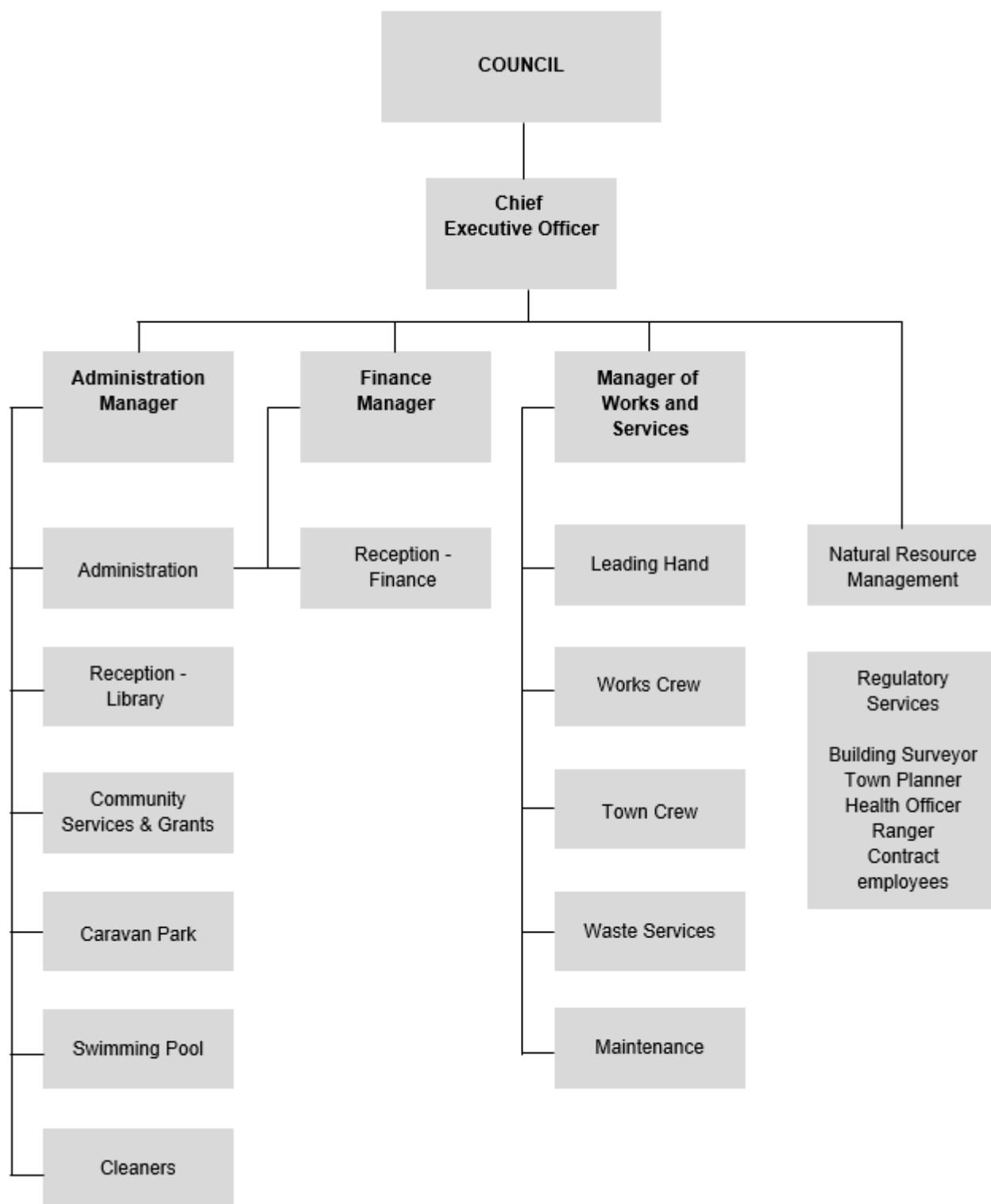
Other Staff

Natural Resource Management Officer P/T	Dylan Copeland
Swimming Pool Manager	Simon Comerford
Caravan Park Manager	Tania Sprigg
Cleaner	Ross Parker
Cleaner	Diane Parker
Cleaner	Amy Hodges
Cleaner	Amy Davies

SHIRE OF MUKINBUDIN

ORGANISATIONAL STRUCTURE

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SHIRE PROFILE

History of Mukinbudin

The Shire of Mukinbudin is situated in the North Eastern Wheatbelt, 296 kilometers north east of Perth and 85 kilometers north of Merredin and 3,414 square kilometers in area. The Shire's economy is based around wheat growing and with advances in farming practice and technology. There is also an increase in tourist activity with many fascinating rock formations and spectacular wildflowers mostly in the spring.

