



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 15th February 2022

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

Table of Contents

- 1. Declaration of Opening**
 - 1.1 Declaration of Opening

- 2. Record of Attendance, apologies, approved leave of absence**
 - 2.1 Present
 - 2.2 Staff
 - 2.3 Visitors
 - 2.4 Apologies
 - 2.5 Approved Leave of Absence
 - 2.6 Applications for leave of absence

- 3. Public Question Time**
 - 3.1 Response to previous questions taken on notice
 - 3.2 Declaration of Public Question time open
 - 3.3 Declaration of public time closed

- 4. Declarations of Interest**

- 5. Petitions, Deputations, Presentations**
 - 5.1 Petitions
 - 5.2 Deputations
 - 5.3 Presentations

- 6. Announcements by the presiding member without discussion**

- 7. Confirmation of minutes of previous meetings**
 - 7.1 Confirmation of Minutes of Ordinary Meeting of Council held on 21st December 2021.

- 8. Reports**
 - 8.1 Council Monthly Information Reports**
 - 8.1.1 Receipt of February 2022 Information Report

 - 8.2 Finance Reports**
 - 8.2.1 List of Payments – December 2021
 - 8.2.2 Monthly Financial Statement – December 2021
 - 8.2.3 List of Payments – January 2022
 - 8.2.4 Monthly Financial Statement – January 2022
 - 8.2.5 Audit Committee Minutes Confirmation

8.3 Chief Executive Officer's Reports

- 8.3.1 NEWROC Council Meeting Minutes 14th December 2021
- 8.3.2 Streetlights Project LRCI
- 8.3.3 Annual Leave CEO
- 8.3.4 Barbalin Dam Water Use Agreement
- 8.3.5 Beringbooding Tank – Ownership
- 8.3.6 Administration Office Air Conditioning LRCI
- 8.3.7 LRCI – Phase three Funding Allocation

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 15th February 2022.

1. Declaration of Opening

The Shire President to declare the Meeting open at __pm

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

2.1 Present:

Cr G Shadbolt	Shire President
Cr R Nicoletti	Deputy President
Cr G Bent	
Cr A Farina	
Cr C McGlashan	
Cr S Paterson	
Cr J Seaby	
Cr S Ventris	
Cr A Walker	

2.2 Staff:

Dirk Sellenger	Chief Executive Officer
Louise Sellenger	Manager of Corporate Services

2.3 Visitors:

2.4 Apologies:

2.5 On leave of absence:

2.6 Applications for leave of absence:

3. Public Question Time (min 15 minutes)

3.1 Response to previous questions taken on notice.
Nil

3.2 Declaration of public question time opened (minimum 15 mins)

The Shire President to declare public question time open at ____pm.

3.3 Declaration of public question time closed

The Shire President to declare public question time closed at ____pm.

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

7. Confirmation of the Minutes of previous meetings

- 7.1 Confirmation of Minutes for the Ordinary Meeting of Council held on the 21st December 2021.

Voting Requirement

Simple Majority

OFFICER RECOMMENDATION

Council Decision Number -

Moved: Cr

Seconded: Cr

That the Minutes of the Ordinary Meeting of Council held on the 21st December 2021 be accepted as a true and correct record of proceedings.

Carried /

8.1 MONTHLY INFORMATION REPORT

8.1.1 February 2022 Information Report	
Location:	Mukinbudin
File Ref:	ADM 360
Applicant:	Louise Sellenger, Manager of Corporate Services
Date:	9 th February 2022
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Louise Sellenger, Manager of Corporate Services
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, Manager of Corporate Services, Caravan Park Manager, Aquatic Centre 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
 Luke Sprigg – Manager of Works
 Tania Sprigg - Caravan Park Manager
 Allan Ramsay – Environmental Health Officer
 Simon Comerford – Aquatic Centre Manager

Statutory Environment Nil

Policy Implications Nil

Financial Implications Nil

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council receive the February 2022 Information Report.

Carried /

8.2 Finance Reports

8.2.1 List of Payments – December 2021	
Location:	Mukinbudin
File Ref:	ADM 007
Applicant:	Edward Nind – Finance Manager
Date:	9 th February 2022
Disclosure of Interest:	Nil
Responsible Officer:	Edward Nind – Finance Manager
Author:	Louise Sellenger – Manager of Corporate Services
Voting Requirements	Simple Majority
Documents Attached	List of Payments – Municipal Account (5 pages) List of Payments – Restricted Muni Account (1 pages) Credit Card Summary December 2021 (1 page) Corporate Credit Card Statement December 2021 (6 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 2021 for endorsement by Council.

Background Information

A list of payments submitted to Council on 15th February 2022, 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 2021/2022 Budget.

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

Muni EFTs	EFT 6582	to	EFT 6697	\$215,014.96
Muni Cheques	Chq 31919	to	Chq 31919	\$700.00
Muni Direct Debits (Superannuation, loans, leases)	DD 8582.1	to	DD 8627.11	\$54,249.95
Pays on (Not included on payment listing)			09/12/21 & 23/12/21	\$82,242.33
<hr/>				
Total Municipal Funds				\$352,207.24

Restricted Muni Fund:

Trust EFTs	EFT -	to	EFT -	\$0.00
Trust Cheques	Chq -	to	Chq -	\$0.00
Trust Direct Debits	DD 8590.1	to	DD 8680.1	\$14,184.80
<hr/>				
Total Trust Funds				\$14,184.80

Carried /

Date: 09/02/2022
Time: 8:36:15AM

Shire of Mukinbudin

9
USER: Louise Sellenger
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6698		AFGRI Equipment Service John Deere Tractor		1,941.34
EFT6699		Absolutely All Electrical Power switch Repair to Pump Shed		1,347.23
EFT6700		Bf & Jd Atkins Pushing up Gravel for Forest Avenue		3,762.00
EFT6701		Canopy Outdoor Clear Bridge Group Pty Ltd Purchase 2 new 4x4 Marquees Quote QU-3226		2,565.65
EFT6702		Cjd Equipment Pty Ltd Light Globe for DAF Truck		47.19
EFT6703		Hutton & Northey Emergency Repairs to Tipping Trailer		3,046.91
EFT6704		Jason Signmakers Speed Restriction Signs 50 / 80 - Quote 20959		274.27
EFT6705		Kleenheat Gas Gas Bottle Rental Sports Complex		94.14
EFT6706		Kty Electrical Services Install 2 Split System units @ Caravan Park & Install 1 Split system unit @ Ag		3,025.00
EFT6707		Mick Sippe Carpentry Internal painting of 25A Calder Street		5,995.00
EFT6708		Mukinbudin District High School Barney Jones Citizenship Award 2021		100.00
EFT6709		Northam Carpet Court Supply and Install Carpets to 25A Calder as per quote 12610		3,433.80
EFT6710		Piccolo Family Trust T/a Mukinbudin Hotel Motel Council Refreshments		145.00
EFT6711		Shire Of Dowerin LG State Conference CEO Dinner 02/11/2021 - Dirk Sellenger		95.00
EFT6712		Sw Taylor (prompt Safety Solutions) Traffic Management Plan - Christmas Street Festival		1,650.00
EFT6713		Synergy Power Account 23 Sep to 18 Nov		7,809.13
EFT6714		Talbot Walsh 148 x 105mm 1mm thick marine grade stainless steel		202.40
EFT6715		Telstra Monthly Phone Account- November 2021		700.70
EFT6716		Two Dogs Home Hardware Keys Cut for Berringbooding (20 Earl Drive)		10.76
EFT6717		Absolutely All Electrical Depot Light replacement of Failed lights.		3,146.62
EFT6718		Australia Post Australia post account for the month of November		140.92
EFT6719		Bob Waddell Consultant Rates services for the 2021-2022 Financial Year - Option One - Rate Services,		2,244.00
EFT6720		Eastern Hills Saws & Mowers Supply one Tungsten Chainsaw chain for MS211 STHIL Model		110.00
EFT6721		Great Southern Fuels Fuel Account - November 2021		17,707.03
EFT6722		Louise Claire Sellenger Reimbursement of Purchase of Christmas Throne.		1,356.00
EFT6723		On Hold On Line On Hold Messages FY 2021/22 - December 2021		77.00

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6724		Two Dogs Home Hardware 4ltrs Internal Paint - 11 Cruickshank Rd		84.99
EFT6725		Wa Contract Ranger Services Pty Ltd WA Contract Ranger Services for 2021/2022 FY - 19/11/2021 & 2/12/2021 (I		561.00
EFT6726		Wallis Computer Solution NBN Internet for Shire Officer, Depot, 15 Cruickshank, 12 Salmon Gum & 4 S		588.50
EFT6727		Abco Products Various Cleaning Supplies for the Railway Station Toilets		896.22
EFT6728		Bob Waddell Consultant Assistance with, and the preparation of, the Annual Financial Statements 2020-		1,188.00
EFT6729		CORSIGN WA PTY LTD Signage for Caravan Units		996.60
EFT6730		Clark Rubber Midland Supply of 1m x 1.2m Heronaire Rubber Mat		129.00
EFT6731		Department Of Fire And Emergency Services 2021/22 ESL Income Local Government Opt B in accordance with Part 6a in V		37,664.00
EFT6732		Hersey's Safety Pty Ltd 200x Wooden Guide Posts, 200x Delineator Red Reflective & 200x Delineator		2,926.00
EFT6733		Hutton & Northey AD Blue 200L for DAF Truck		494.35
EFT6734		Landgate Rural Interim Valuations Shared		171.71
EFT6735		Muka Tyre Mart 2x New Tyres for DAF Truck		1,290.00
EFT6736		Nutrien Ag Solutions Fence Pole Caps - Recycling Facility		118.14
EFT6737		Orbit Health & Fitness Club Supply and Install Orbit Smith Functional Training Cage Quote 25350		3,834.50
EFT6738		Seminars Australia Pty Ltd 2x Delegates (Ed Nind & Dirk Sellenger) for Webinar (Engaging and managir		1,460.00
EFT6739		Stikit Solutions QR COVID-19 stickers for Sports Complex x8 150 x 210mm portrait UV print		93.50
EFT6740		Toll Group Various Freight - Pathwest x2 and Christmas Throne		114.22
EFT6741		Wallis Computer Solution EDSYS Workstation i7 as per QUOTE # 000972 V1,		7,283.50
EFT6742		Australian Taxation Office November BAS 2021		10,425.00
EFT6743		Absolutely All Electrical Daylight Sensor for Security lights at Caravan Park		315.16
EFT6744		Avon Waste Rubbish Service November 2021		6,731.87
EFT6745		Bob Waddell Consultant Assistance with, and the preparation of, the Annual Financial Statements 2020-		99.00
EFT6746		CORSIGN WA PTY LTD x2 Recycling Signs, 450 x 600 mm digiprint, 2.0mm aluminium. UV laminate,		88.00
EFT6747		Edisi Purnama Pty Ltd Rates refund for assessment A192 73 CARLTON ROAD WIALKI WA 6473		5,526.53
EFT6748		Geraghtys Engineering & Auto Electrics 60,000km Service of Ford Ranger		954.30
EFT6749		Hersey's Safety Pty Ltd Depot Consumables purchases as below:		3,456.31

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6750		Iga Mukinbudin Sundowner Essentials (GST)		289.88
EFT6751		Itr Western Australia Purchase of Grader Blade & Wear Parts for 140 Grader P30119 as Per Quote 4		4,363.59
EFT6752		Metal Artwork Creations 2x Name plaques		62.70
EFT6753		Mukinbudin Basketball Club Community Chest Funding for new Dyson Vacuum		708.18
EFT6754		Mukinbudin Swimming Club Community Chest Funding for Stop Watches, Mats & Tablet with Case		507.39
EFT6755		Mukinbudin Trading Post Misc Admin Monthly Purchases		140.77
EFT6756		Mukinbudin Winter Sports Auxiliary Community Chest Funding for Hesense 40 TV, Sony DVD player, 9 DVDs, 10		1,500.00
EFT6757		Officeworks A4 Certificate Frames for Australian Citizens x 5, inc freight		85.95
EFT6758		Ramsay Constructions Pty Ltd EHO & BS Consultant Work for 2021/22 FY		1,870.00
EFT6759		Shire Of Trayning Kununoppin Medical Practice Expenses - November 2021		1,031.22
EFT6760		Sigma Chemicals Supply of Chemical for Swimming Pool (Cal Hypo Pulsar 20KG x24)		4,649.70
EFT6761		Sophie Jane Music Entertainment for Australia day - Sophie Jane Band 7-10pm - Deposit \$750		750.00
EFT6762		State Library Of Wa Inter Library Loans Delivery Recoup, Mid year - 2021		163.72
EFT6763		Synergy Power Account for 15 Cruickshank Road - 07 October to 03 December 2021		653.94
EFT6764		Toll Group Toll Charges for Corsign 29/11, Hersey's Safety 30/11 & Corsign 02/12		43.04
EFT6765		Absolutely All Electrical Replace light in Office Hallway		177.35
EFT6766		Air-born Amusements Hire of Dunk Tank, Lasso the Longhorn, Soccer Challenge, Strongman Striker		600.00
EFT6767		Aqua Pump Irrigation Replacement Pool Pump for Water fountain (ESTIMATE)		1,092.30
EFT6768		Bencubbin Community Resource Centre Inc 10 x Caravan Park Invoice Books		250.00
EFT6769		Bob Waddell Consultant Rates services for the 2021-2022 Financial Year - Option One - Rate Services,		660.00
EFT6770		Copier Support Printer Meter Reading from 23/11/2021 to 16/12/2021		312.83
EFT6771		Dealightful Bakes & Catering Christmas Function Catering - Staff & Councillors		2,250.00
EFT6772		Hutton & Northey 210 L of Ad Blue for DAF Truck P369 & Globes for the Mitsubishi Water Tru		610.69
EFT6773		Iga Mukinbudin Donations Ladies to CRC (GST)		686.49
EFT6774		Landgate Certificate of Title - 11 Greenslade Street Mukinbudin		27.20
EFT6775		Lgis WA Risk Management Regional Risk Co-Orindator Fee 2021- 2022 1st Installment		3,504.66

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6776		Mick Sippe Carpentry Insurance Repairs to Pistol Club Roof - INSURANCE		2,079.00
EFT6777		Mukinbudin District Club Inc Christmas Function Drinks		624.00
EFT6778		Mukinbudin Steel Fabricators Exhaust Tubing used for Repairs to P462 & Steel & Bending is for Kerbing M.		77.00
EFT6779		Neltronics New Tracker and Connector Cable for OBD400 plus freight		309.90
EFT6780		Sippes Mukinbudin Building Maintenance - Shade Cloth		2,182.97
EFT6781		Toll Group Various Toll Services for Perth Library & Eastern Hills mowers		28.81
EFT6782		Absolutely All Electrical 2x A/Cs in Office Inspect & Repair		1,756.55
EFT6783		Kty Electrical Services Install 2 Split System units @ Caravan Park & 1 Split System in Aged Unit 4		3,352.25
EFT6784		Mick Sippe Carpentry Wyworrie Flowers Supply of Flowers for Various Council Events - REED ope		209.00
EFT6785		Mukinbudin Butchers Hungarian Salami & Muka Leg ham for Christmas get together.		17.32
EFT6786		Piccolo Family Trust T/a Mukinbudin Hotel Motel Alcohol for Council Meeting & Fridge		250.00
EFT6787		Boc Limited Gas Bottle Charges (Pool & Depot) November 2021		43.00
EFT6788		Hutton & Northey Service of the Skid Steer P449 MBL1724		9,185.95
EFT6789		Netlink Group Pty Ltd Upgrade of Telephone Syteme per Quote Q28051		3,795.00
EFT6790		Synergy Synergy Account - 26 Nov to 24 Dec 2021		9,534.43
EFT6791		Telstra Monthly Phone Account- December 2021		837.56
EFT6792		Toll Group Various Freight items: 1 Corsign Parcel for signs & 2 Pathwest Samples (1 for		113.04
EFT6793		Uptime Mechanical Diagnostics & Repairs to ad blue injector for DAF MBL250		3,590.96
EFT6794		Wa Contract Ranger Services Pty Ltd WA Contract Ranger Services for 2021/2022 FY - December 2021 (6/12, 16/1		561.00
EFT6795		Westrac Pty Ltd Supply of 1x 466-7341 as quoted to Luke Sprigg for 12M Grader Cab Fan		958.13
31919		Mukinbudin Majellan Group Christmas Function Refreshments and Food for Council Meeting - Catered by C		700.00
DD8582.1		Ioof Superannuation contributions		252.03
DD8582.2		DI Sellenger Superfund Payroll deductions		1,270.00
DD8582.3		Aware Super Superannuation contributions		3,357.35
DD8582.4		Wealth Personal Superannuation And Pension Fund Superannuation contributions		236.34
DD8582.5		Hestra Superannuation Superannuation contributions		407.18

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD8582.6		Australian Super Superannuation contributions		214.80
DD8582.7		Bendigo Smartstart Super Superannuation contributions		368.08
DD8582.8		Sunsuper Superannuation contributions		216.90
DD8582.9		Rest Industry Super Superannuation contributions		224.81
DD8627.1		Ioof Superannuation contributions		238.61
DD8627.2		Prime Super Superannuation contributions		478.05
DD8627.3		DI Sellenger Superfund Payroll deductions		1,270.00
DD8627.4		Aware Super Superannuation contributions		3,563.78
DD8627.5		Wealth Personal Superannuation And Pension Fund Superannuation contributions		258.86
DD8627.6		Hestra Superannuation Superannuation contributions		407.18
DD8627.7		Australian Super Superannuation contributions		214.80
DD8627.8		Bendigo Smartstart Super Superannuation contributions		368.08
DD8627.9		Sunsuper Superannuation contributions		216.90
DD8633.1		WA Treasury Corporation Principal & Interest on Loan 123 John Deere Tractor		2,795.57
DD8634.1		WA Treasury Corporation Principal & Interest on Loan 126 12 Gimlet & 4 Earl Drv Houses		37,089.59
DD8582.10		Prime Super Superannuation contributions		478.05
DD8627.10		Rest Industry Super Superannuation contributions		224.81
DD8627.11		Retirement Portfolio Service Anz Smart Choice Super Superannuation contributions		98.18

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Muni Bank - 633-000 116456799	269,964.91
TOTAL		269,964.91

Date: 09/02/2022
 Time: 8:37:59AM


Shire of Mukinbudin

14
 USER: Louise Sellenger
 PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Department Of Transport		
DD8590.1		PAYMENT OF LICENSING FEES COLLECTED 02/12		908.50
		Department Of Transport		
DD8592.1		PAYMENT OF LICENSING FEES COLLECTED 07/12		223.15
		Department Of Transport		
DD8594.1		PAYMENT OF LICENSING FEES COLLECTED 07/12		301.30
		Department Of Transport		
DD8596.1		PAYMENT OF LICENSING FEES COLLECTED 07/12		56.95
		Department Of Transport		
DD8598.1		PAYMENT OF LICENSING FEES COLLECTED 08/12		917.10
		Department Of Transport		
DD8600.1		PAYMENT OF LICENSING FEES 10/12		1,418.80
		Department Of Transport		
DD8602.1		PAYMENT OF LICENSING FEES COLLECTED 13/12		2,687.90
		Department Of Transport		
DD8621.1		PAYMENT OF LICENSING FEES COLLECTED 17/12		692.75
		Department Of Transport		
DD8623.1		PAYMENT OF LICENSING FEES 20/12		3,193.60
		Department Of Transport		
DD8625.1		PAYMENT OF LICENSING FEES COLLECTED 21/12		1,877.65
		Department Of Transport		
DD8636.1		PAYMENT OF LICENSING FEES COLLECTED 23/12		922.45
		Department Of Transport		
DD8638.1		PAYMENT OF LICENSING FEES COLLECTED 24/12		30.50
		Department Of Transport		
DD8642.1		PAYMENT OF LICENSING FEES COLLECTED 29/12		935.25
		Department Of Transport		
DD8680.1		PAYMENT OF LICENSING FEES COLLECTED 31/12		18.90

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Restricted Muni - Trust Bank - 633-000 116457	14,184.80
TOTAL		14,184.80

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 2021 - 31 Dec 2021
Statement number	154
Opening balance on 1 Dec 2021	\$1,503.56
Payments & credits	\$1,503.56
Withdrawals & debits	\$1,890.18
Interest charges & fees	\$9.05
Closing Balance on 31 Dec 2021	\$1,899.23

Account details

Credit limit	\$5,000.00
Available credit	\$3,100.77
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$56.97
Payment due	14 Jan 2022

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 11 years and 5 months	And you will pay an estimated total of interest charges of \$1,086.75
If you make no additional charges using this card and each month you pay \$91.17	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 \$288.85, a saving of \$797.90

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 HELD 15TH FEBRUARY 2022

975BH103 / E-0 / S-595 / F-595 / 0011762408.001658


Business Credit Card


Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,503.56
1 Dec 21	BUNNINGS 603000, NOR THAM AUS RETAIL PURCHASE 28/11 CARD NUMBER 552638XXXXXXXX196 1	381.90		1,885.46
1 Dec 21	ALDI STORES - NORTHAM, NORTHAM AUS RETAIL PURCHASE 28/11 CARD NUMBER 552638XXXXXXXX196 1	80.19		1,965.65
2 Dec 21	Vistaprint Australia, Derrimut AUS RETAIL PURCHASE 01/12 CARD NUMBER 552638XXXXXXXX196 1	166.59		2,132.24
3 Dec 21	ESEL Pty Ltd, Lidcombe AUS RETAIL PURCHASE 02/12 CARD NUMBER 552638XXXXXXXX196 1	746.54		2,878.78
6 Dec 21	APPLE.COM/BILL, SYDNEY AUS RETAIL PURCHASE 04/12 CARD NUMBER 552638XXXXXXXX196 1	4.49		2,883.27
9 Dec 21	MERREDIN SUPA IGA, MERREDIN AUS RETAIL PURCHASE 07/12 CARD NUMBER 552638XXXXXXXX196 1	46.17		2,929.44
9 Dec 21	BUNNINGS 591000, MIDLAND AUS RETAIL PURCHASE 06/12 CARD NUMBER 552638XXXXXXXX196 1	24.00		2,953.44
11 Dec 21	Aussie Broadband limit, MORWELL AUS RETAIL PURCHASE 10/12 CARD NUMBER 552638XXXXXXXX196 1	79.00		3,032.44
14 Dec 21	PERIODIC TFR 00117624081201 00000000000		1,503.56	1,528.88


975BH103 / E-O / S-596 / F-596 / 0011762408001658


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 **Bank@Post** using your credit card.
Agency Banking

Business Credit Card

BSB number 633-000
Account number 693723967
Customer name SHIRE OF MUKINBUDIN
Minimum payment required \$56.97
Closing Balance on 31 Dec 2021 \$1,899.23
Payment due 14 Jan 2022

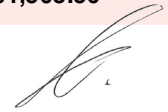
Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

^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
15 Dec 21	MessageMedia, Melbourne AUS RETAIL PURCHASE 14/12 CARD NUMBER 552638XXXXXXXX196 1	108.90		1,637.78
17 Dec 21	Canva Pty Limited, Sydney US RETAIL PURCHASE-INTERNATIONAL 16/12 119.40 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX196 1	168.25		1,806.03
17 Dec 21	INTERNATIONAL TRANSACTION FEE	5.05		1,811.08
20 Dec 21	STAR CAR WASH, Midland AUS RETAIL PURCHASE 19/12 CARD NUMBER 552638XXXXXXXX196 1	35.35		1,846.43
23 Dec 21	SHIRE OF MUKINBUDIN, MUKINBUDIN AUS RETAIL PURCHASE 22/12 CARD NUMBER 552638XXXXXXXX196 1	30.50		1,876.93
24 Dec 21	SHIRE OF MUKINBUDIN, MUKINBUDIN AUS RETAIL PURCHASE 23/12 CARD NUMBER 552638XXXXXXXX196 1	18.30		1,895.23
30 Dec 21	CARD FEE 1 @ \$4.00	4.00		1,899.23
Transaction totals / Closing balance		\$1,899.23	\$1,503.56	\$1,899.23



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.

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.

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au

Telephone: 1800 931 678 (free call)

Email: info@afca.org.au

In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

We're saying goodbye to Protect+Pay


From 1st February 2022, the Protect+Pay app will be removed and no longer available. To access and update existing card controls and features, you will need to login or register for e-banking by visiting a Bendigo Bank branch or calling 1300 236 344.

Additional Cardholder:

Additional cardholders will require the account owner to provide permission for restricted e-banking access to be set up.

Making great things happen
in your community.



009669

 SHIRE OF MUKINBUDIN
 PO BOX 67
 MUKINBUDIN WA 6479

Card summary

Account number 693723967
Card number 552638XXXXXXXX196
Customer number 11762408/M201
 Statement period 01/12/2021 to 31/12/2021
 Statement number 154 (page 5 of 6)

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 21	BUNNINGS 603000, NOR THAM AUS	381.90	
1 Dec 21	ALDI STORES - NORTHAM, NORTHAM AUS	80.19	
2 Dec 21	Vistaprint Australia, Derrimut AUS	166.59	
3 Dec 21	ESEL Pty Ltd, Lidcombe AUS	746.54	
6 Dec 21	APPLE.COM/BILL, SYDNEY AUS	4.49	
9 Dec 21	MERREDIN SUPA IGA, MERREDIN AUS	46.17	
9 Dec 21	BUNNINGS 591000, MIDLAND AUS	24.00	
11 Dec 21	Aussie Broadband Limited, MORWELL AUS	79.00	
15 Dec 21	MessageMedia, Melbourne AUS	108.90	
17 Dec 21	Canva Pty Limited, Sydney US	168.25	
20 Dec 21	STAR CAR WASH, Midland AUS	35.35	
23 Dec 21	SHIRE OF MUKINBUDIN, MUKINBUDIN AUS	30.50	
24 Dec 21	SHIRE OF MUKINBUDIN, MUKINBUDIN AUS	18.30	
TOTALS		\$1,890.18	\$0.00



975BH103 / E-0 / S-599 / F599 / 0011762408001658

Account number	693723967	20
Card number	552638XXXXXXXX196	
Customer number	11762408/M201	
Statement period	01/12/2021 to 31/12/2021	
Statement number	154 (page 6 of 6)	

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
December 2021**

Date	Transaction Description	Amount
1/12/2021	Bunnings - Christmas Decorations	\$381.90
1/12/2021	ALDI - Christmas Decorations	\$80.19
2/12/2021	Vista Print - Christmas Cards	\$166.59
3/12/2021	Mwave - New monitors for Finance Manager	\$746.54
6/12/2021	Apple - Icloud Storage	\$4.49
9/12/2021	Merredin IGA - Supplies for COVID Clinic	\$46.17
9/12/2021	Bunnings - Christmas Decorations	\$24.00
11/12/2021	Aussie Broadband - Caravan Park WIFI	\$79.00
15/12/2021	Message Media - SMS Messaging Service	\$108.90
17/12/2021	CAVAN - Yearly Subscription	\$168.25
17/12/2021	Transaction Fee	\$5.05
20/12/2021	Star Car Wash - MBL1 Maintenance	\$35.35
23/12/2021	Dpt Transport - Plate Change	\$30.50
24/12/2021	Dpt Transport - Plate Change	\$18.30
30/12/2021	Bendigo Bank Card Fee	\$4.00
	TOTAL	\$1,899.23

8.2.2 Monthly Statement of Financial Activity Report – 31 December 2021	
Location:	Mukinbudin
File Ref:	ADM 005
Applicant:	Edward Nind – Finance Manager
Date:	9 th February 2022
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 December 2021 (23 Pages) Schedules 2 to 14 For the period 1 July 2021 to 31 December 2021 (97 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)*.

The Monthly Statement of Financial Activity Report attached for consists of;

Statement of Financial Activity comprising:

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 Revenue
12. Bank Balances & Investment Information

Schedules 2 - 14

Background Information

The new Australian Accounting Standards have been applied to this report to recognise unspent grants as liabilities and Right Of Use (ROU) asset lease liabilities.

Where the income shown could be less than the full income received because some of the income had been recorded as a liability this information is shown on the line below the income line in the schedules.

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

The NRM Grant conditions required us to recognise interest on the unspent grant.

Officer Comment

The "Original Budget", was adopted on 17 August 2021, is based on a surplus carried forward of \$1,022,592 using end of year figures at the time of estimating.

The "Actual" brought forward surplus from 2020/2021 is \$989,271. This is the final audited figure. This is reduction to the brought forward surplus of \$33,321 from the surplus upon which the budget was based. There were many factors contributing to this and the detail can be seen in Note 5. of the Financial Statements.

Given the magnitude of this change consideration should be given to addressing this in the Mid Year Review to reduce the possibility of a deficit position at the end of the 2021-2022 financial year.

The "Amended Budget" is the same as the "Original Budget" as no budget amendments have yet been adopted by council.

At 31 December 2021 the end of month position is a surplus of \$1,162,969.

In early June 2021 we received advance Financial Assistant Grant payments for the 2021-2022 financial year, \$593,490 of general purpose funding and \$307,024 of road funding making a total of \$900,514. These figures were based on "approximately half" of the Commonwealth Government funding pool which subsequently changed.

The reported variances are those to the "Original Budget" at the time of writing and largely relate to timing differences.

The text included in the "Budget Text and Other Information" is largely that from the "Original Budget"

The Grants Revenue report within the Statement of Financial Activity has been adjusted to include income in prior years and brought forward as a liability that was expected to be spent in the current year. This amount is included in the first quarter figures where appropriate.

Strategic & Social Implications N/A

Consultation N/A

Statutory Environment

General Financial Management of Council, Council 2021/22 Budget (Pending Adoption), *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 17 August 2021 that the material variation be set at \$10,000 and 10%.

Financial Implications

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

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council:

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

Carried /



SHIRE OF MUKINBUDIN

SCHEDULES

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

TABLE OF CONTENTS

	Page
Schedule 2 - General Fund Summary	1
Schedule 3 - General Purpose Funding	2 to 6
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 39
Schedule 10 - Community Amenities	40 to 48
Schedule 11 - Recreation & Culture	49 to 62
Schedule 12 - Transport	63 to 74
Schedule 13 - Economic Services	75 to 84
Schedule 14 - Other Property & Services	85 to 96

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

MUNICIPAL FUND			Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
			\$	\$	\$	\$	\$	\$	\$	\$
OPERATING										
General Purpose Funding	03		2,140,094.00	108,438.00	2,140,094.00	108,438.00	1,729,172.00	52,816.00	1,729,407.75	41,061.23
Governance	04		0.00	486,729.00	0.00	486,729.00	0.00	218,405.00	0.00	207,669.05
Law, Order, Public Safety	05		24,892.00	87,283.00	24,892.00	87,283.00	14,340.00	47,824.00	14,412.21	46,130.69
Health	07		500.00	88,034.00	500.00	88,034.00	246.00	42,206.00	214.55	29,653.98
Education & Welfare	08		34,397.00	103,241.00	34,397.00	103,241.00	18,727.00	57,604.00	35,341.89	75,384.87
Housing	09		280,128.00	408,040.00	280,128.00	408,040.00	144,327.00	215,789.00	124,107.57	170,045.83
Community Amenities	10		76,173.00	274,642.00	76,173.00	274,642.00	34,392.00	143,399.00	34,923.78	123,997.55
Recreation & Culture	11		393,000.00	902,934.00	393,000.00	902,934.00	199,539.00	473,823.00	272,644.83	442,893.62
Transport	12		1,067,801.00	2,154,173.00	1,067,801.00	2,154,173.00	394,508.00	1,082,017.00	346,505.71	1,123,341.27
Economic Services	13		523,723.00	409,206.00	523,723.00	409,206.00	129,486.00	213,483.00	170,032.94	265,064.69
Other Property & Services	14		62,950.00	70,957.00	62,950.00	70,957.00	31,434.00	107,552.00	88,128.53	119,719.28
TOTAL - OPERATING			4,603,658.00	5,093,677.00	4,603,658.00	5,093,677.00	2,696,171.00	2,654,918.00	2,815,719.76	2,644,962.06
CAPITAL										
General Purpose Funding	03		0.00	1,540.00	0.00	1,540.00	0.00	513.00	0.00	329.21
Education & Welfare	08		0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,600.87
Housing	09		68,400.00	138,369.00	68,400.00	138,369.00	0.00	66,647.00	0.00	70,650.81
Community Amenities	10		0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
Recreation & Culture	11		45,000.00	453,500.00	45,000.00	453,500.00	0.00	274,344.00	0.00	250,598.70
Transport	12		0.00	1,395,027.00	0.00	1,395,027.00	0.00	480,711.00	0.00	575,121.21
Economic Services	13		0.00	281,594.00	0.00	281,594.00	0.00	8,296.00	0.00	14,222.79
Other Property & Services	14		234,122.00	331,939.00	234,122.00	331,939.00	166,145.00	229,688.00	120,000.00	107,886.48
TOTAL - CAPITAL			347,522.00	2,628,904.00	347,522.00	2,628,904.00	166,145.00	1,066,166.00	120,000.00	1,025,410.07
			4,951,180.00	7,722,581.00	4,951,180.00	7,722,581.00	2,862,316.00	3,721,084.00	2,935,719.76	3,670,372.13
Less Depreciation Written Back				(1,756,536.00)		(1,756,536.00)		(878,208.00)		(896,987.94)
Less Profit/Loss Written Back			(10,000.00)	(2,273.00)	(10,000.00)	(2,273.00)	(4,998.00)	(1,134.00)	0.00	(11,121.96)
Movement in Annual Leave Reserve Cash				0.00		0.00		0.00		(243.55)
Adjustment in Fixed Assets (Rounding)				0.00		0.00		0.00		3.36
TOTAL REVENUE & EXPENDITURE			4,941,180.00	5,963,772.00	4,941,180.00	5,963,772.00	2,857,318.00	2,841,742.00	2,935,719.76	2,762,022.04
Surplus/Deficit July 1st B/Fwd			1,022,592.00		1,022,592.00		1,022,592.00		989,271.09	
			5,963,772.00	5,963,772.00	5,963,772.00	5,963,772.00	3,879,910.00	2,841,742.00	3,924,990.85	2,762,022.04
Surplus/(Deficit) C/Fwd				0.00		0.00		1,038,168.00		1,162,968.81
			5,963,772.00	5,963,772.00	5,963,772.00	5,963,772.00	3,879,910.00	3,879,910.00	3,924,990.85	3,924,990.85

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Rate Revenue and Administration		84,092.00		84,092.00		40,660.00		31,651.70	There a number of rates related expense accounts that are below the YTD budget. - Rounding Adjustments Includes Australian Taxation Office Roundings and un-identified balances. .
General Purpose Funding		2,367.00		2,367.00		1,182.00		1,078.23	
Investment Activity		12,501.00		12,501.00		6,240.00		3,791.56	
Other General Purpose Funding		9,478.00		9,478.00		4,734.00		4,539.74	
<u>OPERATING REVENUE</u>									
Rate Revenue and Administration	1,334,539.00		1,334,539.00		1,326,398.00		1,331,846.29		Advance Financial Assistance Grants for 2021-2022 were received in 2020-2021, \$593,490 for General Purpose Funding and \$307,024 for Roads.
General Purpose Funding	794,055.00		794,055.00		397,026.00		397,027.50		
Investment Activity	11,500.00		11,500.00		5,748.00		533.96		
SUB-TOTAL OPERATING	2,140,094.00	108,438.00	2,140,094.00	108,438.00	1,729,172.00	52,816.00	1,729,407.75	41,061.23	
<u>CAPITAL EXPENDITURE</u>									
Investment Activity		1,540.00		1,540.00		513.00		329.21	
SUB-TOTAL CAPITAL	0.00	1,540.00	0.00	1,540.00	0.00	513.00	0.00	329.21	
TOTAL - PROGRAMME SUMMARY	2,140,094.00	109,978.00	2,140,094.00	109,978.00	1,729,172.00	53,329.00	1,729,407.75	41,390.44	

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

RATE REVENUE AND ADMINISTRATION	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		6,000.00		6,000.00		3,000.00		408.21	- GRV Valuations 5 yearly next due 2022/23 \$ 0, Rural UV Gen Valuation \$4730. Other valuations and land title information, Interim Valuations-change to property description and Mining Tenements totalling \$1,270
2030102 Legal Expenses - Op Exp - Rates		7,500.00		7,500.00		3,750.00		1,014.30	- Costs of legal action taken with ratepayers see reimbursement income in gl 3030158. \$2000 for Kevin Manuel Land Transfer
2030103 Title/Company Searches - Op Exp - Rates		500.00		500.00		246.00		0.00	- Costs of legal advice relating to rates
2030105 Rates Printing and Stationery - Op Exp - Rates		1,000.00		1,000.00		498.00		14.45	- Real Estate and settlement Agent search fees (Electronic Advice of Sale EAS), Property Inquiry Fee, Building Cert, Requisition prov'n of rate info @ \$100 and (As per Schedule of Fees & Charges) Landgate
2030106 Rates Debtor Doubtful Debts Expense		500.00		500.00		0.00		0.00	- Rates info circulars printing Rates instalment notices printing (inc upgrade of Synergy Template) and Printed & Plain Envelopes
2030107 Rates Debtors Written Off		2,500.00		2,500.00		0.00		0.00	- Rates Debtor Doubtful Debts Expense provisions - Mining Tenements
2030109 Rates Consultants and Other Expenses Relating To Rates		18,500.00		18,500.00		9,246.00		8,400.00	- Rates Debtor Doubtful Debts Expense Wrieroffs - Mining Tenements
2030199 Administration Allocated		47,342.00		47,342.00		23,670.00		21,564.74	- Bob Waddell & Associates Contact Rates Officer \$16,500; Other \$1,000
									- Other expenses relating to Rates not elsewhere classified. Typically refund of overpayments.
OPERATING REVENUE									
3030101 Rates Levied - GRV Residential	211,061.00		211,061.00		211,061.00		211,061.44		- Allocation of 5% of Administration costs.
3030110 Rates Levied - UV Rural	1,056,041.00		1,056,041.00		1,056,041.00		1,056,041.64		- Shire GRV Residential and Vacant land - Rate in \$ applied 0.184236. Note: Increase in total Revenue 1.82% due to additional non minimum properties.
3030120 Rates Levied - GRV Minimum Residential	10,560.00		10,560.00		10,560.00		10,560.00		- Agricultural UV - Rate - . Rate in \$ applied 0.022174.
3030130 Rates Levied - UV Minimum Rural	18,880.00		18,880.00		18,880.00		18,880.00		- 18 Properties GRV Residential and 6 Properties GRV Vacant land @ \$440 minimum.
3030132 Rates Levied - UV Minimum Mining Tenement	3,540.00		3,540.00		3,540.00		3,540.00		- 32 Properties @ \$590 minimum
3030135 Interim Rates Levied - GRV/UV	2,000.00		2,000.00		996.00		6,783.89		- 6 Properties @ \$590 minimum, 1 additional property.
3030136 Back Rates Levied - GRV/UV	500.00		500.00		246.00		185.04		- Provision for Interim Rates
3030137 Ex-Gratia Rates (CBH, etc.)	19,207.00		19,207.00		19,207.00		17,996.29		- Provision for back rates expected.
3030150 Penalty Interest Raised on Rates	3,000.00		3,000.00		999.00		1,178.28		- Ex Gratia payment by CBH in lieu of rates (IE code rates) Total Tonnage for is tonnes, Annual Contribution calculated on permanent and CLS grain storage facilities within the Shire. Estimated increase of 7.5% 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) Notify CBH by 30 November in writing of contribution required with tax invoice. The invoice has not yet been raised.
3030151 Instalment Interest Received	2,000.00		2,000.00		666.00		2,704.25		- Interest payable after 35 days on unpaid rates @ 8% pa calculated daily
3030152 Rates Instalment Admin Fee Received	2,000.00		2,000.00		2,000.00		2,370.00		- Instalment plan Interest rate 5.5% p.a levied at first pmt, deferred pensioners excluded
3030154 Rate Account Enquiry Charges	1,500.00		1,500.00		750.00		545.46		- 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.
3030155 Reimbursement of Debt Collection Costs (Inc GST)	150.00		150.00		72.00		0.00		- Rate Account Enquiry Charges as per Fees and Charges
3030158 Legal Fees - Outstanding Rates - Op Inc	4,000.00		4,000.00		1,332.00		0.00		- Reimbursement of other debt Collection costs
3030160 Other Income Relating To Rates	100.00		100.00		48.00		0.00		- Legal costs of rate recovery action, recovered from Ratepayer, expenses in acct 2030102. Excluding Kevin Manuel Land Transfer.
SUB-TOTAL OPERATING	1,334,539.00	84,092.00	1,334,539.00	84,092.00	1,326,398.00	40,660.00	1,331,846.29	31,651.70	- Reimbursement of other rate related costs
TOTAL - RATE REVENUE AND ADMINISTRATION	1,334,539.00	84,092.00	1,334,539.00	84,092.00	1,326,398.00	40,660.00	1,331,846.29	31,651.70	

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

GENERAL PURPOSE FUNDING	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2030299 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3030200 Financial Assistance Grant - General	512,492.00		512,492.00		256,246.00		326,637.23		▼ - Annual General Purpose Grants from WA Local Government Grants Commission being the Federal Grants Equalisation/General Purpose Grant. of \$1,089,622 . Less 1st early payment of the total grant received June 2021 of \$593,490. Paid August, November, February and May each year. Journal pending.
3030201 Federal Assistance Grant - Roads Component	281,563.00		281,563.00		140,780.00		70,390.27		▲ - Road Component Grants, WA Local Government Grants Commission 4 x Quarters of \$578,341 Less 1st payment received June 2021 of \$307,024. Paid August, November, February and May each year. Journal pending.
SUB-TOTAL OPERATING	794,055.00	2,367.00	794,055.00	2,367.00	397,026.00	1,182.00	397,027.50	1,078.23	
TOTAL - GENERAL PURPOSE FUNDING	794,055.00	2,367.00	794,055.00	2,367.00	397,026.00	1,182.00	397,027.50	1,078.23	

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

INVESTMENT ACTIVITY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE										
2030300	Bank Fees and Charges (Inc GST) - Op Exp	4,700.00		4,700.00		2,346.00		2,947.74	- Bank Fees And Charges (Inc Gst) - Bank Fees And Charges (Exc Gst) Credit under investigation. - Allocation of 0.75% of Administration costs.	
2030301	Bank Fees and Charges (Exc GST) - Op Exp	700.00		700.00		348.00		(2,390.90)		
2030399	Administration Allocated	7,101.00		7,101.00		3,546.00		3,234.72		
OPERATING REVENUE										
3030300	Interest Earned - Reserve Funds - Op Inc	5,500.00		5,500.00		2,748.00		901.18	- 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 Expenses have been incorrectly posted to this account. A Journal is pending.	
3030301	Interest Earned - Municipal Funds - Op Inc	6,000.00		6,000.00		3,000.00		(367.22)		
SUB-TOTAL OPERATING		11,500.00	12,501.00	11,500.00	12,501.00	5,748.00	6,240.00	533.96	3,791.56	
CAPITAL EXPENDITURE										
4030354	Transfer To Building & Residential Land Reserve - Cap Exp		1,540.00		1,540.00		513.00		329.21	- Allocation of funds for future building works \$0 and Transfer to reserve of interest earned \$1540.
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	1,540.00	0.00	1,540.00	0.00	513.00	0.00	329.21	
TOTAL - INVESTMENT ACTIVITY		11,500.00	14,041.00	11,500.00	14,041.00	5,748.00	6,753.00	533.96	4,120.77	

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

OTHER GENERAL PURPOSE FUNDING		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2030400	Rounding and Foreign & Other Invalid Currency Op Exp - Other GP Funding		10.00		10.00		0.00		226.78	- Rounding Adjustments Includes Australian Taxation Office Roundings and un-identified balances. . - Allocation of 1% of Administration costs.
2030499	Administration Allocated		9,468.00		9,468.00		4,734.00		4,312.96	
OPERATING REVENUE										
SUB-TOTAL OPERATING		0.00	9,478.00	0.00	9,478.00	0.00	4,734.00	0.00	4,539.74	
TOTAL - OTHER GENERAL PURPOSE FUNDING		0.00	9,478.00	0.00	9,478.00	0.00	4,734.00	0.00	4,539.74	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Members of Council		305,507.00		305,507.00		146,508.00		142,488.10	Consultancy expenses less than expected at this time.
Other Governance		181,222.00		181,222.00		71,897.00		65,180.95	
SUB-TOTAL OPERATING	0.00	486,729.00	0.00	486,729.00	0.00	218,405.00	0.00	207,669.05	
TOTAL - PROGRAMME SUMMARY	0.00	486,729.00	0.00	486,729.00	0.00	218,405.00	0.00	207,669.05	