Mukinbudin is the only developed townsite within the Shire with a population of 274. The town is located at the southern end of the Shire and is the service centre for a farming population of 281. The road network involves 930 kilometres of roads linking districts including Bonnie Rock, Wialki, Wilgoyne and Lake Brown.

The area's climate is generally pleasant, particularly autumn, winter and spring. Summers are hot with low humidity, with summer evening's ideal for outdoor activities. The average annual rainfall is 300mm.

The modern Shire Offices were built in 1993 and are a source of community pride. The office staff is comprised of: Chief Executive Officer, Administration Manager, Finance Manager, Senior Finance Officer, Finance/Clerical Officer, Customer Service Officer and a Records Officer.

Council's 1020 kilometers of roads are maintained by the Works staff coordinated by a Manager of Works under the Chief Executive Officer's direction.

An Environmental Health Officer/Building Surveyor is shared with surrounding local governments.

Council has 9 elected members representing the community.

Council meets on the third Tuesday of each month commencing at 1pm and meetings are usually completed by 4.30pm.

Council is very supportive of its staff and encourages ongoing training and professional development.

Sport is very important to the fabric of the Mukinbudin Community and excellent facilities are provided. Hockey, football, cricket, basketball, golf, netball, lawn bowls, tennis, pistol shooting, and several other sports are very active. Council operates an Olympic 50 metre pool with an active swimming club. Art and craft groups, community service groups, book clubs, Men's Shed. There are also three active Church denominations.

The Shire of Mukinbudin has a Primary School, incorporating Pre-Primary and Kindergarten, plus there is High School to Year 10, Tertiary and Further Education and Distant Education.

A playgroup and Occasional Care Centre is also available, a valuable asset to our region with a new purpose-built Early Education Centre in construction which will have space for up to 25 children.

Shops include IGA supermarket, butcher, clothing and giftware, café/coffee shop, newsagency, hairdresser, Hotel, Bendigo Bank branch, Westpac Bank and Commonwealth Bank agencies, Community Resource Centre, Hardware, Machinery Dealerships, Landmark & Elders Agencies, 24hr ATM & Fuel.

A community Health Nurse operates a Monday to Thursday service with a doctor visiting once a week. The nearest hospital is at Kununoppin, a distance of only 45 kms. A dedicated team of volunteer Ambulance Officers are always on call.

Mukinbudin is an enthusiastic, progressive and proud community with an abundance of community spirit. The Shire is committed to growth with 17 newly subdivided residential blocks developed in recent years, and new businesses investing in the district.

The community is friendly and safe, and the lifestyle is informal and relaxed, but with a high level of community participation and expectation.

SHIRE OF MUKINBUDIN STATISTICS

Localities

Bonnie Rock, Dandanning, Karloning, Lake Brown, Mukinbudin and Wilgoyne

Ordinary Council Meeting

Council meets on the third Tuesday of every month, except January

Tourist Attractions

Fascinating large rock formations; wildflowers (July – September); Heritage Silo; Men's Shed; Pope's Hill; Cleomine.

Local Industries

Broadacre grain; sheep; wool; mining; farm machinery; farm stay accommodation; trades.

Shire Statistics

Distance from Perth	295km
Shire Area	3,437 km ²
Length of Sealed Roads	203.8km
Length of Unsealed Roads	731.6km
Population (2016)	555
Number of Electors	366
Number of Dwellings	325
Total Rates Levied	\$1,251,078
Total Revenue	\$5,014,845
MRWA Direct Grant	\$128,984
Roads to Recovery Grant	\$375,226
Financial Assistance Grant Scheme (FAGS)	\$1,103,802
Road Grant (FAGS)	\$559,461
Number of Employees	22

SHIRE PRESIDENT AND CHIEF EXECUTIVE OFFICER'S REPORT

The 2019/20 year has been one of very high activity, with the whole Shire team working collaboratively to achieve progress on many projects. Whilst a global pandemic threatened to severely affect the economy, it was rewarding to see that it was business as usual in the Shire of Mukinbudin with many projects coming to fruition.

This Annual Report reviews the Shire of Mukinbudin's achievements and details the Council's financial position for the 2019/20 financial year.

Highlights

During the 2019/20 year we yet again committed to delivering a large capital works program to improve community infrastructure and create local jobs.

The largest projects included the construction of two new 4x2 residential houses leased to Government Regional Officer Housing (GROH) for Education Department housing requirements. Whilst Council is borrowing the majority of the funds required to build these properties, they are backed up for strong rental income for a period of 10 years with annual 2.0pc increases during the 10-year period. In the final year of the ten year lease these new houses will earn rental income of just under \$127,000 (\$42,000 per property) as well as future proofing Education services in Mukinbudin into the foreseeable future.

Other improvements for the community include the construction of a purpose-built Early Learning Centre which was funded through Lotterywest, the Building Better Regions Fund and the Shire of Mukinbudin. This project is due for completion early in the next financial year.

The sporting sector were also recipients of State and local funding with a \$106K resurfacing project of the indoor court at the Mukinbudin Sports Complex. Whilst COVID19 delayed regular use of the new surface, this is an investment that will last for many years of enjoyable games for Mukinbudin and visiting teams.

Three new Councillors were sworn in at the October 2019 Ordinary Meeting of Council – Cr Geoff Bent (2-year term), Cr Callum McGlashan (4-year term), and Cr Ashley Walker (4-year term).

After many years of planning and collaboration with 11 local governments, the Central Eastern Aged Care Alliance (CEACA) project was finalised, and four new houses have been established in Mukinbudin. Funded primarily by Royalties for Regions funding, these houses are dedicated to the ageing population in the Wheatbelt.

Council added a new CATERPILLAR 140 Grader to the Works fleet, purchase outright through plant reserves and replacing the 2004 CATERPILLAR 12H Grader which was sold by Tender.

Tourism and Visitor Servicing

The Mukinbudin Caravan Park exceeded visitation numbers from previous years - with State borders closed, WA residents are choosing to travel inland for new experiences.

The Shire continues to be committed to the NEWTravel group and Wheatbelt Way Committee, with continued exposure through the Central Wheatbelt Visitors Centre Committee.

Governance

Upgrades to the Council Records system were undertaken firstly with records-specific training, followed by implementation with an overhaul of records management and general disposal compliance.

Community

Our community has a positive attitude that reflects in the progression seen in the shire including investment in business, local trades employing apprentices, and private investment in housing. These commitments assist in our community going from strength to strength and the positive outcomes are felt by both community members and visitors alike.

The Department of Fire and Emergency Services (DFES) funded the installation of an ablution block and communications room for the Bonnie Rock Bush Fire Brigade which will be well utilised by the BFB and community.

Council allocated \$10,000 for community grants in the 2019/20 Budget – the Community Chest program. Four applications were received, with each group benefiting from this fund which will be an annual funding round.

On Australia Day 2020, Council once again recognised Mukinbudin's outstanding citizens. This year's Mukinbudin Citizen of the Year was awarded to Tony Taylor, while the Community Group of the Year was awarded to Sandalwood Arts & Crafts Group.

Financial Management

This year was a year of significant change with respect to financial reporting. The two main items that had an effect on the Shire of Mukinbudin financial reports are:

- Reporting of income only when the obligations relating to that income have been met. This is most noticeable on a monthly basis in monthly financial reports as most grant obligations are met by the end of each financial year.
- Recognition of leases as having both an asset value and a contract liability.

Covid-19 had minimal impact on the Shire's financial operations in 2019-2020, there was a temporary reduction in some income streams during the lockdown period and some capital expenditure projects were slightly delayed.

As a result of the Covid-19 lockdowns, prompting working from home, some financial procedures were moved to a paperless approach which also resulted in improved electronic record keeping and greater future flexibility. In addition, due to the lockdowns the interim audit was carried out remotely and the Financial Management Review postponed.

This year the Shire was again audited by the Office of the Auditor General with Moore Australia contracted to conduct the audit. Despite the introduction of new reporting requirements and accounting standards, Council received again an unqualified audit report whereby no concerns were raised with the exception of the operating surplus ratio which has been below the Department of Local Government, Sport and Cultural Industries' standard Mukinbudin since this ratio commenced in 2012.