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

MEMBERS OF COUNCIL		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040100	Members Travelling		4,000.00		4,000.00		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). \$0.78 per km. Award South West Land Division rates per km Over 2600cc 95.54, 2600cc to 1600cc 68.66, less than 1600cc 56.69
2040101	Members Conference Expenses		7,000.00		7,000.00		2,331.00		10,394.49	- Local Government Convention and Trade Exhibition, scheduled for August
2040102	Presidents Allowance		10,200.00		10,200.00		0.00		0.00	- Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995 \$513 Min to \$20,063 max from 1 July 2019.
2040103	Deputy Presidents Allowance		2,550.00		2,550.00		0.00		0.00	- Deputy Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995 25% of Presidential allowance
2040104	Members Sitting Fees		32,940.00		32,940.00		0.00		0.00	- Annual Councillor Fee \$3,660 per councillor x 8 Crs. (\$3,589 Min to \$9,504 Max) \$28,712 and President Sitting Fee \$3,589 (\$3,660 Min to \$19,534 Max)
2040105	Communications Allowance		9,000.00		9,000.00		0.00		0.00	- Information and Communications (ICT) Allowance \$1,000 per councillor. (\$500-\$3,500 max)
2040106	Members Training		4,000.00		4,000.00		0.00		177.27	- WALGA Councillor Training/Professional Development Subscription
										- WALGA general levy \$7,325.86, WALGA Procurement \$2,550, WALGA Council Connect (see 2140531), WALGA Employee Relations \$3,412.50, WALGA Tax Service \$1490, WALGA Governances \$320, WALGA Environmental Planning \$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. Journal pending.
2040108	Subscriptions & Publications		20,500.00		20,500.00		20,500.00		26,399.88	- Personal Accident \$425, Public Liability 50% (other 50% in Sch 14 Admin O/H's) \$8,000 and Councillor & Officers management liability \$7,601. For Cyber Liability -- see Administration
2040109	Members - Insurance - Op Exp		16,026.00		16,026.00		16,026.00		12,425.00	- Other Minor Expenditure.
2040110	Stationary, Badges and Other Items Members - Op Exp		500.00		500.00		246.00		975.68	- Purchase existing laptop \$155. Video Meeting Hardware for council \$3,200. Other items \$500
2040112	Minor Asset Purchases - Members- Op Exp		3,855.00		3,855.00		3,852.00		517.63	
2040113	Chambers Operating Expenses									
	BO001 Chambers Operating Expenses		1,900.00		1,900.00		942.00		667.61	Includes Laptop lease expenses \$170 and Chambers allocation of electricity consumption \$400.
2040114	Chambers Building Maintenance									
	BM001 Chambers Building Maintenance		1,900.00		1,900.00		936.00		181.24	Employee Costs - Salaries & Wages \$680. Contractors & Consultants \$209. Materials/Stock Purchased \$150. Labour Overheads Allocated \$861.
2040115	Donations to Community Groups and Functions - Op Exp - M		10,000.00		10,000.00		4,998.00		2,715.57	- 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.)
2040116	Software Licences - Op Exp - Members		1,233.00		1,233.00		1,233.00		1,225.55	- CSP MS 365 Bus Basic & EOA 9 lic
2040118	NEWROC Admin Fees		11,000.00		11,000.00		11,000.00		13,000.00	- Shire of Mukinbudin NEWROC Fees for 2020/21 General Subs \$15,500, See account 2130202 for NEWTRAVEL Tourism Officer contribution. See acct 2040119 for business cases.
2040119	NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		2,000.00		996.00		0.00	- Business Cases Project Work
2040120	Other Expenses - Members of Council		1,500.00		1,500.00		750.00		1,031.82	- Other Councillor expenses. Including binding of minutes
2040192	Depreciation - Members		617.00		617.00		306.00		310.48	- Depreciation charge ex Asset Register
2040199	Administration Allocated		164,786.00		164,786.00		82,392.00		71,215.88	- Allocation of 17.4% of Administration costs.
SUB-TOTAL OPERATING		0.00	305,507.00	0.00	305,507.00	0.00	146,508.00	0.00	142,488.10	
TOTAL - MEMBERS OF COUNCIL		0.00	305,507.00	0.00	305,507.00	0.00	146,508.00	0.00	142,488.10	

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

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

OTHER GOVERNANCE		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040200	Civic Functions, Refreshments & Receptions - Other Gov - O		13,000.00		13,000.00		6,492.00		7,058.69	- 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
2040202	Audit Fees - Op Exp - Other Gov		41,950.00		41,950.00		20,975.00		38,995.46 ▲	- Financials Audit 39,000, Other Grant Audits; Roads to Recovery \$2k, Provision Deferred Pensioners certification \$350, LCRIP \$800, BBRF 800, Contingency \$1k
2040206	Long Term Financial Planning Consultancy		10,000.00		10,000.00		4,998.00		0.00	- 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		35,000.00		35,000.00		17,496.00		0.00 ▼	- Standard Provisions:Infrastructure Management (AIM) Ron Back and Rod Munns\$15K. Building Revaluations \$20K
2040210	Other Consultancy - Strategic		40,400.00		40,400.00		0.00		0.00	- 4 yearly Financial Management Review- FM Reg 5(2) \$8,400, - QI Consulting Strategic Communit and Corporate Business Plans \$7,000, Asset Management Plan and LTFP update \$10K (Est), Other Strategic Plans \$15K
2040211	Other Governance Consultant Expenses - Op Exp - Other Gov		3,000.00		3,000.00		3,000.00		1,875.00	- Consultants advising council. Inc CEO review.
2040299	Administration Allocated		37,872.00		37,872.00		18,936.00		17,251.80	- Allocation of 4% of Administration costs.
SUB-TOTAL OPERATING		0.00	181,222.00	0.00	181,222.00	0.00	71,897.00	0.00	65,180.95	
TOTAL - OTHER GOVERNANCE		0.00	181,222.00	0.00	181,222.00	0.00	71,897.00	0.00	65,180.95	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		36,291.00		36,291.00		18,138.00		17,224.65	
Emergency Services Levy		27,160.00		27,160.00		18,052.00		19,084.82	
Animal Control		20,965.00		20,965.00		10,452.00		8,742.99	
Other Law, Order & Public Safety		2,867.00		2,867.00		1,182.00		1,078.23	
<u>OPERATING REVENUE</u>									
Emergency Services Levy	21,892.00		21,892.00		12,846.00		13,222.96		Previously unspent grant income and liabilities adjusted & recognised sooner than expected
Animal Control	3,000.00		3,000.00		1,494.00		1,189.25		
SUB-TOTAL OPERATING	24,892.00	87,283.00	24,892.00	87,283.00	14,340.00	47,824.00	14,412.21	46,130.69	
TOTAL - PROGRAMME SUMMARY	24,892.00	87,283.00	24,892.00	87,283.00	14,340.00	47,824.00	14,412.21	46,130.69	

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

31 December 2021

FIRE PREVENTION	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
W001 Fire Prevention/Burning/Control - Op Exp - Fire Prevention		2,000.00		2,000.00		996.00		0.00	- - Communication Expenses Telephone, Data and Other \$2,000.
2050192 Depreciation - Fire Prevention		29,557.00		29,557.00		14,778.00		15,068.18	- Depreciation charge ex Asset Register Mostly the FESA Fire Truck.
2050199 Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	- Allocation of 0.5% of Administration costs.
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	36,291.00	0.00	36,291.00	0.00	18,138.00	0.00	17,224.65	
TOTAL - FIRE PREVENTION	0.00	36,291.00	0.00	36,291.00	0.00	18,138.00	0.00	17,224.65	

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

EMERGENCY SERVICES LEVY		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050200	ESL Purchase of Small Equipment <1,500		1,000.00		1,000.00		498.00		0.00	- Equipment Less than \$1,500.
2050202	ESL Maintenance of Vehicles		2,874.00		2,874.00		1,434.00		196.30	- Vehicle Expenses Allocated - P299 Fire Truck 2014 ISUZU FTS800 4.4R Bonnie Rock BONNIEROC. Excludes depreciation. See acct 2050192 for Depreciaton.
2050203	ESL Building Maintenance									- - Employee Costs - Salaries & Wages \$464.
BM006	Bonnie Rock Fire Brigade Shed Maintenance - Op Exp - ESL		1,500.00		1,500.00		732.00		3,053.86	- - Contractors & Consultants \$299.
2050204	ESL Protective Clothing and Accessories		1,000.00		1,000.00		498.00		0.00	- - Labour Overheads Allocated \$587.
2050205	ESL Building Operations (Excludes Insurance)									- - Plant Operating Costs Allocated \$150. Budget amendment recommended to relocate the budget from acct 2020206.
BO006	Bonnie Rock Fire Shed - Building Operations		500.00		500.00		246.00		359.14	- - Contractors & Consultants \$200.
2050206	ESL Other Goods and Services		1,108.00		1,108.00		552.00		0.00	- - Materials/Stock Purchased \$300.
2050207	ESL Insurances		9,010.00		9,010.00		9,010.00		9,010.45	- Additional ESL related expenses or the return of unspent grants. Budget amendment recommended to relocate the budget to job BM006.
2050216	Utilities Rates and Taxes - Op Exp ESL		700.00		700.00		348.00		0.00	- Bushfire Insurance Volunteers \$4104 ,Bonnie Rock and Mukinbudin Fire Shed MPS \$459, Bushfire Brigade members Vehicles & 2014 Isuzu Fire Tender P299 \$4447
2050299	Administration Allocated - Op Exp ESL		9,468.00		9,468.00		4,734.00		4,312.96	- Electricity for the Bonnie Rock Fire Shed
										- 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	17,692.00		17,692.00		8,846.00		9,165.79		- 2021/22 DFES ESL Operating Grant allocation = \$18,275 less unspent from 19/20 of \$583
9304052	FESA-ESL Unspent Grants-Current Liability - In addition to the income shown in the above account we have received an additional \$				0.00					
3050203	ESL Non-Payment Penalty Interest	200.00		200.00		0.00		57.17		- ESL Non-Payment Penalty Interest
SUB-TOTAL OPERATING		21,892.00	27,160.00	21,892.00	27,160.00	12,846.00	18,052.00	13,222.96	19,084.82	
CAPITAL EXPENDITURE										
4050260	Emergency Services Building Capital Exp - ESL									
4050262	Buildings Works in Progress - Cap Exp Emergency Services Lev									
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - EMERGENCY SERVICES LEVY		21,892.00	27,160.00	21,892.00	27,160.00	12,846.00	18,052.00	13,222.96	19,084.82	

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

ANIMAL CONTROL		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE										
2050304	Animal Control Expenses - Other		300.00		300.00		144.00		0.00	- Tags etc
2050306	Dog Pound Maintenance									- Postage costs for sending renewals and Dog Fines
	BM010 Dog Pound Maintenance		300.00		300.00		138.00		0.00	-- Employee Costs - Salaries & Wages \$93.
2050307	Ranger Services (Contracted)		10,600.00		10,600.00		5,298.00		4,356.25	-- Contractors & Consultants \$90.
2050308	Dog Pound Operations									-- Labour Overheads Allocated \$117.
	BO010 Dog Pound Operations		150.00		150.00		66.00		0.00	- Ranger Services (Contracted)
2050392	Depreciation - Animal Control		147.00		147.00		72.00		73.78	-- Employee Costs - Salaries & Wages \$31.
2050399	Administration Allocated		9,468.00		9,468.00		4,734.00		4,312.96	-- Contractors & Consultants \$30.
										-- Materials/Stock Purchased \$50.
										-- Labour Overheads Allocated \$39.
										- Depreciation charge ex Asset Register
										- Allocation of 1% of Administration costs.
OPERATING REVENUE										
3050300	Pound Fees	100.00		100.00		48.00		100.00		- Impounding Fees
3050301	Dog Registration Fees	1,800.00		1,800.00		900.00		622.25		- Dog Licence Fees
3050302	Fines and Penalties - Animal Control	500.00		500.00		246.00		287.00		- Dog Infringements
3050304	Cat Registration Fees	600.00		600.00		300.00		180.00		- Cat Licence Fees
SUB-TOTAL OPERATING		3,000.00	20,965.00	3,000.00	20,965.00	1,494.00	10,452.00	1,189.25	8,742.99	
TOTAL - ANIMAL CONTROL		3,000.00	20,965.00	3,000.00	20,965.00	1,494.00	10,452.00	1,189.25	8,742.99	

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

OTHER LAW, ORDER, PUBLIC SAFETY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
2050401 Community Safety Expenses		500.00		500.00		0.00		0.00	- Housing street signs
2050499 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	- Allocation of 0.25% of Administration costs.
SUB-TOTAL OPERATING	0.00	2,867.00	0.00	2,867.00	0.00	1,182.00	0.00	1,078.23	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0.00	2,867.00	0.00	2,867.00	0.00	1,182.00	0.00	1,078.23	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health Inspection and Administration		24,468.00		24,468.00		9,732.00		7,440.23	Invoicing for the 30% Share of Kunnunoppin Medical Practice Costs has been delayed.
Preventative Services - Pest Control		2,767.00		2,767.00		1,582.00		1,078.23	
Preventative Services - Other		2,767.00		2,767.00		1,380.00		1,438.23	
Other Health		58,032.00		58,032.00		29,512.00		19,697.29	
<u>OPERATING REVENUE</u>									
Health Inspection and Administration	500.00		500.00		246.00		214.55		
SUB-TOTAL OPERATING	500.00	88,034.00	500.00	88,034.00	246.00	42,206.00	214.55	29,653.98	
TOTAL - PROGRAMME SUMMARY	500.00	88,034.00	500.00	88,034.00	246.00	42,206.00	214.55	29,653.98	

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

HEALTH INSPECTION & ADMIN		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2070307	Contract EHO - Op Exp		10,000.00		10,000.00		4,998.00		3,127.27	- Contract EHO/BS \$2,000 per month 40% Health, 60% Building + \$400 Contingency - Preparation of a Public Health Plan - Allocation of 1% of Administration costs.
2070310	Other Health Admin Expenses		5,000.00		5,000.00		0.00		0.00	
2070399	Administration Allocated		9,468.00		9,468.00		4,734.00		4,312.96	
<u>OPERATING REVENUE</u>										
3070307	Other Income - Inspection/Admin	500.00		500.00		246.00		214.55		- Inspection fees
SUB-TOTAL OPERATING		500.00	24,468.00	500.00	24,468.00	246.00	9,732.00	214.55	7,440.23	
TOTAL - HEALTH INSPECTION & ADMIN		500.00	24,468.00	500.00	24,468.00	246.00	9,732.00	214.55	7,440.23	

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

PREVENTIVE SERVICES - PEST CONTROL	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2070400 Mosquito Control - Op Exp - Pest Control									- Provision for - Employee Costs - Salaries & Wages \$93. - Contractors & Consultants \$90. - Materials/Stock Purchased \$100. - Labour Overheads Allocated \$117. - 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		2,367.00		2,367.00		1,182.00		1,078.23	
SUB-TOTAL OPERATING	0.00	2,767.00	0.00	2,767.00	0.00	1,582.00	0.00	1,078.23	
TOTAL - PREVENTIVE SERVICES - PEST CONTROL	0.00	2,767.00	0.00	2,767.00	0.00	1,582.00	0.00	1,078.23	

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

PREVENTIVE SERVICES - OTHER	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
2070500 Analytical & Other Expenses		400.00		400.00		198.00		360.00	- Local Health Authorities Analytical Committee -Services fixed min cost - Allocation of 0.25% of Administration costs.
2070599 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	
SUB-TOTAL OPERATING	0.00	2,767.00	0.00	2,767.00	0.00	1,380.00	0.00	1,438.23	
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	2,767.00	0.00	2,767.00	0.00	1,380.00	0.00	1,438.23	

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

OTHER HEALTH	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2070602	Medical Practice Costs	29,942.00		29,942.00		14,970.00		6,999.86	- 30% Share of Kunnunoppin Medical Practice Costs: Doctors Vehicle Operating Costs \$3,750 , Management Fee \$21,818, Share of Doctors Vehicle Replacement \$4,374. Invoicing for contributions has been delayed.
2070603	Medical Practice Costs - Doctor House Rent	8,100.00		8,100.00		4,050.00		4,071.53	- 30% Share of Doctors House Rent contribution \$8,100.
2070605	Advertising, Contributions & Other Health Exp - Op Exp - Oth	1,000.00		1,000.00		1,000.00		0.00	- Other expenses
2070615	23 Maddock St (Old Nursing Post) Building Ops and Maint-O								
2070692	Depreciation - Other Health	54.00		54.00		24.00		0.00	- - Depreciation - Ex Asset Register From Asset Register\$54.
2070699	Administration Allocated	18,936.00		18,936.00		9,468.00		8,625.90	- Allocation of 2% of Administration costs.
<u>OPERATING REVENUE</u>									
SUB-TOTAL OPERATING									
		0.00	58,032.00	0.00	58,032.00	0.00	29,512.00	0.00	19,697.29
<u>CAPITAL EXPENDITURE</u>									
4070650	Building (Capital) - Other Health								
<u>CAPITAL REVENUE</u>									
SUB-TOTAL CAPITAL									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER HEALTH									
		0.00	58,032.00	0.00	58,032.00	0.00	29,512.00	0.00	19,697.29

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Community Resource Centre		26,628.00		26,628.00		16,666.00		15,314.81	
Other Education		200.00		200.00		148.00		786.74	
Care Of Families And Children		29,610.00		29,610.00		15,642.00		29,579.19	▲ Additional minor expenses on completion of the Child Care Centre - White St Building and depreciation expenses are greater than expected. There are also additional reimburseable operational expenses.
Aged & Disabled - Senior Citz Centre		44,436.00		44,436.00		23,966.00		28,625.90	▼ The CEACA Inc general membership subscription annual contribution 2021/22 of \$20,000, CEACA Project - 4 Units has been paid sooner than expected.
Other Welfare		2,367.00		2,367.00		1,182.00		1,078.23	
OPERATING REVENUE									
Community Resource Centre	7,305.00		7,305.00		4,701.00		7,754.80		
Other Education	0.00		0.00		0.00		0.00		
Care Of Families And Children	25,500.00		25,500.00		12,750.00		27,587.09		▼ The remainder of the Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building White St was received sooner than expected. There are also additional reimbursed expenses.
Aged & Disabled - Senior Citz Centre	1,092.00		1,092.00		1,030.00		0.00		
Other Welfare	500.00		500.00		246.00		0.00		
SUB-TOTAL OPERATING	34,397.00	103,241.00	34,397.00	103,241.00	18,727.00	57,604.00	35,341.89	75,384.87	
CAPITAL EXPENDITURE									
Community Resource Centre		0.00		0.00		0.00		162.65	
Other Education		0.00		0.00		0.00		0.00	
Care Of Families And Children		11,935.00		11,935.00		5,967.00		6,438.22	
Aged & Disabled - Senior Citz Centre		0.00		0.00		0.00		0.00	
Other Welfare		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Community Resource Centre	0.00		0.00		0.00		0.00		
Other Education	0.00		0.00		0.00		0.00		
Care Of Families And Children	0.00		0.00		0.00		0.00		
Aged & Disabled - Senior Citz Centre	0.00		0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,600.87	
TOTAL - PROGRAMME SUMMARY	34,397.00	115,176.00	34,397.00	115,176.00	18,727.00	63,571.00	35,341.89	81,985.74	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

COMMUNITY RESOURCE CENTRE		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2080204	CRC Building Operating Expenses									- -Rubbish Bins x 1 \$113, Recycling Bins x 1 \$104. Total Contractors & Consultants \$431. - - Materials/Stock Purchased \$53. - -Reimburse from CRC for Telephone Account 90472150 calls only. Shire pays CRC phone line, CRC fax line & Muka Matters Phone line. Total Communication Expenses Telephone, Data and Other \$900. - - Water \$420. - -Municipal Property Scheme Insurance-CRC Building. - Insurance - Premiums \$2,408. - ESL Category 5 (lease agreement CRC)- Statutory Fees and Taxes \$88. Additional Reimburseable expenses, a budget amendment is recommended. - General building maintenance by shire staff and contractors. - Employee Costs - Salaries & Wages \$464. - - Contractors & Consultants \$549. - - Materials/Stock Purchased \$200. - - Labour Overheads Allocated \$587. - - Plant Operating Costs Allocated \$200. - General Grounds maintenance by shire staff and contractors.- Employee Costs - Salaries & Wages \$1,237. - Contractors \$4,396. Includes \$1,218 for fence repairs. Income in acct 3080204 - Materials \$250. - Labour Overheads \$1,565. - Plant Operating Costs \$270. - 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) \$540 Water and Power direct to CRC. Insurance reimbursement for fence damage repairs of \$1,207, exp in job GM020. Additional Reimbursed expenses, a budget amendment is recommended. - Rental of CRC Building at \$200.00 per fortnight.	
BO020	Community Resource Centre Operations		4,300.00	4,300.00		3,344.00		4,491.90			
2080205	CRC Building & Grounds Maintenance										
BM020	Community Resource Centre Building Maintenance		2,000.00	2,000.00		978.00		623.28			
GM020	Community Resource Centre Grounds Maintenance		7,718.00	7,718.00		6,044.00		4,077.56			
2080292	Depreciation - CRC		7,876.00	7,876.00		3,936.00		3,965.60			
2080299	Administration Allocated - Op Exp - CRC		4,734.00	4,734.00		2,364.00		2,156.47			
OPERATING REVENUE											
3080204	Reimbursements Received - CRC - Op Inc	2,105.00		2,105.00		2,103.00		5,027.50			
3080220	CRC - Rental Income	5,200.00		5,200.00		2,598.00		2,727.30			
SUB-TOTAL OPERATING		7,305.00	26,628.00	7,305.00	26,628.00	4,701.00	16,666.00	7,754.80	15,314.81		
CAPITAL EXPENDITURE											
BC020	Buildings (Capital) - CRC		0.00	0.00		0.00		162.65			
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	162.65			
TOTAL - COMMUNITY RESOURCE CENTRE		7,305.00	26,628.00	7,305.00	26,628.00	4,701.00	16,666.00	7,754.80	15,477.46		

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

OTHER EDUCATION	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2080300 P & C Association Support - Op Exp - Other Education		0.00		0.00		0.00		686.74	
2080302 School Prizes Expense		100.00		100.00		100.00		100.00	- Mukinbudin District High School Prize Scholarship
2080305 Support for School Events - Op Exp - Other Educ		100.00		100.00		48.00		0.00	- Various
SUB-TOTAL OPERATING	0.00	200.00	0.00	200.00	0.00	148.00	0.00	786.74	
TOTAL - OTHER EDUCATION	0.00	200.00	0.00	200.00	0.00	148.00	0.00	786.74	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

CARE OF FAMILIES & CHILDREN		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2080400	Playgroup Building Operations									
	BO025 Boodie Rats Playgroup Building Operations		644.00		644.00		598.00		1,141.30	Insurance - Premiums for property \$556. ESL Category 5 part of Aged Unit ESL Fee - Statutory Fees and Taxes \$88. 2x Rubbish & Recycling \$434 Contractors \$462. Insurance \$1,750. ESL \$88. Additional reimburseable expenses, a budget amendment is recommended. Wages \$618. Contractors \$299. Including Weed & Pest Control-termite inspection. Materials \$300.Overheads \$783. Increased costs - a Budget Amendment is recommended. General Grounds maintenance by shire staff. - Employee Wages \$155. Contractors \$249. Overheads \$196. General Grounds maintenance by shire staff. - Employee Wages \$773. Contractors \$449. Materials \$100. Overheads \$978. Plant Costs \$200. Plaque for the White St Childcare Building \$1,000.Excluded Demolition of Old Boodie Rats/CWAPER resolution 200321 Interest on Loan 125 Child Care Centre White St, Payment No 4; 20/12/2021 \$1,788.78 , Payment No 5; 20/6/2022 \$1,730.59. Loan Guarantee Loan 125 Child Care Centre White St, Payment No 5; \$642.74 to 31/12/2021, Payment No 6; \$611.72 , 30/6/2022 - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs. Power reimbursements. Additional Reimbursed expenses, a budget amendment is recommended. Final Building Better Regions Grant Contribution from the Childcare Committee for New ELC White St. All works Complete in Job BC025
	BO026 Child Care Centre - White St Operation Exps		2,300.00		2,300.00		2,254.00		3,217.15	
2080401	Playgroup Building & Grounds Maintenance									
	BM025 Boodie Rats Playgroup Building Maintenance		0.00		0.00		0.00		769.50	
	BM026 Child Care Centre - White St Building Maintenance Exps		2,000.00		2,000.00		990.00		6,802.25	
	GM025 Boodie Rats Playgroup Grounds Maintenance		600.00		600.00		288.00		0.00	
	GM026 Child Care Centre - White St Grounds Maintenance Exps		2,500.00		2,500.00		1,236.00		1,775.29	
2080420	Other Childcare Related Expenses - Op Exp - Fam & Child		1,000.00		1,000.00		0.00		1,147.35	
2080481	Interest Repayments on Loan 125 White St Child Care - Op Exp - F		4,773.00		4,773.00		2,386.00		1,788.78	
2080492	Depreciation - Care of Families		11,059.00		11,059.00		5,526.00		10,781.10	
2080499	Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	
OPERATING REVENUE										
3080400	Child Care Services Reimb & Other Income (Inc GST)	0.00		0.00		0.00		2,087.09		
3080450	Grants for Capital Purposes (Inc GST)-Op Inc- Car	25,500.00		25,500.00		12,750.00		25,500.00		
SUB-TOTAL OPERATING		25,500.00	29,610.00	25,500.00	29,610.00	12,750.00	15,642.00	27,587.09	29,579.19	
CAPITAL EXPENDITURE										
4080450	Building (Capital) - Care of Families & Children									
	BC025 Child Care White Street - Building Capital Expenditure		0.00		0.00		0.00		500.00	Journal Pending
4080470	Principal Repayment on Loan 125 White St Child Care - Cap Exp		11,935.00		11,935.00		5,967.00		5,938.22	- Principal on Loan 125 Child Care Centre White St, Payment No 4; 20/12/2021 \$5,938.22 , Payment No 5; 20/6/2022 \$5,996.41
SUB-TOTAL CAPITAL		0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,438.22	
TOTAL - CARE OF FAMILIES & CHILDREN		25,500.00	41,545.00	25,500.00	41,545.00	12,750.00	21,609.00	27,587.09	36,017.41	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

AGED & DISABLED - SENIOR CITZ CENTRE		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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 2021/22 \$20,000, CEACA Project - 4 Units. - Seniors Project Grant from received in 2018-2019 , remaining \$92 now spent plus council contribution of \$1,408. See account 3080503 for grant income. - Seniors Dinner \$4,000. See account 3080502 for grant income of \$1,000. - Allocation of 2% of Administration costs.
2080508	Seniors Program Grant Funded Expenditure - Op Exp		1,500.00		1,500.00		498.00		0.00	
2080509	Seniors Week Op Expenditure		4,000.00		4,000.00		4,000.00		0.00	
2080599	Administration Allocated		18,936.00		18,936.00		9,468.00		8,625.90	
<u>OPERATING REVENUE</u>										
3080502	Seniors Week Grant Income - Op Inc - Senio	1,000.00		1,000.00		1,000.00		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.
3080503	Seniors Program Grant Income - Senior Citiz	92.00		92.00		30.00		0.00		
SUB-TOTAL OPERATING		1,092.00	44,436.00	1,092.00	44,436.00	1,030.00	23,966.00	0.00	28,625.90	
TOTAL - AGED & DISABLED - SENIOR CITZ CENTRE		1,092.00	44,436.00	1,092.00	44,436.00	1,030.00	23,966.00	0.00	28,625.90	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 December 2021

OTHER WELFARE	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2080699 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3080604 Other Income Mobility Scooters etc. - Op Inc	500.00		500.00		246.00		0.00		- Sale of 1 Mobility Scooter \$500. The budget assumed equal payment each month.
SUB-TOTAL OPERATING	500.00	2,367.00	500.00	2,367.00	246.00	1,182.00	0.00	1,078.23	
TOTAL - OTHER WELFARE	500.00	2,367.00	500.00	2,367.00	246.00	1,182.00	0.00	1,078.23	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Housing - Shire (Staff and Rentals)		192,779.00		192,779.00		103,336.00		80,931.14	▼ Increased cost recoveries for staff and rental housing.
Housing - Aged (Including Senior Citizens)		132,278.00		132,278.00		68,406.00		49,712.07	▼ Decreased aged housing building maintenance expenses .
Housing - Other (Including Joint Venture)		82,983.00		82,983.00		44,047.00		39,402.62	
OPERATING REVENUE									
Housing - Shire (Staff and Rentals)	198,670.00		198,670.00		102,848.00		78,383.62		▲ The main component are that the insurance claim for storm damage has not been received, or has been incorrectly allocated, and there are increased income allocations to other programs.
Housing - Aged (Including Senior Citizens)	43,745.00		43,745.00		21,858.00		28,669.00		
Housing - Other (Including Joint Venture)	37,713.00		37,713.00		19,621.00		17,054.95		
SUB-TOTAL OPERATING	280,128.00	408,040.00	280,128.00	408,040.00	144,327.00	215,789.00	124,107.57	170,045.83	
CAPITAL EXPENDITURE									
Housing - Shire (Staff and Rentals)		79,749.00		79,749.00		36,539.00		40,667.11	
Housing - Aged (Including Senior Citizens)		220.00		220.00		108.00		35.85	
Housing - Other (Including Joint Venture)		58,400.00		58,400.00		30,000.00		29,947.85	
CAPITAL REVENUE									
Housing - Shire (Staff and Rentals)	10,000.00		10,000.00		0.00		0.00		
Housing - Aged (Including Senior Citizens)	0.00		0.00		0.00		0.00		
Housing - Other (Including Joint Venture)	58,400.00		58,400.00		0.00		0.00		
SUB-TOTAL CAPITAL	68,400.00	138,369.00	68,400.00	138,369.00	0.00	66,647.00	0.00	70,650.81	
TOTAL - PROGRAMME SUMMARY	348,528.00	546,409.00	348,528.00	546,409.00	144,327.00	282,436.00	124,107.57	240,696.64	

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

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE

		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2090100	Shire Housing Building Operations									- Employee Costs - Salaries & Wages \$62. - Total Contractors \$542. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$325
BO035	5 Cruickshank Rd - Building Operations		3,088.00		3,088.00		1,902.00		1,782.97	- Materials/Stock Purchased \$150. - LP Gas 45 kg bottles Rental \$80. - Water consumption \$0 and Water Rates \$1,517. - Insurance - Premiums \$571. - ESL Category 5 \$88 - Labour Overheads Allocated \$78. - Total Contractors \$493. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$276
BO036	11 Cruickshank Rd Building Operations		3,000.00		3,000.00		1,946.00		1,682.65	- LP Gas 45 kg bottles Rental \$80. - Water rates \$1,517 - Insurance - Premiums \$822. - ESL Category 5 \$88 - Total Contractors \$946. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$729
BO037	15 Cruickshank Rd CEO Building Operations		3,600.00		3,600.00		2,170.00		4,043.52	- Materials/Stock Purchased \$100. - Water rates \$1,517 and consumption \$183 as per contract. - Insurance - Premiums \$766. - ESL Category 5 \$88 - Total Contractors \$507. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$290
BO038	25 Cruickshank Rd CPM Building Operations		5,500.00		5,500.00		3,118.00		2,687.91	- Materials/Stock Purchased \$100. - Electricity \$1,600. - LP Gas 45 kg bottles Rental \$80, consumption \$270. - Water rates \$1,517 and consumption \$583. - Insurance - Premiums \$755. - ESL Category 5 \$88 - Total Contractors \$311. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$94
BO039	1 Salmon Gum Alley Building Operations		2,670.00		2,670.00		1,702.00		1,732.85	- LP Gas 45 kg bottles Rental \$80, - Water rates \$1,517 - Insurance - Premiums \$674. - ESL Category 5 \$88

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

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE (Continued)

		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
BO040	4 Salmon Gum Alley Building Operations		7,500.00		7,500.00		4,054.00		4,307.58	- Total Contractors \$282. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$65 - Communication Expenses Telephone, Data and Other \$1,140. - Electricity \$1,900. - LP Gas 45 kg bottles Rental \$80, consumption \$170. - Water rates \$1,517 and consumption \$1,683. - Insurance - Premiums \$640. - ESL Category 5 \$88
BO041	8 Lansdell St Building Operations		8,400.00		8,400.00		7,152.00		3,978.90	- Cleaners Employee Costs \$3,754. 94 hours. - Total Contractors \$388. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$171 - Electricity \$1,200. - LP Gas 45 kg bottles Rental \$80, consumption \$150. - Water rates \$1,517 and consumption \$483. - Insurance - Premiums \$740. - ESL Category 5 \$88
BO043	25A Calder St Building Operations		2,300.00		2,300.00		1,374.00		1,456.74	- Total Contractors \$270. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$53 - LP Gas 45 kg bottles Rental \$80, - Water rates \$1,517 and consumption (Paid by Tenant) \$. - Insurance - Premiums \$389. - ESL Category 5 \$44
BO044	25B Calder St Building Operations		2,300.00		2,300.00		1,374.00		1,284.33	- Total Contractors \$270. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$53 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption (Paid by Tenant) \$. - Insurance - Premiums \$389. - ESL Category 5 \$44
BO045	12 Salmon Gum Alley (Lot 208) Building Op Exp		6,000.00		6,000.00		3,572.00		3,972.97	- Total Contractors \$84. Rubbish Bin \$113, Recycling Bin \$104 Other Exp -\$133 - Materials/Stock Purchased \$250. - Communication Expenses Telephone, Data and Other \$1,700. - Electricity \$800. - LP Gas 45 kg bottles Rental \$80 consumption \$150. - Water rates \$1,517 and consumption \$383. - Insurance - Premiums \$948 - ESL Category 5 \$88

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

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE (Continued)

		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure			
\$	\$	\$	\$	\$	\$	\$	\$			
BO047	8 Gimlett Way Building Operations		2,700.00		2,700.00		1,004.00		1,691.65	- Total Contractors \$264. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$47 - Water rates \$1,517 - Insurance - Premiums \$831. - ESL Category 5 \$88
BO048	12 Gimlett Way Building Operations - Op Exp		2,850.00		2,850.00		1,144.00		1,830.42	- Total Contractors \$275. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$58 - Water rates \$1,517 - Insurance - Premiums \$970. - ESL Category 5 \$88
BO049	4 Earl Drive Building Operations - Op Exp		2,850.00		2,850.00		1,158.00		1,850.65	- Total Contractors \$255. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$38 - Water rates \$1,517 - Insurance - Premiums \$990. - ESL Category 5 \$88
BO325	20 Earl Drive - Operations		800.00		800.00		620.00		468.30	- Total Contractors \$265. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$48 - Insurance - Premiums \$447. - ESL Category 5 \$88
	<u>Total Building Operations</u>		<u>53,558.00</u>		<u>53,558.00</u>		<u>32,290.00</u>		<u>32,771.44</u>	

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

HOUSING - SHIRE (STAFF AND RENTALS)

		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		1,000.00		1,000.00		492.00		155.58	- Identified additional works Employee Costs \$309. - Identified additional works by Contractors \$300. - Identified additional works Overheads \$391.
BM036	11 Cruickshank Rd Building Maintenance		0.00		0.00		0.00		4,146.37	
BM037	15 Cruickshank Rd CEO Building Maintenance		3,640.00		3,640.00		1,818.00		4,009.30	-- Annual provision for Contractors & Consultants \$3,640.
BM038	25 Cruickshank Rd CPM Building Maintenance		0.00		0.00		0.00		2,028.31	
BM039	1 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		875.89	
BM040	4 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		242.43	
BM041	8 Lansdell St Building Maintenance		0.00		0.00		0.00		1,486.85	
BM043	25A Calder St Building Maintenance		1,000.00		1,000.00		492.00		11,180.90	- Identified additional works Employee Costs \$247, Contractors \$340, Materials \$100, Overheads \$313. Included capital renewal works to be journalled to BC043.
BM045	12 Salmon Gum Alley (Lot 208) Building Maint Exp		260.00		260.00		258.00		3,903.38	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$260.
BM046	51 Maddock Street Building Maintenance		0.00		0.00		0.00		494.47	
BM047	8 Gimlett Way Building Maintenance		2,300.00		2,300.00		1,140.00		71.90	- Identified additional works Employee Costs \$742. - Identified additional works by Contractors \$319. - Identified additional works Materials \$300. - Identified additional works Overheads \$939. - Identified additional works Employee Costs \$495.
BM048	12 Gimlett Way Building Maintenance - Op Exp		1,600.00		1,600.00		792.00		340.12	- Identified additional works by Contractors \$229. - Identified additional works Materials \$250. - Identified additional works Overheads \$626. - Identified additional works Employee Costs \$402.
BM049	4 Earl Drive Building Maintenance - Op Exp		1,300.00		1,300.00		642.00		71.90	- Identified additional works by Contractors \$289. - Identified additional works Materials \$100. - Identified additional works Overheads \$509. - Identified additional works Employee Costs \$402.
BM325	20 Earl Drive - Building Maintenance		1,300.00		1,300.00		642.00		479.80	- Identified additional works by Contractors \$89. - Identified additional works Materials \$300. - Identified additional works Overheads \$509. - Annual provision for Employee Costs \$13,914.
BMSH01	Staff Housing Building Maintenance Annual Budget (Book exps to appropriate house) - Op Exp Staff Ho		44,000.00		44,000.00		21,984.00		0.00	- Annual provision for Contractors \$9,477. - Annual provision for Materials \$2,000. - Annual provision for Overheads \$17,609. - Annual provision for Plant Operating Costs \$1,000.
	Subtotal Building Maintenance		56,400.00		56,400.00		28,260.00		29,487.20	

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

HOUSING - SHIRE (STAFF AND RENTALS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090102	Staff Housing Grounds Maintenance									
	GM035 5 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		195.19	
	GM036 11 Cruickshank Rd Grounds Maintenance		2,650.00		2,650.00		1,320.00		2,948.00	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$2,650. - Identified additional works Employee Costs \$124.
	GM037 15 Cruickshank Road Grounds Maintenance		3,180.00		3,180.00		2,999.00		3,481.28	- Storm damage insurance funded (Income in acct 3090102) repairs \$2,650 by Contractors . Total Contractors \$2,839. - Identified additional works Materials \$30. - Identified additional works Overheads \$157. - Identified additional works Plant Operating Costs \$30.
	GM038 25 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		396.24	
	GM040 4 Salmon Gum Alley Grounds Maintenance		1,340.00		1,340.00		666.00		1,474.00	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$1,340.
	GM041 8 Lansdell Street Grounds Maintenance		0.00		0.00		0.00		735.10	
	GM043 25A Calder Street Grounds Maintenance		0.00		0.00		0.00		956.63	
	GM045 12 Salmon Gum Alley Grounds Maintenance		260.00		260.00		126.00		458.43	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$260.
	GM049 4 Earl Drive Grounds Maintenance - Op Exp		0.00		0.00		0.00		220.00	
	GMSH01 Staff Housing Grounds Maintenance Annual Budget (Book exps to appropriate house) - Op Exp Staff Ho		15,000.00		15,000.00		7,488.00		0.00	- Annual provision for Employee Costs \$3,710. - Annual provision for Contractors \$4,894. - Annual provision for Materials \$800. - Annual provision for Overheads \$4,696. - Annual provision for Plant Operating Costs \$900.
	Subtotal Grounds Maintenance		22,430.00		22,430.00		12,599.00		10,864.87	
2090103	Minor Asset Purchases - Housing Shire Staff & Rentals - Op Exp		1,200.00		1,200.00		600.00		0.00	- Minor asset expenses for Shire Housing
2090112	Interest on Loan 124 Paid - Op Exp - Housing Shire		7,243.00		7,243.00		3,621.00		3,051.92	- Interest on Loan 124 8 Gimlet Way, Payment No 6 - 14/9/2021 \$3,051.92, Payment No 7 - 15/3/2022 \$2,869.11 - WATC Loan Guarantee Loan 124 - To 31/12/2021 \$687.9, WATC Loan Guarantee Loan 124 - To 30/6/2022 \$634.1. - Interest on Loan 126 12 Gimlet Way & 4 Earl Drv, Payment No 4; 21/12/2021 \$6,797.38, Payment No 5; 21/6/2022 \$6,576.24
2090115	Interest on Loan 126 Paid - Op Exp - Housing Shire		18,141.00		18,141.00		9,070.00		6,797.38	- WATC Loan Guarantee Loan 126: 12 Gimlet Way and 4 Earl Drv. To 31/12/2021 \$2,442.39 To 30/6/2022 \$2,324.55
2090182	Depreciation To Be Allocated - Housing - Shire									
	DEPA01 Depreciation Admin Staff Housing - Housing - Shire		4,822.00		4,822.00		2,406.00		2,427.60	- Depreciation charge ex Asset Register
	DEPW01 Depreciation Works Staff Housing - Housing - Shire		1,877.00		1,877.00		936.00		945.16	- Depreciation charge ex Asset Register
	DEPSP01 Depreciation Swimming Pool Staff Housing - Housing - Shire		1,824.00		1,824.00		912.00		0.00	- Depreciation charge ex Asset Register
	DEPST01 Depreciation Short Term Accomodation Housing - Housing - Shire		3,596.00		3,596.00		1,794.00		1,810.50	- Depreciation charge ex Asset Register
2090192	Depreciation Unallocated - Housing - Shire		18,326.00		18,326.00		9,162.00		11,425.14	- Depreciation charge ex Asset Register
	Subtotal Depreciation		30,445.00		30,445.00		15,210.00		16,608.40	
2090199	Administration Allocated		47,340.00		47,340.00		23,670.00		21,564.74	- Allocation of 5% of Administration costs.
Recovered amounts										
2090198	Staff Housing Costs Recovered		(43,978.00)		(43,978.00)		(21,984.00)		(40,214.81)	- Staff Housing Costs Recovered

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

HOUSING - SHIRE (STAFF AND RENTALS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3090102	Other Reimbursements Recieved - Op Inc - Staff H	10,716.00		10,716.00		10,715.00		0.00		▼ Insurance for Storm Damage Exps in GM036 \$2,622, GM037 \$2,652, BM037 \$3,602, GM040 \$1,326, GM045 \$514.
3090108	Income - 5 Cruickshank Road	13,000.00		13,000.00		6,498.00		8,000.00		- Rent 5 Cruickshank Road @ \$250 p/w
3090109	Income - 11 Cruickshank Road	21,008.00		21,008.00		10,500.00		8,742.87		Rental 11 Cruickshank GROH \$400 perweek, lease expires Jan 2022. "
3090110	Income - 15 Cruickshank Road	10,920.00		10,920.00		3,639.00		2,080.02		Private rent for 9 months at \$280 per week. CEO to 12 Salmon Gum.
3090111	Income - 25 Cruickshank Road	29,200.00		29,200.00		14,598.00		17,254.51		- Short term rental income from 25 Cuickshank Road \$29,200.
3090112	Income - 1 Salmon Gum Alley	15,600.00		15,600.00		7,800.00		8,400.00		- Rent 1 Salmon Gum Alley @ \$300 p/w
3090114	Income - 25A Calder Street	8,840.00		8,840.00		4,416.00		2,080.00		- Private rental income \$170 per week.
3090115	Income - 25B Calder Street	8,840.00		8,840.00		4,416.00		5,300.00		- Private rental income \$170 per week.
3090116	Income - 8 Lansdell Street	26,806.00		26,806.00		13,398.00		10,758.15		- Short term rental income \$136 (+GST=\$150) per night based on 54% occupancy \$26,806. " This house is now tenanted long term, estimated annual income is now \$14,560. A budget amendment is required.
3090120	8 Gimlett Way - Shire Houing (Staff & Rental) - Op	34,632.00		34,632.00		17,316.00		14,585.99		- GROH rental income \$663 per week 2% increase on anniversary of lease April 2022 \$34,632.
3090131	20 Earl Drive - Shire Housing (Staff & Rental) - Op	5,200.00		5,200.00		2,598.00		5,709.53		- Rent 20 Earl Drive - @ \$100 p/w (To staff at 50% of Market Rental)
3090148	12 Gimlett Way - Shire Housing (Staff & Rental) - C	34,957.00		34,957.00		17,478.00		14,597.37		- GROH rental income \$663 per week, 2% increase on anniversary of leave October 2021 \$34,957.
3090149	4 Earl Drive - Shire Housing (Staff & Rental) - Op I	34,957.00		34,957.00		17,478.00		14,597.37		- GROH rental income \$650 per week, 2% increase on anniversary of leave October 2021 \$34,957.
3090199	Housing Income Allocated - Shire Housing (Staff &	(56,006.00)		(56,006.00)		(28,002.00)		(33,722.19)		- Staff Housing Income Allocated
SUB-TOTAL OPERATING		198,670.00	192,779.00	198,670.00	192,779.00	102,848.00	103,336.00	78,383.62	80,931.14	
CAPITAL EXPENDITURE										
4090150	Buildings (Capital) - Staff Housing		0.00		0.00		0.00		0.00	
BC037	15 Cruickshank Rd CEO Building Capital		5,000.00		5,000.00		1,665.00		0.00	General maintenance inc specialist trades & painting Contractors \$5,000s.
BC040	4 Salmon Gum Alley Building Capital		5,000.00		5,000.00		0.00		0.00	General Renovations Contractors\$5,000 Inc split unit Air-Con.
BC043	25A Calder St Building Capital		0.00		0.00		0.00		5,995.00	Capital renewal works whilst vacant, will include new floor coverings, painting and curtains etc. A budget amendment is recommended.
4090152	Buildings Works in Progress - Staff Housing		0.00		0.00		0.00		0.00	
4090160	Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housing S		24,397.00		24,397.00		12,198.00		12,106.90	- Principal on Loan 124 - 8 Gimlet Way, Payment No 6 Loan 124 - 14/9/2021 \$12,106.90, Payment No 7 - 15/3/2022 \$12,289.71
4090165	Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housing S		45,352.00		45,352.00		22,676.00		22,565.21	- Principal on Loan 126 - 12 Gimlet Way & 4 Earl Drv, Payment No 4 - 20/12/2021 \$22,565.21, Payment No 5 - 20/6/2022 \$22,786.35
4090154	Transfer to Building and Residential Land Reserve - Cap Exp-Hou		0.00		0.00		0.00		0.00	
CAPITAL REVENUE										
5090152	Transfers From Building & Residential Land Reserve - Cap Inc - Staff House	10,000.00		10,000.00		0.00		0.00		- Transfer from the Building and Residential Land Reserve to fund the Shire Housing Capital Building Renovation Program 2021-2022.
SUB-TOTAL CAPITAL		10,000.00	79,749.00	10,000.00	79,749.00	0.00	36,539.00	0.00	40,667.11	
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)		208,670.00	272,528.00	208,670.00	272,528.00	102,848.00	139,875.00	78,383.62	121,598.25	

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

HOUSING - AGED (INCLUDING SENIOR CITIZENS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		1,000.00		1,000.00		790.00		593.00	- Total Contractors, typically cleaning \$407. See Job BO71 for rubbish services - Insurance - Premiums \$593.
BO063	Aged Unit 3 - Operations		900.00		900.00		646.00		400.00	- Total Contractors, typically cleaning \$400. See Job BO71 for rubbish services - Electricity \$100. - Insurance - Premiums \$400.
BO064	Aged Unit 4 - Operations		800.00		800.00		598.00		400.00	- Total Contractors, typically cleaning \$400. See Job BO71 for rubbish services - Insurance - Premiums \$400.
BO065	Aged Unit 5 - Operations		750.00		750.00		546.00		1,137.43	- Total Contractors, typically cleaning \$402. See Job BO71 for rubbish services - Insurance - Premiums \$348.
BO066	Aged Unit 6 - Operations		750.00		750.00		546.00		348.00	- Total Contractors, typically cleaning \$402. See Job BO71 for rubbish services - Insurance - Premiums \$348.
BO067	Aged Unit 7 - Operations		750.00		750.00		530.00		315.00	- Total Contractors, typically cleaning \$435. See Job BO71 for rubbish services - Insurance - Premiums \$315.
BO068	Aged Unit 8 - Operations		1,300.00		1,300.00		800.00		315.00	- Total Contractors, typically cleaning \$485. See Job BO71 for rubbish services - Materials/Stock Purchased \$500. - Insurance - Premiums \$315.
BO069	Aged Unit 9 - Operations		800.00		800.00		586.00		377.00	- Total Contractors, typically cleaning \$423. See Job BO71 for rubbish services - Insurance - Premiums \$377.
BO070	Aged Unit 10 - Operations		800.00		800.00		586.00		377.00	- Total Contractors, typically cleaning \$423. See Job BO71 for rubbish services - Insurance - Premiums \$377.
BO071	Aged Unit Common - Operations		16,000.00		16,000.00		8,170.00		7,244.60	- Total Contractors \$3,062. Rubbish & Recycling Services \$2384 Other Exp \$678 - Electricity \$550. - Water rates and consumption \$12,036. - ESL Category 5, 16,18, 20 & 24 Maddock st \$352
BO72	Aged Unit 11 - Operations		900.00		900.00		712.00		526.00	- Total Contractors, typically cleaning \$374. See Job BO71 for rubbish services - Insurance - Premiums \$526.
BO73	Aged Unit 12 - Operations		1,100.00		1,100.00		808.00		526.00	- Total Contractors, typically cleaning \$404. See Job BO71 for rubbish services - Electricity \$170. - Insurance - Premiums \$526.
	<u>Subtotal Building Operations</u>		<u>25,850.00</u>		<u>25,850.00</u>		<u>15,318.00</u>		<u>12,559.03</u>	

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

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090201	Aged Housing Building Maintenance - Op Exp - Aged Housing									
BM061	Aged Unit 1 & 2 - Maintenance		2,500.00	2,500.00		1,236.00		244.23		- Identified Works Employee Costs \$464. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,449.
BM063	Aged Unit 3 - Maintenance		1,500.00	1,500.00		744.00		134.13		- Identified Works Labour Overheads \$587. Budget amendment - Painting costing \$4,840 is to be carried out.
BM064	Aged Unit 4 - Maintenance		2,500.00	2,500.00		1,242.00		2,580.47		- Identified Works Employee Costs \$371. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,659.
BM065	Aged Unit 5 - Maintenance		3,000.00	3,000.00		1,488.00		814.58		- Identified Works Labour Overheads \$470. - Identified Works Employee Costs \$464. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,949.
BM066	Aged Unit 6 - Maintenance		2,500.00	2,500.00		1,242.00		100.24		- Identified Works Labour Overheads \$587. - Identified Works Employee Costs \$371. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,659.
BM067	Aged Unit 7 - Maintenance		4,000.00	4,000.00		1,992.00		59.63		- Identified Works Labour Overheads \$470. - Identified Works Employee Costs \$618. - Annual provision for Contractors & Consultants \$2,599.
BM068	Aged Unit 8 - Maintenance		1,500.00	1,500.00		744.00		312.70		- Removal of Evaporative Air Conditioner and patch vents Labour Overheads Allocated \$783. - Identified Works Employee Costs \$278. - Annual provision for Contractors & Consultants \$870.
BM069	Aged Unit 9 - Maintenance		1,500.00	1,500.00		744.00		71.90		- Removal of Evaporative Air Conditioner and patch vents Labour Overheads Allocated \$352. Budget Amendment - An Enviroheat 200l heat pump HWS was installed
BM070	Aged Unit 10 - Maintenance		1,500.00	1,500.00		744.00		0.00		- Identified Works Employee Costs \$216. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,010. - Identified Works Labour Overheads \$274.
BM071	Aged Unit Annual Budget & Common Build Maint (Book individual unit expenses to individual units)		18,000.00	18,000.00		8,982.00		1,049.44		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		3,900.00	3,900.00		1,938.00		0.00		- Identified Works Employee Costs \$587. - Identified Works Contractors & Consultants \$2,570. - Identified Works Labour Overheads \$743.
BM073	Aged Unit 12 - Maintenance		1,500.00	1,500.00		744.00		709.95		- Identified Works Employee Costs \$278. - Identified Works Contractors & Consultants \$870. - Identified Works Labour Overheads \$352.
	<u>Subtotal Building Maintenance</u>		<u>43,900.00</u>	<u>43,900.00</u>		<u>21,840.00</u>		<u>6,077.27</u>		

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

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		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									
GM061	Aged Unit 1 & 2 Grounds Maintenance		0.00		0.00		0.00		148.67	
GM063	Aged Unit 3 Grounds Maintenance		0.00		0.00		0.00		592.18	
GM065	Aged Unit 5 Grounds Maintenance		0.00		0.00		0.00		1,003.97	
GM068	Aged Unit 8 Grounds Maintenance		0.00		0.00		0.00		844.13	
GM069	Aged Unit 9 Grounds Maintenance		0.00		0.00		0.00		275.46	
GM071	Aged Units Annual Budget & Common Grounds Maintenance (Book individual unit exps to appropriate Unit)		10,000.00		10,000.00		4,986.00		3,945.14	- Annual Provision for Employee Costs \$3,710. - Annual Provision for Contractors \$694. - Annual Provision for Materials \$400. - Annual Provision for Labour Overheads \$4,696. - Annual Provision for Plant Operating Costs \$500.
	<u>Subtotal Grounds Maintenance</u>		<u>10,000.00</u>		<u>10,000.00</u>		<u>4,986.00</u>		<u>6,809.55</u>	
2090282	Depreciation To Be Allocated Housing - Aged Housing									
2090292	Depreciation Unallocated - Aged Housing		5,188.00		5,188.00		2,592.00		2,701.48	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>5,188.00</u>		<u>5,188.00</u>		<u>2,592.00</u>		<u>2,701.48</u>	
2090299	Administration Allocated		47,340.00		47,340.00		23,670.00		21,564.74	- Allocation of 5% of Administration costs.
Recovered amounts										

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

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING REVENUE										
3090201	Income - Aged Unit 1 & 2	4,290.00		4,290.00		2,142.00		2,475.00		- Rent Aged Unit 1 & 2 @ \$83 p/w, after a 25% discount
3090203	Income - Aged Unit 3	6,240.00		6,240.00		3,120.00		3,105.00		- Rent Aged Unit 3 @ \$120 p/w
3090204	Income - Aged Unit 4	4,680.00		4,680.00		2,340.00		2,210.00		- Rent Aged Unit 4 @ \$90 p/w, after a 25% discount
3090205	Income - Aged Unit 5	4,290.00		4,290.00		2,142.00		0.00		- Rent Aged Unit 5 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090206	Income - Aged Unit 6	4,290.00		4,290.00		2,142.00		2,310.00		- Rent Aged Unit 6 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090207	Income - Aged Unit 7	4,290.00		4,290.00		2,142.00		2,310.00		- Rent Aged Unit 7 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090208	Income - Aged Unit 8	4,290.00		4,290.00		2,142.00		4,350.00		- Rent Aged Unit 8 @ \$83 p/w, after a 25% discount
3090209	Income - Aged Unit 9	4,680.00		4,680.00		2,340.00		2,520.00		- Rent Aged Unit 9 - @ \$90.00 p/w (rate at 75% of market rent \$120pw).
3090210	Income - Aged Unit 10	4,680.00		4,680.00		2,340.00		1,620.00		- Rent Aged Unit 10 - @ \$90.00 p/w (rate at 75% of market rent \$120pw).
3090211	Income - Aged Unit 11- Ferguson St	(6,045.00)		(6,045.00)		(3,018.00)		3,429.00		- Rent Aged Unit 11 - @ \$116.25 p/w (rate at 75% of market rent \$155pw). A debit budget was entered in error. A Budget Amendment is required.
3090212	Income - Aged Unit 12 - Ferguson St	8,060.00		8,060.00		4,026.00		4,340.00		- Rent Aged Unit 12 - @ \$155 p/w
SUB-TOTAL OPERATING		43,745.00	132,278.00	43,745.00	132,278.00	21,858.00	68,406.00	28,669.00	49,712.07	
CAPITAL EXPENDITURE										
4090250	Building (Capital) - Aged Housing									
	BC063 Aged Unit 3 - Capital		0.00		0.00		0.00		0.00	Was budgeted in maintenance
4090254	Transfers To Seniors Housing Reserve - Cap Exp - House A		220.00		220.00		108.00		35.85	- Interest earned on reserves \$220.
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	220.00	0.00	220.00	0.00	108.00	0.00	35.85	
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)		43,745.00	132,498.00	43,745.00	132,498.00	21,858.00	68,514.00	28,669.00	49,747.92	

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

HOUSING - OTHER (INCLUDING JOINT VENTURE)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		3,000.00		3,000.00		1,694.00		1,290.44	- Total Contractors, typically cleaning \$459. See Job BO105 for rubbish services - Electricity \$400. - LP Gas 45 kg bottles Rental \$80, consumption \$140. - Water Rates \$1,517. - Insurance - Premiums \$404. - Total Contractors, typically cleaning \$499. See Job BO105 for rubbish services
	BO102 JV Singles Unit 2 - Operations		2,500.00		2,500.00		1,486.00		1,638.77	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water Rates \$1,517. - Insurance - Premiums \$404. - Total Contractors, typically cleaning \$336. See Job BO105 for rubbish services
	BO103 JV Singles Unit 3 - Operations		2,800.00		2,800.00		1,732.00		1,427.69	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water rates \$1,517 and consumption \$283. Consumption after 300kl to be reimbursed via acct 3090302. - Insurance - Premiums \$584. - Total Contractors, typically cleaning \$70. See Job BO105 for rubbish services
	BO104 JV Singles Unit 4 - Operations		2,500.00		2,500.00		1,600.00		1,417.99	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water rates \$1,517 and consumption \$283. Consumption after 300kl to be reimbursed via acct 3090303. - Insurance - Premiums \$550. - Total Contractors \$1,052. Rubbish Bin x 4 at \$113 each, Recycling Bin x4 at \$104 each. Other Exp \$184
	BO105 JV Singles Unit Common - Operations		2,500.00		2,500.00		1,288.00		849.42	- Electricity \$600. - Water rates \$271 and consumption \$489. Consumption not reimbursed. - -ESL Category 5 \$88
	<u>Subtotal Singles JV Building Operations</u>		<u>13,300.00</u>		<u>13,300.00</u>		<u>7,800.00</u>		<u>6,624.31</u>	
2090301	Community Housing - Singles JV - Building Maintenance									
	BM101 JV Singles Unit 1 - Maintenance		1,500.00		1,500.00		744.00		190.57	- Identified Works Employee Costs \$278. - Removal of Evap and patch vents Contractors & Consultants \$870. - Identified Works Labour Overheads \$352.
	BM102 JV Singles Unit 2 - Maintenance		0.00		0.00		0.00		358.10	
	BM103 JV Singles Unit 3 - Maintenance		0.00		0.00		0.00		143.80	
	BM104 JV Singles Unit 4 - Maintenance		0.00		0.00		0.00		679.54	
	BM105 JV Singles Unit Annual Budget & Common - Maint (Book individual		12,000.00		12,000.00		5,988.00		0.00	- Annual provision Employee Costs \$2,164. - Annual provision Contractors \$6,757. - Annual provision Materials \$250. - Annual provision Labour Overheads \$2,739. - Annual provision Plant Operating Costs \$90.
	<u>Subtotal Singles JV Building Maintenance</u>		<u>13,500.00</u>		<u>13,500.00</u>		<u>6,732.00</u>		<u>1,372.01</u>	

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

HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090304	Community Housing - Singles JV - Grounds Maintenance									
	GM101 JV Singles Unit 1 Grounds Maintenance		1,580.00		1,580.00		1,579.00		65.57	- Insurance funded fence damage repairs by Contractors . Income in acct 3090314. \$1,580.
	GM102 JV Singles Unit 2 Grounds Maintenance		0.00		0.00		0.00		1,738.00	
	GM104 JV Singles Unit 4 Grounds Maintenance		0.00		0.00		0.00		77.83	
	GM105 JV Singles Units Annual Budget & Common Grounds Maint (Book Individual Unit costs to units)		1,000.00		1,000.00		486.00		352.21	- Annual provision Employee Costs \$309. - Annual provision Contractors \$100. - Annual provision Materials \$100. - Annual provision Labour Overheads \$391. - Annual provision Plant Operating Costs \$100.
	<u>Subtotal Singles JV Grounds Maintenance</u>		<u>2,580.00</u>		<u>2,580.00</u>		<u>2,065.00</u>		<u>2,233.61</u>	
2090312	Community Housing - Family JV Building Operations									
	BO120									- Total Contractors \$369. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$152 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption \$483. Consumption over 300kl to be reimbursed via acct 3090304. - Insurance - Premiums \$663. - ESL Category 5 \$88
	JV Family - 6 Lansdell St - Operations		3,200.00		3,200.00		1,960.00		1,804.40	- Total Contractors \$314. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$97 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption \$83. Consumption over 300kl to be reimbursed via acct 3090305. - Insurance - Premiums \$618. - ESL Category 5 \$88
	BO121									
	JV Family - 12 White St - Operations		2,700.00		2,700.00		1,694.00		2,468.41	
2090313	Community Housing - Family JV - Building & Grounds Maintenance									
	BM120 JV Family - 6 Lansdell St - Maintenance		700.00		700.00		336.00		260.35	- Employee Costs \$155. - Contractors & \$249. - Materials/Stock \$100. - Labour Overheads \$196. - Employee Costs \$155.
	BM121 JV Family - 12 White St - Maintenance		700.00		700.00		336.00		1,869.28	- Contractors & \$249. - Materials/Stock \$100. - Labour Overheads \$196. - Identified Works Employee Costs \$155.
	GM120 6 Lansdell Street Grounds Maintenance		5,000.00		5,000.00		2,490.00		2,420.00	- Replacement rear fence Contractors \$4,599. - Identified Works Materials/Stock Purchased \$50. - Identified Works Labour Overheads Allocated \$196. - Employee Costs \$464.
	GM121 12 White Street Grounds Maintenance		1,500.00		1,500.00		738.00		1,300.43	- Contractors & \$399. - Materials/Stock \$50. - Labour Overheads \$587.

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

HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		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)									
DEPA03	Depreciation Admin Staff Housing - Housing - Other (Inc Joint Venture)		167.00		167.00		78.00		237.30	- Depreciation charge ex Asset Register
DEPW03	Depreciation Works Staff Housing - Housing - Other (Inc Joint Venture)		709.00		709.00		354.00		356.74	- Depreciation charge ex Asset Register
2090392	Depreciation Unallocated - Other Housing		834.00		834.00		414.00		335.72	- Depreciation charge ex Asset Register
	Subtotal Depreciation		1,710.00		1,710.00		846.00		929.76	
2090399	Administration Allocated		47,340.00		47,340.00		23,670.00		21,564.74	- Allocation of 5% of Administration costs.
Recovered amounts										
2090398	Other Housing Costs Recovered - Op Exp - Housing Other		(9,247.00)		(9,247.00)		(4,620.00)		(3,444.68)	- Staff Housing Costs Recovered
OPERATING REVENUE										
3090300	Income - JV Singles Unit 1 Cruickshank Road	6,640.00		6,640.00		3,318.00		3,536.64		- Reimbursement of electricity \$400.
3090301	Income - JV Singles Unit 2 Cruickshank Road	6,240.00		6,240.00		3,120.00		1,969.01		- Rent JV Singles Unit 1 Cruickshank - @ \$120 p/w.
3090302	Income - JV Singles Unit 3 Cruickshank Road	7,280.00		7,280.00		3,636.00		4,215.30		- Rent JV Singles Unit @ \$120 per week.
3090303	Income - JV Singles Unit 4 Cruickshank Road	3,640.00		3,640.00		1,818.00		1,820.00		- Rent JV Singles Unit 3 Cruickshank - @ \$140 p/w.
3090304	Income - JV Family Housing - 6 Lansdell Street	4,940.00		4,940.00		2,466.00		1,950.00		- Rent JV Singles Unit 4 Cruickshank - @ \$70 p/w (rate at 50% of market rent \$140pw).
3090305	Income - JV Family Housing - 12 White Street	7,410.00		7,410.00		3,702.00		3,564.00		- Rent JV 6 Lansdell - @ \$95.00 p/w (rate at 50% of market rent \$190.00 pw).
3090314	Other Income - Other Housing	1,563.00		1,563.00		1,561.00		0.00		- Rent JV 12 White Street - @ \$142.50 p/w (rate at 75% of market rent \$190 pw).
										- Insurance reimbursement for fence damage repairs. Expenses in job GM101
SUB-TOTAL OPERATING		37,713.00	82,983.00	37,713.00	82,983.00	19,621.00	44,047.00	17,054.95	39,402.62	
CAPITAL EXPENDITURE										
4090350	Building (Capital) - Housing Other									
BC101	JV Singles Unit 1 - Capital		0.00		0.00		0.00		66.40	
BC104	JV Singles Unit 4 - Capital		18,000.00		18,000.00		0.00		0.00	- Includes removal of Evaporative Air Conditioner and patch vents & new back door \$12,000. Total Contractors \$18,000.
BC120	JV Family - 6 Lansdell St - Capital		10,400.00		10,400.00		0.00		0.00	- Includes bathroom renovations \$5,000. Total Contractors \$10,400.
BC121	JV Family - 12 White St - Capital		30,000.00		30,000.00		30,000.00		29,881.45	- Renovations by Contractors whilst vacant \$30,000.
CAPITAL REVENUE										
5090352	Transfers From Building Reserve	58,400.00		58,400.00		0.00		0.00		- Transfer from the Building and Residential Land Reserve to fund the Joint Venture Housing Capital Building Renovation Program 2021-2022.
SUB-TOTAL CAPITAL		58,400.00	58,400.00	58,400.00	58,400.00	0.00	30,000.00	0.00	29,947.85	
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)		96,113.00	141,383.00	96,113.00	141,383.00	19,621.00	74,047.00	17,054.95	69,350.47	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>										
Sanitation - Household Refuse		67,401.00		67,401.00		33,654.00		32,101.48		
Sanitation - Other		27,084.00		27,084.00		13,488.00		14,399.11		
Urban Stormwater Drainage		6,634.00		6,634.00		3,306.00		5,646.62		
Protection of the Environment		22,232.00		22,232.00		14,266.00		5,110.03		
Town Planning & Regional Development		11,367.00		11,367.00		6,178.00		6,028.23		
Community Development		68,027.00		68,027.00		34,837.00		24,815.32	Community Development event/activity expenditure on is generally less than expected at this time.	
Other Community Amenities		71,897.00		71,897.00		37,670.00		35,896.76		
<u>OPERATING REVENUE</u>										
Sanitation - Household Refuse	49,075.00		49,075.00		24,534.00		23,264.65			
Sanitation - Other	16,950.00		16,950.00		8,466.00		8,401.07			
Protection of the Environment	7,348.00		7,348.00		0.00		163.75			
Town Planning & Regional Development	500.00		500.00		246.00		275.00			
Other Community Amenities	2,300.00		2,300.00		1,146.00		1,523.86			
SUB-TOTAL OPERATING	76,173.00	274,642.00	76,173.00	274,642.00	34,392.00	143,399.00	34,923.78	123,997.55		
<u>CAPITAL EXPENDITURE</u>										
Other Community Amenities		15,000.00		15,000.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00		
TOTAL - PROGRAMME SUMMARY	76,173.00	289,642.00	76,173.00	289,642.00	34,392.00	143,399.00	34,923.78	123,997.55		

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

SANITATION - HOUSEHOLD REFUSE		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>											
2100100	Domestic Refuse Collection										
	W010 Domestic Rubbish Bin Collection		17,900.00		17,900.00		8,940.00		8,568.39	<ul style="list-style-type: none"> - Employee Costs \$62. - Avon Waste Domestic 240L MGB Collection Mukinbudin Excluding Shire Properties. 151 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$17,039. Contracts and Contingency \$621. - Labour Overheads \$78. - Plant Operating Costs \$100. - Employee Costs \$1,484. - Contractors & contingency \$688. - Labour Overheads \$1,878. - Plant Operating Costs \$350. - Employee Costs \$4,669. - Contractors -Dept of Environment protection License \$60, Contingency \$562, A total of \$622. - Materials, Signage \$200, Contingency \$100, A total of \$300. - Labour Overheads \$5,909. - Plant Operating Costs \$8,500. - Employee Costs \$309. - Avon Waste Domestic Recycling 240L MGB Collection Mukinbudin. 151 Services @ \$4.00 per fortnight by Avon Waste inc for 26 fortnights \$15,704. Contracts and Contingency \$409. - Labour Overheads \$391. - Allocation of 0.75% of Administration costs. - Domestic 240L MGB rubbish service. 151 Services @ \$175 per service \$26,425. - Domestic 240L MGB Recycling service. 151 Services @ \$150 per service \$22,650. 	
	W015 Domestic Bulk Rubbish Collection - Op Exp		4,400.00		4,400.00		2,190.00		0.00		
2100102	Refuse Site Maintenance										
	W011 Refuse Site Maintenance		20,000.00		20,000.00		9,990.00		9,580.54		
2100103	Domestic Recycling Collection										
	W012 Domestic Recycling Collection		18,000.00		18,000.00		8,988.00		10,717.83		
2100199	Administration Allocated		7,101.00		7,101.00		3,546.00		3,234.72		
<u>OPERATING REVENUE</u>											
3100100	Domestic Refuse Collection Charges	26,425.00		26,425.00		13,212.00		12,527.12			
3100102	Domestic Recycling Collection Charges	22,650.00		22,650.00		11,322.00		10,737.53			
SUB-TOTAL OPERATING		49,075.00	67,401.00	49,075.00	67,401.00	24,534.00	33,654.00	23,264.65	32,101.48		
<u>CAPITAL EXPENDITURE</u>											
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL - SANITATION - HOUSEHOLD REFUSE		49,075.00	67,401.00	49,075.00	67,401.00	24,534.00	33,654.00	23,264.65	32,101.48		

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

SANITATION - OTHER	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2100200 Commercial Refuse Collection									- Employee Costs \$31. - Avon Waste Commercial rubbish 240L MGB bin collection. 52 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$5,868. Contracts and Contingency \$262. - Employee Costs \$2,010. - Avon Waste Street bin collection. 16 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$1,805. Contracts and Contingency \$942. - Labour Overheads \$2,543. - Plant Operating Costs \$700. - Employee Costs \$93. - Avon Waste Commercial Recycling 240L MGB Collection Mukinbudin. 52 Services @ \$4.00 per fortnight by Avon Waste inc for 26 fortnights \$5,408. Contracts and Contingency \$382. - Labour Overheads \$117. - Employee Costs \$31. - Avon Waste Recycling Bank Collection Mukinbudin. 14 Services @ \$4.35 per fortnight by Avon Waste inc for 26 fortnights \$1,583. Contracts and Contingency \$47. - Labour Overheads \$39. - Plant Operating Costs \$100. - Repair and replacement of bins by Contractors \$350. - Allocation of 0.5% of Administration costs.
W020 Commercial Refuse Collection		6,200.00		6,200.00		3,090.00		3,175.35	
2100201 Refuse Collection - Street Bins									
W021 Refuse Collection - Street Bins		8,000.00		8,000.00		3,984.00		4,413.17	
2100202 Commercial Recycling Collection - Op Exp - San Other									
W022 Commercial Recycling Collection - Op Exp - San Other		6,000.00		6,000.00		2,988.00		3,786.11	
2100203 Recycling Refuse Collection									
W023 Recycling Refuse Collection		1,800.00		1,800.00		888.00		868.01	
2100206 Purchase of Bins - Op Exp		350.00		350.00		174.00		0.00	
2100299 Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	
OPERATING REVENUE									
3100200 Commercial Refuse Collection Charge	9,100.00		9,100.00		4,548.00		4,499.18		- Commercial 240L MGB rubbish service. 52 Services @ \$170 per service \$9,100.
3100204 Commercial Recycling Collection Charges	7,350.00		7,350.00		3,672.00		3,856.44		- Commercial 240L MGB recycling service. 49 Services @ \$150 per service \$7,350.
3100206 Disposal of Asbestos and Other Misc Fill at R	500.00		500.00		246.00		45.45		- Asbestos disposal & tipping fees \$500.
SUB-TOTAL OPERATING	16,950.00	27,084.00	16,950.00	27,084.00	8,466.00	13,488.00	8,401.07	14,399.11	
TOTAL - SANITATION - OTHER	16,950.00	27,084.00	16,950.00	27,084.00	8,466.00	13,488.00	8,401.07	14,399.11	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

URBAN STORMWATER DRAINAGE	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2100601 Stormwater Drainage Maintenance									- Employee Costs \$649. - Contractors \$329. - Labour Overheads \$822. - Plant Operating Costs \$100. A Budget Amendment may be appropriate - Allocation of 0.5% of Administration costs.
W030 Stormwater Drainage Maintenance		1,900.00		1,900.00		942.00		3,490.15	
2100699 Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	
<u>OPERATING REVENUE</u>									
SUB-TOTAL OPERATING	0.00	6,634.00	0.00	6,634.00	0.00	3,306.00	0.00	5,646.62	
TOTAL - URBAN STORMWATER DRAINAGE	0.00	6,634.00	0.00	6,634.00	0.00	3,306.00	0.00	5,646.62	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

PROTECTION OF THE ENVIRONMENT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2100703	Minor Assets & Other Operating Exp - Prot of Env		500.00		500.00		246.00		213.56	- Materials/Minor Assets \$500.
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		2,640.00	- Contract Part Time Officer \$10,000. - Materials/Stock Purchased \$100.
2100707	Barbalin Translocation Project									- Employee Costs \$62. - Contractors \$210.
BARB	Barbalin Translocation Project		550.00		550.00		264.00		0.00	- Materials \$100. - Labour Overheads \$78. - Plant Operating Costs \$100.
2100713	Grant Funded Operational Expenses (Inc in Acct 3100703)-P		6,348.00		6,348.00		6,346.00		0.00	- - Funded by the Small Communities Stewardship Grant for fencing and revegetation received in 18-19 and the Preserving Remnant Vegetation Grant. \$1,000 contribution to the shire. Other Contractors & Consultants \$5,348.
2100799	Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	- Allocation of 0.5% of Administration costs.
OPERATING REVENUE										
3100701	Reimb, Contrib, Donations & Other Income (I	1,000.00		1,000.00		0.00		0.00		- Contribution toward the Small Communities Stewardship Grant for fencing and revegetation project administration \$1K. Income in Acct 3100703, expense in acct 2100713.
3100702	Reimb, Contrib & Other Income (No GST) - P	0.00		0.00		0.00		163.75		
3100703	Grants NRM and Other (Exp in Acct 2100713	6,348.00		6,348.00		0.00		0.00		- 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. 21-22 grant income \$0.
9304107	Environmental Unspent Grants-Current Liability									- In addition to the income shown in the above account we have received an additional \$18,363.41
SUB-TOTAL OPERATING		7,348.00	22,232.00	7,348.00	22,232.00	0.00	14,266.00	163.75	5,110.03	
TOTAL - PROTECTION OF THE ENVIRONMENT		7,348.00	22,232.00	7,348.00	22,232.00	0.00	14,266.00	163.75	5,110.03	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

TOWN PLANNING & REG. DEVELOP.	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		8,000.00		8,000.00		3,996.00		4,950.00	- Various Contract (Subdivison Exps) - Contractors & Consultants \$8,000. - Legal expenses relating to town planning, SAT hearings etc.- Contractors & Consultants \$1,000. - Allocation of 0.25% of Administration costs.
2100820 Legal Expenses - Op Exp - Town Planning		1,000.00		1,000.00		1,000.00		0.00	
2100899 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	
<u>OPERATING REVENUE</u>									
3100800 Planning Application Fees	500.00		500.00		246.00		275.00		- Planning Application as per schedule of Fees & Charges \$500 ,
SUB-TOTAL OPERATING	500.00	11,367.00	500.00	11,367.00	246.00	6,178.00	275.00	6,028.23	
TOTAL - TOWN PLANNING & REG. DEVELOP.	500.00	11,367.00	500.00	11,367.00	246.00	6,178.00	275.00	6,028.23	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

COMMUNITY DEVELOPMENT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2100900	Community Development Staff Salaries & Related Exp - Op Exp - Comm Dev		41,660.00		41,660.00		20,826.00		15,738.11	- Employee Costs - Salaries \$36,080. - Employee Costs - Superannuation \$5,580. Employee Salaries \$742. Contractors for Familiarisation Tours and other events \$10,019. Materials for events, christmas decorations \$5,300 other items \$5,000. Other Expenditure for events \$2,000. Labour Overheads \$939. New Jobs have been created and budgets and expenditure will be reallocated as details below. (Shadeing indicates costs to be reallocated) Proposed Amended Budget for Familiarisation Tours and other events, Materials/Stock Purchased for events, christmas decorations & other items \$18,000 Proposed Amended Budget for Australia Day \$25,655. \$19,655 of grant funding to be received in account 3100902. - Allocation of 0.25% of Administration costs. Proposed Amended Budget for Australia Day grant funding \$19,655. Exp in Job EV10092
2100910	Community Development Events/Other - Op Exp - Com Dev		24,000.00		24,000.00		12,829.00		4,600.64	
EV10091	General Community Development Events & Other - Op Exp - Com Dev		0.00		0.00		0.00		2,102.89	
EV10092	Australia Day Expenses - Op Exp - Com Dev		0.00		0.00		0.00		1,295.45	
2100999	Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	
3100902	Grants (Inc GST) - (Aust Day 2022)- Commu	0.00		0.00		0.00		1,295.45		
9304109	Community Development - Unspent Grants-Current Liability - In addition to the income shown in the above account we have received an additional \$28,873.10									
SUB-TOTAL OPERATING		0.00	68,027.00	0.00	68,027.00	0.00	34,837.00	1,295.45	24,815.32	
TOTAL - COMMUNITY DEVELOPMENT		0.00	68,027.00	0.00	68,027.00	0.00	34,837.00	1,295.45	24,815.32	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

OTHER COMMUNITY AMENITIES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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. - Employee Costs - Salaries \$1,948.
	W040 Cemetery Maintenance/Operations		14,000.00		14,000.00		7,040.00		11,118.46	- General Cemetry Mainteance \$3,389. Cemetry Landscape Masterplan \$3,000 (Reduced from \$5,000.
2101002	Public Conveniences Operations									- Materials/Stock \$300.
	BO150 Railway Station Toilet - Operations		22,500.00		22,500.00		11,384.00		11,536.57	- Insurance - Premiums \$98.
	BO151 Town Park Toilet - Operations		3,200.00		3,200.00		1,604.00		870.03	- Labour Overheads \$2,465.
	BO152 Beringbooding Rock Toilet - Operations		300.00		300.00		188.00		86.00	- Plant Operating Costs \$800.
	BO153 Weira Reserve Toilet - Operations		2,300.00		2,300.00		1,176.00		794.43	- Employee Costs - Salaries & Wages (Cleaner) \$7,112.
	Subtotal Public Conveniences Operations		28,300.00		28,300.00		14,352.00		13,287.03	- Contractor Pumpout toilets \$1,998. A total of \$1,998.

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 December 2021

OTHER COMMUNITY AMENITIES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)									
2101003 Public Conveniences Maintenance									
BM150 Railway Station Toilet - Maintenance		3,000.00		3,000.00		3,000.00		1,913.31	<ul style="list-style-type: none"> - Painting \$2K & installation of baby change table \$1K by Contractors (Deleted - Installation of a shower \$5K) and Other Contract works \$0. Total Contractor Works \$3,000. - Employee Costs - Salaries \$1,855. - Contractors \$1,147. Includes \$1,500 for painting. - Materials \$550. - Labour Overheads \$2,348. - Plant Operating Costs \$100.
BM154 Public Toilet/Conveniences Annual Budget - Book expenses		6,000.00		6,000.00		2,982.00		0.00	
Subtotal Public Conveniences Maintenance		<u>9,000.00</u>		<u>9,000.00</u>		<u>5,982.00</u>		<u>1,913.31</u>	
2101092 Depreciation - Other Community Amenities		1,661.00		1,661.00		828.00		952.06	
2101099 Administration Allocated		18,936.00		18,936.00		9,468.00		8,625.90	- Depreciation - Ex Asset Register \$1,661. - Allocation of 2% of Administration costs.
OPERATING REVENUE									
3101000 Cemetery Charges (Inc GST)	2,300.00		2,300.00		1,146.00		1,523.86		- As per schedule of Fees and Charges
SUB-TOTAL OPERATING	2,300.00	71,897.00	2,300.00	71,897.00	1,146.00	37,670.00	1,523.86	35,896.76	
CAPITAL EXPENDITURE									
4101060 Infrastructure Other (Capital) - Other Community Amenities									
IO040 Cemetery Capital		15,000.00		15,000.00		0.00		0.00	<ul style="list-style-type: none"> - Works Include Fencing, paving Memorial Garden, Formal Parking, more grave sites, seating pergola on the Northern side and a Unisex toilet as the budget permits. - Employee Costs - Salaries \$3,710. - Contractors \$2,994. - Materials/Stock \$3,000. - Labour Overheads \$4,696. - Plant Operating Costs \$600.
SUB-TOTAL CAPITAL	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	2,300.00	86,897.00	2,300.00	86,897.00	1,146.00	37,670.00	1,523.86	35,896.76	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE										
Public Halls and Civic Centres		107,322.00		107,322.00		55,454.00		41,233.00	▼	The most significant item is a lower rate of expenditure on Public Hall Annual maintenance.
Swimming Areas & Beaches		294,858.00		294,858.00		159,426.00		159,272.29		
Other Recreation & Sport		467,398.00		467,398.00		241,357.00		230,020.48		
Television and Radio Rebroadcasting		5,917.00		5,917.00		3,586.00		1,399.10		
Libraries		17,838.00		17,838.00		9,974.00		8,590.04		
Heritage		4,867.00		4,867.00		1,662.00		1,300.48		
Other Culture		4,734.00		4,734.00		2,364.00		1,078.23		
OPERATING REVENUE										
Public Halls and Civic Centres	18,939.00		18,939.00		18,222.00		1,156.15		▲	Income from Insurance reimbursement for storm damage repairs to Memorial Hall has not yet been received.
Swimming Areas & Beaches	19,497.00		19,497.00		13,126.00		9,608.34			Income has been recognised earlier than expected as the expenditure for the Tennis Courts resurfacing and resealing of the basket ball courts is proceeded faster than expected.
Other Recreation & Sport	352,414.00		352,414.00		167,393.00		261,062.15		▼	
Libraries	100.00		100.00		48.00		0.00			
Heritage	1,500.00		1,500.00		750.00		818.19			
Other Culture	550.00		550.00		0.00		0.00			
SUB-TOTAL OPERATING	393,000.00	902,934.00	393,000.00	902,934.00	199,539.00	473,823.00	272,644.83	442,893.62		
CAPITAL EXPENDITURE										
Public Halls and Civic Centres		10,000.00		10,000.00		0.00		61.65		Includes - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$1,320. Only interest has been transferred at this time.
Swimming Areas & Beaches		66,320.00		66,320.00		21,320.00		237.28	▼	
Other Recreation & Sport		377,180.00		377,180.00		253,024.00		250,299.77		
CAPITAL REVENUE										
Swimming Areas & Beaches	45,000.00		45,000.00		0.00		0.00			
SUB-TOTAL CAPITAL	45,000.00	453,500.00	45,000.00	453,500.00	0.00	274,344.00	0.00	250,598.70		
TOTAL - PROGRAMME SUMMARY	438,000.00	1,356,434.00	438,000.00	1,356,434.00	199,539.00	748,167.00	272,644.83	693,492.32		

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

PUBLIC HALLS AND CIVIC CENTRES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		12,900.00		12,900.00		10,296.00		9,508.94	Employees (Cleaners) \$1,330. Contractors \$514. Rubbish \$113, Recycling \$104 & Other \$297. Materials \$150. Electricity \$700. Water rates \$667 & consumption \$33. Insurance \$7,735. ESL \$88. Overheads (Cleaners) \$1,683. Contractors Total \$300. Rubbish Bin \$113, Recycling Bin \$104 & Other Exp \$83. Water rates \$667 and consumption \$333. Insurance \$612. ESL \$88 Contractors \$2,012, includes for cleaning. Electricity \$900. Water rates \$0 and consumption \$240. Insurance - Premiums \$760. ESL Category 5 \$88 Employee Costs - Salaries (Cleaners) \$124. Contingency Contractors & Consultants \$270. Materials/Stock \$200. Electricity \$800. Insurance - Premiums \$949. Labour Overheads (Cleaners) \$157. Contractors \$282. Rubbish \$113, Recycling \$104 & Other \$65. Burgess Rawson PTA lease Water \$140. Building Insurance \$928. Contingency Contractors & Consultants \$65. Building Muni Property Scheme Insurance - Premiums \$347. ESL Category 5 Statutory Fees and Taxes \$88.
	BO201 Sandalwood Arts Hall Building Operations		2,000.00		2,000.00		1,302.00		1,082.79	
	BO202 Bonnie Rock Hall Building Operations		4,000.00		4,000.00		2,374.00		1,142.78	
	BO204 Railway Station Building Operations		2,500.00		2,500.00		1,710.00		1,148.68	
	BO205 Mukinbudin Community (Men's) Shed Building Operations		1,350.00		1,350.00		666.00		952.56	
	BO206 Anglican Church Building Operations - Op Exp		500.00		500.00		418.00		347.00	
	<u>Subtotal Building Operations</u>		<u>23,250.00</u>		<u>23,250.00</u>		<u>16,766.00</u>		<u>14,182.75</u>	
2110101	Town Halls and Public Buildings Building Maintenance - Op Exp									
	BM200 Memorial Town Hall - Maintenance		25,000.00		25,000.00		9,186.00		1,405.79	Employee Costs - Salaries \$2,072. Water damage repairs \$17,000. Electrical and plumbing repairs & general maintenance Contractors \$2,806. Materials/Stock \$500. Labour Overheads \$2,622. -- Contractors & Consultants \$1,091.
	BM202 Bonnie Rock Hall Building Maintenance		0.00		0.00		0.00		1,925.44	
	BM204 Railway Station Building Maintenance		1,091.00		1,091.00		540.00		1,816.54	
	BM205 Mukinbudin Community (Men's) Shed Building Maintenance		0.00		0.00		0.00		407.29	
	BMPH01 Public Halls Maintenance Annual Budget (Book Exps To Appropriate Building) - Op Exp Pub Halls		11,000.00		11,000.00		5,490.00		0.00	
	<u>Subtotal Building Maintenance</u>		<u>37,091.00</u>		<u>37,091.00</u>		<u>15,216.00</u>		<u>5,555.06</u>	
2110102	Town Halls Grounds Maintenance - Op Exp - Public Halls									
	GM200 Memorial Town Hall - Gounds Maintenance		0.00		0.00		0.00		1,774.32	General Annual Public Hall Grounds Maintenance Annual Budget. Employee Costs - Salaries \$2,690. Contractors \$606. Materials \$250. Labour Overheads \$3,404. Plant Operating Costs \$250.
	GM201 Sandalwood Arts Hall Grounds Maintenance		0.00		0.00		0.00		400.00	
	GM205 Mukinbudin Community Men's Shed Grounds Maintenance		0.00		0.00		0.00		43.32	
	GM206 Anglican Church Grounds Maintenance		0.00		0.00		0.00		156.61	
	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	
	<u>Subtotal Building Maintenance</u>		<u>7,200.00</u>		<u>7,200.00</u>		<u>3,582.00</u>		<u>2,374.25</u>	
2110192	Depreciation - Public Halls and Civic Centres		20,845.00		20,845.00		10,422.00		10,495.04	-- Depreciation - Ex Asset Register \$20,845.
2110199	Administration Allocated		18,936.00		18,936.00		9,468.00		8,625.90	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

PUBLIC HALLS AND CIVIC CENTRES (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3110100	Town Hall Hire Income	500.00		500.00		246.00		39.09		- Town Hall Hire Income.
3110103	Sandalwood Arts Hall Income	806.00		806.00		398.00		295.45		- Sandalwood Art water reimbursements. Reimbursement & Recovery Income - Operating \$333.
3110104	Railway Station Income	100.00		100.00		48.00		81.81		- Sandalwood Art Lease annual lease fee \$10 per week incl gst, renewal due 2020. Fees & Charges - Facility Hire \$473.
3110106	Reimbursements - Public Halls & Civic Centre	17,533.00		17,533.00		17,530.00		0.00		- Ad Hoc Hire Income
3110108	Donations - Op Inc - Town Halls & Amenities	0.00		0.00		0.00		739.80		- Insurance reimbursement for storm damage repairs; Memorial Hall \$16,453 expense in BM200 and Railway Station roof \$1,080 expense in BM204. Income is yet to be allocated.
SUB-TOTAL OPERATING		18,939.00	107,322.00	18,939.00	107,322.00	18,222.00	55,454.00	1,156.15	41,233.00	
CAPITAL EXPENDITURE										
4110150	Building (Capital) - Public Halls & Civic Centres									
BC200	Memorial Hall Building Capital		10,000.00		10,000.00		0.00		0.00	- Repairs to balcony water proofing near projector room \$10k (Deleted - Sanding and Resealing of floor \$15k & Restore Kitchen \$50k)
BC205	Mukinbudin Community (Men's) Shed Building Capital		0.00		0.00		0.00		61.65	
SUB-TOTAL CAPITAL		0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	61.65	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		18,939.00	117,322.00	18,939.00	117,322.00	18,222.00	55,454.00	1,156.15	41,294.65	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

SWIMMING AREAS & BEACHES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110200	Swimming Pool - Salaries		89,079.00		89,079.00		45,427.00		33,090.09	▼ - Salaries Pool Manager \$81,006 and Asst Manager/Relief \$7,073 including allowances. - Contract Pool Staff \$1,000.
2110201	Swimming Pool - Superannuation		2,823.00		2,823.00		1,438.00		943.38	- Superannuation Pool Manager \$2,123 and Superannuation Asst Pool Manager Relief \$700.
2110202	Swimming Pool - Training & Conferences		1,600.00		1,600.00		816.00		528.00	- 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. - Workers Compensation Premium Pool Manager \$2,095 and Workers Compensation Premium Assistant/Relief Pool Manager \$196.
2110203	Swimming Pool - Other Employee Costs		1,415.00		1,415.00		1,859.00		11,196.79	- Materials/St, Uniforms and accessories \$400. - Swimming Pool Staff Housing costs. -\$1,276. Due to pool Manager accomodation arrangements the allocated cost of employee housing has increased, however this is subject to review.
2110204	Swimming Pool Bldg Operations									
	BO250 Swimming Pool Building Operations		48,400.00		48,400.00		29,915.00		29,770.19	- Employees \$309. Rubbish x 2 @ \$113, Recycling x 2 @ \$104 and other \$326. - Toiletries and consumables incl cleaning products and other \$1,000. Communication Telephone, Data and Other \$420. Electricity \$20,318. BOC Gases Oxygen Medicalannual charge \$80. - Water Rates & consumption \$14,000. Insurance \$10,984. ESL\$88. Overheads \$391. - Plant Operating Costs \$50.
2110205	Swimming Pool Bldg/Grounds Maintenance									
	BM250 Swimming Pool Building & Facility Maintenance		24,000.00		24,000.00		12,233.00		7,201.69	- Employee Costs - Salaries \$4,638. - Contractors \$10,692. (Deleted extra \$3,500 for Shade Sail.) - Materials/Stock \$1,800. - Labour Overheads \$5,870. - Plant Operating Costs \$1,000.
	GM250 Swimming Pool Grounds Maintenance		14,864.00		14,864.00		11,165.00		23,527.53	▲ - Employee Costs - Salaries \$2,783. - Contractors \$7,329. Includes Insurance funded fencing repairs of \$6,364. Income in acct 3110203. - Materials/Stock \$650. - Labour Overheads \$3,522. - Plant Operating Costs \$580. Cost of fence repairs were \$9K greater than expected and a budget amendment is required. This cost may be treated as capital and journalled to Job IO250.
2110206	Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		2,000.00		1,020.00		1,110.27	- - Materials/Stock Purchased \$2,000.
2110207	Pool Chemicals, Freight & Other Expenses - Op Exp - Swim Pool		15,137.00		15,137.00		7,787.00		5,054.60	- -Freight & Other Expenses \$1,000. - -Chlorine \$5,500 and Other chemicals. Pool Acid etc.s \$14,000. - CSP MS 365 Bus Basic & EOA 1lic
2110213	3A Cruickshank Road - Swimming Pool Emp Housing & Grounds Maintenance									
2110292	Depreciation - Mukinbudin Swimming Pool		67,136.00		67,136.00		33,564.00		33,910.90	- Depreciation - Ex Asset Register \$67,136.
2110299	Administration Allocated - Op Exp - Swimming Pool		28,404.00		28,404.00		14,202.00		12,938.85	- Allocation of 3% of Administration costs.
OPERATING REVENUE										
3110201	Swimming Pool Admissions	13,000.00		13,000.00		6,630.00		9,608.34		- - Pool admissions. \$13,000.
3110203	Swimming Pool Equipment Hire, Reimb & Contributions - Op Inc - Swim Pool	6,497.00		6,497.00		6,496.00		0.00		- -Equipment hire \$200. Insurance Reimbursemmnt of \$6,297, expense in GM250. Total \$6,497.
SUB-TOTAL OPERATING		19,497.00	294,858.00	19,497.00	294,858.00	13,126.00	159,426.00	9,608.34	159,272.29	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