Many thanks for the work of the finance team in achieving these outcomes.

Conclusion

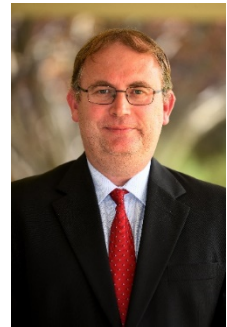
We would like to thank Councillors and Staff for their commitment to the Shire of Mukinbudin and their efforts on behalf of residents. The excellent working relationship established between Council and management has enabled us to deliver vital services and major capital works.

We also thank the businesses, community groups and volunteers that contribute to the Shire's diversity and prosperity and collectively help to make Mukinbudin a wonderful part of the Wheatbelt.

Cr Gary Shadbolt
SHIRE PRESIDENT



Dirk Sellenger
CHIEF EXECUTIVE OFFICER



STATUTORY REPORTS

DISABILITY ACCESS INCLUSION PLAN

The Shire of Mukinbudin continues to promote access and inclusion for all community members. The Shire's Disability Access and Inclusion Plan (DAIP) ensures that people with disabilities have equal access to Council services, facilities. The Shire has completed the 2019-2020 Disability Services Commission Progress Report to identify the Shire's achievements in relation to strategies and tasks consistent with the five (5) identified outcomes listed in the DAIP.

The Shire of Mukinbudin is committed to ensuring that the community is an accessible community for people with disabilities, their families and carers. The Shire of Mukinbudin is committed to consulting with people with disabilities, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately.

The Shire of Mukinbudin is committed to achieving the following six (6) outcomes:

- 1) People with disabilities, their families and carers have the same opportunities as other people to access the services of, and any events organized by, the Shire of Mukinbudin.
- 2) People with disabilities have the same opportunities as other people to access all buildings of a public nature, plus other facilities provided by the Shire of Mukinbudin.
- 3) People with disabilities receive information from the Shire of Mukinbudin in a format that will enable them to access the information as readily as other people are able to access it.
- 4) People with disabilities receive the same level and quality of service from the staff of, and contractors/agents to, the Shire of Mukinbudin.
- 5) People with disabilities have the same opportunities as other people to make complaints to the Shire of Mukinbudin.
- 6) People with disabilities have the same opportunities as other people to participate in any public consultation process with the Shire of Mukinbudin.
- 7) People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

FREEDOM OF INFORMATION

The Shire of Mukinbudin will provide information to people requesting it from Council. Should a request not be met satisfactorily, then a Freedom of Information Application can be lodged with Council. During the year ended 30 June 2020, no Freedom of Information Applications were received.

Section 96 of the *Freedom of Information Act 1992* requires local governments to publish an Information Statement.

In summary, the Shire of Mukinbudin Statement indicates that the Shire of Mukinbudin is responsible for the good governance of the Shire, and carries out functions as required, including statutory compliance and provision of services and facilities.

All Council meetings are open to the public and meeting dates and venues are advertised on a regular basis. Members of the public are invited to ask questions during Public Question Time, shortly after the commencement of each meeting.

The Shire of Mukinbudin maintains records relating to the function and administration of the Shire, each property within the Shire, and includes such documents as the Minutes of Meetings, Rate Book, Town Planning Scheme, Local Laws, Codes of Conduct, Register of Financial Interests, Register of Delegated Authority, Financial Statements and Electoral Rolls. These

documents can be inspected free of charge at the Shire Office, 15 Maddock Street, Mukinbudin, during office hours

RECORD KEEPING PLAN

The Shire of Mukinbudin is committed to accessible and efficient record keeping practices and complies with relevant legislation including the *State Records Act 2000*. The *State Records Act 2000* requires that the Shire maintains and disposes of all records in the prescribed manner.

Principal 6 - Compliance: Government organisations ensure their employees comply with the Record Keeping Plan.

Rationale

An organisation and its employees must comply with the organisation's Record Keeping Plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

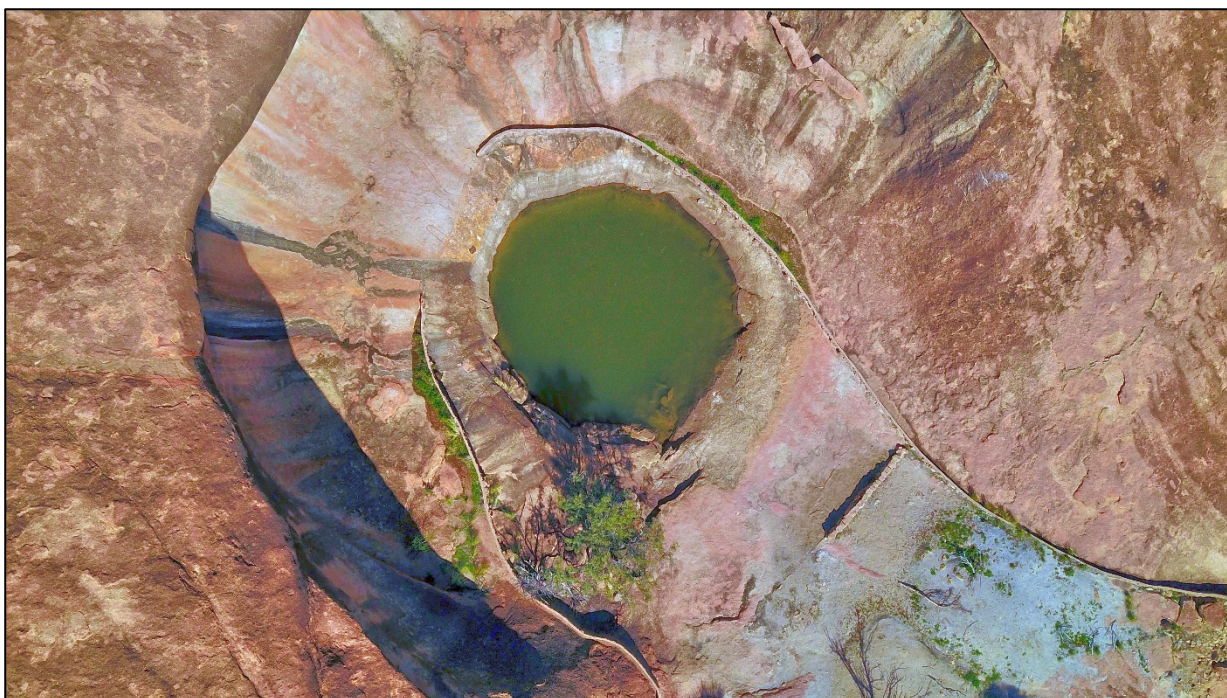
Minimum Compliance Requirements

The Record Keeping Plan is to provide evidence to adduce that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.
2. The organisation conducts a record keeping program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's Record Keeping Plan.

The Shire of Mukinbudin has substantially complied with items 1 to 4.

Council has established a Record Keeping Plan which was submitted and approved by the State Records Commission. In addition, Council has produced a Records Management Procedures Manual, which is utilised in Council's Induction Training for all new staff. The Records Keeping Plan looks at the efficiency and effectiveness of the Shire's record keeping systems and includes sections on procedures, risk management and disaster recovery plans, retention and disposal of records, training of staff on record keeping practices and information on the Shire's compliance with the plan.



NATIONAL COMPETITION POLICY STATEMENT

The competition Principles Agreement is an Inter-Government Agreement between the Commonwealth and State/Territory Governments that sets out how government will apply National Competition Policy principles to public sector organisations within their jurisdiction.

The State Government released a Policy Statement effective from July 1996 called the Clause 7 Statement, which forms part of the Competition Principles Agreement. The Clause 7 policy document sets out nominated principles from the Agreement that now apply to Local Government. The provisions of Clause 7 of the Competition Principles Agreement require local government to report annually as to the implementation, application and effects of the Competition Policy.

The Competition principles Agreement, under Clause 7, specifies three broad areas of reporting, they are:

1. Competitive Neutrality
2. Structural Review of Public Monopolies; and
Legislative Review

In accordance with the requirements of the National Competition Policy the Shire of Mukinbudin makes the following disclosure of 2019/2020.

Competitive Neutrality

The object of competitive neutrality is the elimination of resource allocation distortions arising out of local government ownership of significant business activities.

The Shire of Mukinbudin has assessed its operations and considers that it has no business activity that would be classed as significant under the current guidelines. Also, the Shire of Mukinbudin does not operate a business enterprise that has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise.