SWIMMING AREAS & BEACHES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE									
4110260 Infrastructure Other (Capital) - Swimming Pool									- Employee Costs - Salaries \$618. Contractor works include repainting of the pool shell. - Contractors \$41,099. - Materials/Stock \$2,500. - Labour Overheads \$783. - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$1,320.
IO250 Swimming Pool Infrastructure Capital		45,000.00		45,000.00		0.00		0.00	
4110175 Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		21,320.00		21,320.00		21,320.00		237.28	
5110253 Transfers From Swimming Pool Reserve	45,000.00		45,000.00		0.00		0.00		
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	45,000.00	66,320.00	45,000.00	66,320.00	0.00	21,320.00	0.00	237.28	
TOTAL - SWIMMING AREAS & BEACHES	64,497.00	361,178.00	64,497.00	361,178.00	13,126.00	180,746.00	9,608.34	159,509.57	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110300	Sporting Complex Bldg Ops									
	BO260 Mukinbudin Sports Complex Building Operations		59,500.00		59,500.00		36,068.00		39,796.02	- Employee Costs - Salaries (Cleaner) \$15,615. - Rubbish Bins x 7 @ \$113 = \$791, Recycling Bins x 4 @ \$104 = \$416, other Contractors & Consultants \$639. - - General Materials/Stock Purchased \$1,200. - Electricity consumption and service fee \$4,800. - LPG 45kg bottles rental \$160. Gas consumption \$150. - Water consumption and service fee \$3,200. - Mukinbudin Sporting Centre: Bowling Green, Tennis Courts & Main Building , a total of \$12,680. - ESL Category 5 \$88 - Labour Overheads (Cleaner) \$19,761.
2110301	Sporting Complex Building & Grounds Mtce									
	BM260 Mukinbudin Sports Complex Building Maintenance		29,000.00		29,000.00		14,490.00		13,101.74	- EmployeeSalaries \$7,730. Contractors \$8,887. Materials \$2,000. Overheads \$9,783. Plant Costs \$600.
	GM260 Mukinbudin Sports Complex Grounds Maintenance		25,000.00		25,000.00		12,492.00		17,178.30	- Employee Salaries \$9,276. Contractors \$1,885. Materials \$500. Overheads \$11,739. Plant Costs \$1,600.
2110302	Parks & Gardens Maintenance/Operations									
	W045 Parks & Gardens Maintenance/Operations		43,000.00		43,000.00		21,570.00		31,400.88	- Employee Costs - Salaries \$10,667. - Contractors \$764. - Materials/Stock \$3,300. - Water \$4,600. - Insurance - Premiums \$169. - Labour Overheads \$13,500. - Plant Operating Costs \$10,000.
2110304	Town Oval Maintenance/Operations									
	W050 Mukinbudin Town Oval Maintenance/Operations		59,000.00		59,000.00		29,484.00		17,511.71	- Employee Costs - Salaries \$8,967. - Contractors \$1,685. - Materials/Stock \$8,000. - Electricity \$9,000. - Water \$15,000. - Labour Overheads \$11,348. - Plant Operating Costs \$5,000.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE(Continued)										
2110306	Drive In Theatre Building Operations									
	BO265 Drive In Theatre Building Operations		588.00		588.00		542.00		799.73	- Insurance - Premiums \$500. - ESL Category 5 \$88
2110307	Drive In Theatre Building & Grounds Maintenance									
	BM265 Drive In Theatre Building Maintenance		0.00		0.00		0.00		34.45	- Employee Costs - Salaries \$93. - Contractors \$30.
	GM265 Drive In Theatre Grounds Maintenance		300.00		300.00		138.00		960.05	- Labour Overheads \$117. - Plant Operating Costs \$60.
2110308	Mukinbudin Dam Catchment Expenses									
	W052 Mukinbudin Dam Catchment Expenses		9,500.00		9,500.00		4,934.00		5,441.28	Employee Salaries \$2,628. Contractors \$1,622. Materials \$600. Property Insurance \$374. Overheads \$3,326. Plant Costs \$950.
2110309	Other Recreation Facilities Operations									
	BO270 Old District Club (Youth Centre) Building Operations		169.00		169.00		122.00		1,290.50	- Muni Property Scheme Insurance \$81. - ESL Category 5 \$88
	BO271 Mukinbudin Gym Building Operations		6,200.00		6,200.00		3,482.00		3,766.79	Employee Salaries (Cleaner) \$1,577. Rubbish Bin \$113, Recycling Bin \$104 and other Contractors \$184. Materials \$100. Electricity \$1,200. Water Rates and consumption \$50. Property Insurance \$788. ESL Cat 5 \$88. Overheads (Cleaner) \$1,996.
	BO272 Wilgoyne Tennis Club Building Operations		1,100.00		1,100.00		668.00		587.51	- Contractors \$101. - Electricity \$750.
	BO273 Pistol Club - Operations		304.00		304.00		304.00		304.00	- Muni Property Scheme Insurance \$249. - Muni Property Scheme Insurance \$304. - Contractors \$22.
	BO274 Bonnie Rock Horse and Pony Club - Operations		1,270.00		1,270.00		804.00		1,058.34	- Electricity for A/c 579935870 Lot 33 Watkins St Bonnie Rock \$800. - Muni Property Scheme Insurance \$360. - ESL Category 5 \$88
	BO275 Mukinbudin Polo Cross - Operations		130.00		130.00		60.00		0.00	- Contractors \$130. - Contractors \$194.
	BO276 Karlonning Hall - Operations		500.00		500.00		402.00		306.00	- Muni Property Scheme Insurance \$306.
	BO277 Heritage Grain Silo - Operations		61.00		61.00		60.00		61.00	- Muni Property Scheme Insurance \$61.
	BO278 Wheatbelt Way Tractor Display Shed - Operations		125.00		125.00		124.00		125.00	- Muni Property Scheme Insurance \$125. - Employee Costs - Salaries \$31.
	BO279 Lions Park Building Operations		800.00		800.00		494.00		201.00	- Contractors \$529. - Insurance - Premiums \$201. - Muni Property Scheme Insurance \$39.
	<u>Subtotal Other Recreation Facilities Operations</u>		<u>10,659.00</u>		<u>10,659.00</u>		<u>6,520.00</u>		<u>7,700.14</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		45,000.00	45,000.00		22,500.00		559.78		- Demolition of Building per Council Resolution 150421. Contractors & Consultants \$45,000. ▼ Significant works have not yet commenced
BM271	Mukinbudin Gym Building Maintenance		0.00	0.00		0.00		753.37		- Storm damage repairs insurance funded in acct 3110303 Employee Costs - Salaries \$309.
BM272	Wilgoyne Tennis Club Building Maintenance		9,000.00	9,000.00		8,997.00		9,625.63		- Contractors \$8,300. - Labour Overheads \$391.
BM273	Pistol Club - Maintenance		0.00	0.00		0.00		2,284.22		
BM275	Mukinbudin Polocross Building - Maintenance		0.00	0.00		0.00		3,128.31		
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 Salaries annual provision \$4,020. Contractors annual provision \$1,193. Materials annual provision \$1,700. Overheads annual provision \$5,087. Plant Costs annual provision \$1,000.
	<u>Subtotal Building Maintenance</u>		<u>67,000.00</u>	<u>67,000.00</u>		<u>37,983.00</u>		<u>16,351.31</u>		▼
2110311	Other Recreation Facilities Grounds Maintenance Exp									
GM270	Old District Club Grounds Maintenance		0.00	0.00		0.00		1,347.66		
GM271	Mukinbudin Gym Grounds Maintenance		0.00	0.00		0.00		2,589.38		
GM272	Wilgoyne Tennis Club Grounds Maintenance		0.00	0.00		0.00		631.88		
GM279	Lions Park Grounds Maintenance		1,218.00	1,218.00		606.00		3,435.61		- Insurance funded fence damage repairs by Contractors . Income in acct 3110303. \$1,218.
W051	Hockey Field Maintenance/Operations		0.00	0.00		0.00		594.52		
W055	Bowling Club Green Maintenance/Operations		0.00	0.00		0.00		845.34		
W056	Walk Trail Maintenance/Operations Exp - Other Rec & Sport		0.00	0.00		0.00		1,270.85		
GMOR01	Other Rec Facilities Grounds Maint Annual Budget (Book exps to actual Facility) - Op Exp -OtherRec Fa		24,000.00	24,000.00		11,982.00		0.00		▼ Standard annual provision of \$24,000 Employee Salaries \$8,348. Contractors annual provision of \$2,087. Materials annual provision \$500. Overheads annual provision \$10,565. Plant Costs annual provision \$2,500.
	<u>Subtotal Grounds Maintenance</u>		<u>25,218.00</u>	<u>25,218.00</u>		<u>12,588.00</u>		<u>10,715.24</u>		
2110313	Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		500.00	500.00		246.00		1,400.46		- General Rec & Culture Minor Assets \$500.
2110315	Events Kit General Expenses		1,000.00	1,000.00		498.00		3,031.42		- Events Kit Materials/Stock Purchased \$1,000. A Budget Amendment should be considered.
2110316	Consultants, Reimb & Other Exp - Other Rec&Sport-Op Exp		10,000.00	10,000.00		0.00		0.00		- Sporting Complex Landscape Masterplan
2110319	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec									
MARQU	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec		2,300.00	2,300.00		1,140.00		1,121.32		- Employee Salaries \$866. Contractors \$138. Materials \$100. Overheads \$1,096. Plant Costs \$100.
2110329	Gym Minor Assets & Equipment Maint - OpExp - Other Rec		3,000.00	3,000.00		3,000.00		3,485.91		- Orbit Fitness Audit and Service Gym Equipment \$800. Gym Equipment repairs \$2200.
2110337	Central Wheatbelt Football League		2,500.00	2,500.00		0.00		0.00		- Central Wheatbelt Football League Subscription 2021/22 \$2,500.
2110392	Depreciation - Other Recreation		71,993.00	71,993.00		35,994.00		38,425.78		- - Depreciation - Ex Asset Register \$71,993.
2110399	Administration Allocated		47,340.00	47,340.00		23,670.00		21,564.74		- Allocation of 5% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		498.00		1,312.68		- Recreation/Sporting Complex Hire Fees As per Schedule of Fees and Charges
3110301	Sport Leases and Rentals	0.00		0.00		0.00		440.00		
3110302	Contributions & Donations Rec'd (No GST) - Op Inc	33,955.00		33,955.00		0.00		33,955.00		- Tennis Club Donation for Tennis Courts Resurfacing. Exp in Job IO261.
3110303	Reimbursement and Other Income Rec'd (Inc GST)	9,750.00		9,750.00		9,749.00		0.00		- Insurance Reimbursements; Wilgoyne Tennis Club Building Repairs \$8,545 expense in BM272. Lions Park Fence repairs \$1,205 expense in GM279.
3110304	Grants Excluding GST - Other Recreation	274,006.00		274,006.00		137,002.00		202,391.89		▼ Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade (P2L) \$144,514 Exp in Job IO253. Pump Track Installation (P1C&L) \$9,492 Exp in Job IO252, Resurface the Tennis Courts (P2C&L) \$90K Exp in job IO261. Reseal the Basket Ball Courts (P2C) \$30K Exp in job IO262.
9304113	Other Rec & Sport Unspent Grants - Current Liability	- In addition to the income shown in the above account we have received/invoiced an additional \$0.00 making the total received/invoiced \$202,391.89.								
3110305	Annual Sporting Club Levy	6,604.00		6,604.00		6,603.00		0.00		- 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)
3110309	Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	1,500.00		1,500.00		750.00		0.00		-- Marquee Hire income \$1,500.
3110314	Grants Including GST - Other Recreation	21,099.00		21,099.00		10,547.00		21,099.00		▼ - CRFF for Tennis Courts Resurfacing. Exp in Job IO261.
3110315	Events Kit Hire Income	500.00		500.00		246.00		99.99		-- Events Kit Hire Income \$500.
3110331	Gymnasium Membership Fees	4,000.00		4,000.00		1,998.00		1,763.59		- As per Sch Fees & Charges Gym Membership fees
SUB-TOTAL OPERATING		352,414.00	467,398.00	352,414.00	467,398.00	167,393.00	241,357.00	261,062.15	230,020.48	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE										
4110355	Building (Capital) - Other Recreation/Sport									
BC260	Mukinbudin Sports Complex Building Capital		25,100.00		25,100.00		0.00		29,434.55	- Carry over of Gutter Repairs as per order 32630 \$25,100. (Deleted supply and installation of Automatic Door \$12K and a Lean-to shade structure over roller door \$6K). Contractors total \$25,100. A Budget Amendment is recommended.
4110365	Infrastructure Other - Other Rec & Sport -Cap Exp									
IO252	Sports Complex - Other Infra (Pump Track 20-22) - Other Rec & Sport - Cap Exp		9,492.00		9,492.00		9,488.00		12,406.97	- At Recreation Centre: Complete the Pump Track \$9,492 with \$9,492K funding from a Local Roads and Community Infrastructure P1 grant received in acct 3110304. Employee Wages \$1,237. Contractors \$6,690.Overheads \$1,565.
IO253	Mukinbudin Lions Park - Other Infrastructure - Other Rec & Sport - Cap Exp		144,514.00		144,514.00		144,510.00		41,958.25	Lions Park replace the Playground. Funding from a Local Roads and Community Infrastructure grant (P2L) received in acct 3110304. Employee Wages \$928. Contractorss \$140,412. Materials \$2,000. Overheads \$1,174.
IO261	Sports Complex - Other Infra (Tennis Courts 21-22) - Other Rec & Sport - Cap Exp		148,074.00		148,074.00		74,032.00		142,500.00	At Recreation Centre: Resurface 4 tennis courts \$148,074. Funding: Local Roads and Community Infrastructure grant (P2C&L) \$90,000 received in acct 3110304, CRFF Grant \$21,099 received in acct 3110314, Tennis Club donation \$33,955 received in acct 3110302 and a Shire contribution of \$3,020. Employee Wages \$928. Contractors \$143,972. Materials \$2,000. Overheads \$1,174.
IO262	Sports Complex - Other Infra (Basket Ball Courts 21-22) - Other Rec & Sport - Cap Exp		30,000.00		30,000.00		14,997.00		24,000.00	- At Recreation Centre: Reseal the Basket Ball Courts \$30,000. Funding; Local Roads and Community Infrastructure grant (P2C) \$30,000 received in acct 3110304. Employee Costs - Salaries & Wages \$309. - Contractors & Consultants \$28,800. - Materials/Stock Purchased \$500. - Labour Overheads Allocated \$391.
IO265	Sports Complex - Carparks & Paths - Other Infra - Other Rec & Sport - Cap Exp		20,000.00		20,000.00		9,997.00		0.00	- At Recreation Centre: Bitumen resealing of the Rec Centre car park. (Deleted - Develop Entry area outside Basketball foyer and bringing adjacent car park up to squash court north wall. Bitumen \$20K and Foyer entry development \$10K.) . Employee Costs - Salaries & Wages \$309. - Contractors & Consultants \$18,800. - Materials/Stock Purchased \$500. - Labour Overheads Allocated \$391.
SUB-TOTAL CAPITAL		0.00	377,180.00	0.00	377,180.00	0.00	253,024.00	0.00	250,299.77	
TOTAL - OTHER RECREATION & SPORT		352,414.00	844,578.00	352,414.00	844,578.00	167,393.00	494,381.00	261,062.15	480,320.25	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

TELEVISION & RADIO REBROADCASTING		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2110400	Radio Re-Broadcasting Operations		1,578.00		1,578.00		918.00		693.93	- VH6GIQ, Lot 158, Vesting Order 39397. Satellite Ground Station. Aust Comms Auth - Aparatus Lic 394420 North East Road \$107. - Aust Comms Auth - Radio Lic 1385314 \$230. - Electricity \$1,100. - LGIS Property Insurance Town Tower/North East Rd Tower \$53. - -ESL Category 5 \$88 - - 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		1,000.00		0.00		
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		972.00		486.00		489.52		
2110499	Administration Allocated		2,367.00		2,367.00		1,182.00		215.65		
OPERATING REVENUE											
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	5,917.00	0.00	5,917.00	0.00	3,586.00	0.00	1,399.10		
CAPITAL EXPENDITURE											
4110450	Plant & Equipment (Capital) - TV & Radio Rebroadcasting		0.00		0.00		0.00		0.00		
CAPITAL REVENUE											
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	5,917.00	0.00	5,917.00	0.00	3,586.00	0.00	1,399.10		

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

LIBRARIES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2110506 Library - Lost Books/Book Purchases		200.00		200.00		96.00		0.00	- Library - Lost Books/Book Purchases \$200. - Misc operating costs \$100, Inter library loans delivery charges Courier costs for books \$1,100. - 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 \$96. - Other Expenditure \$100. - Allocation of 1.5% of Administration costs.
2110510 Library - Other Expenses		3,436.00		3,436.00		2,780.00		2,120.61	
2110599 Administration Allocated - Op Exp Libraries		14,202.00		14,202.00		7,098.00		6,469.43	
OPERATING REVENUE									
3110501 Library Reimbursements Lost Books/Book P	100.00		100.00		48.00		0.00		-Library Reimbursements Lost Books & Book Purchases \$100.
SUB-TOTAL OPERATING	100.00	17,838.00	100.00	17,838.00	48.00	9,974.00	0.00	8,590.04	
TOTAL - LIBRARIES	100.00	17,838.00	100.00	17,838.00	48.00	9,974.00	0.00	8,590.04	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

HERITAGE	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		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		184.00	- Purchase of "On the Line" History book \$1,500.
2110604 Pope Hills Facilities Operating & Maint Exp - Heritage									
BM255 Popes Hill Anzac Memorial & Facilities Operating & Maint Exp - Op Exp - Heritage		200.00		200.00		90.00		36.00	- Employee Costs - Salaries \$31. - Contractors & Consultants \$80. - Labour Overheads \$39. - Plant Operating Costs \$50.
GM255 Popes Hill Anzac Memorial Grounds Maintenance		800.00		800.00		390.00		2.25	- Employee Costs - Salaries \$247. - Contractors & Consultants \$40. - Labour Overheads \$313. - Plant Operating Costs \$200.
2110699 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3110600 Sale of History Books	1,500.00		1,500.00		750.00		818.19		- Sales of "On The Line"
SUB-TOTAL OPERATING	1,500.00	4,867.00	1,500.00	4,867.00	750.00	1,662.00	818.19	1,300.48	
TOTAL - HERITAGE	1,500.00	4,867.00	1,500.00	4,867.00	750.00	1,662.00	818.19	1,300.48	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 December 2021

OTHER CULTURE	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2110799 Administration Allocated		4,734.00		4,734.00		2,364.00		1,078.23	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>									
3110701 Reimbursements & Fees - Op Inc - Other Cu	550.00		550.00		0.00		0.00		- Lease of Crop land at minimum rates \$550
SUB-TOTAL OPERATING	550.00	4,734.00	550.00	4,734.00	0.00	2,364.00	0.00	1,078.23	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	550.00	4,734.00	550.00	4,734.00	0.00	2,364.00	0.00	1,078.23	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Roads, Streets, Bridges and Depots		2,104,723.00		2,104,723.00		1,057,315.00		1,099,597.97	Expenditure on flood damage works was completed sooner than expected.
Road Plant Purchases		0.00		0.00		0.00		0.00	
Aerodromes		22,780.00		22,780.00		11,370.00		11,725.72	
Transport Licensing		26,670.00		26,670.00		13,332.00		12,017.58	
OPERATING REVENUE									
Roads, Streets, Bridges and Depots	1,046,401.00		1,046,401.00		383,810.00		336,811.23		▲ Roads to Recovery Grant are delayed pending the RTR annual report audit by the OAG.
Road Plant Purchases	0.00		0.00		0.00		0.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	21,400.00		21,400.00		10,698.00		9,694.48		
SUB-TOTAL OPERATING	1,067,801.00	2,154,173.00	1,067,801.00	2,154,173.00	394,508.00	1,082,017.00	346,505.71	1,123,341.27	
CAPITAL EXPENDITURE									
Roads, Streets and Bridges		1,222,467.00		1,222,467.00		308,151.00		528,263.20	▲ Expenditure on some road construction projects has commenced as sooner than expected. The most significant are the Kununoppin-Mukinbudin Road and the Bonnie Rock - Lake Brown Road Renewal works. Several budget amendments are to be made to accommodate council approved works funded by previously unallocated capital budget.
Road Plant Purchases		172,560.00		172,560.00		172,560.00		46,858.01	▼ The transfer to Plant Reserve has not occurred as soon as expected.
Aerodromes		0.00		0.00		0.00		0.00	
Transport Licensing		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Roads, Streets, Bridges and Depots	0.00		0.00		0.00		0.00		
Road Plant Purchases	0.00		0.00		0.00		0.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	1,395,027.00	0.00	1,395,027.00	0.00	480,711.00	0.00	575,121.21	
TOTAL - PROGRAMME SUMMARY	1,067,801.00	3,549,200.00	1,067,801.00	3,549,200.00	394,508.00	1,562,728.00	346,505.71	1,698,462.48	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		1,264.07	
RM005	Mukinbudin North-East Road (Rd Maintenance)		0.00		0.00		0.00		21,230.21	
RM006	Bonnie Rock-Lake Brown Road (Rd Maintenance)		0.00		0.00		0.00		13,754.65	
RM007	Nungarin North Road (Rd Maintenance)		0.00		0.00		0.00		3,598.14	
RM008	Beringbooding Road (Rd Maintenance)		0.00		0.00		0.00		15,718.57	
RM009	Moondon Road (Rd Maintenance)		0.00		0.00		0.00		5,206.77	
RM010	Quanta Cutting North Road (Rd Maintenance)		0.00		0.00		0.00		5,097.49	
RM011	Graham Road (Rd Maintenance)		0.00		0.00		0.00		1,196.66	
RM012	Carlton Road (Rd Maintenance)		0.00		0.00		0.00		574.34	
RM013	Lake Brown South Road (Rd Maintenance)		0.00		0.00		0.00		2,930.94	
RM014	Popes Hill South Road (Rd Maintenance)		0.00		0.00		0.00		1,395.72	
RM015	Clamp Road (Rd Maintenance)		0.00		0.00		0.00		2,780.26	
RM016	Copeland Road (Rd Maintenance)		0.00		0.00		0.00		3,406.89	
RM017	Whyte Road (Rd Maintenance)		0.00		0.00		0.00		475.59	
RM018	Walton Road (Rd Maintenance)		0.00		0.00		0.00		791.13	
RM019	Ogilvie Road (Rd Maintenance)		0.00		0.00		0.00		7,346.83	
RM020	Dandanning Road (Rd Maintenance)		0.00		0.00		0.00		8,257.07	
RM021	Cookinbin Road (Rd Maintenance)		0.00		0.00		0.00		1,374.13	
RM022	McGregor Road (Rd Maintenance)		0.00		0.00		0.00		1,435.80	
RM023	Jones East Road (Rd Maintenance)		0.00		0.00		0.00		127.11	
RM024	Albert Road (Rd Maintenance)		0.00		0.00		0.00		174.95	
RM025	Kalyanbudding West Road (Rd Maintenance)		0.00		0.00		0.00		70.59	
RM026	Barbalin North Road (Rd Maintenance)		0.00		0.00		0.00		2,783.96	
RM026S	Seaby Road (Rd Maintenance)		0.00		0.00		0.00		1,323.01	
RM027	Barbalin South Road (Rd Maintenance)		0.00		0.00		0.00		1,120.80	
RM028	Barbalin-Koonkoobing Rd Maintenance Exp		0.00		0.00		0.00		170.73	
RM029	Davis Road (Rd Maintenance)		0.00		0.00		0.00		63.90	
RM030	Forty Six Gate Road (Rd Maintenance)		0.00		0.00		0.00		4,061.10	
RM031	Harry Road (Rd Maintenance)		0.00		0.00		0.00		3,083.93	
RM032	Comerford Road (Rd Maintenance)		0.00		0.00		0.00		1,461.82	
RM033	Karomin Road (Rd Maintenance)		0.00		0.00		0.00		2,509.63	
RM034	Harold Road (Rd Maintenance)		0.00		0.00		0.00		743.89	
RM036	Squire Road (Rd Maintenance)		0.00		0.00		0.00		239.71	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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		983.43	
RM040	Wyoming Trail (Rd Maintenance)		0.00		0.00		0.00		967.90	
RM041	Brandis Road (Rd Maintenance)		0.00		0.00		0.00		348.70	
RM042	Toole Road (Rd Maintenance)		0.00		0.00		0.00		2,592.05	
RM043	Sprigg Road (Rd Maintenance)		0.00		0.00		0.00		1,623.12	
RM044	Bonnie Rock Tank Road (Rd Maintenance)		0.00		0.00		0.00		347.37	
RM045	Clune Road (Rd Maintenance)		0.00		0.00		0.00		963.13	
RM046	Dootaning Road (Rd Maintenance)		0.00		0.00		0.00		1,349.52	
RM047	Cunderin Road (Rd Maintenance)		0.00		0.00		0.00		3,207.35	
RM048	Copeland North Road (Rd Maintenance)		0.00		0.00		0.00		180.89	
RM049	Manuel Road (Rd Maintenance)		0.00		0.00		0.00		1,899.10	
RM050	Morrison Road (Rd Maintenance)		0.00		0.00		0.00		1,215.86	
RM051	Sevier Road (Rd Maintenance)		0.00		0.00		0.00		301.92	
RM052	Scotsman Road (Rd Maintenance)		0.00		0.00		0.00		1,421.23	
RM053	Adams Road (Rd Maintenance)		0.00		0.00		0.00		37.72	
RM054	Spencers Road (Rd Maintenance)		0.00		0.00		0.00		1,735.38	
RM056	Doig Road (Rd Maintenance)		0.00		0.00		0.00		393.47	
RM074	McInnes Road (Rd Maintenance)		0.00		0.00		0.00		222.15	
RM075	Wattoning West Road (Rd Maintenance)		0.00		0.00		0.00		2,161.67	
RM076	Jones Road (Rd Maintenance)		0.00		0.00		0.00		24.71	
RM077	Wymond Road (Rd Maintenance)		0.00		0.00		0.00		1,198.35	
RM078	Milne Road (Rd Maintenance)		0.00		0.00		0.00		917.18	
RM079	Miguel East Road (Rd Maintenance)		0.00		0.00		0.00		1,008.66	
RM080	Stockton Road (Rd Maintenance)		0.00		0.00		0.00		642.83	
RM081	Dease Road (Rd Maintenance)		0.00		0.00		0.00		1,414.56	
RM082	Connell Road (Rd Maintenance)		0.00		0.00		0.00		1,296.68	
RM083	Mott Road (Rd Maintenance)		0.00		0.00		0.00		513.91	
RM086	Lavery Road (Rd Maintenance)		0.00		0.00		0.00		679.62	
RM087	Aitken Road (Rd Maintenance)		0.00		0.00		0.00		983.48	
RM088	Koonkoobing Road (Rd Maintenance)		0.00		0.00		0.00		1,224.92	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
RM089	Andrews Road East (Rd Maintenance)		0.00		0.00		0.00		1,729.52	
RM092	Wundowlin Road (Rd Maintenance)		0.00		0.00		0.00		61.05	
RM093	Quanta Cutting-Weira Road (Rd Maintenance)		0.00		0.00		0.00		1,885.26	
RM094	Elsewhere Road (Rd Maintenance)		0.00		0.00		0.00		757.42	
RM095	Copeland South Road (Rd Maintenance)		0.00		0.00		0.00		1,445.68	
RM096	Forest Avenue (Rd Maintenance)		0.00		0.00		0.00		253.03	
RM097	Borlase Road (Rd Maintenance)		0.00		0.00		0.00		1,188.18	
RM099	Nicol Road (Rd Maintenance)		0.00		0.00		0.00		1,331.36	
RM104	Jamieson Road (Rd Maintenance)		0.00		0.00		0.00		412.59	
RM106	Dead Horse Hill Road (Rd Maintenance)		0.00		0.00		0.00		917.10	
RM107	Koorda-Bullfinch Rd (M40) (Rd Maintenance)		0.00		0.00		0.00		3,707.76	
RM108	Kununoppin-Mukinbudin Road (Rd Maintenance)		0.00		0.00		0.00		2,596.32	
RM109	Mukinbudin-Bonnie Rock Road (Rd Maintenance)		0.00		0.00		0.00		15,253.43	
RM110	Mukinbudin-Wialki Road (Rd Maintenance)		0.00		0.00		0.00		23,894.96	
RM111	Driscoll Road (Rd Maintenance)		0.00		0.00		0.00		5.09	
RM112	Percy Road Maintenance - Op Exp		0.00		0.00		0.00		209.25	
RM140	Williams Road (Rd Maintenance) - Op Exp		0.00		0.00		0.00		368.94	
RM998	Road Maintenance - General Rural Exp (Non road specific costs only)		460,000.00		460,000.00		229,980.00		10,716.45	▼ - Important: Only book costs to this job that can not be booked to a specific road. Employee Costs - Salaries \$89,134. Contractors \$125,942. Materials/Stock \$37,000. Water \$5,000. Labour Overheads \$112,796. Plant Operating Costs \$90,128.
TCM001	Traffic Counter Management		2,000.00		2,000.00		984.00		1,861.60	Employee Costs - Salaries \$618. Contractors \$149. Materials/Stock \$200. Labour Overheads \$783. Plant Operating Costs \$250.
	<u>Subtotal Rural Road Maintenance</u>		<u>462,000.00</u>		<u>462,000.00</u>		<u>230,964.00</u>		<u>216,222.24</u>	
2120101	Townsite Road Maintenance Op Exp									
RM057	Maddock Street (Rd Maintenance)		0.00		0.00		0.00		2,758.43	
RM059	Cruikshank Road (Rd Maintenance)		0.00		0.00		0.00		682.03	
RM060	Lansdell Street (Rd Maintenance)		0.00		0.00		0.00		329.89	
RM061	Shadbolt St		0.00		0.00		0.00		5,589.11	
RM062	White Street (Rd Maintenance)		0.00		0.00		0.00		1,123.96	
RM063	Ferguson Street (Rd Maintenance)		0.00		0.00		0.00		80.99	
RM068	Strugnell Street (Rd Maintenance)		0.00		0.00		0.00		508.64	
RM069	Clamp Street (Rd Maintenance)		0.00		0.00		0.00		213.67	
RM105	Earl Drive (Rd Maintenance)		0.00		0.00		0.00		971.66	
RM113	Mallee Drive (Rd Maintenance)		0.00		0.00		0.00		38.87	
RM122	Bent Street (Rd Maintenance)		0.00		0.00		0.00		456.43	
RM999	Road Maintenance - General Townsite Exp (Non road specific costs only)		30,000.00		30,000.00		14,988.00		4,567.57	▼ - -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 \$4,793. Contractors \$11,542. Materials/Stock \$1,000. Labour Overheads \$6,065. Plant Operating Costs \$6,600.
	<u>Subtotal Townsite Road Maintenance</u>		<u>30,000.00</u>		<u>30,000.00</u>		<u>14,988.00</u>		<u>17,321.25</u>	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120102	Flood Damage Maintenance									
FDM007	Nungarin North Rd Flood Damage Maint - Op Exp		29,928.00		29,928.00		14,964.00		28,517.66	▲ - Flood Damage Repairs Reconstruct Floodway SLKs 1.26 to SLK 1.37, Grading SLKS 5.77,7.35, and 8.55 -Contractors & Consultants \$29,928.
FDM013	Lake Brown South Road Flood Damage Maint - Op Exp		2,413.00		2,413.00		1,206.00		2,150.59	- Flood Damage Repair works; Silt/Debris removal SLKs 2.19, Grading SLKS 5.77,7.35, and 8.55 -Contractors & Consultants \$2,413.
FDM028	Barbalin-Koonkoobing Rd Flood Damage Maint - Op Exp		53,185.00		53,185.00		26,591.00		45,915.90	▲ - Flood Damage Repair works; Silt/Debris removal and reconstruct floodway SLK 0.48 to SLK 8.08 -Contractors & Consultants \$53,185.
FDM021	Cookinbin Road Flood Damage Maint- Op Exp		41,435.00		41,435.00		20,715.00		41,676.10	▲ - Flood Damage Repair works; Silt/Debris removal and Gravel Resheet SLK 3.6 to SLK 7.8 -Contractors & Consultants \$41,435.
FDM108	Flood Damage Maintenance - Kununoppin- Mukinbudin Rd		0.00		0.00		0.00		35.28	
FDM033	Karomin Road Flood Damage Maint - Op Exp		875.00		875.00		436.00		824.59	- Flood Damage Repair works; Silt/Debris removal SLK 0.28 to SLK 3.87 -Contractors & Consultants \$875.
FDM01	General Flood Damage Maintenance Exp & Budget (Non road specific costs only)		10,000.00		10,000.00		9,994.00		0.00	Employee Costs - Salaries \$2,783. Contractors \$1,695. Labour Overheads \$3,522. Plant Operating Costs \$2,000.
	<u>Subtotal Flood Damage Maintenance</u>		<u>137,836.00</u>		<u>137,836.00</u>		<u>73,906.00</u>		<u>119,120.12</u>	▲
2120103	Roads/Street Cleaning									
SWEEP	Roads/Street Cleaning - Op Exp		6,500.00		6,500.00		3,240.00		2,430.96	Employee Costs - Salaries \$124. Contractors \$5,619. Materials/Stock \$500. Labour Overheads \$157. Plant Operating Costs \$100.
2120104	Street Trees & Watering									
TREES	Street Trees & Watering - Op Exp		10,000.00		10,000.00		4,995.00		3,955.26	Employee Costs - Salaries \$3,092. Contractors \$795. Materials/Stock \$750. Water \$100. Labour Overheads \$3,913. Plant Operating Costs \$1,350.
2120105	Street Trees Pruning & Tree Lopping									
PRUNE	Street Trees Pruning & Tree Lopping - Op Exp		9,000.00		9,000.00		1,596.00		609.95	Employee Costs - Salaries \$1,237. Contractors \$5,798. Labour Overheads \$1,565. Plant Operating Costs \$400.
2120106	Traffic Signs/Equipment (Safety)									
SIGNS	Traffic Signs/Equipment (Safety)		25,000.00		25,000.00		12,480.00		6,873.69	- Important; Only book signs to this job that can not be booked to a specific roads. - Employee Costs - Salaries & Wages \$1,391. - Contractors for the delivery of signs, poles and general signage \$1,748 - Purchase cost of signs, poles and general signage \$20,000. - Labour Overheads \$1,761. - Plant Operating Costs \$100.
2120107	Footpath Maintenance									
FPM01	Footpath Maintenance		2,000.00		2,000.00		978.00		875.51	Employee Costs - Salaries \$464. Contractors \$549. Materials/Stock \$200. Labour Overheads \$587. Plant Operating Costs \$200.
2120108	Street Lighting - Operating		14,000.00		14,000.00		6,996.00		10,670.50	- Synergy (Western Power) Street Lighting costs throughout the Shire 2% increase from 2020/21 to 2021/22 \$14,000.

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120109	Road Consultant Exp - Op Exp - Sts, Rds & Bridges		0.00		0.00		0.00		16,330.00	
2120111	General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg									
	VERGE General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg		50,000.00		50,000.00		24,990.00		19,182.55	Employee Costs - Salaries \$19,449. Contractors \$2,688. Materials/Stock \$50. Labour Overheads \$24,613. Plant Operating Costs \$3,200.
2120112	Townscape Maintenance & Operating Exps - Op Exp - Sts Rds & Bridges									
	TSCAPE Townscape Maintenance and Operating Exps - Op Exp - Sts Rds & Bridges		6,500.00		6,500.00		3,240.00		239.04	- Employee Costs - Salaries & Wages \$340. - General Contractors \$630. Main Street Landscape Masterplan \$5,000 - Labour Overheads Allocated \$430. - Plant Operating Costs Allocated \$100.
2120114	Contributions, Donations & Other Transport Related Exp - Op Exp - Sts		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		4,500.00		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.
2120192	Depreciation - Roads, Bridges & Depots		1,336,887.00		1,336,887.00		668,442.00		685,766.90	- Depreciation - Ex Asset Register \$1,336,887.
OPERATING REVENUE										
3120100	Regional Road Group Grants (MRWA)	360,848.00		360,848.00		0.00		58,256.23		▼ - Wheatbelt Regional Road Group Grant (Gross up for GST when claiming). \$352,867 for Job RR108 Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 8.76 to 12.76 – Total 4.00 kms.
9304129	Regional Road Group (RRG) Unspent Grants - Current Liability - In addition to the income shown in the above account we have received/invoiced an additional \$86,082.97 making the total received/invoiced \$144,339.20.									
3120101	Direct Road Grant (MRWA)	140,376.00		140,376.00		140,376.00		140,376.00		- MRWA Direct Road Grant 2021/22.
3120102	Roads to Recovery Grant	338,937.00		338,937.00		169,467.00		100,000.00		▲ - 2021/22 allocation \$338,937 including \$48,711 allocated to: Job RR009 Moondon Road Renewal - Cap Exp \$90K. Remaining funds of \$200,226 remain unallocated to a particular job."
9304121	Roads To Recovery Unspent Grants - Current Liability - In addition to the income shown in the above account we have received an additional \$0.00 making the total received \$100,000.00.									
3120105	Roads Flood Damage Income (Excludes GST) - Op Inc	132,271.00		132,271.00		0.00		0.00		- Flood Damage Road Repair Grant, 100% of Preliminaries of \$36,394 plus 75% expenses.
3120117	Footpaths Grants Rec'd Ex GST - Op Inc - Sts Rds & Br	73,969.00		73,969.00		73,967.00		38,179.00		▲ - RLICP Funding (P1C) \$73,969 for Maddock St Footpath Works in Job FPC057.
SUB-TOTAL OPERATING		1,046,401.00	2,104,723.00	1,046,401.00	2,104,723.00	383,810.00	1,057,315.00	336,811.23	1,099,597.97	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE										
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. Employee Costs - Salaries \$2,474. Contractors \$1,196. Materials/Stock \$2,500. Labour Overheads \$3,130. Plant Operating Costs \$700.
4120166	Roads Renewal Works - Capital Exp									
RR086	Lavery Road - Cap Exp		17,000.00		17,000.00		16,995.00		10,208.38	- SLK 0.00 to SLK2.50, a total of 2.50 km. Gravel sheet, improve signage and drainage. Funding from council funds. Employee Costs - Salaries \$3,278. Contractors \$2,174. Materials/Stock \$800. Labour Overheads \$4,148. Plant Operating Costs \$6,600.
RR033	Karomin Road - Capital Exp		39,000.00		39,000.00		38,996.00		41,436.50	-Gravel sheet – SLK 0.00 to 3.87 commencing the intersection with Nungarain North Rd Employee Costs - Salaries \$8,658. Contractors \$1,016. Materials/Stock \$1,870. Labour Overheads \$10,956. Plant Operating Costs \$16,500.
RR024	Albert Road - Capital Exp		20,000.00		20,000.00		9,997.00		3,283.44	- Reconstruct floodway at SLK1.23. Funding from council funds. Employee Costs - Salaries \$3,092. Contractors \$6,995. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$4,000.
RR017	Whyte Road - Cap Exp		52,000.00		52,000.00		51,997.00		23,531.14 ▼	- Whyte Road, the entire length of the East West section SLK 0.00 to 4.00, a total of 4 km. Gravel sheet, improve signage and drainage. Funding ???, the remainder council funds. Employee Costs - Salaries \$10,204. Contractors \$3,383. Materials/Stock \$2,500. Labour Overheads \$12,913. Plant Operating Costs \$23,000.
RR016	Copeland Road - Cap Exp		40,000.00		40,000.00		39,995.00		35,649.09	- Copeland Road – SLK 0.00 to SLK 4.00 from the Mukinbudin Walki Rd to the intersection of Copland North Rd Employee Costs - Salaries \$8,163. Contractors \$1,107. Materials/Stock \$2,000. Labour Overheads \$10,330. Plant Operating Costs \$18,400.