The number of activities to which competitive neutrality principles have been considered but not applied in the reporting period is: Zero (0)

During the reporting period the Shire of Mukinbudin did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire.

Structural Review of Public Monopolies

In relation to Structural review of public monopolies the Shire of Mukinbudin discloses the following:

Structural reform principles have been applied to the following number of activities in the reporting period: Zero (0)

Structural reform principles have been considered but not applied to the following number of activities in the reporting period: Zero (0)

As no structural reform has been applied to any activities the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

Legislative Review

Parties to the national Competition Policy package agreed that legislation should not restrict competition unless:

There is an obligation on the Public Interest Disclosure Officer in the Public Interest.

The benefits of the restriction to the community as a whole outweigh the costs; and

The objectives of the legislation can only be achieved by restricting competition.

Accordingly, the Shire of Mukinbudin is required to implement a systematic review of all of its existing legislation to determine whether there are any direct or indirect effects on competition.

In relation to a Legislative Review the Shire of Mukinbudin discloses that:

As at the reporting date the number of by-laws and Local Laws which have been reviewed and reformed as a result of any legislative review is Zero (0).

As at the reporting date the number of by-laws and Local Laws which the application of any legislative review principles were considered but not applied is: Zero (0).

PUBLIC INTEREST DISCLOSURE ACT 2003

The *Public Interest Disclosure Act 2003* was established by the Commissioner for the Public Sector Standards under Section 20 of the Public Interest Disclosure Act 2003.

One of the principles of the new legislation is not just to provide protection to those who make disclosures (and those who are the subject of disclosures) but also encourages a system of transparency and accountability in the way government or government officials act and utilise public monies.

Matters that fall into the category of public interest include the following:

- Improper Conduct (irregular or unauthorised use of public resources)
- An offence under State Law including corruption (substantial unauthorised or irregular use of, or substantial mismanagement of, public resources)
- Administration matters generally (conduct involving a substantial risk of injury to public health, prejudice to public safety or harm to the environment)

Matters that relate to the Shire of Mukinbudin should be referred to the Shire of Mukinbudin's Public Interest Disclosure Officer. Disclosures to the Public Interest Disclosure Officer can be made not just about officers of a local authority but also its elected officials.

Disclosure Act to ensure that the disclosure is confidential and that the person making a disclosure is provided adequate protection from reprisals, civil and criminal liability, dismissal or breach of confidentiality.

The Shire of Mukinbudin had no Public Interest Disclosures during the reporting period ending 30 June 2020.



INFORMATION ON PAYMENTS TO EMPLOYEES

For the purpose of Section 5.53(2) (g) the Annual Report of a Local Government for a financial year is to contain the following information:

The number of employees of the Local Government entitled to an annual salary of \$100,000 or more;

Band	Number of Employees
\$120,000-\$130,000	1

Local Government (Rules of Conduct) Regulations 2007 Complaints

There were no complaints lodged during the report period regarding minor breaches, as defined in the *Local Government (Rules of Conduct) Regulations 2007*.

REGISTER OF MINOR COMPLAINTS

Section 5.121 of the *Local Government Act 1995* (Register of Certain Complaints of Minor Breaches), requires the Complaints Officer for each local government to maintain a Register of Complaints which records all complaints that result in action under Section 5.110(6) (b) or (c) of the Act (Conduct of Certain Officials).

Section 5.53 (2) (hb) of the *Local Government Act 1995* requires disclosure in the Annual Report of details of entries made under Section 5.121 during the financial year in the Register of Complaints, including:

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

- (i) The number of complaints recorded on the register of complaints;
- (ii) How the recorded complaints were dealt with; and
- (iii) Any other details that the Regulations may require.

In accordance with these requirements, it is advised that no complaints or minor breaches under the *Local Government Act 1995* were received during 2019/2020.