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120166	Roads Renewal Works - Capital Exp (continued)									
RR014	Popes Hill South Road - Cap Exp		11,000.00		11,000.00		10,995.00		11,722.51	- Popes Hill South Start 1.5km South of the Koorda Bullfinch Rd. SLK 0.00 to 2.00, reconstruct with 150mm of gravel.Council funded. Salaries \$2,845. Contractors \$505. Materials \$1,200. Overheads \$3,600. Plant \$2,850.
RR007	Nungarin North Road Renewal - Cap Exp		0.00		0.00		0.00		256.42	
RR010	Quanta Cutting North Rd Renewal - Cap Exp		35,000.00		35,000.00		34,995.00		34,029.41	- Quanta Cutting Rd Start 1km North of the Wilgoyne Bin - SLK 10.10 to 13.60, reconstruct & resheet with 150mm of gravel. Funding ??? remainder council funds. Employee Costs \$6,957. Contractors \$2,739. Materials \$1,500. Overheads \$8,804. Plant s \$15,000.
RR009	Moondon Road Renewal - Cap Exp		0.00		0.00		0.00		353.81	
RR019	Ogilvie Road Renewal - Cap Exp		0.00		0.00		0.00		908.75	
RR006	Bonnie Rock - Lake Brown Road - Cap Exp		121,000.00		121,000.00		0.00		108,782.54	- Gravel Sheet SLK 27.0 to SLK 35.8 from Graham Rd South to the Ogilvie Rd interection Employee Costs - Salaries \$22,262. Contractors \$28,928. Materials/Stock \$5,500. Labour Overheads \$28,174. Plant Operating Costs \$36,136.
RR008	Beringbooding Rd Renewal - Cap Exp - Sts Rds & Bridges		0.00		0.00		0.00		0.00	- Gravel Sheet SLK 27.0 to SLK 35.8 from Graham Rd South to the Ogilvie Rd interection Employee Costs - Salaries \$22,262. Contractors \$28,928. Materials/Stock \$5,500. Labour Overheads \$28,174. Plant Operating Costs \$36,136.
RR022	McGregor Road North Section Renewal - Cap Exp		20,000.00		20,000.00		19,997.00		2,650.18	- Reconstruct floodway at SLK13.7. Funding from council funds. Employee Costs - Salaries \$3,092. Contractors \$6,995. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$4,000.
RR056	Doig Road Renewal - Cap Exp		0.00		0.00		0.00		325.42	
RR057	Maddock Street Renewal - Cap Exp		0.00		0.00		0.00		21,513.28	
RR059	Cruickshank Road Renewal - Cap Exp		0.00		0.00		0.00		8,565.36	
RR096	Forest Rd Renewal - Cap Exp - Sts & Rds		0.00		0.00		0.00		44,252.32	
RR108	Kununoppin-Mukinbudin Road Renewal (RRG Funded 20-22)- Cap Exp		541,277.00		541,277.00		0.00		93,944.35	- Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 8.76 to 12.76 – Total 4.00 kms. Reconstruction 10meter min Width seal. Funding RRG \$352,867 in Act
RR110	Mukinbudin Wialki Rd Renewal - Cap Exp		0.00		0.00		0.00		42.73	
RR9999	Unallocated Road Capital Expense - Budget Only		241,800.00		241,800.00		0.00		0.00	- Available funds to be allocated to works at council discertion. \$80K is Allocated to Culvert works, \$100K is allocated to Road Works. At least \$58,937 needs be allocated to Roads to Recovery funded works to spend the unallocated grant income and ensure joint funding . Employee Costs - Salaries \$21,830. Contractors \$136,273. Materials/Stock \$28,000. Water \$2,000. Labour Overheads \$27,626. Plant Operating Costs \$26,071.
4120167	Roads (Capital) - Roads to Recovery									
RR005	Mukinbudin North East Rd - Cap Exp		0.00		0.00		0.00		1,336.35	
4120169	Roads (Capital) - Black Spot									
RBS108	Kununoppin-Mukinbudin Road (Blackspot Funded) - Cap Exp		0.00		0.00		0.00		7.53	
	Subtotal All Road Capital Expenditure		1,138,077.00		1,138,077.00		223,967.00		442,799.51	

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

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120170	Footpaths Capital Expenditure - Sts Rds & Bridges									
	FPC057 Maddock Street Footpath Construction - Cap Exp - Sts Rds & Bridges		74,000.00		74,000.00		74,000.00		64,649.09	- Footpath construction by Contractors & Consultants at several locations. \$74,000 Funding from LRCIP P1 in Acct 3120117. - - Transfers to Reserves From Muni Interest \$390. Allocation for future footpath works \$0.
	FPC108 Bent St/Kununoppin-Mukinbudin Rd Footpath Construction - Cap Exp - \$		0.00		0.00		0.00		20,760.00	
4120171	Roads (Capital) - Flood Damage									
4120175	Transfers To Roadworks Reserve		390.00		390.00		192.00		54.60	
SUB-TOTAL CAPITAL		0.00	1,222,467.00	0.00	1,222,467.00	0.00	308,151.00	0.00	528,263.20	
TOTAL - STREETS, ROADS & BRIDGES		1,046,401.00	3,327,190.00	1,046,401.00	3,327,190.00	383,810.00	1,365,466.00	336,811.23	1,627,861.17	

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

ROAD PLANT PURCHASES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>									
4120250 Plant & Equipment (Capital) - Road Plant Purchases		45,000.00		45,000.00		45,000.00		46,857.32	- New Additional Dual Cab 4 x 4 (New Plant number P30721) \$45K, (Deleted New 30,000ltr Water Tank Trailer (P15021), Second hand Prime Mover (P14921) for Water Tank Trailer). - - Transfers to Reserves From Muni Interest \$440. Allocation for future plant purchases \$127,120
4120275 Transfer to Plant Reserve - Cap Exp - Rd Plant Purchases		127,560.00		127,560.00		127,560.00		0.69 ▼	
SUB-TOTAL CAPITAL	0.00	172,560.00	0.00	172,560.00	0.00	172,560.00	0.00	46,858.01	
TOTAL - ROAD PLANT PURCHASES	0.00	172,560.00	0.00	172,560.00	0.00	172,560.00	0.00	46,858.01	

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

AERODROMES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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 \$1,484. - Contractors \$329. - Materials/Stock \$500. - Insurance - Premiums \$9. - Labour Overheads \$1,878. - Plant Operating Costs \$1,800. - Depreciation - Ex Asset Register \$14,413. - Allocation of 0.25% of Administration costs.
W060 Airstrip & Grounds Maintenance/Operations		6,000.00		6,000.00		2,982.00		3,390.69	
2120492 Depreciation - Aerodromes		14,413.00		14,413.00		7,206.00		7,256.80	
2120499 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	
SUB-TOTAL OPERATING	0.00	22,780.00	0.00	22,780.00	0.00	11,370.00	0.00	11,725.72	
<u>CAPITAL EXPENDITURE</u>									
4120460 Infrastructure Other (Capital) - Aerodromes									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	22,780.00	0.00	22,780.00	0.00	11,370.00	0.00	11,725.72	

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

TRANSPORT LICENCING	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2120500 Training and Accommodation - Licensing		3,000.00		3,000.00		1,500.00		1,215.45	- Training And Accommodation - Licensing
2120501 Telephone & Other Op Expenses - Licensing		0.00		0.00		0.00		19.76	
2120599 Administration Allocated		23,670.00		23,670.00		11,832.00		10,782.37	- Allocation of 2.5% of Administration costs.
OPERATING REVENUE									
3120500 Sale of Shire Plates	400.00		400.00		198.00		45.45		- Sale Of Shire Plates
3120501 Commissions - Licensing	18,000.00		18,000.00		9,000.00		8,063.64		- DPI Licensing Commissions
3120502 Reimbursements - Licensing	3,000.00		3,000.00		1,500.00		1,585.39		- Reimbursements - Licensing
SUB-TOTAL OPERATING	21,400.00	26,670.00	21,400.00	26,670.00	10,698.00	13,332.00	9,694.48	12,017.58	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TRANSPORT LICENCING	21,400.00	26,670.00	21,400.00	26,670.00	10,698.00	13,332.00	9,694.48	12,017.58	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Rural Services		8,867.00		8,867.00		7,672.00		15,918.85	
Tourism and Area Promotion		321,102.00		321,102.00		165,276.00		183,292.30	▲ Significant components of this are the Caravan Park Operating Expenses that have increased in line with the increased income and a faster than expected expenditure on Wheatbelt Way activities.
Building Control		19,134.00		19,134.00		9,564.00		8,783.74	
Economic Development		5,767.00		5,767.00		3,106.00		2,056.35	
Other Economic Services		54,336.00		54,336.00		27,865.00		55,013.45	▲ Additional standpipe water expenses, return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant and additional Muka Café Building Maintenance expenses due to the Supply and Install of a 500L Grease Arrestor.
OPERATING REVENUE									
Tourism and Area Promotion	224,706.00		224,706.00		112,344.00		145,543.50		▼ Overall Caravan Park income is greater than expected.
Building Control	1,600.00		1,600.00		948.00		291.65		
Economic Development	8,745.00		8,745.00		4,368.00		4,529.05		
Other Economic Services	288,672.00		288,672.00		11,826.00		19,668.74		Recognition of the Department Of Water And Environmental Regulation Grant of \$100k for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project This grant was not spent in 2020-2021 and was journalled to a Unspent Grants liability account.
SUB-TOTAL OPERATING	523,723.00	409,206.00	523,723.00	409,206.00	129,486.00	213,483.00	170,032.94	265,064.69	
CAPITAL EXPENDITURE									
Tourism and Area Promotion		7,223.00		7,223.00		3,611.00		3,597.51	
Other Economic Services		274,371.00		274,371.00		4,685.00		10,625.28	Expenditure of the Department Of Water And Environmental Regulation Grant of \$100k for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project and Café loan principal repayments.
SUB-TOTAL CAPITAL	0.00	281,594.00	0.00	281,594.00	0.00	8,296.00	0.00	14,222.79	
TOTAL - PROGRAMME SUMMARY	523,723.00	690,800.00	523,723.00	690,800.00	129,486.00	221,779.00	170,032.94	279,287.48	

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

RURAL SERVICES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2130100 Noxious Weed Control									<ul style="list-style-type: none"> - Employee Costs - Salaries \$2,474. - Contractors \$231. - Materials/Stock \$200. - Labour Overheads \$3,130. - Plant Operating Costs \$465. - Allocation of 0.25% of Administration costs.
WEEDS Noxious Weed Control - Op Exp		6,500.00		6,500.00		6,490.00		14,340.62	
2130103 Rural Counselling Service		0.00		0.00		0.00		500.00	
2130199 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	8,867.00	0.00	8,867.00	0.00	7,672.00	0.00	15,918.85	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES	0.00	8,867.00	0.00	8,867.00	0.00	7,672.00	0.00	15,918.85	

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

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130204	Caravan Park General Maintenance/Operations									
BO370	Caravan Park General Operation Expenses		60,000.00		60,000.00		30,698.00		52,107.14	<ul style="list-style-type: none"> - Employee Costs - Salaries (Additional Cleaners) \$12,059. - Annual Testing and Certification of Dump point \$250. Rubbish Bins x 6 @ \$113 \$678. Recycling Bins x 6 @ \$104 \$624. Breakdowns and other expenses \$60. Total Contractors & Consultants \$1,612. - Materials/Stock, replacement building fittings and equipment \$8,000. - Telephone Office 9047 1103 & Mgr Mobile 0429 471 103 Telstra \$1,000, Wallis Wireless Link \$0 (Not Required), MS & EOA Lic \$137, Aussie BB \$984, Managed support \$1,188. and other communication expenses \$500. Total Communication Expenses Telephone, Data and Other \$3,809. - Electricity \$14,500. - LP Gas 45kg bottles rental x 4 \$320 and LPG Gas consumption for Kitchen, CVP and BBQ -\$120. Total gas cost \$200. - Utilities Water & Trade Waste charges \$3,000. - Insurance - Premiums \$1,454. - Labour Overheads (Additional Cleaners) \$15,261. - Plant Operating \$105.
BM370	Caravan Park General Facilities - Building Maintenance		13,000.00		13,000.00		6,486.00		12,739.43	<ul style="list-style-type: none"> - Employee Costs - Salaries \$2,783. - Breakdowns and other expenses \$2,695. \$2,300 for Storeroom upgrade. Total Contractors \$4,995. - Materials/Stock . Replacement building fittings and equipment \$1,400. - Labour Overheads \$3,522. - Plant Operating Costs \$300. - Employee Costs - Salaries \$3,092. - General grounds maintenance expenses \$3,095. (Deleted - \$4,200 for Solar Lights.) Total Contractors \$7,295. - Materials/Stock, replacement building fittings and equipment \$200. - Labour Overheads \$3,913. - Plant Operating Costs \$500.
GM370	Caravan Park General Facilities - Grounds Maintenance		15,000.00		15,000.00		7,482.00		9,409.48	<ul style="list-style-type: none"> - Contractors \$21. - Insurance - Premiums \$229.
2130206	Barrack Cabins Building Operations									
BO315	Barrack Cabins Building Operations		250.00		250.00		234.00		229.00	<ul style="list-style-type: none"> - Employee Costs - Salaries \$309. - Contractors \$600. - Materials/Stock \$200. - Labour Overheads \$391.
2130207	Barrack Cabins Building Maintenance									
BM315	Barrack Cabins Building Maintenance		1,500.00		1,500.00		738.00		271.95	

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

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2130210	Park Units (Self Contained) Building Operations									
BO320	Park Units (Self Contained) Building Operations		600.00		600.00		486.00		391.00	Employee Costs - Salaries \$62. Contractors \$69. Insurance - \$391. Labour Overheads \$78.
2130211	Park Units (Self Contained) Building Maintenance									- Employee Costs - Salaries \$680.
BM320	Park Units (Self Contained) Building Maintenance		7,000.00		7,000.00		3,486.00		915.94	- Contractors (Deleted \$5,100 for package air conditioner replacements and patch holes \$2,600. Deleted \$7,600 for internal wall lining with hardigroove to all 3 units.) Other contractor work \$5,189
										- Materials/Stock \$250.
										- Labour Overheads \$861.
										- Plant Operating Costs \$20.
2130218	Caravan Park House "Wattoning" - 22 Earl Drive Maint and Operating Exp									Contractors \$575. Materials/Stock \$100. Insurance - Premiums \$237. Statutory Fees and Taxes \$88.
BO322	Caravan Park House "Wattoning" 22 Earl Drive Operating Exp - Tour & Area Prom		1,000.00		1,000.00		609.00		256.36	Employee Costs - Salaries \$155. Contractors \$589. Labour Overheads \$196. Plant Operating Costs \$60.
BM322	Caravan Park House "Wattoning" 22 Earl Drive Building Maintenance Exp - Tour & Area Prom		1,000.00		1,000.00		492.00		297.50	Employee Costs - Salaries \$155. Contractors \$89. Labour Overheads \$196. Plant Operating Costs \$60.
GM322	Caravan Park House "Wattoning" 22 Earl Drive Grounds Maintenance Exp - Tour & Area Prom		500.00		500.00		240.00		0.00	
2130228	Short Stay Housing Expenses - Tour & Area Promotion		23,044.00		23,044.00		11,520.00		13,769.47	- Short Stay, 8 Lansdell St & 25 Cruickshank St House cost recovered
2130212	Interest on Loan 127 Caravan Park "Wattoning Villa" House - 22 Earl Drive		2,583.00		2,583.00		1,291.00		899.01	- Interest on Loan 127: Payment 2 - 10/09/2021 \$899.01 Payment 3 - 10/03/2022 \$871.24
										- WATC Loan 127 Guarantee Fee. To 31/12/2021 \$409.29 and to 30/6/2022 \$404.12
2130214	Caravan Park Salaries		101,814.00		101,814.00		50,904.00		35,406.53	-Caravan Park Staff Salaries \$87,734.
2130215	Caravan Park Superannuation		9,300.00		9,300.00		4,650.00		4,755.54	-Contract Relief Caravan Park staff at \$32 per hour for 5 weeks annual leave, 10 days personal leave and 20 RDO weekends \$14,080.
2130216	Caravan Park Manager Allowances		4,940.00		4,940.00		2,466.00		2,210.00	- Caravan Park Manager Superannuation Super Guarantee 9.5% and council contribution.
2130220	Caravan Park Workers Compensation		2,570.00		2,570.00		1,284.00		2,563.55	- Includes Caravan Park staff Service Allowance \$1,300. Caravan Park staff MBL Allowance\$1,560. Caravan Park staff Accomodation Allowance \$2,080
2130230	Minor Assets Purchases-Furniture,Linen,Utensils etc-Cara Park-Tour		8,000.00		8,000.00		3,996.00		2,645.91	- Caravan Park Manager Workers Compensation
2130293	Caravan Park Motor Vehicle Expenses Allocated		2,594.00		2,594.00		1,296.00		1,533.19	- General Minor assets, tools, mobile phones & portable devices, equipment, furniture, linen etc \$8K. Deleted \$3K for sofas for units.
										- Caravan Park Plant and Motor Vehicle Expenses Alloc from Plant Mtce Budget \$2,594.
	<u>Subtotal Caravan Park Operations</u>		<u>254,695.00</u>		<u>254,695.00</u>		<u>128,358.00</u>		<u>140,401.00</u>	

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

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2130209	Tourist Information Bay/Hut Expenditure									
W075	Tourist Information Bay/Hut Maintenance/Operations		3,600.00		3,600.00		1,782.00		1,725.54	- Employee Costs - Salaries \$1,391. - Contractors \$248. - Materials/Stock \$100. - Labour Overheads \$1,761. - Plant Operating Costs \$100.
2130219	Wheatbelt Way - Op Exp									
W079	Wheatbelt Way Annual Budget General Exp (Book costs at specific location to the location) - Op Exp		4,200.00		4,200.00		2,088.00		3,746.56	- Employee Costs - Salaries \$1,546. - Contractors \$297. - Materials/Stock \$100. - Labour Overheads \$1,957. - Plant Operating Costs \$300.
W080	WW - Weira Maintenance/Operations		60.00		60.00		30.00		822.89	- Contractors \$60.
W081	WW - Wattoning Historical Site Maintenance/Operations Exps - Tour & Area Prom		40.00		40.00		24.00		162.61	- Contractors \$28. - Insurance - \$12.
W082	WW - Beringbooding Maintenance/Operations		50.00		50.00		24.00		804.06	- Contractors \$50.
	Subtotal Wheatbelt Way - Op Exp		<u>4,350.00</u>		<u>4,350.00</u>		<u>2,166.00</u>		<u>5,536.12</u>	
2130202	Tourism & Area Promotion & Caravan Park Other Exp- Op Exp - T &		11,600.00		11,600.00		8,300.00		10,524.07	- Upgrade of Tourist Signage Inc \$2,400 Carry Over. - - Caravaning Australia Advert Winter \$350 and other & Subscriptions, Publications, Legislation Totaling \$500. - Australia's Golden Outback Subscription \$2,500, Newtravel Membership \$2,000 & Other Wheatbelt way and regional marketing \$1,600 Advertising \$6,100.
2130203	Entry Statement Maintenance									
W065	Entry Statement Maintenance		100.00		100.00		48.00		0.00	- Contractors \$100.
2130225	Tourist Signage - Op Exp - Tourism & Area Promotion		2,630.00		2,630.00		1,314.00		0.00	- Signaging for Rock in conjunction with Shire of Westonia & NEWTravel - Shire Annual contribution to NEW Travel group Contribution for
2130217	New Travel Annual Contribution		2,500.00		2,500.00		2,500.00		3,900.00	Promotional material and marketing contribution \$2,500.
2130292	Depreciation - Tourism & Area Promotion		13,223.00		13,223.00		6,606.00		8,266.72	- Depreciation - Ex Asset Register \$13,223.
2130299	Administration Allocated		28,404.00		28,404.00		14,202.00		12,938.85	- Allocation of 3% of Administration costs.

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

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3130200	Caravan Park Fees - Op Inc - Tourism & Area Prom	52,000.00		52,000.00		25,998.00		39,241.97		- Total Fees & Charges - Rental/Lease/Hire Income \$52,000 Fees for Caravan Bays \$48,802. - Income from use of washing machines and dryers in Laundry - Fees for Caravan Park Cabins - Fees for Self Contained Park units - Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised - Sundry Donations in Donation Box - Fees and changes from "Wattoning" (22 Earl Drive) - Food Sales
3130201	Caravan Park Coin Op Wash Mach Income	2,500.00		2,500.00		1,248.00		1,461.82		
3130202	Barracks Cabins Fees - Op Inc - Tourism & Area Pro	23,000.00		23,000.00		11,496.00		12,621.02		
3130203	Park Unit (Self Contained) Fees - Op Inc - Tourism &	75,000.00		75,000.00		37,500.00		42,457.07		
3130204	Short Stay House Rental Income - Tour & Area Prom	56,006.00		56,006.00		28,002.00		33,722.19		
3130205	Contributions & Donations - Op Inc - Tourism & Area	300.00		300.00		150.00		255.82		
3130208	Caravan Park Wattoning Villa - 22 Earl Drive Income	15,000.00		15,000.00		7,500.00		15,783.61		
3130210	Other Income Relating to Tourism & Area Promotion	900.00		900.00		450.00		0.00		
SUB-TOTAL OPERATING		224,706.00	321,102.00	224,706.00	321,102.00	112,344.00	165,276.00	145,543.50	183,292.30	
CAPITAL EXPENDITURE										
4130250	Building (Capital) - Tourism & Area Promotion									- Principal Loan 127: 22 Earl Drive Caravan Park House Payment 2 - 10/9/2021 \$3,597.51; Payment 3 - 10/03/2022 \$3,625.28
4130260	Infrastructure Other (Capital) - Tourism & Area Promotion									
4130270	Principal on Loan 127 - Caravan Park House - "Wattoning" - 22 Earl		7,223.00		7,223.00		3,611.00		3,597.51	
SUB-TOTAL CAPITAL		0.00	7,223.00	0.00	7,223.00	0.00	3,611.00	0.00	3,597.51	
TOTAL - TOURISM & AREA PROMOTION		224,706.00	328,325.00	224,706.00	328,325.00	112,344.00	168,887.00	145,543.50	186,889.81	

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

BUILDING CONTROL	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
2130304 Contract Building Control Services		14,400.00		14,400.00		7,200.00		6,627.27	- Contract EHO/BS \$2,000 per month 40% Health 60% Building
2130399 Administration Allocated		4,734.00		4,734.00		2,364.00		2,156.47	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>									
3130300 Building Permit Fees	1,200.00		1,200.00		600.00		281.65		- Building permits and other fees.
3130301 Commission - BRB & BCITF	100.00		100.00		48.00		10.00		- Commision on Collection of BSL fees
3130302 Private S/Pool Inspection Fees	300.00		300.00		300.00		0.00		- Swimming Pools Inspection fees
SUB-TOTAL OPERATING	1,600.00	19,134.00	1,600.00	19,134.00	948.00	9,564.00	291.65	8,783.74	
TOTAL - BUILDING CONTROL	1,600.00	19,134.00	1,600.00	19,134.00	948.00	9,564.00	291.65	8,783.74	

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

ECONOMIC DEVELOPMENT	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2130501 Industrial Units Building Operations									
BO335 Industrial Unit (Lot 164 Strugnell) Building Operations		2,100.00		2,100.00		1,294.00		978.12	- Contractors Total \$374. Rubbish Bin \$113, Recycling Bin \$104 & Other Exp \$157. - Electricity \$900. - Water rates \$273 and consumption \$57. - Insurance - Premiums \$408. - ESL Category 5 \$88
2130502 Industrial Units Building & Grounds Maintenance									
BM335 Industrial Unit (Lot 164 Strugnell) Building Maintenance		800.00		800.00		390.00		0.00	- Employee Costs - Salaries \$247. - Contractors \$160. - Labour Overheads \$313. - Plant Operating Costs \$80. - Employee Costs - Salaries \$155.
GM335 Industrial Unit (Lot 64 Strugnell St) Grounds Maintenance		500.00		500.00		240.00		0.00	- Contractors \$89. - Labour Overheads \$196. - Plant Operating Costs \$60.
2130599 Administration Allocated		2,367.00		2,367.00		1,182.00		1,078.23	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3130507 Income - Industrial Units - Op Inc - Eco Dev	8,745.00		8,745.00		4,368.00		4,529.05		- Industrial unit rental income excluding GST \$168.18 per week
SUB-TOTAL OPERATING	8,745.00	5,767.00	8,745.00	5,767.00	4,368.00	3,106.00	4,529.05	2,056.35	
TOTAL - ECONOMIC DEVELOPMENT	8,745.00	5,767.00	8,745.00	5,767.00	4,368.00	3,106.00	4,529.05	2,056.35	

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

OTHER ECONOMIC SERVICES		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130600	Tree Planter Maintenance		2,302.00		2,302.00		1,146.00		826.41	- Tree Planter expenses (P81 and P365) - Servicing repairs Insurance costs allocated \$2,302.
2130601	Community Bus Expenses Allocated		1,939.00		1,939.00		966.00		1,893.11	- Community Bus Expenses (P281) - Fuel and Servicing repairs Insurance \$1,939.
2130603	Standpipe Maintenance/Inspections/Operations									- Employee Costs - Salaries \$155. - Contractors \$252.
W090	Standpipe Maintenance/Inspection/Operations		5,000.00		5,000.00		2,538.00		12,651.87	- All standpipes to Be locked,minimal water consumption. Water rates \$273 and consumption \$3,727. - Insurance - Premiums for Water tanks and fittings at Strugnell St, Bonnie Rock, Carlton Rd and Mukinbudin-Wialki Road \$97.
2130610	Other Expenditure - Other Economic Services		0.00		0.00		0.00		10,000.00	Return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant.
2130616	Interest on Loan 119 - Muka Cafe		3,643.00		3,643.00		1,821.00		1,664.75	- Interest on Loan 119 Payment 13 due 13/10/2021 \$1,664.75 and Payment 14 due 13/04/2022 \$1,544.73. - WATC Loan 119 Guarantee Fee. To 30/6/2022 \$208.32 and to 31/12/2021 \$225.94
2130617	Muka Cafe & Bookshop Operations - Op Exp -Other Eco Ser									- Rubbish Bins x 3 @ \$113 \$339. Recycling Bins x 3 @ \$104 \$312. Other expenses \$293. Total Contractors & Consultants \$944.
BO340	Muka Cafe - Operations		4,700.00		4,700.00		2,920.00		2,077.67	- Water rates \$279 and consumption \$2,321. - Insurance - Premiums for Mukinbudin Cafe \$1,068. - ESL Category 5 \$88
BO343	Mukinbudin Bookshop Operations - Op Exp - Other Eco Services		259.00		259.00		258.00		259.00	- Insurance - Premiums for Mukinbudin Bookshop \$259.
2130618	Muka Cafe - Building & Grounds Maintenance									- Employee Costs - Salaries \$309. - Contractors \$3,780. - Materials/Stock \$500. - Labour Overheads \$391. - Plant Operating Costs \$20.
BM340	Muka Cafe - Maintenance		5,000.00		5,000.00		2,484.00		11,785.70	Increased cost due to the Supply and Install of a 500L Grease Arrestor
GM340	Muka Cafe Grounds Maintenance		1,500.00		1,500.00		738.00		0.00	- Employee Costs - Salaries \$587. - Contractors \$170. - Labour Overheads \$743.
2130619	Minor Assets Purchases Cafe Other Economic Services		4,000.00		4,000.00		1,998.00		1,676.00	- Minor assets, replacement equipment, furniture, appliances etc
2130692	Depreciation - Other Economic Services		7,057.00		7,057.00		3,528.00		3,553.04	- Depreciation - Ex Asset Register \$7,057.
2130699	Administration Allocated		18,936.00		18,936.00		9,468.00		8,625.90	- Allocation of 2% of Administration costs.

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

OTHER ECONOMIC SERVICES (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3130600	Charges - Tree Planter Hire - Op Inc	750.00		750.00		372.00		0.00		- Tree Planter Hire as per Sch Fees & Charges \$750.
3130601	Community Bus Hire Income - Op Inc - Other E	1,500.00		1,500.00		750.00		387.41		- Mukinbudin Community Bus Hire Fees as per Sch Fees & Charges \$1,500.
3130603	Sale of Water	5,000.00		5,000.00		2,496.00		499.54		Sale of water from Bereingbooding, Bonnie Rock Carlton Road and the Cnr of Wialki & Borlase Rd tanks and the Strugnell St Hydrant. \$5,000.
3130605	Rent - Commercial Properties	16,072.00		16,072.00		8,034.00		8,781.79		- Fees & Charges - Rental/Lease/Hire Income Total \$16,072. . Mukinbudin Café Lease agreement 52 weeks @ \$268.18 per week plus gst \$13,945, Rental of Lot 36 Shadbolt St by AIM to display farm equipment \$2,127
3130608	Reimbursements - Other Economic Services	350.00		350.00		174.00		0.00		- Reimbursement & Recovery Income - Operating \$350. Mukinbudin Café reimbursement of water consumption expenses..
3130609	Grants Rec'd Ex GST - Op Inc - Other Econom	265,000.00		265,000.00		0.00		10,000.00		- Department Of Water And Environmental Regulation CWSP - Recovering Barbarlin Rock Catchment & Dam - Community Water Supply Project Funding (From Liab) \$165,000, for pipeline project exp in Job IO290. RICLP Funding (P3C) \$165,000, for popeline project exp in Job IO290. The majority of the income relates to the return of part of the unspent Department Of Water And Environmental Regulation grant which then expensed as an operating expense.
9304136	Water Supply Other Infrastructure Unspent Grants - Current Liability - In addition to the income shown in the above account we have received an additional \$88,770.70 making the total received \$98,770.70.									
SUB-TOTAL OPERATING		288,672.00	54,336.00	288,672.00	54,336.00	11,826.00	27,865.00	19,668.74	55,013.45	
CAPITAL EXPENDITURE										
4130655	Infrastructure Other (Capital) - Other Economic Services									
IO290	Water Supply Infrastructure Other - Cap Exp - Other Eco Serv		265,000.00		265,000.00		0.00		0.00	- Barbarlin Rock Catchment & Dam - Community Water Supply Pipeline Project. Income in Acct 3130609.
4130682	Building Works in Progress - Other Economic Serv - Cap Exp									
BWIP340	Muka Cafe Building Works in Progress - Other Economic Serv - Cap Exp		0.00		0.00		0.00		6,000.00	
4130671	Principal on Loan 119 - Mukinbudin Cafe		9,371.00		9,371.00		4,685.00		4,625.28	- -Principal on Loan 119 Payment 13 13/10/2021 \$4,625.28; Payment 24 13/04/2022 \$4,745.30.
SUB-TOTAL CAPITAL		0.00	274,371.00	0.00	274,371.00	0.00	4,685.00	0.00	10,625.28	
TOTAL - OTHER ECONOMIC SERVICES		288,672.00	328,707.00	288,672.00	328,707.00	11,826.00	32,550.00	19,668.74	65,638.73	

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

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Private Works		13,434.00		13,434.00		6,702.00		16,232.06	Additional private works were undertaken including crossovers in Maddock St.
Public Works Overheads		0.00		0.00		8,890.00		(65,561.76)	▼ Overall Public Works Overheads expenses are less than expected at this time, resulting in a significant over recovery of costs.
Plant Operation Costs		28,000.00		28,000.00		26,273.00		90,378.90	▲ Plant External Parts & Repair and fuels and oils expenses to date are greater than the expected monthly average resulting in an under recovery of costs.
Administration Overheads		25,750.00		25,750.00		63,809.00		54,836.55	The Administration Overheads recovery budget is not synchronised with expenses and income resulting in apparent less expenditure when compared to the YTD budget.
Salaries and Wages		500.00		500.00		246.00		7,326.51	
Land/Subdivision Development		3,273.00		3,273.00		1,632.00		16,507.02	▲ Unexpected Loss on sale of Lot 20 (7) Gimlett Way - Subdivision
OPERATING REVENUE									
Private Works	8,700.00		8,700.00		4,350.00		8,653.93		
Plant Operation Costs	28,000.00		28,000.00		13,992.00		24,995.62		▼ A incorrectly directed plant related Insurance Claim was received and fuel tax credits are greater than the year to date budget.
Administration Overheads	25,750.00		25,750.00		12,846.00		54,692.99		▼ Additional unexpected LGIS reimbursements and refunds. Some, the insurance claim component, will require reallocation to other sub programs.
Salaries and Wages	500.00		500.00		246.00		0.00		
Unclassified	0.00		0.00		0.00		(214.01)		
SUB-TOTAL OPERATING	62,950.00	70,957.00	62,950.00	70,957.00	31,434.00	107,552.00	88,128.53	119,719.28	
CAPITAL EXPENDITURE									
Plant Operation Costs		79,864.00		79,864.00		44,257.00		43,991.78	
Administration Overheads		209,348.00		209,348.00		142,706.00		63,894.70	▼ Furniture and Equipment Capital Expenditure has not occurred when expected.
Land/Subdivision Development		42,727.00		42,727.00		42,725.00		0.00	▼ The Proceeds on Sale of Lot 251 (8) Earl Drive have not yet been transferred to reserve.
CAPITAL REVENUE									
Public Works Overheads	4,395.00		4,395.00		0.00		0.00		
Administration Overheads	187,000.00		187,000.00		123,420.00		59,090.91		▲ The Proceeds on Sale of Lot 251 (8) Earl Drive were recognised in the wrong account, see account 5090150. A journal is pending.
Land/Subdivision Development	42,727.00		42,727.00		42,725.00		60,909.09		▼
SUB-TOTAL CAPITAL	234,122.00	331,939.00	234,122.00	331,939.00	166,145.00	229,688.00	120,000.00	107,886.48	
TOTAL - PROGRAMME SUMMARY	297,072.00	402,896.00	297,072.00	402,896.00	197,579.00	337,240.00	208,128.53	227,605.76	

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

PRIVATE WORKS	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2140100 Private Works Expenses									
X998 MDHS - Private Works Gardening		0.00		0.00		0.00		2,111.40	-- Employee Costs - Salaries & Wages \$2,010. -- Contractors & Consultants \$2,047. -- Labour Overheads Allocated \$2,543. -- Plant Operating Costs Allocated \$2,100. - Allocation of 0.5% of Administration costs.
X999 Private Works Expenses - Op Exp - Private Works		8,700.00		8,700.00		4,338.00		13,042.43	
2140199 Administration Allocated		4,734.00		4,734.00		2,364.00		1,078.23	
OPERATING REVENUE									
3140100 Private Works Income - Op Inc - Private work	8,700.00		8,700.00		4,350.00		8,653.93		-- Fees & Charges - Other; For maintenace to School Oval during term breaks if required. \$; Other private works \$8,700.
SUB-TOTAL OPERATING	8,700.00	13,434.00	8,700.00	13,434.00	4,350.00	6,702.00	8,653.93	16,232.06	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	8,700.00	13,434.00	8,700.00	13,434.00	4,350.00	6,702.00	8,653.93	16,232.06	

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

PUBLIC WORKS OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140200	Works Manager - Salary		97,963.00		97,963.00		48,978.00		47,892.10	- - Works Manager Employee Costs - Salaries & Wages \$97,963, Includes housing allowance, No overheads apply.
2140201	Works Manager - Superannuation		9,800.00		9,800.00		4,896.00		4,785.04	- - Total Superannuation including super Guarantee and Council matching \$9,800.
2140202	Works Manager - Training, Prof Development & Other Emp Benefits		1,000.00		1,000.00		498.00		1,120.00	- Manager Works & Services professional development.
2140203	Other Current Employee Expenses W Comp, Travel, Etc. - PWOH		500.00		500.00		246.00		395.70	- Employee Costs - Other \$500.
2140204	Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Works O'H		26,102.00		26,102.00		13,050.00		3,466.58	--Works Team Motor Vehicle Expenses ex Plant Mtce Budget \$26,102.
2140205	Works Team - Superannuation		62,240.00		62,240.00		31,116.00		31,349.54	-- Works Team Employee Costs - Superannuation \$62,240.
2140206	Works Team - Sick Pay		9,188.00		9,188.00		4,590.00		6,423.67	--Sick/Personal Leave for outside staff only from Works Sheets \$9,188.
2140207	Works Team - Annual Leave - Op Exp - PWO'Heads		47,499.00		47,499.00		23,748.00		8,398.81	- -Annual Leave for works team staff only from Works Sheets incl Leave Loading Employee Costs - Salaries & Wages \$47,499.
2140208	Works Team - Public Holidays		22,048.00		22,048.00		11,022.00		1,961.71	Works Team - Public Holidays Employee Costs -Wages \$22,048.
2140209	Works Team - Long Service Leave		4,395.00		4,395.00		2,190.00		1,703.59	Works Team Member LSL
2140210	Works Team - RDO's		0.00		0.00		0.00		1,039.32	
2140211	Works Team - Protective Clothing		4,500.00		4,500.00		2,250.00		2,571.79	- -Protective Clothing for works team staff only Employee Costs - Other \$4,500.
2140213	Staff Recruitment Expenses PWOH; Advertising, Relocation etc.		2,000.00		2,000.00		996.00		0.00	- Recruitment Interview expenses \$1000. - Advertising \$1,000.
2140214	Works Team - Employment Related Medicals, Clearances & Other E		800.00		800.00		396.00		308.18	- -Works Team - Pre Employment Medicals & Police Clearance Employee Costs - Other \$800.
2140215	Works Staff - Housing Allowance		0.00		0.00		0.00		(42.11)	
2140221	Works Team - Workers Compensation Insurance		18,497.00		18,497.00		18,496.00		16,846.26	- - Employee Costs - Workers Comp Insurance Workers and Works Manager \$18,497.
2140222	Works Team - Training & Conferences									Employee Costs - Salaries \$1,701. Contractors \$4,099. Plant Operating Costs \$200.
W095	Works Team - Training & Conferences		6,000.00		6,000.00		2,988.00		1,140.00	
2140223	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads									Employee Costs - Salaries \$6,184. Contractors & Consultants \$6,616. Plant Operating Costs \$200.
W100	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads		13,000.00		13,000.00		6,492.00		3,403.62	
2140224	Works Team - Engineering & Technical Support		1,500.00		1,500.00		0.00		0.00	- Contractors & Consultants \$1,500.
2140225	Works Team - Office Expenses		550.00		550.00		270.00		281.44	- First Aid Supplies \$100; See Job W105 for administration activities by works staff . Total materials \$500. Printing & Stationery \$50.
2140226	Works Team - Depot Freight		200.00		200.00		96.00		24.55	-- Postage & Freight \$200.
2140227	Works Team - Expendable Tools/Equipment		2,000.00		2,000.00		996.00		480.03	--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 \$2,000.
2140228	Works Team - Staff Housing Allocated		9,080.00		9,080.00		4,536.00		4,152.54	--Works Team - Staff Housing Allocated \$9,080.
2140229	Other Expenses - Op Exp -Public Works O'Heads		1,100.00		1,100.00		546.00		616.04	-- Other Expenses Contractors & Consultants \$1,100.
2140231	Works Team - Telephone & Computer Services - Op Exp		4,050.00		4,050.00		2,022.00		2,605.50	Contractors \$600. Materials/Stock Purchased \$300. MS365 Premium \$357 & MS Basic EOA Lic \$137, Depot Fire Wall and Managed Appliance (Sophos) \$765, IT Support \$1,188, Works Manager Mobile and other exp \$703 .
2140235	Consumables Depot & Works Team - Op Exp - Pub Wks O'Heads		6,800.00		6,800.00		3,396.00		5,194.87	- 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 \$6,800.

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

PUBLIC WORKS OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 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									
	W105 Office Administration Work by Works Team Staff Exps		3,000.00		3,000.00		1,494.00		532.14	Employee Costs - Salaries \$2,474. Contractors \$146. Materials/Stock \$80. Plant Operating Costs \$300.
2140250	Depot Building Operations (previously sub program 1201)									
	BO310 Depot Building Operations		8,300.00		8,300.00		4,692.00		3,647.24	Employee Costs - Salaries \$402. Rubbish Bins x 1 @ \$113. Recycling Bins x 1 @ \$104. Other expenses \$152. Total Contractor \$369. Materials/Stock \$350. Wallis NBN plan and Depot Internet \$1,140 & Telephone Service Total \$1,440. Electricity \$3,000. BOC Gases G Size 1 x Oxygen and 1 x Acetylene Annual fees & Consumption \$600. Water rates consumption \$513. Insurance - Premiums for Depot property & buildings \$1,029. ESL Category 5 \$88. Labour Overheads \$509.
	OSH001 OSH Management		2,000.00		2,000.00		990.00		2,500.00	Employee Costs - Salaries \$155. Contractors \$1,549. Materials/Stock \$100. Labour Overheads \$196.
2140251	Depot Building & Grounds Maintenance (previously sub program 1201)									
	BM310 Depot Building Maintenance		10,000.00		10,000.00		4,986.00		4,247.99	Employee Costs - Salaries \$3,092. Contractors \$495. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$500.
	GM310 Depot Grounds Maintenance		3,500.00		3,500.00		1,734.00		3,967.72	Employee Costs - Salaries \$742. Contractors \$719. Materials/Stock \$100. Labour Overheads \$939. Plant Operating Costs \$1,000.
2140252	Minor Asset Purchases Workshop & Depot - Pub Works O'Heads - Op Exp		12,000.00		12,000.00		5,994.00		4,021.50	-- Contractors & Consultants \$100. -- Trolleys, Chainsaws, Blowers etc. 1x Appliance Tagger \$2K. Spray Track map Tablet \$2K. Other items as required \$7,800. Total material costs \$11,800 -- Postage & Freight \$100.
2140257	Depot OHS Equipment - LGIS (Previously Subprogram 1201)		500.00		500.00		246.00		0.00	- PPE & First Aid Kits
2140259	Consultancy/ RSA / Roman II (Previously Subprogram 1201)		9,250.00		9,250.00		4,620.00		7,962.83	- - RAMM Roman II Pavement Management System: Lic \$1,100 Support \$6,900. WNESRRG Secretarial fees Rod Munns \$1,250. Other contractor expenses \$. Total contractor/consultant costs \$9,250
2140292	Depreciation - PWO's		1,541.00		1,541.00		768.00		775.76	-- Depreciation - Ex Asset Register \$1,541.
2140299	Administration Allocated - Op Exp -PWOH		195,000.00		195,000.00		97,500.00		93,539.00	- Allocation of 20.6% of Administration costs.
	Expenditure Subtotal		598,903.00		598,903.00		308,332.00		267,845.09	
Recovered amounts										
2140293	Less - Allocated to Works (PWO's)		(595,903.00)		(595,903.00)		(297,948.00)		(332,874.71)	▲ - Recovery of overheads allocated to Works
SUB-TOTAL OPERATING		0.00	0.00	0.00	0.00	0.00	8,890.00	0.00	(65,561.76)	
CAPITAL REVENUE										
5140250	Transfers From Long Service Leave Reserve	4,395.00		4,395.00		0.00		0.00		- For Works Team Member Long Service Leave
SUB-TOTAL CAPITAL		4,395.00	0.00	4,395.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PUBLIC WORKS OVERHEADS		4,395.00	0.00	4,395.00	0.00	0.00	8,890.00	0.00	(65,561.76)	

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

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

PLANT OPERATION COSTS		Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140300	Internal Plant Repairs - Wages & O/Head		23,257.00	23,257.00		11,622.00		17,119.15		-- Employee Costs - Salaries & Wages \$10,263. -- Labour Overheads Allocated \$12,994.
2140301	External Parts & Repairs (Includes Consumables)		140,443.00	140,443.00		70,218.00		84,238.07	▼	Plant External Parts & Repair Expenses to date are greater than the expected monthly average.
2140302	Fuels and Oils Op Exp - Plant Op Costs		114,532.00	114,532.00		57,264.00		81,957.45	▼	--Fuels And Oils. Total \$114,532. A Budget Amendment is required.
2140303	Tyres and Tubes		13,485.00	13,485.00		6,738.00		3,192.73		--Tyres & Tubes for all vehicles and plant. Total \$13,485.
2140306	Licences - Plant Operation		7,066.00	7,066.00		7,066.00		7,259.36		--Department of Transport Registration fees for all vehicles and plant. Total \$7,066.
2140307	Insurance - Plant Operation		17,299.00	17,299.00		17,298.00		17,299.10		--MV Insurance for all vehicles and plant. Total \$17,299.
2140310	Interest on Loan 118 - Vibe Roller		246.00	246.00		233.00		220.16		- Interest Loan 118. Payment 20 on 13/09/2021 \$220.16 Final Payment - WATC Loan 118 Guarantee Fee. To 31/12/2021 \$26.32
2140320	Interest on Loan 120 - Skid Steer Loader		1,130.00	1,130.00		565.00		533.84		- Interest Loan 120 Payment 13 on 15/07/2021 \$533.84 and Payment 14 on 17 January 2022 \$449.81. - WATC Loan 120 Guarantee Fee. To 30/6/2022 \$67.03 and to 31/12/2021 \$79.36
2140311	Interest on Loan 121 - 12M Motor Grader		2,352.00	2,352.00		1,176.00		1,066.31		--Interest Loan 121 Payment 13; 25/08/2021 \$1,066.31 and Payment 14 ; 25 February 2022 \$805.23 - WATC Loan 121 Guarantee Fee. To 31/12/2021 \$270.46 and to 30/6/2022 \$209.9
2140312	Interest on Loan 122 - Dynapac Multityre Roller		1,279.00	1,279.00		639.00		580.20		- Interest Loan 122 Payment 13; 25/08/2021 \$580.20 and Payment 14 ; 25/02/2022 \$438.14 - WATC Loan 122 Guarantee Fee. To 31/12/2021 \$147.16 and to 30/6/2022 \$114.21
2140313	Interest on Loan 123 - John Deer Tractor 40HP		285.00	285.00		142.00		134.72		- Interest Loan 123 Payment 13; 02/12/2021 \$134.72 and Payment 14 ; 02/06/2022 \$90.55 - WATC Loan 123 Guarantee Fee. To 31/12/2021 \$34.1 and to 30/6/2022 \$25.63
2140340	Other Plant Related Expenses - Plant Operating Costs		0.00	0.00		0.00		8,999.62		
2140492	Depreciation - Plant Operation		104,498.00	104,498.00		52,248.00		43,447.64		-- Depreciation - Ex Asset Register \$104,498.
	<u>Expense Subtotal</u>		<u>425,872.00</u>	<u>425,872.00</u>		<u>225,209.00</u>		<u>266,048.35</u>		
Recovered amounts										
2140394	LESS Plant Operation Costs Allocated to Works		(397,872.00)	(397,872.00)		(198,936.00)		(175,669.45)	▲	- Plant & Equipment operating costs allocated to Works
2140495	LESS Plant Depreciation Costs Allocated to Works (DO NOT USE)		0.00	0.00		0.00		0.00		
OPERATING REVENUE										
3140300	Fuel Tax Credits Grant Scheme	26,000.00		26,000.00		12,996.00		15,996.00		--ATO Fuel Rebate \$26,000.
3140301	Reimbursements - Op Inc - Plant Operation Costs	2,000.00		2,000.00		996.00		8,999.62		--Plant Insurance Claim payments and other plant related reimbursements. - \$2,000.
SUB-TOTAL OPERATING		28,000.00	28,000.00	28,000.00	28,000.00	13,992.00	26,273.00	24,995.62	90,378.90	

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

PLANT OPERATION COSTS (Continued)	Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE									
4140372 Principal on Loan 118 - Vibe Roller		8,651.00		8,651.00		8,651.00		8,650.52	--Principal Loan 118: Payment 20 - 13/9/2021 \$8,650.52 Final Payment --Principal Loan 120: Payment 13 15/07/2021 \$3,677.22 and Payment 14 17/01/2022 \$3,761.25. - -Principal Loan 121: Payment 13 due on 25/08/2021 \$18,783.03 and Payment 14 due on 25/02/2022 \$19,044.11. - -Principal Loan 122: Payment 13 due on 25/08/2021 \$10,220.16 and Payment 14 due on 25/02/2022 \$10,362.22. --Principal Loan 123: Payment 13 due on 2/12/2021 \$2,660.85 and Payment 14 due on 02/06/2022 \$2,705.02.
4143073 Principal on Loan 120 - Skid Steer Loader		7,438.00		7,438.00		3,719.00		3,677.22	
4140374 Principal on Loan 121 - 12M Motor Grader		37,827.00		37,827.00		18,913.00		18,783.03	
4140375 Principal on Loan 122 - Dynapac Multi Tyre Roller		20,582.00		20,582.00		10,291.00		10,220.16	
4140376 Principal on Loan 123 - John Deere Tractor 40HP		5,366.00		5,366.00		2,683.00		2,660.85	
SUB-TOTAL CAPITAL	0.00	79,864.00	0.00	79,864.00	0.00	44,257.00	0.00	43,991.78	
TOTAL - PLANT OPERATION COSTS	28,000.00	107,864.00	28,000.00	107,864.00	13,992.00	70,530.00	24,995.62	134,370.68	

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

ADMINISTRATION OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140500	Admin Salaries		508,183.00		508,183.00		254,088.00		227,705.38	▼ - Administration Salaries incl Leave Loading and Higher duties \$508,183.
2140501	Admin Superannuation		85,310.00		85,310.00		42,654.00		32,809.97	- Superannuation Guarantee 9.5% \$53,550, Council matching 5.5% \$21,760 and provision for unpaid superannuation \$10,000.
2140502	Admin Workers Compensation Insurance Op Exp - Admin O'Heads		16,441.00		16,441.00		16,440.00		12,885.98	- LGIS WorkCare workers Compensation Premium \$16,441.
2140503	Admin Training & Training Related Accomodation & Travel - Op Exp -		9,000.00		9,000.00		4,500.00		1,852.73	- Training expenses for Administration ongoing professional development and training. Including course fees, accomodation and training videos. Records Training allocation \$1,500, IT Vision On Line Videos \$1,500.
2140504	Admin Conferences		2,000.00		2,000.00		996.00		3,092.26	- Manager Corp Serv Prof Dev \$2,000 LGMAWA Commuity Development Conference Rego & Accom.
2140505	Admin Fringe Benefits Tax		26,000.00		26,000.00		13,000.00		10,384.00	- ATO Annual Fringe benefits tax on Vehicles, expenses, xmas party etc..
2140506	Admin Staff Uniforms		3,200.00		3,200.00		1,596.00		718.57	- 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		1,380.00		1,380.00		690.00		482.73	- Senior Officer contract Salary Packaging expenses CEO Contract - Entertainment Allowance Restricted Business \$550 and CEO Contract Professional Memberships - MLGMA \$470. Manager Corp Serv Phone \$360
2140509	Admin Motor Vehicle Expenses Allocated		15,639.00		15,639.00		7,818.00		6,687.27	- Admin Motor Vehicle Expenses ex Plant Mtce Budget, Note: Includes internal depreciation.
2140510	Staff Recruitment Expenses Admin; Advertising, Relocation etc		7,500.00		7,500.00		3,750.00		95.45	- Provision for staff Relocation expenses.
2140511	Admin Occupational Health and Safety		6,300.00		6,300.00		3,150.00		3,186.05	- Contractors & Consultants \$3,000.
2140512	Admin - Other Employee Expenses		3,500.00		3,500.00		1,746.00		466.94	- Advertising \$3,000.
2140513	Admin Building Operations - Op Exp - Admin O'Heads									- Regional Risk Coordinator - Chris Gilmour
BO350	Admin Building Operations		26,250.00		26,250.00		15,278.00		16,099.00	- \$1,500 Pre employment Medicals & Police Clearances, \$2K Staff Recruitment. Employee Costs - Salaries (Cleaner) \$2,783. Rubbish Bins x 1 @ \$113, total \$113. Recycling Bins x 1 @ \$104, total \$104. Other expenses \$59. Total Contractors & Consultants \$276. Materials/Stock \$200. - Wallis Admin Internet \$1,260. Total Communication Expenses Telephone, Data and Other \$7,260.
2140514	Admin Building & Grounds Maintenance									- Electricity \$2,550. LPG Gas Rental \$80, LPG Gas Bottles consumption -\$60. Total gas cost Gas \$100. Water Rates & Consumption \$5,000 Note: 70 % of metered usage is allocated to GM350. Insurance - Premiums \$4,271. ESL Category 5 \$88. Labour Overheads (Cleaner) \$3,522. Plant Operating Costs \$200.
BM350	Admin Building Maintenance		8,000.00		8,000.00		3,984.00		4,888.75	Employee Costs - Salaries \$2,010. Contractors \$2,217. Materials/Stock \$1,000. Labour Overheads \$2,543. Plant Operating Costs \$230.
GM350	Admin Building Grounds Maintenance		15,000.00		15,000.00		7,488.00		7,671.49	Employee Costs - Salaries \$5,875. Contractors \$790. Materials/Stock \$300. Labour Overheads \$7,435. Plant Operating Costs \$600.