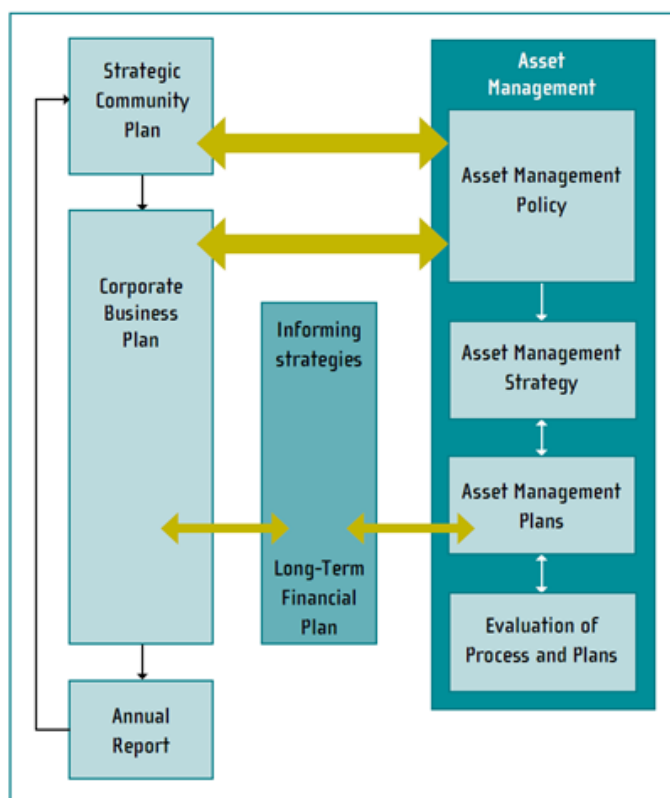


PLAN FOR THE FUTURE OF THE DISTRICT

As required by section 5.56 of the *Local Government Act 1995* below is an overview of the Shire of Mukinbudin 'Plan for the Future of the District', including major initiatives that are proposed to commence or to continue in the next financial year.

The changes to the *Local Government Act 1995* have seen the Principal Activities Plan replaced by the Plan for the Future. With the introduction of Integrated Strategic Planning the Shire of Mukinbudin has the following documents making up its plans for the future:

1. Community Strategic Plan 2018-2028
2. Long Term Financial Plan 2013-2023
3. Corporate Business Plan 2017/18-2020/21
4. Workforce Development Plan 2013/14-2016/17



WA Asset Management Framework (Source: Government of Western Australia Asset Management Framework & Guidelines)

Copies of the Shire of Mukinbudin above Plans for the Future will soon be available from the Shire Office or can be downloaded from the Shire Website at www.mukinbudin.wa.gov.au

Major initiatives that are proposed to commence or to continue in the next financial year

- 10 Year Plant Replacement Program
- Capital Roadwork's Program
- Government Regional Officer Housing Construction Program
- Proposals for New Swimming Pool Kiosk/Changerooms and Redesign of Sports Complex
- Construction and Relocation of Childcare Centre

Strategy	Objective
1. Plant Replacement	To ensure that Council's plant is reliable, to reduce maintenance cost and to minimise the replacement cost as far as possible.
2. Road Asset Management	To maintain and improve the quality and useful economic life of the road infrastructure system in the most efficient manner.
3. Shire Housing	To attract and retain Shire staff through the provision of modern quality housing. To make excess Shire housing available to the business community to assist with employee needs.
4. Joint Venture Housing	To provide aged and low-income residents with high quality community and joint venture housing in Mukinbudin.
5. Residential Land Subdivision	To provide quality blocks and housing options for locals who wish to move to or retire in Mukinbudin.
6. Industrial Units	To provide the opportunity for a new business to establish in town.
7. Aquatic Centre Upgrade	To provide a high quality and recreational aquatic facility for the residents of Mukinbudin Shire.

Australian Federal Government funding recognition

The Federal Government provided the Shire of Mukinbudin in 2019/2020 with vital funds under the Financial Assistance Grants Scheme (FAGS) with the Shire receiving \$1,103,802 general purpose grant and a road grant of \$559,641.

A further \$375,226 of Federal Road to Recovery Funding was received in the 2019/2020 year allowing for continued improvements to be made to our road network throughout the Shire.