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

ADMINISTRATION OVERHEADS (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140515	Admin Other Insurances		19,343.00		19,343.00		19,342.00		19,010.33	- 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) \$3,239. - Corporate travel \$750. -Fidelity Guarentee/Crime/ \$708. -Cyber Liability \$2,355. - Marine Cargo \$750. -Public Liability Insurance 50% see Sch 4 Mem 2040109 for other 50% \$8,000.
2140516	Admin Stationery & Printing		4,500.00		4,500.00		2,250.00		1,907.23	- \$4.5K Administration Office Stationery expenses incl photocopier paper, - \$0K for supplies for the Records Management Overhaul.
2140517	Admin Postage and Freight		1,700.00		1,700.00		846.00		850.59	- Postage & Freight \$1,700.
2140518	Admin Advertising		2,700.00		2,700.00		1,350.00		0.00	- Advertising \$2,700.
2140519	Admin Subscriptions and Publications		400.00		400.00		198.00		203.45	- Subscriptions, Publications, Legislation \$400.
2140520	Admin Travel and Accommodation (Non-Training)		1,000.00		1,000.00		498.00		1,382.66	- Travel expenses \$1,000.
2140521	Admin Office Equip Mtce, Support, Licenses & Other Op Exps - Admin		78,076.00		78,076.00		75,571.00		63,250.05	- Wallis management PC - rack server \$600. Wallis managed network \$600. Extra Support Provided Beyond Contract Hours \$4,000. Wallis Microsoft 365, Office 365 Bundle & Office Premium 14 Lics \$5,757. Wallis DMARC Alert & Reporting \$468. Wallis Backups Management Support & Recovery per annum \$10,536. Wallis Computers IT Security per annum \$2,295. Wallis Computers IT Its Gold Support Servers/Workstations/Laptops \$16,632. Wallis Computers Synergy Patch Management per annum \$3,420. Copier Support Photocopier Meter readings usage & servicing \$8,000. IT Vision Annual License Fees 2020/21 \$20,768. No additional Licenses \$0, ITVision Altus Bank Rec Module \$5068.25 see acct 140555 (Asset 397). Altus Payroll \$Nil, Altus Email Capture \$Nil
2140522	Minor Asset Purchases - Administration Office - Op Exp		8,000.00		8,000.00		3,996.00		10,987.40	- Purchase existing leased IT Equipment, 9 computers, 16 monitors, 9 keyboard mouse sets & 4 double desk mounts \$2,730. 1xNew Computer \$2,170. 2 Monitors \$990. (Deleted - Purchase of Phone headsets for Admin \$2,000; 2 sets of video meeting hardware \$2,130.) Other minor assets \$2,110.
2140523	Admin Office Equipment Rental and Leases Op Exp - Admin O/H		2,440.00		2,440.00		1,218.00		833.00	- Wallis Computers Lease of Server \$0 as purchased -Wallis Computers Financial Component of Lease of Desktop PC's \$44 per month to End Oct. Monthly Lease of new Copier \$2,220
2140526	Admin Accrued Annual Leave		10,000.00		10,000.00		0.00		0.00	- EOFY adjustment of Accrued Annual Leave as at 30 June 22 \$10,000.
2140527	Admin Accrued Long Service Leave		8,000.00		8,000.00		0.00		0.00	- EOFY calculation of Accrued Long Service Leave as at 30 June 22 \$8,000.
2140529	Admin Legal Expenses		1,500.00		1,500.00		750.00		522.27	- Admin Legal Expenses \$1,500,
2140531	Website Service & Development Fees - Op Exp		6,910.00		6,910.00		6,906.00		0.00	- - WALGA Council Connect Marketcreations Website Hosting Annual Fee \$5,100, Landing Page Module \$1,100, additional support \$655.
2140533	Admin Staff MBL Allowance		10,984.00		10,984.00		5,484.00		4,854.79	- Location Allowance for CEO.
2140534	Admin Staff Service Allowance		3,099.00		3,099.00		1,548.00		794.73	- MBL and Location Allowance for all other staff .
2140535	Admin Staff Self Accom. Subsidy		13,165.00		13,165.00		6,582.00		5,739.68	- Service Allowance for staff. - Accommodation Subsidy for staff.

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

ADMINISTRATION OVERHEADS (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140537	Admin Consultancy Expenses - Op Exp - Adm O'Heads		12,000.00		12,000.00		6,000.00		14,190.00	- Provision for Consultancy Costs - Statutory Accounting Bob Waddell \$3,000. - Professional assistance with Annual Financial Statements and Budget requirements \$9,000. Excludes - Review RTR Own Source funding target costing \$10,000.
2140540	Refreshments & Other Expenses - Admin - Op Exp		2,000.00		2,000.00		990.00		1,365.35	- Catering inc Christmas Function \$400. - Morning tea and other supplies \$1,400. - Fairwell gifts and Reimbursements \$200.
2140565	Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		1,000.00		498.00		0.00	- Provision for Sundry Debtors bad debts.
2140591	Loss on Disposal of Assets - Op Exp - Admin O'Heads		0.00		0.00		0.00		1,031.05	
2140592	Depreciation - Administration		29,657.00		29,657.00		14,826.00		13,209.00	- - Depreciation - Ex Asset Register \$29,657.
	<u>Expense Subtotal</u>		<u>950,177.00</u>		<u>950,177.00</u>		<u>526,031.00</u>		<u>469,158.15</u>	
Recovered amounts										
2140599	Administration Overheads Recovered		(946,804.00)		(946,804.00)		(473,400.00)		(431,295.06)	- ABC Allocation of Administration
2140598	Admin Staff Housing Costs Allocated		22,377.00		22,377.00		11,178.00		16,973.46	- Admin Staff Housing Costs Allocated - Admin Staff Housing Costs Allocated
OPERATING REVENUE										
3140503	Contributions & Donations - Administration	500.00		500.00		246.00		0.00		- Other Contributions.
3140504	Reimbursement & Other Income Received (Inc GST)	11,500.00		11,500.00		5,742.00		3,943.20		- LGIS and General Contributions Inc GST. - General Reimbursements.
3140506	Reimbursements & Other Income Rec'd (No GST) - C	1,000.00		1,000.00		498.00		0.00		- Other reimbursements, no GST \$1,000.
3140507	Insurance Claim Income(No GST)	500.00		500.00		246.00		48,669.97		▼ - Insurance Claim Income.
3140508	Sale of Scrap and Other Items - Op Inc - Admin O'He	200.00		200.00		96.00		0.00		- Sale CDs and Surplus goods.
3140514	Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	50.00		50.00		24.00		79.82		- Sundry Charges \$50.
3140516	Charges - Secretarial Services - Op Inc - Admin O'Heads	2,000.00		2,000.00		996.00		2,000.00		- District Club Reimbursement for secretarial and accounting services. \$2,000.
3140590	Profit on Disposal of Assets - Op Inc - Admin O'Heads	10,000.00		10,000.00		4,998.00		0.00		- Profit on Sale of CEOs vehicles as the trade in values are greater than the new car values.
SUB-TOTAL OPERATING		25,750.00	25,750.00	25,750.00	25,750.00	12,846.00	63,809.00	54,692.99	54,836.55	

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

ADMINISTRATION OVERHEADS (Continued)	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>									
4140550	Furniture & Equipment (Capital) - Administration	18,470.00	18,470.00	18,470.00	18,470.00	0.00	▼		- Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty \$8,400, ITVision Altus Bank Rec Modul \$5,070. New phone system \$5K.
4140555	Plant & Equipment (Capital) - Administration	180,000.00	180,000.00	180,000.00	118,800.00	61,985.15	▼		- - 3 x Replacement of CEO Vehicles, Toyota Prados. New Plant Numbers P433xxx.
4140560	Building (Capital) - Administration								
BC350	Admin Building Capital	6,000.00	6,000.00	6,000.00	3,000.00	0.00			- Contractors \$6,000 - \$6,000 for Admin Carpet Replacement (Deleted;\$15,000 for Staff Parking area, \$5k for new phone system See Acct 4140555 for phone system.)
4140565	Lease Capital Repayment - Cap Exp - Admin O'Heads	3,288.00	3,288.00	3,288.00	1,644.00	1,666.00			- Equipment portion of repayment of Computer Lease terminating on 31 October 2021.
4140570	Transfer to Leave Reserve	1,590.00	1,590.00	1,590.00	792.00	243.55			- -Transfer of Interest to Leave Reserve.\$1,590.
<u>CAPITAL REVENUE</u>									
5140550	Proceeds on Disposal of Assets - Cap Inc - Admin O	187,000.00	187,000.00	123,420.00	59,090.91	▲			- Trade in of 3 x CEO's vehicles - Toyota Prados Asset # 433xxx, Plant # P433xxx. Trade values are now in excess of new vehicle costs.
SUB-TOTAL CAPITAL		187,000.00	209,348.00	187,000.00	209,348.00	123,420.00	142,706.00	59,090.91	63,894.70
TOTAL - ADMINISTRATION OVERHEADS		212,750.00	235,098.00	212,750.00	235,098.00	136,266.00	206,515.00	113,783.90	118,731.25

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

SALARIES & WAGES	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2140700 Gross Salary and Wages		1,417,963.00		1,417,963.00		708,978.00		677,467.33	- -Total Salaries paid to inside staff Incl Works Mgr Pool Manager \$853,981 and Total Wages paid to outside staff ,cleaners,Hort etc Ohs Overheads apply \$563,982 from (S & W Summary). - Total Employee Costs - Salaries & Wages allocated \$1,417,963. - Workers Compensation Paid. \$500.
2140701 Less Salaries & Wages Allocated		(1,417,963.00)		(1,417,963.00)		(708,978.00)		(670,140.82)	
2140702 Workers Compensation Expense		500.00		500.00		246.00		0.00	
<u>OPERATING REVENUE</u>									
3140700 Reimbursement - Workers Compensation	500.00		500.00		246.00		0.00		-- Reimbursement of Workers Compensation Paid. \$500.
SUB-TOTAL OPERATING	500.00	500.00	500.00	500.00	246.00	246.00	0.00	7,326.51	
TOTAL - SALARIES & WAGES	500.00	500.00	500.00	500.00	246.00	246.00	0.00	7,326.51	

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

LAND/SUBDIVISION DEVELOPMENT	Original Budget		Amended Budget		YTD Budget		Actual 31 Dec 2021		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
W150 Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv		1,000.00		1,000.00		498.00		4,259.64	- Contractors & Consultants \$1,000.
2140991 Loss on Disposal of Assets - Land/Subdivision		2,273.00		2,273.00		1,134.00		10,090.91	- Loss on sale of Sale of Residential Land Sale of 251 (8) Earl Drive.
2140999 Administration Allocated		0.00		0.00		0.00		2,156.47	
<u>OPERATING REVENUE</u>									
SUB-TOTAL OPERATING	0.00	3,273.00	0.00	3,273.00	0.00	1,632.00	0.00	16,507.02	
<u>CAPITAL EXPENDITURE</u>									
4140960 Transfers To Building and Residential Land Reserve - Cap Exp - Land Sub		42,727.00		42,727.00		42,725.00		0.00	▼ - Proceeds on Sale of Lot 251 (8) Earl Drive transferred to reserve. Income in acct 5140950
<u>CAPITAL REVENUE</u>									
5140950 Proceeds on Disposal of Assets - Cap Inc - Land/Subdivision	42,727.00		42,727.00		42,725.00		60,909.09		▼ - Proceeds on Proceeds on Sale of 251 (8) Earl Drive. To be transferred to reserve via acct 4140960A Budget Amendment to a total of \$60,909 is recommended
SUB-TOTAL CAPITAL	42,727.00	42,727.00	42,727.00	42,727.00	42,725.00	42,725.00	60,909.09	0.00	
TOTAL - LAND/SUBDIVISION DEVELOPMENT	42,727.00	46,000.00	42,727.00	46,000.00	42,725.00	44,357.00		16,507.02	



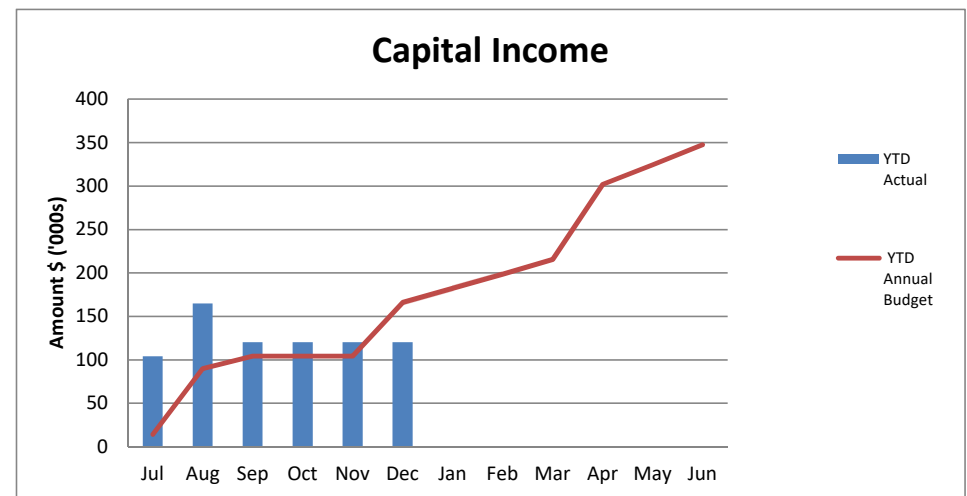
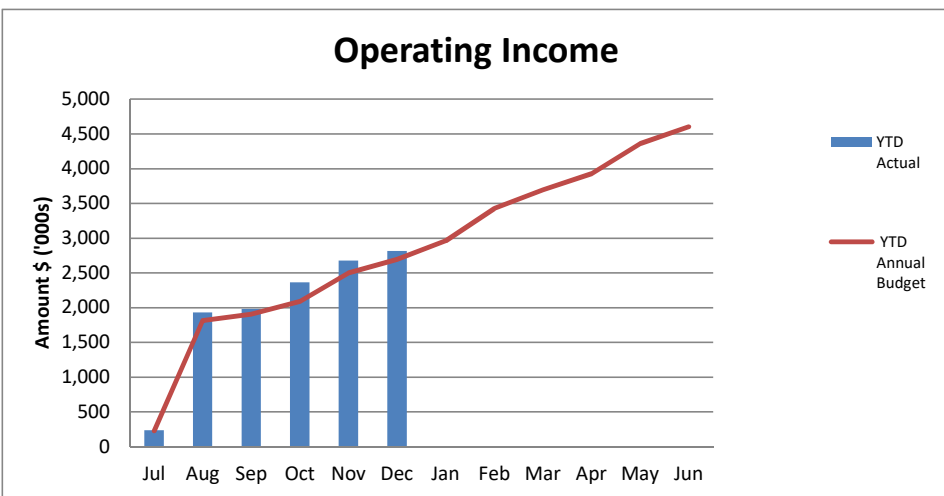
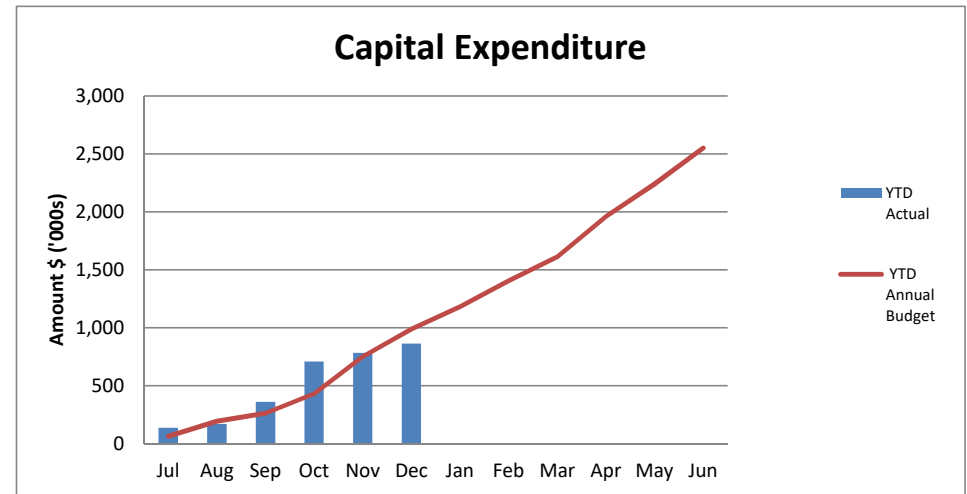
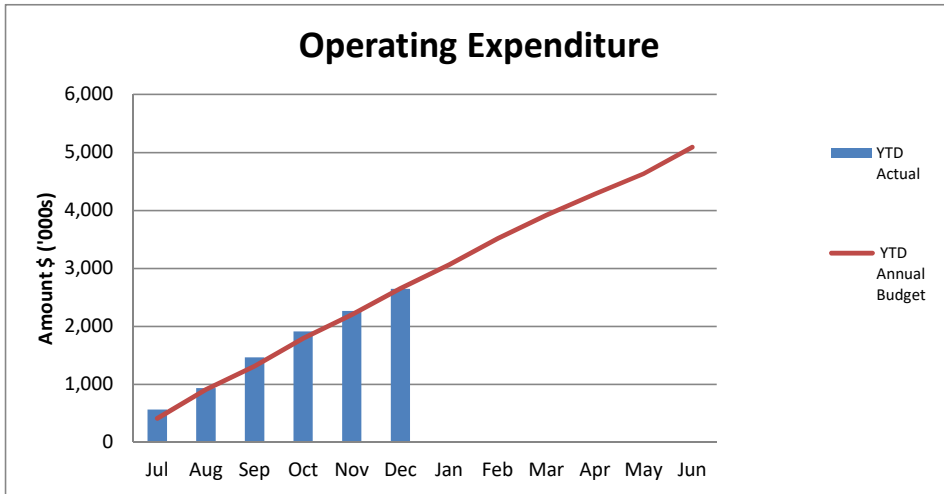
SHIRE OF MUKINBUDIN
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

TABLE OF CONTENTS

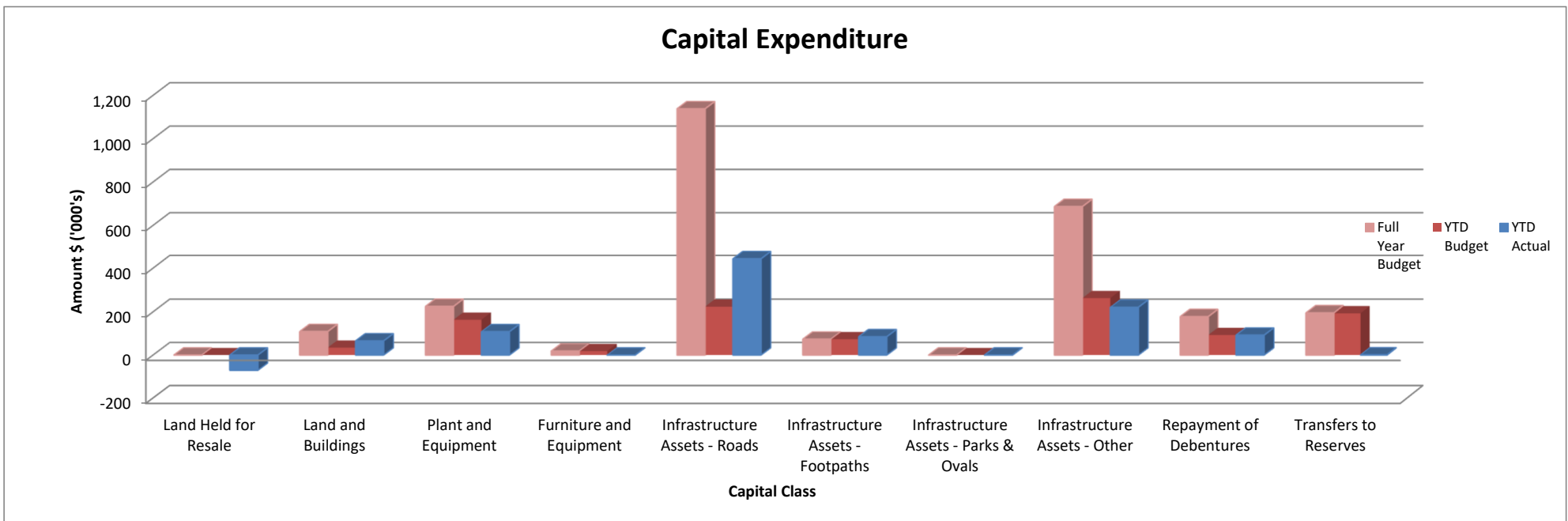
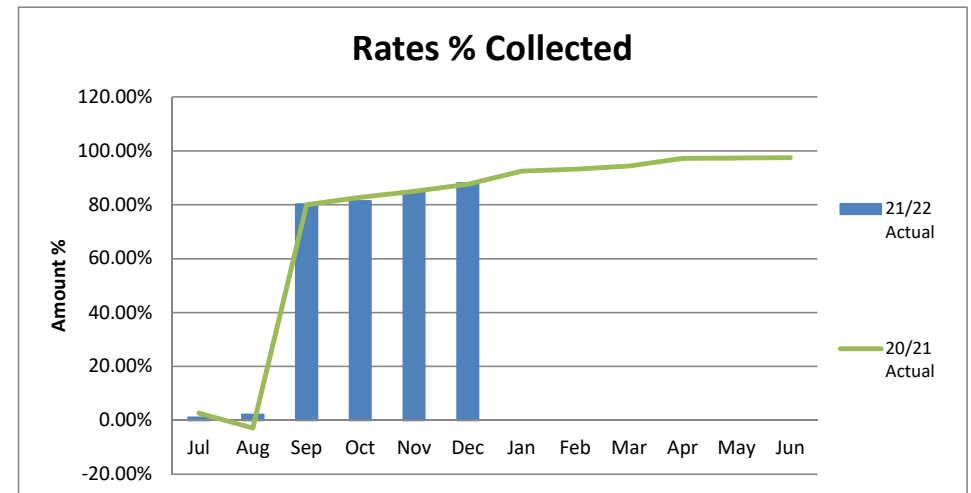
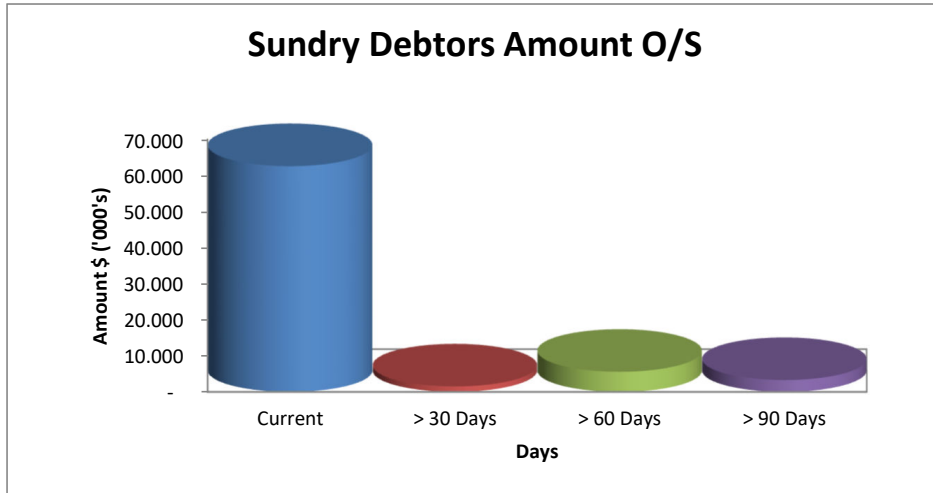
	Page
Graphical Analysis	1 to 2
Statement of Financial Activity	3
Report on Significant Variances	4 to 5
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	6 to 7
2 Disposal of Assets	8 to 9
3 Information on Borrowings	10
4 Reserves	11 to 13
5 Net Current Assets	14
6 Rating Information	15
7 Restricted Municipal and Trust Funds	16
8 Operating Statement	17
9 Statement of Financial Position	18
10 Financial Ratios	19
11 Grants Revenue	20 to 21
12 Bank Balances & Investment Information	22

Schedules are attached showing:
 Comparatives and Comments

Income and Expenditure Graphs to 31 December 2021



Other Graphs to 31 December 2021



STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

	NOTE	Original Budget	2021/22 Amended Budget	December 2021 YTD Budget	December 2021 Actual	Variances Actuals to YTD Budget	Variances Actual Budget to YTD
		\$	\$	\$	\$	\$	%
Operating							
Revenues/Sources							
General Purpose Funding		840,012	840,012	408,641	422,356	13,715	3.36%
Law, Order, Public Safety		24,892	24,892	14,340	14,412	72	0.50%
Health		500	500	246	215	(31)	(12.60%)
Education and Welfare		34,397	34,397	18,727	35,342	16,615	88.72% ▲
Housing		280,128	280,128	144,327	124,108	(20,219)	(14.01%) ▼
Community Amenities		76,173	76,173	34,392	34,924	532	1.55%
Recreation and Culture		393,000	393,000	199,539	272,645	73,106	36.64% ▲
Transport		1,067,801	1,067,801	394,508	346,504	(48,004)	(12.17%) ▼
Economic Services		523,723	523,723	129,486	170,033	40,547	31.31% ▲
Other Property and Services		62,950	62,950	31,434	88,129	56,695	180.36% ▲
		<u>3,303,576</u>	<u>3,303,576</u>	<u>1,375,640</u>	<u>1,508,668</u>	<u>133,028</u>	<u>9.67%</u>
(Expenses)/(Applications)							
Governance		(486,729)	(486,729)	(218,405)	(207,669)	10,736	4.92%
General Purpose Funding		(108,438)	(108,438)	(52,816)	(41,061)	11,755	22.26% ▼
Law, Order, Public Safety		(87,283)	(87,283)	(47,824)	(46,131)	1,693	3.54%
Health		(88,034)	(88,034)	(42,206)	(29,654)	12,552	29.74% ▼
Education and Welfare		(103,241)	(103,241)	(57,604)	(75,385)	(17,781)	(30.87%) ▲
Housing		(408,040)	(408,040)	(215,789)	(170,046)	45,743	21.20% ▼
Community Amenities		(274,642)	(274,642)	(143,399)	(123,998)	19,401	13.53% ▼
Recreation & Culture		(902,934)	(902,934)	(473,823)	(442,894)	30,929	6.53%
Transport		(2,154,173)	(2,154,173)	(1,082,017)	(1,123,340)	(41,323)	(3.82%)
Economic Services		(409,206)	(409,206)	(213,483)	(265,065)	(51,582)	(24.16%) ▲
Other Property and Services		(70,957)	(70,957)	(107,552)	(119,719)	(12,167)	(11.31%) ▲
		<u>(5,093,677)</u>	<u>(5,093,677)</u>	<u>(2,654,918)</u>	<u>(2,644,962)</u>	<u>9,956</u>	<u>(0.38%)</u>
Net Operating Result Excluding Rates		(1,790,101)	(1,790,101)	(1,279,278)	-1,136,294.3	142,984	(11.18%)
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	(7,727)	(7,727)	(3,864)	11,122	14,986	387.84% ▼
Movement in Current Employee Benefits cash backing		0	0	0	244	244	0.00%
Rounding		0	0	0	(3)	4	0.00%
Depreciation on Assets		1,756,536	1,756,536	878,208	896,988	18,780	(2.14%)
Capital Revenue and (Expenditure)							
Purchase of Land and Buildings	1	(109,500)	(109,500)	(34,665)	(66,102)	(31,437)	(90.69%) ▲
Purchase of Furniture & Equipment	1	(18,470)	(18,470)	(18,470)	0	18,470	100.00% ▼
Purchase of Plant & Equipment	1	(225,000)	(225,000)	(163,800)	(108,842)	54,958	33.55% ▼
Works In Progress Property Plant & Equipment	1	0	0	0	(6,000)	(6,000)	0.00%
Purchase of Infrastructure Assets - Roads	1	(1,138,077)	(1,138,077)	(223,967)	(442,801)	(218,834)	(97.71%) ▲
Purchase of Infrastructure Assets - Footpaths	1	(74,000)	(74,000)	(74,000)	(85,409)	(11,409)	(15.42%) ▲
Purchase of Infrastructure Assets - Other	1	(687,080)	(687,080)	(263,016)	(220,865)	42,151	16.03% ▼
Lease Capital Repayments	1	(3,288)	(3,288)	(1,644)	(1,666)	(22)	(1.34%)
Proceeds from Disposal of Assets	2	229,727	229,727	166,145	120,000	(46,145)	(27.77%) ▼
Repayment of Debentures	3	(178,142)	(178,142)	(93,394)	(92,825)	569	0.61%
Transfers to Restricted Assets (Reserves)	4	(195,347)	(195,347)	(193,210)	(900)	192,310	99.53% ▼
Transfers from Restricted Asset (Reserves)	4	117,795	117,795	0	0	0	0.00%
ADD Net Current Assets July 1 B/Fwd	5	1,022,592	1,022,592	1,022,592	989,271	(33,321)	3.26%
LESS Net Current Assets Year to Date	5	0	0	1,038,168	1,162,969	124,801	(12.02%)
		<u>(1,300,082)</u>	<u>(1,300,082)</u>	<u>(1,320,531)</u>	<u>(1,307,052)</u>	<u>13,479</u>	<u>(1.02%)</u>
Amount Raised from Rates		(1,300,082)	(1,300,082)	(1,320,531)	(1,307,052)	13,479	(1.02%)
(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 2021 TO 31 DECEMBER 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

Education and Welfare - Variance above budget expectations.

The remainder of the Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building White St was received sooner than expected. There are also additional reimbursed expenses.

\$16,615 ▲

Housing - Variance below budget expectations.

The main component are that the insurance claim for storm damage has not been received, or has been incorrectly allocated, and there are increased income allocations to other programs.

-\$20,219 ▼

Recreation & Culture - Variance above budget expectations

Income has been recognised earlier than expected as the expenditure for the Tennis Courts resurfacing and resealing of the basket ball courts is proceeded faster than expected.

\$73,106 ▲

Transport - Variance below budget expectations

Roads to Recovery Grant are delayed pending the RTR annual report audit by the OAG.

-\$48,004 ▼

Economic Services - Variance above budget expectations.

Overall Caravan Park income is greater than expected.

\$40,547 ▲

Other Property and Services - Variance above budget expectations.

Additional unexpected LGIS reimbursements and refunds. Some, the insurance claim component, will require reallocation to other sub programs.

\$56,695 ▲

REPORTABLE OPERATING EXPENSE VARIATIONS

General Purpose Funding - Variance below budget expectations.

There a number of rates related expense accounts that are below the YTD budget.

\$11,755 ▼

Health - Variance below budget expectations.

Invoicing for the 30% Share of Kunnunoppin Medical Practice Costs has been delayed.

\$12,552 ▼

Education and Welfare - Variance above budget expectations.

The most significant items are:

Additional minor expenses on completion of the Child Care Centre - White St Building and depreciation expenses are greated than expected. There are also additional reimburseable operational expenses.

Timing; The CEACA Inc general membership subscription annual contribution 2021/22 of \$20,000, CEACA Project - 4 Units has been paid sooner than expected.

-\$17,781 ▲

Housing - Variance below budget expectations.

The main components are:

Increased cost recoveries for staff and rental housing.

Decreased aged housing building maintenance expenses .

\$45,743 ▼

Community Amenities - Variance below budget expectations.

The most significant area is that:

Community Development event/activity expenditure on is generally less than expected at this time.

\$19,401 ▼

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

	\$ Variances Actuals to YTD Budget
REPORTABLE OPERATING EXPENSE VARIATIONS - Continued	
Recreation and Culture - Variance below budget expectations.	
The main component:	
The most significant item is a lower rate of expenditure on Public Hall Annual maintenance.	\$30,929
Transport - Variance above budget expectations.	
The main component is:	
Expenditure on flood damage works was completed sooner than expected.	-\$41,323
Economic Services - Variance above budget expectations.	
The notable components are:	
Additional standpipe water expenses, return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant and additional Muka Café Building Maintenance expenses due to the Supply and Install of a 500L Grease Arrestor.	-\$51,582 ▲
Other Property and Services - Variance above budget expectations.	
The most significant components are:	
The Administration Overheads recovery budget is not synchronised with expenses and income resulting in apparent less expenditure when compared to the YTD budget.	-\$12,167 ▲
Overall Public Works Overheads expenses are less than expected at this time, resulting in a significant over recovery of costs.	
REPORTABLE NON-CASH VARIATIONS	
(Profit)/Loss on Asset Disposals - Variance below budget expectations.	
Unexpected Loss on sale of Lot 20 (7) Gimlett Way - Subdivision	\$14,986 ▼
REPORTABLE CAPITAL EXPENSE VARIATIONS	
Purchase of Land & Buildings - Variance above budget expectations.	
There are several building related capital expenditure areas exceeding the YTD budget. Notable components of this are:	
Additional expenditure on the Mukinbudin Sports Complex Building replacing gutters.	-\$31,437 ▲
Unbudgetted renovations on 25A Calder Street	
Purchase of Furniture & Equipment - Variance below budget expectations.	
Expenditure on the Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty \$8,400, ITVision Altus Bank Rec Module \$5,070 and the New phone system \$5K have not yet occurred.	\$18,470 ▼
Purchase of Plant & Equipment - Variance below budget expectations.	
The main component is that the changeover of the CEOs vehicle has not been recognised as soon as expected.	\$54,958 ▼
Purchase of Infrastructure Assets Roads - Variance above budget expectations.	
Expenditure on some road construction projects has commenced as sooner than expected. The most significant are the Kununoppin-Mukinbudin Road and the Bonnie Rock - Lake Brown Road Renewal works. Several budget amendments are to be made to accommodate council approved works funded by previously unallocated capital budget.	-\$218,834 ▲
Purchase of Infrastructure Assets Footpaths - Variance above budget expectations.	
Expenditure on Footpath construction projects has exceeded the allocated budget.	-\$11,409 ▲
Purchase of Infrastructure Assets Other - Variance below budget expectations.	
Expenditure on the Lions Park Playgrnd renewal is proceeding slower than expected.	\$42,151 ▼
Transfers to Restricted Assets (Reserves) - Variance below budget expectations.	
The Proceeds on Sale of Lot 251 (8) Earl Drive, the budgetted transfer to plant reserve and the annual transfer to the Swimming Pool Reserve have not yet been processed.	\$192,310 ▼
REPORTABLE CAPITAL INCOME VARIATIONS	
Proceeds from Disposal of Assets - Variance below budget expectations.	
The main component is that the changeover of the CEOs vehicle has not been recognised as soon as expected.	-\$46,145 ▼
REPORTABLE NET CURRENT ASSETS VARIATIONS	
Net Current Assets 1 July 2021 B/Fwd below 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 and audited.	-\$33,321

SHIRE OF MUKINBUDIN

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

	2021/22 Original Budget \$	2021/22 Amended Budget \$	2021/22 YTD Budget \$	December 2021 Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
By Program				
Education & Welfare				
<u>Community Resource Centre</u>				
Buildings (Capital) - Crc	0	0	0	162.65
<u>Care of Families and Children</u>				
Child Care White Street - Building Capital	0	0	0	500.00
Housing				
<u>Housing - Shire (Staff and Rentals)</u>				
15 Cruickshank Rd Ceo Building Capital	5,000	5,000	1,665	0.00
4 Salmon Gum Alley Building Capital	5,000	5,000	0	0.00
25A Calder St Building Capital	0	0	0	5,995.00
<u>Housing - Other (Including Joint Venture)</u>				
Jv Singles Unit 1 - Capital	0	0	0	66.40
Jv Singles Unit 4 - Capital	18,000	18,000	0	0.00
Jv Family - 6 Lansdell St - Capital	10,400	10,400	0	0.00
Jv Family - 12 White St - Capital	30,000	30,000	30,000	29,881.45
Community Amenities				
<u>Other Community Amenities</u>				
Cemetery Capital	15,000	15,000	0	0.00
Recreation and Culture				
<u>Public Halls & Civic Centre</u>				
Buildings Capital Halls	10,000	10,000	0	0.00
Mukinbudin Community (Men's) Shed Building Capital	0	0	0	61.65
<u>Swimming Pools</u>				
Swimming Pool Infrastructure Capital	45,000	45,000	0	0.00
<u>Other Recreation & Sport</u>				
Mukinbudin Sports Complex Building	25,100	25,100	0	29,434.55
Sports Complex - Other Infra (Pump Track)	9,492	9,492	9,488	12,406.97
Mukinbudin Lions Park - Other	144,514	144,514	144,510	41,958.25
Sports Complex - Other Infra (Tennis)	148,074	148,074	74,032	142,500.00
Sports Complex - Other Infra (Basket Ball)	30,000	30,000	14,997	24,000.00
Sports Complex - Carparks & Paths - Other	20,000	20,000	9,997	0.00
Transport				
<u>Roads, Streets, Bridges & Depots</u>				
Bonnie Rock - Lake Brown Road - Cap	121,000	121,000	0	108,782.54
Moondon Road Renewal - Cap Exp	0	0	0	353.81
Quanta Cutting North Rd Renewal -	35,000	35,000	34,995	34,029.41
Popes Hill South Road - Cap Exp	11,000	11,000	10,995	11,722.51
Copeland Road - Cap Exp	40,000	40,000	39,995	35,649.09
Whyte Road - Cap Exp	52,000	52,000	51,997	23,531.14
Ogilvie Road Renewal - Cap Exp	0	0	0	908.75
Mcgregor Road North Section Renewal -	20,000	20,000	19,997	2,650.18
Albert Road - Capital Exp	20,000	20,000	9,997	3,283.44
Karomin Road - Capital Exp	39,000	39,000	38,996	41,436.50
Doig Road Renewal - Cap Exp	0	0	0	325.42
Maddock Street Renewal - Cap Exp	0	0	0	21,513.28
Cruickshank Road Renewal - Cap Exp	0	0	0	8,565.36
Lavery Road - Cap Exp	17,000	17,000	16,995	10,208.38
Forest Rd Renewal - Cap Exp - Sts &	0	0	0	44,252.32
Kununoppin-Mukinbudin Road Renewal	541,277	541,277	0	93,944.35
Mukinbudin Wialki Rd Renewal - Cap	0	0	0	42.73
Unallocated Road Capital Expense -	241,800	241,800	0	0.00
Mukinbudin North East Rd - Cap Exp	0	0	0	1,336.35
Kununoppin-Mukinbudin Road	0	0	0	7.53
Maddock Street Footpath Construction -	74,000	74,000	74,000	64,649.09
Bent St/Kununoppin-Mukinbudin Rd	0	0	0	20,760.00
Townscape Other Infrastructure (Main	10,000	10,000	9,992	0.00
<u>Road Plant Purchases</u>				
Plant & Equipment (Capital) - Road Plant	45,000	45,000	45,000	46,857.32

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

<u>By Program (Continued)</u>		2021/22 Original Budget \$	2021/22 Amended Budget \$	2021/22 YTD Budget \$	December 2021 Actual \$
1. ACQUISITION OF ASSETS (Continued)					
Economic Services					
	Water Supply Infrastruture Other - Cap	265,000	265,000	0	0.00
	Muka Cafe Building Works In Progress -				
	Other Economic Serv - Cap Exp	0	0	0	6,000.00
Other Property & Services					
<u>Administration Overheads</u>					
	Furniture & Equipment (Capital) -	18,470	18,470	18,470	0.00
	Admin Building Capital	6,000	6,000	3,000	0.00
	Plant & Equipment (Capital) -	180,000	180,000	118,800	61,985.15
		<u>2,252,127.00</u>	<u>2,252,127.00</u>	<u>777,918.00</u>	<u>930,017.99</u>

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

By Class

Buildings	109,500	109,500	34,665	66,101.70
Property Plant & Equipment Works In Progress	0	0	0	6,000.00
Furniture & Equipment	18,470	18,470	18,470	0.00
Plant & Equipment	225,000	225,000	163,800	108,842.47
Infrastructure - Roads	1,138,077	1,138,077	223,967	442,799.51
Infrastructure - Footpaths	74,000	74,000	74,000	85,409.09
Infrastructure - Other	687,080	687,080	263,016	220,865.22
Infrastructure - Other WIP	0	0	0	0.00
	<u>2,252,127</u>	<u>2,252,127</u>	<u>777,918</u>	<u>930,017.99</u>

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

2. DISPOSALS OF ASSETS

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

<u>By Program</u>	Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22 Original Budget \$	December 2021 Actual \$	2021/22 Original Budget \$	December 2021 Actual \$	2021/22 Original Budget \$	December 2021 Actual \$
Health							
	Sale of the Old Nursing Post Building	65120				0	0.00
	Sale of the Old Nursing Post Land	65020				0	0.00
Transport							
	Komatsu WB97R-2 Backhoe	31720				0	0.00
	Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311				0	0.00
Other Property and Services							
	Replacement CEO Vehicle x 3	177,000		187,000		10,000	0.00
	Car 2020 Toyota Prado DSL Wagon A/T VX (CEO) MBL1	43320B	0	60,121.96	0	59,090.91	(1,031.05)
	Car 2019 Toyota Prado DSL Wagon A/T VX Model GDJ150R-GKTEYQ (CEO) Delivered Sep19 MBL1	43319C	0		0	0	0.00
Land/Subdivision Development							
	Sale of Residential Land - Lot 251 (8) Earl Drive.	39519	45,000	45,000.00	42,727	42,727.27	(2,273)
	Sale of Residential Land - Land Resale - Lot 20 (7) Gimlett Way - Subdivision	76	0	26,000.00		18,181.82	0
			222,000	131,121.96	229,727	120,000.00	7,727
							(11,121.96)

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

DISPOSALS OF ASSETS Continued By Class of Asset		Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22 Original Budget \$	December 2021 Actual \$	2021/22 Original Budget \$	December 2021 Actual \$	2021/22 Original Budget \$	December 2021 Actual \$
	Asset						
Land & Buildings							
Sale of Residential Land - Lot 251 (8) Earl Drive.	39519	45,000	45,000.00	42,727	42,727.27	(2,273)	(2,272.73)
Sale of Residential Land - Land Resale - Lot 20 (7) Gimlett Way - Subdivision	76	0	26,000.00	0	18,181.82	0	(7,818.18)
Subtotal	65120	45,000	71,000.00	42,727	60,909.09	-2,273	-10,090.91
Plant & Equipment							
Replacement CEO Vehicle x 3		177,000		187,000		10,000.00	0.00
Car 2020 Toyota Prado DSL Wagon A/T VX (CEO) MBL1	43320B	0	60,121.96	0	59,090.91	0.00	(1,031.05)
Subtotal Plant & Equipment	311	177,000	60,121.96	187,000	59,090.91	10,000.00	-1,031.05
		222,000	131,121.96	229,727	120,000.00	7,727.00	(11,121.96)

Summary

Profit on Asset Disposals
 Loss on Asset Disposals

2021/22 Original Budget \$	December 2021 Actual \$
10,000	0.00
(2,273)	(11,121.96)
7,727	(11,121.96)

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 2021 TO 31 DECEMBER 2021

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Lender	Particulars	Loan Finishes	Principal 1-Jul-21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				2021/22 Original Budget \$	2021/22 Actual \$	2021/22 Original Budget \$	2021/22 Actual \$	2021/22 Original Budget \$	2021/22 Actual \$	2021/22 Original Budget \$	2021/22 Actual \$
	Education & Welfare										
WATC	Loan 109 - CRC	1/02/2021	0	0	0	1	0	(1)	0	0	0
WATC	Loan 125 Boodie Rats New Building		182,529	0	0	11,935	5,938	170,594	176,591	4,773	1,789
	Housing										
WATC	Loan 124 - 8 Gimlett Way	30/09/2028	202,114			24,397	12,107	177,717	190,007	7,243	3,052
WATC	Loan 126 - 2 Houses, 8 Gimlett Way & 4 Earl Drive		693,610	0	0	45,352	22,565	648,258	671,045	18,141	6,797
	Recreation & Culture										
WATC	Loan 108 - Bowling Club	1/02/2021	0	0	0	(1)	0	1	0	0	0
	Economic Services										
WATC	Loan 119 - Mukinbudin Cafe	13/04/2027	64,152	0	0	9,371	4,625	54,781	59,527	3,643	1,665
WATC	Loan 127 -Caravan Park House, 22 B	30/09/2035	116,430	0	0	7,223	3,598	109,207	112,832	2,583	899
	Other Property & Services										
WATC	Loan 118 - Vibe Roller MBL 1677	13/09/2021	8,651	0	0	8,651	8,651	(0)	(0)	246	220
WATC	Loan 120 - Skid Steer MBL 1724	15/01/2024	23,363	0	0	7,438	3,677	15,925	19,686	1,130	534
WATC	Loan 121 - Grader MBL 95	27/02/2023	76,713	0	0	37,827	18,783	38,886	57,930	2,352	1,066
WATC	Loan 122 - Roller MBL 811	27/02/2023	41,741	0	0	20,582	10,220	21,159	31,521	1,279	580
WATC	Loan 123 - Tractor MBL 244	2/12/2022	8,116	0	0	5,366	2,661	2,750	5,455	285	135
			1,417,418	0	0	178,142	92,825	1,239,276	1,324,593	41,675	16,737

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 2021 TO 31 DECEMBER 2021

	2021/22 Original Budget \$	December 2021 Actual \$
4. RESERVES		
Cash Backed Reserves		
Leave Reserve		
Opening Balance	143,248	143,248
Amount Set Aside / Transfer to Reserve	1,590	244
Amount Used / Transfer from Reserve	(4,395)	0
	<u>140,443</u>	<u>143,492</u>
Plant Reserve		
Opening Balance	379	379
Amount Set Aside / Transfer to Reserve	127,560	1
Amount Used / Transfer from Reserve	0	0
	<u>127,939</u>	<u>380</u>
Building & Residential Land Reserve		
Opening Balance	193,578	193,578
Amount Set Aside / Transfer to Reserve	44,267	327
Amount Used / Transfer from Reserve	(68,400)	0
	<u>169,445</u>	<u>193,905</u>
Senior Housing Reserve		
Opening Balance	21,081	21,081
Amount Set Aside / Transfer to Reserve	220	36
Amount Used / Transfer from Reserve	0	0
	<u>21,301</u>	<u>21,117</u>
Roadworks Reserve		
Opening Balance	32,127	32,127
Amount Set Aside / Transfer to Reserve	390	55
Amount Used / Transfer from Reserve	0	0
	<u>32,517</u>	<u>32,182</u>
Swimming Pool Reserve		
Opening Balance	139,529	139,529
Amount Set Aside / Transfer to Reserve	21,320	237
Amount Used / Transfer from Reserve	(45,000)	0
	<u>115,849</u>	<u>139,766</u>
Total Cash Backed Reserves	<u><u>607,494</u></u>	<u><u>530,842</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 2021 TO 31 DECEMBER 2021

	Original Budget Adopted Budget \$	December 2021 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers		
Transfers to Reserves		
Leave Reserve	1,590	244
Plant Reserve	127,560	1
Building & Residential Land Reserve	44,267	327
Seniors Housing Reserve	220	36
Roadworks Reserve	390	55
Swimming Pool Reserve	21,320	237
	<u>195,347</u>	<u>900</u>
Transfers from Reserves		
Leave Reserve	(4,395)	0
Building & Residential Land Reserve	(68,400)	0
Swimming Pool Reserve	(45,000)	0
	<u>(117,795)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>77,552</u>	<u>900</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 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 2021 TO 31 DECEMBER 2021**

	2020/21 B/Fwd Per Original Budget \$	2020/21 B/Fwd Actual \$	December 2021 Actual \$
5. NET CURRENT ASSETS			
Note			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,548,550	1,548,550	1,330,294
Cash - Restricted Muni Funds	16,257	16,257	19,372
Cash - Restricted Reserves	529,941	529,942	530,843
Rates Outstanding	31,281	31,281	160,972
Sundry Debtors	8,731	8,731	77,944
Provision for Doubtful Debts	(5,171)	(1,557)	(1,557)
Gist Receivable	1,741	25,449	14,477
Accrued Income	4,812	8,389	8,389
Payments In Advance	8,988	8,419	8,419
Inventories	182	14,942	6,315
	<u>2,145,312</u>	<u>2,190,403</u>	<u>2,155,468</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(202,483)	(198,491)	(81,626)
Accrued Interest On Loans	(12,290)	(5,388)	(5,388)
Accrued Salaries & Wages	(18,017)	(22,536)	(22,536)
Income In Advance - Grants and Contract Liabilities.	(320,665)	(341,903)	(270,151)
GST Payable	(1)	(2,551)	(8,062)
Prepaid Rates (Excess Rates)	(10,615)	(10,615)	(7,573)
Accrued Expenses	6,117	(21,109)	(6,400)
PAYG Liability	(13,138)	(34,970)	(24,264)
FBT Payable	(5,429)	(5,192)	(5,192)
Other Payables	(16,257)	(16,257)	(18,530)
Bonds and Deposits Held	(1)	(1)	(1)
Current Employee Benefits Provision	(102,029)	(155,425)	(155,425)
Current Loan Liability	0	(178,141)	(85,316)
Current Lease Liability	0	(3,288)	(1,622)
	<u>(694,808)</u>	<u>(995,867)</u>	<u>(692,086)</u>
NET CURRENT ASSET POSITION	1,450,504	1,194,536	1,463,382
Less: Cash - Reserves - Restricted	(529,941)	(529,942)	(530,843)
Add Back : Component of Leave Liability not Required to be Funded	102,029	143,248	143,492
Add Back : Current Loan Liability		178,141	85,316
Add Back : Current Lease Liability		3,288	1,622
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	1,022,592	989,271	1,162,969

Notes applicable to the Surplus/(Deficit) Carried Forward from June 2021.

- The Surplus/(Deficit) includes \$900,514 from the advance payment of 2021/2022 Financial Assistance Grants. \$593,490 as General Purpose Funding and \$307,024 for Roads.
Without the \$900,514 advance payment the Carried Forward amount at 1 July 2021 would be a surplus of of \$88,757.
- The Surplus/(Deficit) carried forward at 30 June 2021 is expected to change due to end of year adjustments and audit.

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

- The following unspent grant or contract liabilities have not been acquitted in 2020-2021:

Unspent RRG grant.	86,083
Unspent NRM Environmental Grant	18,363
Domestic Refuse Collection Charges In Advance	12,323
Commercial Refuse Collection Charges In Advance	4,426
Domestic Recycling Collection Charges In Advance	10,562
Commercial Recycling Collection Charges In Advance	3,794
Community Development - Unspent Grants-Current Liability	14,437
Seniors Project Grant (2017-2018)	92
Water Supply Other Infrastructure Unspent Grants - Current Liability	88,771
Other Prepayments received	31,300
<u>Total grants not acquitted by December 2021</u>	<u>270,151</u>

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

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2021/22 Rate Revenue \$	2021/22 Interim Rates \$	2021/22 Back Rates \$	2021/22 Total Revenue \$	2021/22 Original Budget \$
General Rate								
GRV - Residential	0.184236	152	1,129,604	208,113	2,980	149	211,242	208,113
GRV - Vacant	0.184236	1	16,000	2,948	805	36	3,789	2,948
UV - Rural	0.023340	211	45,246,000	1,056,042			1,056,042	1,056,041
UV - Mining	0.023340	0	0	0			0	0
Non Rateable		111					0	
Sub-Totals		475	46,391,604	1,267,103	3,785	185	1,271,073	1,267,102
Minimum Rates	Minimum \$							
GRV - Residential	440	18	13,624	7,920			7,920	7,480
GRV - Vacant	440	6	1,873	2,640			2,640	3,080
UV - Rural	590	32	279,700	18,880			18,880	18,880
UV - Mining	590	6	41,002	3,540	2,999		6,539	3,540
Sub-Totals		62	336,199	32,980	2,999	0	35,979	32,980
		537	46,727,803	1,300,083	6,784	185	1,307,052	1,300,082
Discounts							0	0
Rates Adjustments							0	0
Total Amount of General Rates							1,307,052	1,300,082
Specified Area Rates							0	0
Ex Gratia Rates							17,996	19,207
Total Rates							1,325,048	1,319,289

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.

The general rates detailed above for the 2021/22 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.

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 2021 TO 31 DECEMBER 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-21 \$	Amounts Received \$	Amounts Paid (\$)	31/12/2021 Balance \$
Department of Transport Licensing	0	177,669	(175,707)	1,962
Mukinbudin Indoor Cricket Club	0	0	0	0
Other Restricted Funds	0	0	0	0
Sports Complex Key Bonds	0	0	0	0
Council Nomination Deposit	0	400	0	400
Housing Tenancy Bonds	0	2,900	(1,880)	1,020
Hall Hire Bonds & Deposits	0	0	0	0
Gym Bonds	2,480	0	(500)	1,980
Soil Conservation	13,166	0	0	13,166
Builders Levy (BCITF)	0	0	0	0
Building Service Levy	611	233	(842)	2
Standpipe Key Bonds	0	0	0	0
Mukinbudin Football Club Rams Plates	0	0	0	0
	<u>16,257</u>	<u>181,202</u>	<u>(178,929)</u>	<u>18,530</u>

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-21 \$	Amounts Received \$	Amounts Paid (\$)	31/12/2021 Balance \$
Wilgoyne Tennis Club	0	0	0	0
Other Trust Funds	1	0	0	1
LGMA Wheatbelt	0	0	0	0
Karlonning Pipeline Scheme	0	0	0	0
Drive in Donation	0	0	0	0
	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>

Note: \$1 has been transferred from The Municipal Bank Account to the Trust Bank account to keep the account open in order to comply with legislation.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

8. OPERATING STATEMENT

	December	2021/22	
	2021	Original	2020/21
	Actual	Budget	Actual
OPERATING REVENUES	\$	\$	\$
Governance	0	0	0
General Purpose Funding	1,729,408	2,140,094	2,967,085
Law, Order, Public Safety	14,412	24,892	113,530
Health	215	500	48,356
Education and Welfare	35,342	34,397	200,693
Housing	124,108	280,128	246,366
Community Amenities	34,924	76,173	110,632
Recreation and Culture	272,645	393,000	179,432
Transport	346,504	1,067,801	1,057,603
Economic Services	170,033	523,723	295,292
Other Property and Services	88,129	62,950	118,897
TOTAL OPERATING REVENUE	2,815,720	4,603,658	5,337,885
OPERATING EXPENSES			
Governance	207,669	486,729	367,243
General Purpose Funding	41,061	108,438	92,737
Law, Order, Public Safety	46,131	87,283	86,796
Health	29,654	88,034	96,972
Education and Welfare	75,385	103,241	100,454
Housing	170,046	408,040	366,166
Community Amenities	123,998	274,642	279,407
Recreation & Culture	442,894	902,934	802,035
Transport	1,123,340	2,154,173	2,011,652
Economic Services	265,065	409,206	387,627
Other Property and Services	119,719	70,957	120,807
TOTAL OPERATING EXPENSE	2,644,962	5,093,677	4,711,898
CHANGE IN NET ASSETS			
RESULTING FROM OPERATIONS	170,758	(490,019)	625,988

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

9. STATEMENT OF FINANCIAL POSITION

	December 2021 Actual \$	2020/21 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,880,509	2,094,749
Trade and Other Receivables	268,644	80,713
Inventories	6,315	14,942
TOTAL CURRENT ASSETS	<u>2,155,468</u>	<u>2,190,404</u>
NON-CURRENT ASSETS		
Other Receivables	713	713
Inventories	294,614	365,614
Investments	55,355	55,355
Property, Plant and Equipment	14,484,126	14,504,733
Right of Use Assets	0	3,090
Infrastructure	54,639,861	54,643,255
TOTAL NON-CURRENT ASSETS	<u>69,474,669</u>	<u>69,572,760</u>
TOTAL ASSETS	<u>71,630,137</u>	<u>71,763,164</u>
CURRENT LIABILITIES		
Trade and Other Payables	449,721	659,015
Long Term Borrowings	85,316	178,141
Lease Liabilities	1,622	3,288
Provisions	155,425	155,425
TOTAL CURRENT LIABILITIES	<u>692,084</u>	<u>995,869</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,239,277	1,239,277
Provisions	31,703	31,703
TOTAL NON-CURRENT LIABILITIES	<u>1,270,980</u>	<u>1,270,980</u>
TOTAL LIABILITIES	<u>1,963,064</u>	<u>2,266,849</u>
NET ASSETS	<u>69,667,073</u>	<u>69,496,315</u>
EQUITY		
Retained Surplus	45,511,935	45,342,078
Reserves - Cash Backed	530,843	529,942
Revaluation Surplus	23,624,295	23,624,295
TOTAL EQUITY	<u>69,667,073</u>	<u>69,496,315</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

10. FINANCIAL RATIOS

	2021/22 YTD	2020/21	2019/20	2018/19
Current Ratio	2.96	1.86	1.82	8.44
Operating Surplus Ratio	(0.15)	0.00	(0.32)	(0.27)

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 2021 TO 31 DECEMBER 2021**

11. GRANT REVENUE - RECORD OF RECEIPTS				Adopted/						Yet To Be
Including those recognised as a liability at the reporting date, including prior years.				Amended	30/09/2021	31/12/2021	31/03/2022	30/06/2022	Total	Received/
Grant Source/ Purpose	Comment	%	Budget	1/4	2/4	3/4	4/4	Received	Recognised	
				RECEIVED	RECEIVED	RECEIVED	RECEIVED			
				Inc B'fwd						
GENERAL PURPOSE FUNDING				794,055						
UNTIED	FAGS - General Purpose	63.74%	512,492	128,123	198,514			326,637	185,855	
UNTIED	FAGS - Road Component	25.00%	281,563	70,390				70,390	211,173	
LAW, ORDER, PUBLIC SAFETY				17,692						
TIED	ESL Levy Funding - Operating Grant	Unspent Grant Liability recognised.	17,692	3,004	6,162			9,166	8,526	
EDUCATION & WELFARE				26,592						
TIED	Seniors Week - Operating Grant		1,000					0	1,000	
TIED	Seniors Program Income	Ref acct 3080503 Inc Liability	92	92				92	0	
TIED	New Child Care Building Grant (For Boodie Rats)		25,500	23,182	2,318			25,500	0	
COMMUNITY AMENITIES				6,348						
TIED	NRM Grant - Operating Grant includes, unspent income recognised. Note: Interest on the unspent grant is recognised as income.		6,348	6,355	12,008			18,363	-12,015	
TIED	National Australia Day Council (NADC) Grant for Australia Day 2022		0		30,169			30,169	-30,169	
RECREATION & CULTURE				283,756						
TIED	Netball/Basketball Court floor - Reimbursements		9,750					0	9,750	
TIED	Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade Exp in Job IO253. Pump Track Installation completion & Resurface the Tennis Courts Exp in job IO252.		274,006	202,392	0			202,392	71,614	
TRANSPORT				840,161						
TIED	Main Roads WA Direct Grant		140,376	140,376				140,376	0	
TIED	Roads to Recovery Grant - Capital Grant		338,937	100,000				100,000	238,937	
TIED	Main Roads WA RRG Specific Project Grant		360,848	144,339		0	0	144,339	216,509	

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

11. GRANT REVENUE - RECORD OF RECEIPTS			Adopted/ Amended	30/09/2021	31/12/2021	31/03/2022	30/06/2022	Total	Yet To Be Received/ Recognised
Including those recognised as a liability at the reporting date, including prior years.			Budget	1/4	2/4	3/4	4/4	Received	
Grant Source/ Purpose	Comment	%		RECEIVED Inc B'fwd	RECEIVED	RECEIVED	RECEIVED		
Continued;									
ECONOMIC SERVICES									
TIED	Department Of Water And Environmental Regulation Grant for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project	37.27%	265,000 265,000	98,771				98,771	0
Notes:			2,233,604	917,025	249,170	0	0	1,166,195	901,180

FAGS - General Purpose. An amount of \$593,490 for 2021-2022 was prepaid in June 2021.

FAGS - Road Component. An amount of \$307,024 for 2021-2022 was prepaid in June 2021.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 DECEMBER 2021

12. BANK BALANCES & INVESTMENT INFORMATION

Council Funds

At Call Bank Accounts

		31 December 2021
	Interest Rate	Amount
Municipal Transaction Account - Bendigo Bank	0.50%	\$1,332,520.05
Reserves Cash at Call Account - Bendigo Bank	0.05%	\$20,513.98
		\$1,353,034.03

Note: The interest rate on the Municipal Transaction Account was set when the account was established.

<u>Investment Register</u>	Term	Interest Rate	Amount	Maturity
<i>Municipal Investments</i>				
			\$0.00	
Total Municipal Investments			\$0.00	
<u>Investment Register</u>				
<i>Reserve Investment</i>	7 Month	0.30%	\$510,328.86	2/06/2022
Total Reserve Investment			\$510,328.86	
Council Funds Summary				
Municipal Funds			\$1,332,520.05	
Reserve Funds			\$530,842.84	
			\$1,863,362.89	

Restricted Municipal and Trust Funds

Restricted Muni Transaction Acct- Bendigo Bank	0.00%	\$16,624.47
Trust Transaction Acct - Bendigo Bank	0.00%	\$1.00

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.

8.2.1 List of Payments – January 2022	
Location:	Mukinbudin
File Ref:	ADM 007
Applicant:	Edward Nind – Finance Manager
Date:	9 th February 2022
Disclosure of Interest:	Nil
Responsible Officer:	Edward Nind – Finance Manager
Author:	Louise Sellenger – Manager of Corporate Services
Voting Requirements	Simple Majority
Documents Attached	List of Payments – Municipal Account (3 pages) List of Payments – Restricted Muni Account (1 pages) Credit Card Summary January 2022 (1 page) Corporate Credit Card Statement January 2022 (4 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 2022 for endorsement by Council.

Background Information

A list of payments submitted to Council on 15th February 2022, 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 2021/2022 Budget.

OFFICER RECOMMENDATION**Council Decision Number –****Moved: Cr****Seconded: Cr****That the list of payments made in January 2022, be endorsed for payment.****Municipal Fund:**

Muni EFTs	EFT 6796	to	EFT 6832	\$112,503.50
Muni Cheques	Chq 31919	to	Chq 31919	\$0.00
Muni Direct Debits (Superannuation, loans, leases)	DD 8582.1	to	DD 8627.11	\$14,172.16
Pays on (Not included on payment listing)			06/01/22 & 20/01/22	\$81,420.27
<hr/>				
Total Municipal Funds				\$208,095.93

Restricted Muni Fund:

Trust EFTs	EFT -	to	EFT -	\$0.00
Trust Cheques	Chq -	to	Chq -	\$0.00
Trust Direct Debits	DD 86541.1	to	DD 8714.1	\$38,678.90
<hr/>				
Total Trust Funds				\$38,678.90

Carried /

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6796		Bendigo Bank Mastercard 1x Dyson Big Ball Vacuum Cleaner		1,503.56
EFT6797		Dirk Sellenger Reimbursement for Phone Bill Dec 2021		145.52
EFT6798		Great Southern Fuels Fuel Account - December 2021		11,417.74
EFT6799		Hall Chadwick Progressive Billing to the Shire of Mukinbudin for the system and process review		2,062.50
EFT6800		Mukinbudin Trading Post Misc Admin Monthly Purchases - Birthday Card for Louise Sellenger		5.99
EFT6801		Office Of The Auditor General Fees for the attest Audit of the Shire of Mukinbudin for the year ended 30 June		42,680.00
EFT6802		Officeworks Supplies for Admin Stationary order.		247.02
EFT6803		Toll Group Various Freight items - 1x Jason Signmakers & 1x Corsign		91.38
EFT6804		Walga 2021 LG Election WALGA Electoral Advertising Program		1,375.00
EFT6805		Australian Taxation Office December BAS 2021		23,118.00
EFT6806		Abco Products Caravan Park Cleaning Supplies		941.20
EFT6807		Air-born Amusements Hire of Dunk Tank, Lasso the Longhorn, Soccer Challenge, Strongman Striker		3,000.00
EFT6808		Australia Post Australia Post account for the month of December 2021		157.01
EFT6809		Australian Flag Makers 2 x Banner Flag - Australia Day & 2x Media Wall Banner - Australia Day		582.58
EFT6810		Bf & Jd Atkins Transport of Vibe Roller from Forest Ave to Bonnie Rock Lake Brown Road		660.00
EFT6811		Bob Waddell Consultant Rates services for the 2021-2022 Financial Year - Option One - Rate Services.		288.75
EFT6812		Northam Carpet Court Supply & Install of Carpet to Reception and Library area per quote 12506		6,858.00
EFT6813		Officeworks January Monthly Purchases		42.14
EFT6814		On Hold On Line On Hold Messages FY 2021/22 - January 2021		77.00
EFT6815		Onemusic Australia Australasian Performing Right Association Ltd Performing Licence 1 Jan to 31 March 2022		86.31
EFT6816		Palm Plumbing Replacement Gas Regulator on hot water system at 12 White Street		2,079.45
EFT6817		Synergy Final Electricity Bill for Aged Unit 5.		46.27
EFT6818		Valley Ford Service done on Lukes New ute.		385.00
EFT6819		Wallis Computer Solution NBN Internet for 12 Salmon Gum, 4 Salmon Gum, 15 Cruickshank, Shire Office		561.00
EFT6820		Zone 50 Engineering Surveys Pty Ltd Road Surveying to be done on Kununoppin - Mukinbudin Road		3,025.00
		Absolutely All Electrical		

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT6821		Absolutely All Electrical 25 Cruickshank Road A/C Repair		144.76
EFT6822		Civic Legal Legal Fees - Claim to apportionment of rates obligation		4,729.40
EFT6823		D&D Transport Freight for Chemical for Swimming Pool		579.78
EFT6824		Lock, Stock & Farrell Letterbox Lock 16mm Ka 60180 inc key		61.00
EFT6825		Merredin Refrigeration And Gas Inspect and Repair Milk Dispaly Fridge at Muka Cafe		626.10
EFT6826		Mukinbudin Butchers 37 x Rump Steaks cut into 3 pieces.		520.57
EFT6827		Sophie Jane Music Entertainment for Australia day - Sophie Jane Band 7-10pm - Remaining amou		1,750.00
EFT6828		Toll Group Various Freight - Pathwest x2 & State Library		109.47
EFT6829		Two Dogs Home Hardware Hurricane 4 Step Dual Platform Ladder 120Kg for Sporting Complex		120.00
EFT6830		Wa Contract Ranger Services Pty Ltd WA Contract Ranger Services for 2021/2022 - December 2021		561.00
EFT6831		Wa Machinery Glass Supply 12M Grader Glass as quoted to Luke Sprigg - Quoted \$495 + gst + frei		627.00
EFT6832		Wilgoyne Christmas Tree Community Chest Funding - 2x Storage Cupboards		1,238.00
DD8647.1		Ioof Superannuation contributions		256.24
DD8647.2		Prime Super Superannuation contributions		458.87
DD8647.3		DI Sellenger Superfund Payroll deductions		1,276.03
DD8647.4		Aware Super Superannuation contributions		3,361.91
DD8647.5		Wealth Personal Superannuation And Pension Fund Superannuation contributions		146.18
DD8647.6		Hestra Superannuation Superannuation contributions		407.18
DD8647.7		Australian Super Superannuation contributions		214.80
DD8647.8		Bendigo Smartstart Super Superannuation contributions		368.08
DD8647.9		Sunsuper Superannuation contributions		216.90
DD8649.1		Aware Super Superannuation contributions		-70.79
DD8665.1		Ioof Superannuation contributions		247.29
DD8665.2		Prime Super Superannuation contributions		478.05
DD8665.3		DI Sellenger Superfund Payroll deductions		1,330.21
DD8665.4		Aware Super Superannuation contributions		3,386.26

Date: 09/02/2022
 Time: 8:37:31AM

Shire of Mukinbudin

USER: Louise Sellenger
 PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Wealth Personal Superannuation And Pension Fund		
DD8665.5		Superannuation contributions		219.27
		Hestra Superannuation		
DD8665.6		Superannuation contributions		407.18
		Australian Super		
DD8665.7		Superannuation contributions		214.80
		Bendigo Smartstart Super		
DD8665.8		Superannuation contributions		368.08
		Sunsuper		
DD8665.9		Superannuation contributions		216.90
		Rest Industry Super		
DD8647.10		Superannuation contributions		224.81
		Retirement Portfolio Service Anz Smart Choice Super		
DD8647.11		Superannuation contributions		58.61
		Rest Industry Super		
DD8665.10		Superannuation contributions		224.81
		Retirement Portfolio Service Anz Smart Choice Super		
DD8665.11		Superannuation contributions		160.49

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Muni Bank - 633-000 116456799	126,675.66
TOTAL		126,675.66

Date: 09/02/2022
Time: 8:38:29AM


Shire of Mukinbudin

150
USER: Louise Sellenger
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD8654.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 04/01		202.30
DD8656.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 05/01		1,757.80
DD8658.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 06/01		637.30
DD8660.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 07/01		1,527.45
DD8678.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 11/01		1,055.80
DD8682.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 12/01		887.45
DD8684.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 13/01		5,584.80
DD8686.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 14/01		79.30
DD8689.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 18/01		3,220.65
DD8690.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 17/01		991.60
DD8692.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 20/01		336.80
DD8694.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 21/01		12,851.85
DD8696.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 24/01		630.20
DD8698.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 25/01		438.70
DD8700.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 27/01		2,698.15
DD8703.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 28/01		1,129.75
DD8714.1		Department Of Transport PAYMENT OF LICENSING FEES COLLECTED 31/01		4,649.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Restricted Muni - Trust Bank - 633-000 116457	38,678.90
TOTAL		38,678.90

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 2022 - 31 Jan 2022
Statement number	155
Opening balance on 1 Jan 2022	\$1,899.23
Payments & credits	\$1,899.23
Withdrawals & debits	\$1,064.83
Interest charges & fees	\$4.00
Closing Balance on 31 Jan 2022	\$1,068.83

Account details

Credit limit	\$5,000.00
Available credit	\$3,931.17
Annual purchase rate	13.990%
Annual cash advance rate	13.990%


Payment details

Minimum payment required	\$32.06
Payment due	14 Feb 2022

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 8 years and 10 months	And you will pay an estimated total of interest charges of \$558.85
If you make no additional charges using this card and each month you pay \$51.31	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 \$162.61, a saving of \$396.24

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 HELD 15TH FEBRUARY 2022

0766H103 / E-0 / S-443 / I-443 / 0011762408001643

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$1,899.23
1 Jan 22	DENHAM IGA X-PRESS, DENHAM AUS RETAIL PURCHASE 31/12 CARD NUMBER 552638XXXXXXXX196 1	107.70		2,006.93
6 Jan 22	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 04/01 CARD NUMBER 552638XXXXXXXX196 1	4.49		2,011.42
13 Jan 22	Aussie Broadband lim it,MORWELL AUS RETAIL PURCHASE 12/01 CARD NUMBER 552638XXXXXXXX196 1	79.00		2,090.42
14 Jan 22	PERIODIC TFR 00117624081201 00000000000		1,899.23	191.19
15 Jan 22	MessageMedia, Melbou rne AUS RETAIL PURCHASE 14/01 CARD NUMBER 552638XXXXXXXX196 1	714.52		905.71
16 Jan 22	PUMA BINNINGUP, BINN INGUP AUS RETAIL PURCHASE 14/01 CARD NUMBER 552638XXXXXXXX196 1	74.82		980.53
21 Jan 22	VIBE BUNBURY CENTR,S OUTH PERTH AUS RETAIL PURCHASE 19/01 CARD NUMBER 552638XXXXXXXX196 1	46.21		1,026.74
22 Jan 22	BUNNINGS 304000, BUN BURY AUS RETAIL PURCHASE 19/01 CARD NUMBER 552638XXXXXXXX196 1	36.60		1,063.34
30 Jan 22	APPLE.COM/BILL, SYDN EY AUS RETAIL PURCHASE 28/01 CARD NUMBER 552638XXXXXXXX196 1	1.49		1,064.83

076BH103 / E-0 / S-444 / I-444 / 0011762408001643

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 **Bank@Post** Agency Banking using your credit card.

Business Credit Card

BSB number 633-000
Account number 693723967
Customer name SHIRE OF MUKINBUDIN
Minimum payment required \$32.06
Closing Balance on 31 Jan 2022 \$1,068.83
Payment due 14 Feb 2022

Date	Payment amount
<input type="text"/>	<input type="text"/>

Drawer	Chq No	BSB	Account No	\$	¢
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

^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
30 Jan 22	CARD FEE 1 @ \$4.00	4.00		1,068.83
Transaction totals / Closing balance		\$1,068.83	\$1,899.23	\$1,068.83

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.

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.

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au


Telephone: 1800 931 678 (free call)

Email: info@afca.org.au

In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

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009669

 SHIRE OF MUKINBUDIN
 PO BOX 67
 MUKINBUDIN WA 6479

Card summary

Account number 693723967
Card number 552638XXXXXXXX196
Customer number 11762408/M201
 Statement period 01/01/2022 to 31/01/2022
 Statement number 155 (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 22	DENHAM IGA X-PRESS, DENHAM AUS	107.70	
6 Jan 22	APPLE.COM/BILL, SYDN EY AUS	4.49	
13 Jan 22	Aussie Broadband lim it,MORWELL AUS	79.00	
15 Jan 22	MessageMedia, Melbou rne AUS	714.52	
16 Jan 22	PUMA BINNINGUP, BINN INGUP AUS	74.82	
21 Jan 22	VIBE BUNBURY CENTR,S OUTH PERTH AUS	46.21	
22 Jan 22	BUNNINGS 304000, BUN BURY AUS	36.60	
30 Jan 22	APPLE.COM/BILL, SYDN EY AUS	1.49	
TOTALS		\$1,064.83	\$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.

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
January 2022

Date	Transaction Description	Amount
1/01/2022	Denham IGA - Fuel MBL1	\$107.70
6/01/2022	Apple - Icloud Storage	\$4.49
13/01/2022	Aussie Broadband - Caravan Park WIFI	\$79.00
15/01/2022	Message Media - SMS Messaging Service	\$714.52
16/01/2022	Puma Binningup - Fuel MBL1	\$74.82
21/01/2022	VIBE Service Station - to be reimbursed	\$46.21
22/01/2022	Bunnings - Corflute for Australia Day	\$36.60
30/01/2022	Apple - Icloud Storage	\$1.49
30/01/2022	Bendigo Bank Card Fee	\$4.00
	TOTAL	\$1,068.83

8.2.2 Monthly Statement of Financial Activity Report – 31 January 2022	
Location:	Mukinbudin
File Ref:	ADM 005
Applicant:	Edward Nind – Finance Manager
Date:	9 th February 2022
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 2022 (23 Pages) Schedules 2 to 14 For the period 1 July 2021 to 31 January 2022 (97 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)*.

The Monthly Statement of Financial Activity Report attached for consists of;

Statement of Financial Activity comprising:

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 Revenue
12. Bank Balances & Investment Information

Schedules 2 - 14

Background Information

The new Australian Accounting Standards have been applied to this report to recognise unspent grants as liabilities and Right Of Use (ROU) asset lease liabilities.

Where the income shown could be less than the full income received because some of the income had been recorded as a liability this information is shown on the line below the income line in the schedules.

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

The NRM Grant conditions required us to recognise interest on the unspent grant.

Officer Comment

The "Original Budget", was adopted on 17 August 2021, is based on a surplus carried forward of \$1,022,592 using end of year figures at the time of estimating.

The "Actual" brought forward surplus from 2020/2021 is \$989,271. This is the final audited figure. This is reduction to the brought forward surplus of \$33,321 from the surplus upon which the budget was based. There were many factors contributing to this and the detail can be seen in Note 5. of the Financial Statements.

Given the magnitude of this change consideration should be given to addressing this in the Mid Year Review to reduce the possibility of a deficit position at the end of the 2021-2022 financial year.

The "Amended Budget" is the same as the "Original Budget" as no budget amendments have yet been adopted by council.

At 31 January 2022 the end of month position is a surplus of \$1,018,450.

In early June 2021 we received advance Financial Assistant Grant payments for the 2021-2022 financial year, \$593,490 of general purpose funding and \$307,024 of road funding making a total of \$900,514. These figures were based on "approximately half" of the Commonwealth Government funding pool which subsequently changed.

The reported variances are those to the "Original Budget" at the time of writing and largely relate to timing differences.

The text included in the "Budget Text and Other Information" is largely that from the "Original Budget"

The Grants Revenue report within the Statement of Financial Activity has been adjusted to include income in prior years and brought forward as a liability that was expected to be spent in the current year. This amount is included in the first quarter figures where appropriate.

Strategic & Social Implications N/A

Consultation N/A

Statutory Environment

General Financial Management of Council, Council 2021/22 Budget (Pending Adoption), *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 17 August 2021 that the material variation be set at \$10,000 and 10%.

Financial Implications

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

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council:

Adopt the Monthly Financial Report for the period ending 31 January 2022 and note any material variances greater than \$10,000 and 10%.

Carried /



SHIRE OF MUKINBUDIN

SCHEDULES

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

TABLE OF CONTENTS

	Page
Schedule 2 - General Fund Summary	1
Schedule 3 - General Purpose Funding	2 to 6
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 39
Schedule 10 - Community Amenities	40 to 48
Schedule 11 - Recreation & Culture	49 to 62
Schedule 12 - Transport	63 to 74
Schedule 13 - Economic Services	75 to 84
Schedule 14 - Other Property & Services	85 to 96

SHIRE OF MUKINBUDIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
31 January 2022

MUNICIPAL FUND			Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
			\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>										
General Purpose Funding	03		2,140,094.00	108,438.00	2,140,094.00	108,438.00	1,731,481.00	61,977.00	1,729,608.42	49,303.61
Governance	04		0.00	486,729.00	0.00	486,729.00	0.00	242,430.00	0.00	219,887.53
Law, Order, Public Safety	05		24,892.00	87,283.00	24,892.00	87,283.00	14,589.00	54,793.00	15,235.16	51,207.45
Health	07		500.00	88,034.00	500.00	88,034.00	287.00	49,807.00	214.55	33,712.47
Education & Welfare	08		34,397.00	103,241.00	34,397.00	103,241.00	21,336.00	63,902.00	35,523.71	80,399.57
Housing	09		280,128.00	408,040.00	280,128.00	408,040.00	166,942.00	248,550.00	140,140.38	184,308.97
Community Amenities	10		76,173.00	274,642.00	76,173.00	274,642.00	40,124.00	165,197.00	46,134.07	138,817.77
Recreation & Culture	11		393,000.00	902,934.00	393,000.00	902,934.00	257,879.00	557,268.00	276,212.76	486,160.22
Transport	12		1,067,801.00	2,154,173.00	1,067,801.00	2,154,173.00	497,559.00	1,271,521.00	380,255.95	1,265,353.92
Economic Services	13		523,723.00	409,206.00	523,723.00	409,206.00	193,417.00	246,752.00	182,311.57	286,971.77
Other Property & Services	14		62,950.00	70,957.00	62,950.00	70,957.00	36,673.00	103,220.00	90,168.82	143,053.84
TOTAL - OPERATING			4,603,658.00	5,093,677.00	4,603,658.00	5,093,677.00	2,960,287.00	3,065,417.00	2,895,805.39	2,939,177.12
<u>CAPITAL</u>										
General Purpose Funding	03		0.00	1,540.00	0.00	1,540.00	0.00	684.00	0.00	329.21
Education & Welfare	08		0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,600.87
Housing	09		68,400.00	138,369.00	68,400.00	138,369.00	0.00	72,564.00	0.00	70,650.81
Community Amenities	10		0.00	15,000.00	0.00	15,000.00	0.00	2,399.00	0.00	0.00
Recreation & Culture	11		45,000.00	453,500.00	45,000.00	453,500.00	14,850.00	328,477.00	0.00	250,598.70
Transport	12		0.00	1,395,027.00	0.00	1,395,027.00	0.00	562,756.00	0.00	649,376.74
Economic Services	13		0.00	281,594.00	0.00	281,594.00	0.00	50,696.00	0.00	14,222.79
Other Property & Services	14		234,122.00	331,939.00	234,122.00	331,939.00	167,595.00	234,833.00	120,000.00	114,121.03
TOTAL - CAPITAL			347,522.00	2,628,904.00	347,522.00	2,628,904.00	182,445.00	1,258,376.00	120,000.00	1,105,900.15
			4,951,180.00	7,722,581.00	4,951,180.00	7,722,581.00	3,142,732.00	4,323,793.00	3,015,805.39	4,045,077.27
Less Depreciation Written Back				(1,756,536.00)		(1,756,536.00)		(1,024,576.00)		(1,047,089.91)
Less Profit/Loss Written Back			(10,000.00)	(2,273.00)	(10,000.00)	(2,273.00)	(5,831.00)	(1,323.00)	0.00	(11,121.96)
Movement in Annual Leave Reserve Cash				0.00		0.00		0.00		(243.55)
Adjustment in Fixed Assets (Rounding)				0.00		0.00		0.00		4.28
TOTAL REVENUE & EXPENDITURE			4,941,180.00	5,963,772.00	4,941,180.00	5,963,772.00	3,136,901.00	3,297,894.00	3,015,805.39	2,986,626.13
Surplus/Deficit July 1st B/Fwd			1,022,592.00		1,022,592.00		1,022,592.00		989,271.14	
			5,963,772.00	5,963,772.00	5,963,772.00	5,963,772.00	4,159,493.00	3,297,894.00	4,005,076.53	2,986,626.13
Surplus/(Deficit) C/Fwd				0.00		0.00		861,599.00		1,018,450.40
			5,963,772.00	5,963,772.00	5,963,772.00	5,963,772.00	4,159,493.00	4,159,493.00	4,005,076.53	4,005,076.53

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Rate Revenue and Administration		84,092.00		84,092.00		47,795.00		38,828.03	There a number of rates related expense accounts that are below the YTD budget. - Rounding Adjustments Includes Australian Taxation Office Roundings and un-identified balances. .
General Purpose Funding		2,367.00		2,367.00		1,379.00		1,211.42	
Investment Activity		12,501.00		12,501.00		7,280.00		4,191.14	
Other General Purpose Funding		9,478.00		9,478.00		5,523.00		5,073.02	
<u>OPERATING REVENUE</u>									
Rate Revenue and Administration	1,334,539.00		1,334,539.00		1,327,749.00		1,332,054.61		Advance Financial Assistance Grants for 2021-2022 were received in 2020-2021, \$593,490 for General Purpose Funding and \$307,024 for Roads.
General Purpose Funding	794,055.00		794,055.00		397,026.00		397,027.50		
Investment Activity	11,500.00		11,500.00		6,706.00		526.31		
SUB-TOTAL OPERATING	2,140,094.00	108,438.00	2,140,094.00	108,438.00	1,731,481.00	61,977.00	1,729,608.42	49,303.61	
<u>CAPITAL EXPENDITURE</u>									
Investment Activity		1,540.00		1,540.00		684.00		329.21	
SUB-TOTAL CAPITAL	0.00	1,540.00	0.00	1,540.00	0.00	684.00	0.00	329.21	
TOTAL - PROGRAMME SUMMARY	2,140,094.00	109,978.00	2,140,094.00	109,978.00	1,731,481.00	62,661.00	1,729,608.42	49,632.82	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2022

RATE REVENUE AND ADMINISTRATION	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		6,000.00		6,000.00		3,500.00		408.21	- GRV Valuations 5 yearly next due 2022/23 \$ 0, Rural UV Gen Valuation \$4730. Other valuations and land title information, Interim Valuations-change to property description and Mining Tenements totalling \$1,270
2030102 Legal Expenses - Op Exp - Rates		7,500.00		7,500.00		4,375.00		5,264.30	- Costs of legal action taken with ratepayers see reimbursement income in gl 3030158. \$2000 for Kevin Manuel Land Transfer
2030103 Title/Company Searches - Op Exp - Rates		500.00		500.00		287.00		0.00	- Costs of legal advice relating to rates
2030105 Rates Printing and Stationery - Op Exp - Rates		1,000.00		1,000.00		581.00		14.45	- Real Estate and settlement Agent search fees (Electronic Advice of Sale EAS), Property Inquiry Fee, Building Cert, Requisition prov'n of rate info @ \$100 and (As per Schedule of Fees & Charges) Landgate
2030106 Rates Debtor Doubtful Debts Expense		500.00		500.00		0.00		0.00	- Rates info circulars printing Rates instalment notices printing (inc upgrade of Synergy Template) and Printed & Plain Envelopes
2030107 Rates Debtors Written Off		2,500.00		2,500.00		400.00		0.00	- Rates Debtor Doubtful Debts Expense provisions - Mining Tenements
2030109 Rates Consultants and Other Expenses Relating To Rates		18,500.00		18,500.00		10,787.00		8,662.50	- Rates Debtor Doubtful Debts Expense Wrieroffs - Mining Tenements
2030199 Administration Allocated		47,342.00		47,342.00		27,615.00		24,228.57	- Bob Waddell & Associates Contact Rates Officer \$16,500; Other \$1,000
OPERATING REVENUE									
3030101 Rates Levied - GRV Residential	211,061.00		211,061.00		211,061.00		211,061.44		- Other expenses relating to Rates not elsewhere classified. Typically refund of overpayments.
3030110 Rates Levied - UV Rural	1,056,041.00		1,056,041.00		1,056,041.00		1,056,041.64		- Allocation of 5% of Administration costs.
3030120 Rates Levied - GRV Minimum Residential	10,560.00		10,560.00		10,560.00		10,560.00		- Shire GRV Residential and Vacant land - Rate in \$ applied 0.184236. Note: Increase in total Revenue 1.82% due to additional non minimum properties.
3030130 Rates Levied - UV Minimum Rural	18,880.00		18,880.00		18,880.00		18,880.00		- Agricultural UV - Rate - . Rate in \$ applied 0.022174.
3030132 Rates Levied - UV Minimum Mining Tenement	3,540.00		3,540.00		3,540.00		3,540.00		- 18 Properties GRV Residential and 6 Properties GRV Vacant land @ \$440 minimum.
3030135 Interim Rates Levied - GRV/UV	2,000.00		2,000.00		1,162.00		6,783.89		- 32 Properties @ \$590 minimum
3030136 Back Rates Levied - GRV/UV	500.00		500.00		287.00		185.04		- 6 Properties @ \$590 minimum, 1 additional property.
3030137 Ex-Gratia Rates (CBH, etc.)	19,207.00		19,207.00		19,207.00		17,996.29		- Provision for Interim Rates
3030150 Penalty Interest Raised on Rates	3,000.00		3,000.00		1,332.00		1,386.60		- Provision for back rates expected.
3030151 Instalment Interest Received	2,000.00		2,000.00		888.00		2,704.25		- Ex Gratia payment by CBH in lieu of rates (IE code rates) Total Tonnage for is tonnes, Annual Contribution calculated on permanent and CLS grain storage facilities within the Shire. Estimated increase of 7.5% 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) Notify CBH by 30 November in writing of contribution required with tax invoice. The invoice has not yet been raised.
3030152 Rates Instalment Admin Fee Received	2,000.00		2,000.00		2,000.00		2,370.00		- Interest payable after 35 days on unpaid rates @ 8% pa calculated daily
3030154 Rate Account Enquiry Charges	1,500.00		1,500.00		875.00		545.46		- Instalment plan Interest rate 5.5% p.a levied at first pmt, deferred pensioners excluded
3030155 Reimbursement of Debt Collection Costs (Inc GST)	150.00		150.00		84.00		0.00		- 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.
3030158 Legal Fees - Outstanding Rates - Op Inc	4,000.00		4,000.00		1,776.00		0.00		- Rate Account Enquiry Charges as per Fees and Charges
3030160 Other Income Relating To Rates	100.00		100.00		56.00		0.00		- Reimbursement of other debt Collection costs
SUB-TOTAL OPERATING	1,334,539.00	84,092.00	1,334,539.00	84,092.00	1,327,749.00	47,795.00	1,332,054.61	38,828.03	- Legal costs of rate recovery action, recovered from Ratepayer, expenses in acct 2030102. Excluding Kevin Manuel Land Transfer.
TOTAL - RATE REVENUE AND ADMINISTRATION	1,334,539.00	84,092.00	1,334,539.00	84,092.00	1,327,749.00	47,795.00	1,332,054.61	38,828.03	- Reimbursement of other rate related costs

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2022

GENERAL PURPOSE FUNDING	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2030299 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3030200 Financial Assistance Grant - General	512,492.00		512,492.00		256,246.00		326,637.23		▼ - Annual General Purpose Grants from WA Local Government Grants Commission being the Federal Grants Equalisation/General Purpose Grant. of \$1,089,622 . Less 1st early payment of the total grant received June 2021 of \$593,490. Paid August, November, February and May each year. Journal pending.
3030201 Federal Assistance Grant - Roads Component	281,563.00		281,563.00		140,780.00		70,390.27		▲ - Road Component Grants, WA Local Government Grants Commission 4 x Quarters of \$578,341 Less 1st payment received June 2021 of \$307,024. Paid August, November, February and May each year. Journal pending.
SUB-TOTAL OPERATING	794,055.00	2,367.00	794,055.00	2,367.00	397,026.00	1,379.00	397,027.50	1,211.42	
TOTAL - GENERAL PURPOSE FUNDING	794,055.00	2,367.00	794,055.00	2,367.00	397,026.00	1,379.00	397,027.50	1,211.42	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2022

INVESTMENT ACTIVITY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2030300 Bank Fees and Charges (Inc GST) - Op Exp		4,700.00		4,700.00		2,737.00		2,947.74	- Bank Fees And Charges (Inc Gst) - Bank Fees And Charges (Exc Gst) Credit under investigation. - Allocation of 0.75% of Administration costs.
2030301 Bank Fees and Charges (Exc GST) - Op Exp		700.00		700.00		406.00		(2,390.90)	
2030399 Administration Allocated		7,101.00		7,101.00		4,137.00		3,634.30	
OPERATING REVENUE									
3030300 Interest Earned - Reserve Funds - Op Inc	5,500.00		5,500.00		3,206.00		901.18		- 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 Expenses have been incorrectly posted to this account. A Journal is pending.
3030301 Interest Earned - Municipal Funds - Op Inc	6,000.00		6,000.00		3,500.00		(374.87)		
SUB-TOTAL OPERATING	11,500.00	12,501.00	11,500.00	12,501.00	6,706.00	7,280.00	526.31	4,191.14	
CAPITAL EXPENDITURE									
4030354 Transfer To Building & Residential Land Reserve - Cap Exp		1,540.00		1,540.00		684.00		329.21	- Allocation of funds for future building works \$0 and Transfer to reserve of interest earned \$1540.
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	1,540.00	0.00	1,540.00	0.00	684.00	0.00	329.21	
TOTAL - INVESTMENT ACTIVITY	11,500.00	14,041.00	11,500.00	14,041.00	6,706.00	7,964.00	526.31	4,520.35	

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 January 2022

OTHER GENERAL PURPOSE FUNDING		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2030400	Rounding and Foreign & Other Invalid Currency Op Exp - Other GP Funding		10.00		10.00		0.00		227.29	- Rounding Adjustments Includes Australian Taxation Office Roundings and un-identified balances. . - Allocation of 1% of Administration costs.
2030499	Administration Allocated		9,468.00		9,468.00		5,523.00		4,845.73	
<u>OPERATING REVENUE</u>										
SUB-TOTAL OPERATING		0.00	9,478.00	0.00	9,478.00	0.00	5,523.00	0.00	5,073.02	
TOTAL - OTHER GENERAL PURPOSE FUNDING		0.00	9,478.00	0.00	9,478.00	0.00	5,523.00	0.00	5,073.02	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
 Financial Statement for Period Ended
 31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Members of Council		305,507.00		305,507.00		162,546.00		152,575.51	
Other Governance		181,222.00		181,222.00		79,884.00		67,312.02	▼ Consultancy expenses less than expected at this time.
SUB-TOTAL OPERATING	0.00	486,729.00	0.00	486,729.00	0.00	242,430.00	0.00	219,887.53	
TOTAL - PROGRAMME SUMMARY	0.00	486,729.00	0.00	486,729.00	0.00	242,430.00	0.00	219,887.53	