Australian Government



SHIRE OF MUKINBUDIN

**To assist our community towards a prosperous future
by providing a positive environment in which to work and live**

**15 Maddock Street, Mukinbudin
PO Box 67, Mukinbudin WA 6479
(08) 9047 2100
admin@mukinbudin.wa.gov.au
www.mukinbudin.wa.gov.au**

9. Elected Members Motions of which previous notice has been given

8.1 Nil

10. Urgent Business without notice (with the approval of the President or majority of Council)

9.1 Nil

11. Important Dates

10.1 Dates to Remember

ANNUALLY	
Date	Details
January	No Council Meeting in January
February	Chief Executive Officer and Works Supervisor to inspect all plant and evaluate and/or amend its plant replacement programme for recommendation to Council. Audit Committee to review Statutory Compliance Return, meet with Auditor and report to next full Council meeting Local Government Compliance Return 1 January to 31 December each year. Community Strategic Plan, Long Term Financial Plan and Asset Management Plans – commence review process (Every two years)
March	Buildings inspection Shire buildings with Property Manager and report to Council's March or April meeting Roads Inspection – Annual Road inspections to prioritise items of roadwork's for forthcoming year. Councillors to present road proposals to CEO for consideration prior to this inspection. Complete review of Annual Budget (FM Regulations (33A)) Completion of Statutory Compliance Audit Return (LG Act 7.13, Audit Regulations 13-15) to be sent to Department of Local Government prior to 31 March. Arrange AGM Bush Fire Advisory Committee meeting with Chief Bush Fire Control Officer for April
April	Present any items Councillors or Community requests for Budget inclusion – Community & Recreation Grant Forms. (Advertise) Undertake Review of Delegation of Authority Register to Committee and CEO (written confirmation to staff concerned) CEO to commence a full review of Delegations Register Policy / Procedures Manual Review – CEO to commence review process by including as last item on Council Agenda (if necessary)
May	Send out recoups of roads and other projects so grant funding can be received by 30 June Review Councils Fees and Charges for all Council services and facilities including rubbish service and charges MF to review and renew Council's insurance policies with LGIS
June	Sitting fees – Reminder to Councillors re: forthcoming years fees FOI Return (Note: not necessary if Nil return) FOI Statement – Review this month Manager of Works and Services to provide comments on RRG Submissions, which are due to go to Council in the August meeting. FM to conduct a Finance & Audit Committee meeting and meet with Auditor as per Committee Roles Council's Audit Committee to meet to discuss Interim Audit Every 4 years Financial Management Review due before 30 June WALGA Local Government Convention deadline for nominations 30 June each year – Public Interest Disclosure Return to be submitted for previous period 1/7 to 30/6. Chief Executive Officer's performance and remuneration review – commence this month
July	Draft Budget submitted by Chief Executive Officer and Finance Manager Councillors and Senior Staff issued with Annual Interest Returns for completion CEO performance review Undertake Staff Annual Performance Reviews
August	Councillors and Senior Staff – reminder of Annual Financial Interest Return to be completed to CEO prior to 31 August Completion/Adoption of budgets (absolute majority). Send copy to Department of Local Government within 30 days (LG Act 6.2, FM Regulations 33)
September	Completion of Annual Financial Report & submitted to Auditor. AFR sent Dept. of Local Government within 30 days (LG Act 6.5, FM Regulations 5.1) Advertise Community Chest Funding
October	Review of Council's Code of Conduct – Section 5.103 (if unable to complete full review at this meeting discuss with Council the need to convene a Special Meeting to finalise review at this meeting or simply complete review at December Ordinary Meeting)

AGENDA: ORDINARY MEETING OF COUNCIL TO BE HELD 16 FEBRUARY 2021

	Local Govt is to review its Code of Conduct within 12 months after each ordinary election day & make such changes to the code as appropriate. Advise Council in the October Information Bulletin of the time, date and venue for the annual staff end of year function. Special Meeting (Election Years Only) advertise special meeting to swear in Councillors, Elect President, Deputy President, Committee etc. for Monday immediately after the Saturday elections.
November	Pensioner rates rebate claim to be lodged Call for nominations for Shire of Mukinbudin Citizens of the Year (Australia Day)
December	Annual Financial Report – Acceptance by Council within two months of receipt of the Auditors report Newsletter & Local Newspaper – advertise date, time and venue of all Council and Committee meetings for next calendar year (with delegated authority, if any) (S.5.251 (g) & Reg 12). Council's Audit Committee to meet to discuss Final Audit Report and Management Letter. Close of nominations for Shire of Mukinbudin Citizens of the Year (Australia Day)

12. Closure of Meeting

12.1 The Chairperson to declare the meeting closed at ____pm.