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 January 2022

MEMBERS OF COUNCIL		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040100	Members Travelling		4,000.00		4,000.00		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). \$0.78 per km. Award South West Land Division rates per km Over 2600cc 95.54, 2600cc to 1600cc 68.66, less than 1600cc 56.69
2040101	Members Conference Expenses		7,000.00		7,000.00		3,108.00		10,394.49	- Local Government Convention and Trade Exhibition, scheduled for August
2040102	Presidents Allowance		10,200.00		10,200.00		0.00		0.00	- Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995 \$513 Min to \$20,063 max from 1 July 2019.
2040103	Deputy Presidents Allowance		2,550.00		2,550.00		0.00		0.00	- Deputy Presidential Annual Allowance in accordance with S5.98(5) Local Government Act 1995 25% of Presidential allowance
2040104	Members Sitting Fees		32,940.00		32,940.00		0.00		0.00	- Annual Councillor Fee \$3,660 per councillor x 8 Crs. (\$3,589 Min to \$9,504 Max) \$28,712 and President Sitting Fee \$3,589 (\$3,660 Min to \$19,534 Max)
2040105	Communications Allowance		9,000.00		9,000.00		0.00		0.00	- Information and Communications (ICT) Allowance \$1,000 per councillor. (\$500-\$3,500 max)
2040106	Members Training		4,000.00		4,000.00		0.00		177.27	- WALGA Councillor Training/Professional Development Subscription
										- WALGA general levy \$7,325.86, WALGA Procurement \$2,550, WALGA Council Connect (see 2140531), WALGA Employee Relations \$3,412.50, WALGA Tax Service \$1490, WALGA Governances \$320, WALGA Environmental Planning \$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. Journal pending.
2040108	Subscriptions & Publications		20,500.00		20,500.00		20,500.00		26,399.88	- Personal Accident \$425, Public Liability 50% (other 50% in Sch 14 Admin O/H's) \$8,000 and Councillor & Officers management liability \$7,601. For Cyber Liability -- see Administration
2040109	Members - Insurance - Op Exp		16,026.00		16,026.00		16,026.00		12,425.00	- Other Minor Expenditure.
2040110	Stationary, Badges and Other Items Members - Op Exp		500.00		500.00		287.00		975.68	- Purchase existing laptop \$155. Video Meeting Hardware for council \$3,200. Other items \$500
2040112	Minor Asset Purchases - Members- Op Exp		3,855.00		3,855.00		3,852.00		517.63	
2040113	Chambers Operating Expenses									
	BO001 Chambers Operating Expenses		1,900.00		1,900.00		1,099.00		667.61	Includes Laptop lease expenses \$170 and Chambers allocation of electricity consumption \$400.
2040114	Chambers Building Maintenance									
	BM001 Chambers Building Maintenance		1,900.00		1,900.00		1,092.00		181.24	Employee Costs - Salaries & Wages \$680. Contractors & Consultants \$209. Materials/Stock Purchased \$150. Labour Overheads Allocated \$861.
2040115	Donations to Community Groups and Functions - Op Exp - M		10,000.00		10,000.00		5,831.00		3,953.57	- 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.)
2040116	Software Licences - Op Exp - Members		1,233.00		1,233.00		1,233.00		1,225.55	- CSP MS 365 Bus Basic & EOA 9 lic
2040118	NEWROC Admin Fees		11,000.00		11,000.00		11,000.00		13,000.00	- Shire of Mukinbudin NEWROC Fees for 2020/21 General Subs \$15,500, See account 2130202 for NEWTRAVEL Tourism Officer contribution. See acct 2040119 for business cases.
2040119	NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		2,000.00		1,162.00		0.00	- Business Cases Project Work
2040120	Other Expenses - Members of Council		1,500.00		1,500.00		875.00		1,031.82	- Other Councillor expenses. Including binding of minutes
2040192	Depreciation - Members		617.00		617.00		357.00		362.79	- Depreciation charge ex Asset Register
2040199	Administration Allocated		164,786.00		164,786.00		96,124.00		80,012.98	- Allocation of 17.4% of Administration costs.
SUB-TOTAL OPERATING		0.00	305,507.00	0.00	305,507.00	0.00	162,546.00	0.00	152,575.51	
TOTAL - MEMBERS OF COUNCIL		0.00	305,507.00	0.00	305,507.00	0.00	162,546.00	0.00	152,575.51	

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 January 2022

OTHER GOVERNANCE		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2040200	Civic Functions, Refreshments & Receptions - Other Gov - O		13,000.00		13,000.00		7,574.00		7,058.69	- 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
2040202	Audit Fees - Op Exp - Other Gov		41,950.00		41,950.00		20,975.00		38,995.46 ▲	- Financials Audit 39,000, Other Grant Audits; Roads to Recovery \$2k, Provision Deferred Pensioners certification \$350, LCRIP \$800, BBRF 800, Contingency \$1k
2040206	Long Term Financial Planning Consultancy		10,000.00		10,000.00		5,831.00		0.00	- 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		35,000.00		35,000.00		20,412.00		0.00 ▼	- Standard Provisions:Infrastructure Management (AIM) Ron Back and Rod Munns\$15K. Building Revaluations \$20K
2040210	Other Consultancy - Strategic		40,400.00		40,400.00		0.00		0.00	- 4 yearly Financial Management Review- FM Reg 5(2) \$8,400, - QI Consulting Strategic Communit and Corporate Business Plans \$7,000, Asset Management Plan and LTFP update \$10K (Est), Other Strategic Plans \$15K
2040211	Other Governance Consultant Expenses - Op Exp - Other Gov		3,000.00		3,000.00		3,000.00		1,875.00	- Consultants advising council. Inc CEO review.
2040299	Administration Allocated		37,872.00		37,872.00		22,092.00		19,382.87	- Allocation of 4% of Administration costs.
SUB-TOTAL OPERATING		0.00	181,222.00	0.00	181,222.00	0.00	79,884.00	0.00	67,312.02	
TOTAL - OTHER GOVERNANCE		0.00	181,222.00	0.00	181,222.00	0.00	79,884.00	0.00	67,312.02	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		36,291.00		36,291.00		21,161.00		20,580.25	
Emergency Services Levy		27,160.00		27,160.00		19,559.00		19,617.59	
Animal Control		20,965.00		20,965.00		12,194.00		9,798.19	
Other Law, Order & Public Safety		2,867.00		2,867.00		1,879.00		1,211.42	
<u>OPERATING REVENUE</u>									
Emergency Services Levy	21,892.00		21,892.00		12,846.00		13,933.41		Previously unspent grant income and liabilities adjusted & recognised sooner than expected
Animal Control	3,000.00		3,000.00		1,743.00		1,301.75		
SUB-TOTAL OPERATING	24,892.00	87,283.00	24,892.00	87,283.00	14,589.00	54,793.00	15,235.16	51,207.45	
TOTAL - PROGRAMME SUMMARY	24,892.00	87,283.00	24,892.00	87,283.00	14,589.00	54,793.00	15,235.16	51,207.45	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2022

FIRE PREVENTION	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
W001 Fire Prevention/Burning/Control - Op Exp - Fire Prevention		2,000.00		2,000.00		1,162.00		550.56	- - Communication Expenses Telephone, Data and Other \$2,000.
2050192 Depreciation - Fire Prevention		29,557.00		29,557.00		17,241.00		17,606.84	- Depreciation charge ex Asset Register Mostly the FESA Fire Truck.
2050199 Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85	- Allocation of 0.5% of Administration costs.
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	36,291.00	0.00	36,291.00	0.00	21,161.00	0.00	20,580.25	
TOTAL - FIRE PREVENTION	0.00	36,291.00	0.00	36,291.00	0.00	21,161.00	0.00	20,580.25	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2022

EMERGENCY SERVICES LEVY		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2050200	ESL Purchase of Small Equipment <1,500		1,000.00		1,000.00		581.00		0.00	- Equipment Less than \$1,500.
2050202	ESL Maintenance of Vehicles		2,874.00		2,874.00		1,673.00		196.30	- Vehicle Expenses Allocated - P299 Fire Truck 2014 ISUZU FTS800 4.4R Bonnie Rock BONNIEROC. Excludes depreciation. See acct 2050192 for Depreciaton.
2050203	ESL Building Maintenance									-- Employee Costs - Salaries & Wages \$464.
BM006	Bonnie Rock Fire Brigade Shed Maintenance - Op Exp - ESL		1,500.00		1,500.00		854.00		3,053.86	-- Contractors & Consultants \$299. -- Labour Overheads Allocated \$587. - - Plant Operating Costs Allocated \$150. Budget amendment recommended to relocate the budget from acct 2020206.
2050204	ESL Protective Clothing and Accessories		1,000.00		1,000.00		581.00		0.00	- ESL Protective Clothing And Accessories
2050205	ESL Building Operations (Excludes Insurance)									
BO006	Bonnie Rock Fire Shed - Building Operations		500.00		500.00		287.00		359.14	-- Contractors & Consultants \$200. -- Materials/Stock Purchased \$300.
2050206	ESL Other Goods and Services		1,108.00		1,108.00		644.00		0.00	- Additional ESL related expenses or the return of unspent grants. Budget amendment recommended to relocate the budget to job BM006.
2050207	ESL Insurances		9,010.00		9,010.00		9,010.00		9,010.45	- Bushfire Insurance Volunteers \$4104 ,Bonnie Rock and Mukinbudin Fire Shed MPS \$459, Bushfire Brigade members Vehicles & 2014 Isuzu Fire Tender P299 \$4447
2050216	Utilities Rates and Taxes - Op Exp ESL		700.00		700.00		406.00		0.00	- Electricity for the Bonnie Rock Fire Shed
2050299	Administration Allocated - Op Exp ESL		9,468.00		9,468.00		5,523.00		4,845.73	- 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	17,692.00		17,692.00		8,846.00		9,867.36		- 2021/22 DFES ESL Operating Grant allocation = \$18,275 less unspent from 19/20 of \$583
9304052	FESA-ESL Unspent Grants-Current Liability - In addition to the income shown in the above account we have received an additional					\$3,867.18				
3050203	ESL Non-Payment Penalty Interest	200.00		200.00		0.00		66.05		- ESL Non-Payment Penalty Interest
SUB-TOTAL OPERATING		21,892.00	27,160.00	21,892.00	27,160.00	12,846.00	19,559.00	13,933.41	19,617.59	
CAPITAL EXPENDITURE										
4050260	Emergency Services Building Capital Exp - ESL									
4050262	Buildings Works in Progress - Cap Exp Emergency Services Lev									
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - EMERGENCY SERVICES LEVY		21,892.00	27,160.00	21,892.00	27,160.00	12,846.00	19,559.00	13,933.41	19,617.59	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2022

ANIMAL CONTROL		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE										
2050304	Animal Control Expenses - Other		300.00		300.00		168.00		0.00	- Tags etc
2050306	Dog Pound Maintenance									- Postage costs for sending renewals and Dog Fines
	BM010 Dog Pound Maintenance		300.00		300.00		161.00		0.00	-- Employee Costs - Salaries & Wages \$93.
										-- Contractors & Consultants \$90.
										-- Labour Overheads Allocated \$117.
2050307	Ranger Services (Contracted)		10,600.00		10,600.00		6,181.00		4,866.25	- Ranger Services (Contracted)
2050308	Dog Pound Operations									-- Employee Costs - Salaries & Wages \$31.
	BO010 Dog Pound Operations		150.00		150.00		77.00		0.00	-- Contractors & Consultants \$30.
										-- Materials/Stock Purchased \$50.
										-- Labour Overheads Allocated \$39.
2050392	Depreciation - Animal Control		147.00		147.00		84.00		86.21	- Depreciation charge ex Asset Register
2050399	Administration Allocated		9,468.00		9,468.00		5,523.00		4,845.73	- Allocation of 1% of Administration costs.
OPERATING REVENUE										
3050300	Pound Fees	100.00		100.00		56.00		100.00		- Impounding Fees
3050301	Dog Registration Fees	1,800.00		1,800.00		1,050.00		734.75		- Dog Licence Fees
3050302	Fines and Penalties - Animal Control	500.00		500.00		287.00		287.00		- Dog Infringements
3050304	Cat Registration Fees	600.00		600.00		350.00		180.00		- Cat Licence Fees
SUB-TOTAL OPERATING		3,000.00	20,965.00	3,000.00	20,965.00	1,743.00	12,194.00	1,301.75	9,798.19	
TOTAL - ANIMAL CONTROL		3,000.00	20,965.00	3,000.00	20,965.00	1,743.00	12,194.00	1,301.75	9,798.19	

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
31 January 2022

OTHER LAW, ORDER, PUBLIC SAFETY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
2050401 Community Safety Expenses		500.00		500.00		500.00		0.00	- Housing street signs
2050499 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
SUB-TOTAL OPERATING	0.00	2,867.00	0.00	2,867.00	0.00	1,879.00	0.00	1,211.42	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0.00	2,867.00	0.00	2,867.00	0.00	1,879.00	0.00	1,211.42	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Health Inspection and Administration		24,468.00		24,468.00		12,154.00		8,925.26	
Preventative Services - Pest Control		2,767.00		2,767.00		1,779.00		1,211.42	
Preventative Services - Other		2,767.00		2,767.00		1,610.00		1,571.42	
Other Health		58,032.00		58,032.00		34,264.00		22,004.37	▼ Invoicing for the 30% Share of Kunnunoppin Medical Practice Costs has been delayed.
<u>OPERATING REVENUE</u>									
Health Inspection and Administration	500.00		500.00		287.00		214.55		
SUB-TOTAL OPERATING	500.00	88,034.00	500.00	88,034.00	287.00	49,807.00	214.55	33,712.47	
TOTAL - PROGRAMME SUMMARY	500.00	88,034.00	500.00	88,034.00	287.00	49,807.00	214.55	33,712.47	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2022

HEALTH INSPECTION & ADMIN		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
2070307	Contract EHO - Op Exp		10,000.00		10,000.00		5,831.00		4,079.53	- Contract EHO/BS \$2,000 per month 40% Health, 60% Building + \$400 Contingency - Preparation of a Public Health Plan - Allocation of 1% of Administration costs.
2070310	Other Health Admin Expenses		5,000.00		5,000.00		800.00		0.00	
2070399	Administration Allocated		9,468.00		9,468.00		5,523.00		4,845.73	
<u>OPERATING REVENUE</u>										
3070307	Other Income - Inspection/Admin	500.00		500.00		287.00		214.55		- Inspection fees
SUB-TOTAL OPERATING		500.00	24,468.00	500.00	24,468.00	287.00	12,154.00	214.55	8,925.26	
TOTAL - HEALTH INSPECTION & ADMIN		500.00	24,468.00	500.00	24,468.00	287.00	12,154.00	214.55	8,925.26	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2022

PREVENTIVE SERVICES - PEST CONTROL	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2070400 Mosquito Control - Op Exp - Pest Control									- Provision for - Employee Costs - Salaries & Wages \$93. - Contractors & Consultants \$90. - Materials/Stock Purchased \$100. - Labour Overheads Allocated \$117. - 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		2,367.00		2,367.00		1,379.00		1,211.42	
SUB-TOTAL OPERATING	0.00	2,767.00	0.00	2,767.00	0.00	1,779.00	0.00	1,211.42	
TOTAL - PREVENTIVE SERVICES - PEST CONTROL	0.00	2,767.00	0.00	2,767.00	0.00	1,779.00	0.00	1,211.42	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2022

PREVENTIVE SERVICES - OTHER	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
2070500 Analytical & Other Expenses		400.00		400.00		231.00		360.00	- Local Health Authorities Analytical Committee -Services fixed min cost - Allocation of 0.25% of Administration costs.
2070599 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	
SUB-TOTAL OPERATING	0.00	2,767.00	0.00	2,767.00	0.00	1,610.00	0.00	1,571.42	
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	2,767.00	0.00	2,767.00	0.00	1,610.00	0.00	1,571.42	

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 January 2022

OTHER HEALTH		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>										
2070602	Medical Practice Costs		29,942.00		29,942.00		17,465.00		7,281.41	- 30% Share of Kunnunoppin Medical Practice Costs: Doctors Vehicle Operating Costs \$3,750 , Management Fee \$21,818, Share of Doctors Vehicle Replacement \$4,374. Invoicing for contributions has been delayed.
2070603	Medical Practice Costs - Doctor House Rent		8,100.00		8,100.00		4,725.00		5,031.53	- 30% Share of Doctors House Rent contribution \$8,100.
2070605	Advertising, Contributions & Other Health Exp - Op Exp - Oth		1,000.00		1,000.00		1,000.00		0.00	- Other expenses
2070615	23 Maddock St (Old Nursing Post) Building Ops and Maint-O									
2070692	Depreciation - Other Health		54.00		54.00		28.00		0.00	- - Depreciation - Ex Asset Register From Asset Register\$54.
2070699	Administration Allocated		18,936.00		18,936.00		11,046.00		9,691.43	- Allocation of 2% of Administration costs.
<u>OPERATING REVENUE</u>										
SUB-TOTAL OPERATING		0.00	58,032.00	0.00	58,032.00	0.00	34,264.00	0.00	22,004.37	
<u>CAPITAL EXPENDITURE</u>										
4070650	Building (Capital) - Other Health									
<u>CAPITAL REVENUE</u>										
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HEALTH		0.00	58,032.00	0.00	58,032.00	0.00	34,264.00	0.00	22,004.37	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Community Resource Centre		26,628.00		26,628.00		18,310.00		16,978.53	
Other Education		200.00		200.00		156.00		786.74	
Care Of Families And Children		29,610.00		29,610.00		18,347.00		31,731.45	▲ Additional minor expenses on completion of the Child Care Centre - White St Building and depreciation expenses are greater than expected. There are also additional reimburseable operational expenses.
Aged & Disabled - Senior Citz Centre		44,436.00		44,436.00		25,710.00		29,691.43	The CEACA Inc general membership subscription annual contribution 2021/22 of \$20,000, CEACA Project - 4 Units has been paid sooner than expected.
Other Welfare		2,367.00		2,367.00		1,379.00		1,211.42	
OPERATING REVENUE									
Community Resource Centre	7,305.00		7,305.00		5,134.00		7,936.62		
Other Education	0.00		0.00		0.00		0.00		
Care Of Families And Children	25,500.00		25,500.00		14,875.00		27,587.09		▼ The remainder of the Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building White St was received sooner than expected. There are also additional reimbursed expenses.
Aged & Disabled - Senior Citz Centre	1,092.00		1,092.00		1,040.00		0.00		
Other Welfare	500.00		500.00		287.00		0.00		
SUB-TOTAL OPERATING	34,397.00	103,241.00	34,397.00	103,241.00	21,336.00	63,902.00	35,523.71	80,399.57	
CAPITAL EXPENDITURE									
Community Resource Centre		0.00		0.00		0.00		162.65	
Other Education		0.00		0.00		0.00		0.00	
Care Of Families And Children		11,935.00		11,935.00		5,967.00		6,438.22	
Aged & Disabled - Senior Citz Centre		0.00		0.00		0.00		0.00	
Other Welfare		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Community Resource Centre	0.00		0.00		0.00		0.00		
Other Education	0.00		0.00		0.00		0.00		
Care Of Families And Children	0.00		0.00		0.00		0.00		
Aged & Disabled - Senior Citz Centre	0.00		0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,600.87	
TOTAL - PROGRAMME SUMMARY	34,397.00	115,176.00	34,397.00	115,176.00	21,336.00	69,869.00	35,523.71	87,000.44	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

COMMUNITY RESOURCE CENTRE		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2080204	CRC Building Operating Expenses									-- Rubbish Bins x 1 \$113, Recycling Bins x 1 \$104. Total Contractors & Consultants \$431. -- Materials/Stock Purchased \$53. -- Reimburse from CRC for Telephone Account 90472150 calls only. Shire pays CRC phone line, CRC fax line & Muka Matters Phone line. Total Communication Expenses Telephone, Data and Other \$900. -- Water \$420. -- Municipal Property Scheme Insurance-CRC Building. - Insurance - Premiums \$2,408. -- ESL Category 5 (lease agreement CRC) - Statutory Fees and Taxes \$88. Additional Reimbursable expenses, a budget amendment is recommended - General building maintenance by shire staff and contractors. - Employee Costs - Salaries & Wages \$464. -- Contractors & Consultants \$549. -- Materials/Stock Purchased \$200. -- Labour Overheads Allocated \$587. -- Plant Operating Costs Allocated \$200. - General Grounds maintenance by shire staff and contractors.- Employee Costs - Salaries & Wages \$1,237. - Contractors \$4,396. Includes \$1,218 for fence repairs. Income in acct 3080204 - Materials \$250. - Labour Overheads \$1,565. - Plant Operating Costs \$270. - 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) \$540 Water and Power direct to CRC. Insurance reimbursement for fence damage repairs of \$1,207, exp in job GM020. Additional Reimbursed expenses, a budget amendment is recommended. - Rental of CRC Building at \$200.00 per fortnight.	
BO020	Community Resource Centre Operations		4,300.00	4,300.00		3,500.00		4,560.10			
2080205	CRC Building & Grounds Maintenance										
BM020	Community Resource Centre Building Maintenance		2,000.00	2,000.00		1,141.00		623.28			
GM020	Community Resource Centre Grounds Maintenance		7,718.00	7,718.00		6,319.00		4,738.58			
2080292	Depreciation - CRC		7,876.00	7,876.00		4,592.00		4,633.72			
2080299	Administration Allocated - Op Exp - CRC		4,734.00	4,734.00		2,758.00		2,422.85			
OPERATING REVENUE											
3080204	Reimbursements Received - CRC - Op Inc	2,105.00		2,105.00		2,103.00		5,027.50			
3080220	CRC - Rental Income	5,200.00		5,200.00		3,031.00		2,909.12			
SUB-TOTAL OPERATING		7,305.00	26,628.00	7,305.00	26,628.00	5,134.00	18,310.00	7,936.62	16,978.53		
CAPITAL EXPENDITURE											
BC020	Buildings (Capital) - CRC		0.00	0.00		0.00		162.65			
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.65		
TOTAL - COMMUNITY RESOURCE CENTRE		7,305.00	26,628.00	7,305.00	26,628.00	5,134.00	18,310.00	7,936.62	17,141.18		

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OTHER EDUCATION									
OPERATING EXPENDITURE									
2080300		0.00		0.00		0.00		686.74	
2080301		0.00		0.00		0.00		0.00	
2080302		100.00		100.00		100.00		100.00	- Mukinbudin District High School Prize Scholarship
2080303		0.00		0.00		0.00		0.00	
2080304		0.00		0.00		0.00		0.00	
2080305		100.00		100.00		56.00		0.00	- Various
OPERATING REVENUE									
3080300	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING	0.00	200.00	0.00	200.00	0.00	156.00	0.00	786.74	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER EDUCATION	0.00	200.00	0.00	200.00	0.00	156.00	0.00	786.74	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

CARE OF FAMILIES & CHILDREN		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2080400	Playgroup Building Operations									
	BO025 Boodie Rats Playgroup Building Operations		644.00		644.00		605.00		1,141.30	Insurance - Premiums for property \$556. ESL Category 5 part of Aged Unit ESL Fee - Statutory Fees and Taxes \$88. 2x Rubbish & Recycling \$434 Contractors \$462. Insurance \$1,750. ESL \$88. Additional reimburseable expenses, a budget amendment is recommended. Wages \$618. Contractors \$299. Including Weed & Pest Control-termite inspection. Materials \$300.Overheads \$783. Increased costs - a Budget Amendment is recommended. General Grounds maintenance by shire staff. - Employee Wages \$155. Contractors \$249. Overheads \$196. General Grounds maintenance by shire staff. - Employee Wages \$773. Contractors \$449. Materials \$100. Overheads \$978. Plant Costs \$200. Plaque for the White St Childcare Building \$1,000.Excluded Demolition of Old Boodie Rats/CWAp resolution 200321 Interest on Loan 125 Child Care Centre White St, Pay No 4; 20/12/2021 \$1,788.78 , Pay No 5; 20/6/2022 \$1,730.59. Loan Guarantee Loan 125 Child Care Centre White St, Pay No 5; \$642.74 to 31/12/2021, PayNo 6; \$611.72 , 30/6/2022 - Depreciation charge ex Asset Register - Allocation of 0.5% of Administration costs. Power reimbursements. Additional Reimbursed expenses, a budget amendment is recommended. - Remainder of the Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building White St. All works Complete, no further expenses expected in Job BC025 Journal Pending - Principal on Loan 125 Child Care Centre White St, Payment No 4; 20/12/2021 \$5,938.22 , Payment No 5; 20/6/2022 \$5,996.41
	BO026 Child Care Centre - White St Operation Exps		2,300.00		2,300.00		2,261.00		3,217.15	
2080401	Playgroup Building & Grounds Maintenance									
	BM025 Boodie Rats Playgroup Building Maintenance		0.00		0.00		0.00		769.50	
	BM026 Child Care Centre - White St Building Maintenance Exps		2,000.00		2,000.00		1,155.00		6,802.25	
	GM025 Boodie Rats Playgroup Grounds Maintenance		600.00		600.00		336.00		0.00	
	GM026 Child Care Centre - White St Grounds Maintenance Exps		2,500.00		2,500.00		1,442.00		1,844.79	
2080420	Other Childcare Related Expenses - Op Exp - Fam & Child		1,000.00		1,000.00		330.00		1,147.35	
2080481	Interest Repayments on Loan 125 White St Child Care - Op Exp - F		4,773.00		4,773.00		3,013.00		1,788.78	
2080492	Depreciation - Care of Families		11,059.00		11,059.00		6,447.00		12,597.48	
2080499	Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85	
OPERATING REVENUE										
3080400	Child Care Services Reimb & Other Income (Inc GST)	0.00		0.00		0.00		2,087.09		
3080450	Grants for Capital Purposes (Inc GST)-Op Inc- Car	25,500.00		25,500.00		14,875.00		25,500.00		
SUB-TOTAL OPERATING		25,500.00	29,610.00	25,500.00	29,610.00	14,875.00	18,347.00	27,587.09	31,731.45	
CAPITAL EXPENDITURE										
4080450	Building (Capital) - Care of Families & Children									
	BC025 Child Care White Street - Building Capital Expenditure		0.00		0.00		0.00		500.00	
4080470	Principal Repayment on Loan 125 White St Child Care - Cap Exp		11,935.00		11,935.00		5,967.00		5,938.22	
SUB-TOTAL CAPITAL		0.00	11,935.00	0.00	11,935.00	0.00	5,967.00	0.00	6,438.22	
TOTAL - CARE OF FAMILIES & CHILDREN		25,500.00	41,545.00	25,500.00	41,545.00	14,875.00	24,314.00	27,587.09	38,169.67	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

AGED & DISABLED - SENIOR CITZ CENTRE		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2080505	Seniors Catering Assistance		0.00		0.00		0.00		0.00	
2080506	CEACA Housing - Op Exp		20,000.00		20,000.00		10,000.00		20,000.00	- CEACA Inc general membership subscription annual contribution 2021/22 \$20,000, CEACA Project - 4 Units.
2080508	Seniors Program Grant Funded Expenditure - Op Exp		1,500.00		1,500.00		664.00		0.00	- Seniors Project Grant from received in 2018-2019 , remaining \$92 now spent plus council contribution of \$1,408. See account 3080503 for grant income.
2080509	Seniors Week Op Expenditure		4,000.00		4,000.00		4,000.00		0.00	- Seniors Dinner \$4,000. See account 3080502 for grant income of \$1,000.
2080510	Meals on Wheels Expenditure		0.00		0.00		0.00		0.00	
2080592	Depreciation - Senior Citizens		0.00		0.00		0.00		0.00	
2080599	Administration Allocated		18,936.00		18,936.00		11,046.00		9,691.43	- Allocation of 2% of Administration costs.
OPERATING REVENUE										
3080500	Contributions & Donations - Senior Citizens	0.00		0.00		0.00		0.00		
3080501	Reimbursements & Fees - Op Inc - Senior Ct	0.00		0.00		0.00		0.00		
3080502	Seniors Week Grant Income - Op Inc - Senio	1,000.00		1,000.00		1,000.00		0.00		- Seniors Week Grant \$1,000 expense in acct 2080509,
3080503	Seniors Program Grant Income - Senior Citiz	92.00		92.00		40.00		0.00		- Unspent Seniors Project Grant from 2019-2020 now spent \$92 expense in account 2080508.
3080504	Grant Income - Aged Housing	0.00		0.00		0.00		0.00		
SUB-TOTAL OPERATING		1,092.00	44,436.00	1,092.00	44,436.00	1,040.00	25,710.00	0.00	29,691.43	
CAPITAL EXPENDITURE										
4080550	Building (Capital) - Senior Citizens									
BC030	Building (Capital) - Senior Citizens		0.00		0.00		0.00		0.00	
4080510	Transfers to Unspent Grants Reserve - Cap Ex - Aged & Disa		0.00		0.00		0.00		0.00	
CAPITAL REVENUE										
5080510	Transfers from Unspent Grants Reserve - Ca	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 - AGED & DISABLED - SENIOR CITZ CENTRE		1,092.00	44,436.00	1,092.00	44,436.00	1,040.00	25,710.00	0.00	29,691.43	

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 January 2022

OTHER WELFARE	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2080600 Dry Seasons Assistance Expenditure		0.00		0.00		0.00		0.00	
2080603 Youth Development Programs		0.00		0.00		0.00		0.00	
2080604 Grants Funded Expenditure - Op Exp Other Welfare (Thank a		0.00		0.00		0.00		0.00	
2080608 Other Expenses Mobility Scooters etc. - Op Exp - Other Welfa		0.00		0.00		0.00		0.00	
2080692 Depreciation - Other Welfare		0.00		0.00		0.00		0.00	
2080699 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3080600 Dry Seasons Assistance Grant	0.00		0.00		0.00		0.00		
3080601 Contributions & Donations - Op Inc - Other W	0.00		0.00		0.00		0.00		
3080602 Reimbursements - Other Welfare	0.00		0.00		0.00		0.00		
3080603 Grants - Other Welfare	0.00		0.00		0.00		0.00		
3080604 Other Income Mobility Scooters etc. - Op Inc	500.00		500.00		287.00		0.00		- Sale of 1 Mobility Scooter \$500. The budget assumed equal payment each month.
SUB-TOTAL OPERATING	500.00	2,367.00	500.00	2,367.00	287.00	1,379.00	0.00	1,211.42	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER WELFARE	500.00	2,367.00	500.00	2,367.00	287.00	1,379.00	0.00	1,211.42	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Housing - Shire (Staff and Rentals)		192,779.00		192,779.00		119,060.00		86,727.21	▼ Increased cost recoveries for staff and rental housing.
Housing - Aged (Including Senior Citizens)		132,278.00		132,278.00		78,995.00		53,566.52	▼ Decreased aged housing building maintenance expenses .
Housing - Other (Including Joint Venture)		82,983.00		82,983.00		50,495.00		44,015.24	
OPERATING REVENUE									
Housing - Shire (Staff and Rentals)	198,670.00		198,670.00		118,810.00		90,408.93		▲ The main component are that the insurance claim for storm damage has not been received, or has been incorrectly allocated, and there are increased income allocations to other programs.
Housing - Aged (Including Senior Citizens)	43,745.00		43,745.00		25,501.00		30,936.50		
Housing - Other (Including Joint Venture)	37,713.00		37,713.00		22,631.00		18,794.95		
SUB-TOTAL OPERATING	280,128.00	408,040.00	280,128.00	408,040.00	166,942.00	248,550.00	140,140.38	184,308.97	
CAPITAL EXPENDITURE									
Housing - Shire (Staff and Rentals)		79,749.00		79,749.00		37,894.00		40,667.11	
Housing - Aged (Including Senior Citizens)		220.00		220.00		126.00		35.85	
Housing - Other (Including Joint Venture)		58,400.00		58,400.00		34,544.00		29,947.85	
CAPITAL REVENUE									
Housing - Shire (Staff and Rentals)	10,000.00		10,000.00		0.00		0.00		
Housing - Aged (Including Senior Citizens)	0.00		0.00		0.00		0.00		
Housing - Other (Including Joint Venture)	58,400.00		58,400.00		0.00		0.00		
SUB-TOTAL CAPITAL	68,400.00	138,369.00	68,400.00	138,369.00	0.00	72,564.00	0.00	70,650.81	
TOTAL - PROGRAMME SUMMARY	348,528.00	546,409.00	348,528.00	546,409.00	166,942.00	321,114.00	140,140.38	254,959.78	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2090100	Shire Housing Building Operations									- Employee Costs - Salaries & Wages \$62. - Total Contractors \$542. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$325
BO035	5 Cruickshank Rd - Building Operations		3,088.00		3,088.00		2,096.00		1,782.97	- Materials/Stock Purchased \$150. - LP Gas 45 kg bottles Rental \$80. - Water consumption \$0 and Water Rates \$1,517. - Insurance - Premiums \$571. - ESL Category 5 \$88 - Labour Overheads Allocated \$78. - Total Contractors \$493. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$276
BO036	11 Cruickshank Rd Building Operations		3,000.00		3,000.00		2,120.00		1,682.65	- LP Gas 45 kg bottles Rental \$80. - Water rates \$1,517 - Insurance - Premiums \$822. - ESL Category 5 \$88 - Total Contractors \$946. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$729
BO037	15 Cruickshank Rd CEO Building Operations		3,600.00		3,600.00		2,404.00		4,138.52	- Materials/Stock Purchased \$100. - Water rates \$1,517 and consumption \$183 as per contract. - Insurance - Premiums \$766. - ESL Category 5 \$88 - Total Contractors \$507. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$290
BO038	25 Cruickshank Rd CPM Building Operations		5,500.00		5,500.00		3,512.00		2,687.91	- Materials/Stock Purchased \$100. - Electricity \$1,600. - LP Gas 45 kg bottles Rental \$80, consumption \$270. - Water rates \$1,517 and consumption \$583. - Insurance - Premiums \$755. - ESL Category 5 \$88 - Total Contractors \$311. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$94
BO039	1 Salmon Gum Alley Building Operations		2,670.00		2,670.00		1,860.00		1,732.85	- LP Gas 45 kg bottles Rental \$80, - Water rates \$1,517 - Insurance - Premiums \$674. - ESL Category 5 \$88

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE (Continued)

	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
BO040 4 Salmon Gum Alley Building Operations		7,500.00		7,500.00		4,623.00		4,402.58	- Total Contractors \$282. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$65 - Communication Expenses Telephone, Data and Other \$1,140. - Electricity \$1,900. - LP Gas 45 kg bottles Rental \$80, consumption \$170. - Water rates \$1,517 and consumption \$1,683. - Insurance - Premiums \$640. - ESL Category 5 \$88
BO041 8 Lansdell St Building Operations		8,400.00		8,400.00		7,357.00		3,978.90	- Cleaners Employee Costs \$3,754. 94 hours. - Total Contractors \$388. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$171 - Electricity \$1,200. - LP Gas 45 kg bottles Rental \$80, consumption \$150. - Water rates \$1,517 and consumption \$483. - Insurance - Premiums \$740. - ESL Category 5 \$88
BO043 25A Calder St Building Operations		2,300.00		2,300.00		1,525.00		1,785.03	- Total Contractors \$270. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$53 - LP Gas 45 kg bottles Rental \$80. - Water rates \$1,517 and consumption (Paid by Tenant) \$. - Insurance - Premiums \$389. - ESL Category 5 \$44
BO044 25B Calder St Building Operations		2,300.00		2,300.00		1,525.00		1,284.33	- Total Contractors \$270. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$53 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption (Paid by Tenant) \$. - Insurance - Premiums \$389. - ESL Category 5 \$44
BO045 12 Salmon Gum Alley (Lot 208) Building Op Exp		6,000.00		6,000.00		3,971.00		4,092.97	- Total Contractors \$84. Rubbish Bin \$113, Recycling Bin \$104 Other Exp -\$133 - Materials/Stock Purchased \$250. - Communication Expenses Telephone, Data and Other \$1,700. - Electricity \$800. - LP Gas 45 kg bottles Rental \$80 consumption \$150. - Water rates \$1,517 and consumption \$383. - Insurance - Premiums \$948 - ESL Category 5 \$88

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE (Continued)

		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure			
\$	\$	\$	\$	\$	\$	\$	\$			
BO047	8 Gimlett Way Building Operations		2,700.00		2,700.00		1,275.00		1,691.65	- Total Contractors \$264. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$47 - Water rates \$1,517 - Insurance - Premiums \$831. - ESL Category 5 \$88
BO048	12 Gimlett Way Building Operations - Op Exp		2,850.00		2,850.00		1,415.00		1,830.42	- Total Contractors \$275. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$58 - Water rates \$1,517 - Insurance - Premiums \$970. - ESL Category 5 \$88
BO049	4 Earl Drive Building Operations - Op Exp		2,850.00		2,850.00		1,428.00		1,850.65	- Total Contractors \$255. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$38 - Water rates \$1,517 - Insurance - Premiums \$990. - ESL Category 5 \$88
BO325	20 Earl Drive - Operations		800.00		800.00		649.00		468.30	- Total Contractors \$265. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$48 - Insurance - Premiums \$447. - ESL Category 5 \$88
	<u>Total Building Operations</u>		<u>53,558.00</u>		<u>53,558.00</u>		<u>35,760.00</u>		<u>33,409.73</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)

OPERATING EXPENDITURE (Continued)

		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
2090101	Shire Housing Building Maintenance									
BM035	5 Cruickshank Rd Building Maintenance		1,000.00		1,000.00		574.00		155.58	- Identified additional works Employee Costs \$309. - Identified additional works by Contractors \$300. - Identified additional works Overheads \$391.
BM036	11 Cruickshank Rd Building Maintenance		0.00		0.00		0.00		4,146.37	
BM037	15 Cruickshank Rd CEO Building Maintenance		3,640.00		3,640.00		2,121.00		4,009.30	-- Annual provision for Contractors & Consultants \$3,640.
BM038	25 Cruickshank Rd CPM Building Maintenance		0.00		0.00		0.00		2,280.78	
BM039	1 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		875.89	
BM040	4 Salmon Gum Alley Building Maintenance		0.00		0.00		0.00		242.43	
BM041	8 Lansdell St Building Maintenance		0.00		0.00		0.00		1,486.85	
BM043	25A Calder St Building Maintenance		1,000.00		1,000.00		574.00		11,180.90 ▲	- Identified additional works Employee Costs \$247, Contractors \$340, Materials \$100, Overheads \$313. Included capital renewal works to be journalled to BC043.
BM045	12 Salmon Gum Alley (Lot 208) Building Maint Exp		260.00		260.00		258.00		3,981.47	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$260.
BM046	51 Maddock Street Building Maintenance		0.00		0.00		0.00		494.47	
BM047	8 Gimlett Way Building Maintenance		2,300.00		2,300.00		1,330.00		143.87	- Identified additional works Employee Costs \$742. - Identified additional works by Contractors \$319. - Identified additional works Materials \$300. - Identified additional works Overheads \$939. - Identified additional works Employee Costs \$495.
BM048	12 Gimlett Way Building Maintenance - Op Exp		1,600.00		1,600.00		924.00		340.12	- Identified additional works by Contractors \$229. - Identified additional works Materials \$250. - Identified additional works Overheads \$626. - Identified additional works Employee Costs \$402.
BM049	4 Earl Drive Building Maintenance - Op Exp		1,300.00		1,300.00		749.00		71.90	- Identified additional works by Contractors \$289. - Identified additional works Materials \$100. - Identified additional works Overheads \$509. - Identified additional works Employee Costs \$402.
BM325	20 Earl Drive - Building Maintenance		1,300.00		1,300.00		749.00		479.80	- Identified additional works by Contractors \$89. - Identified additional works Materials \$300. - Identified additional works Overheads \$509. - Annual provision for Employee Costs \$13,914.
BMSH01	Staff Housing Building Maintenance Annual Budget (Book exps to appropriate house) - Op Exp Staff Ho		44,000.00		44,000.00		25,648.00		0.00 ▼	- Annual provision for Contractors \$9,477. - Annual provision for Materials \$2,000. - Annual provision for Overheads \$17,609. - Annual provision for Plant Operating Costs \$1,000.
	Subtotal Building Maintenance		56,400.00		56,400.00		32,927.00		29,889.73	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090102	Staff Housing Grounds Maintenance									
	GM035 5 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		308.94	
	GM036 11 Cruickshank Rd Grounds Maintenance		2,650.00		2,650.00		1,540.00		2,948.00	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$2,650.
	GM037 15 Cruickshank Road Grounds Maintenance		3,180.00		3,180.00		3,026.00		3,481.28	- Identified additional works Employee \$124. Storm damage insurance funded (Income in acct 3090102) repairs \$2,650 by Contractors \$2,839. Additional Materials \$30. Additional Overheads \$157. Additional Plant \$30.
	GM038 25 Cruickshank Road Grounds Maintenance		0.00		0.00		0.00		460.78	
	GM040 4 Salmon Gum Alley Grounds Maintenance		1,340.00		1,340.00		777.00		1,474.00	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$1,340.
	GM041 8 Lansdell Street Grounds Maintenance		0.00		0.00		0.00		735.10	
	GM043 25A Calder Street Grounds Maintenance		0.00		0.00		0.00		956.63	
	GM045 12 Salmon Gum Alley Grounds Maintenance		260.00		260.00		147.00		458.43	- Storm damage insurance funded (Income in acct 3090102) repairs by Contractors \$260.
	GM049 4 Earl Drive Grounds Maintenance - Op Exp		0.00		0.00		0.00		220.00	
	GMSH01 Staff Housing Grounds Maintenance Annual Budget (Book exps to appropriate house) - Op Exp Staff Ho		15,000.00		15,000.00		8,736.00		0.00	- Annual provision for Employee Costs \$3,710. - Annual provision for Contractors \$4,894. - Annual provision for Materials \$800. - Annual provision for Overheads \$4,696. - Annual provision for Plant Operating Costs \$900.
	<u>Subtotal Grounds Maintenance</u>		<u>22,430.00</u>		<u>22,430.00</u>		<u>14,226.00</u>		<u>11,043.16</u>	
2090103	Minor Asset Purchases - Housing Shire Staff & Rentals - Op Exp		1,200.00		1,200.00		700.00		0.00	- Minor asset expenses for Shire Housing
2090112	Interest on Loan 124 Paid - Op Exp - Housing Shire		7,243.00		7,243.00		4,282.00		3,051.92	- Interest on Loan 124 8 Gimlet Way, Payment No 6 - 14/9/2021 \$3,051.92, Payment No 7 - 15/3/2022 \$2,869.11
2090115	Interest on Loan 126 Paid - Op Exp - Housing Shire		18,141.00		18,141.00		11,453.00		6,797.38	- WATC Loan Guarantee Loan 124 - To 31/12/2021 \$687.9, WATC Loan Guarantee Loan 124 - To 30/6/2022 \$634.1. - Interest on Loan 126 12 Gimlet Way & 4 Earl Drv, Payment No 4; 21/12/2021 \$6,797.38, Payment No 5; 21/6/2022 \$6,576.24 - WATC Loan Guarantee Loan 126: 12 Gimlet Way and 4 Earl Drv. To 31/12/2021 \$2,442.39 To 30/6/2022 \$2,324.55
2090182	Depreciation To Be Allocated - Housing - Shire									
	DEPA01 Depreciation Admin Staff Housing - Housing - Shire		4,822.00		4,822.00		2,807.00		2,836.60	- Depreciation charge ex Asset Register
	DEPW01 Depreciation Works Staff Housing - Housing - Shire		1,877.00		1,877.00		1,092.00		1,104.40	- Depreciation charge ex Asset Register
	DEPSP01 Depreciation Swimming Pool Staff Housing - Housing - Shire		1,824.00		1,824.00		1,064.00		0.00	- Depreciation charge ex Asset Register
	DEPST01 Depreciation Short Term Accommodation Housing - Housing - Shire		3,596.00		3,596.00		2,093.00		2,115.53	- Depreciation charge ex Asset Register
2090192	Depreciation Unallocated - Housing - Shire		18,326.00		18,326.00		10,689.00		13,350.03	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>30,445.00</u>		<u>30,445.00</u>		<u>17,745.00</u>		<u>19,406.56</u>	
2090199	Administration Allocated		47,340.00		47,340.00		27,615.00		24,228.57	- Allocation of 5% of Administration costs.
Recovered amounts										
2090198	Staff Housing Costs Recovered		(43,978.00)		(43,978.00)		(25,648.00)		(41,099.84)	- Staff Housing Costs Recovered

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - SHIRE (STAFF AND RENTALS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3090102	Other Reimbursements Recieved - Op Inc - Staff H	10,716.00		10,716.00		10,715.00		0.00		- Insurance reimbursement for Storm Damage Exps in GM036 \$2,622, GM037 \$2,652, BM037 \$3,602, GM040 \$1,326, GM045 \$514. - Rent 5 Cruickshank Road @ \$250 p/w - Rental income from 11 Cruickshank GROH \$400 per week, lease expires January 2022 \$21,008. " Private rent for 9 months @ \$280 per week. CEO to 12 Salmon Gum. - Short term rental income from 25 Cuickshank Road \$29,200. - Rent 1 Salmon Gum Alley @ \$300 p/w - Private rental income \$170 per week. - Private rental income \$170 per week. - Short term rental income \$136 (+GST=\$150) per night based on 54% occupancy \$26,806. " This house is now tenanted long term, estimated annual income is now \$14,560. A budget amendment is required. - GROH rental income \$663 per week 2% increase on anniversary of lease April 2022 \$34,632. - Rent 20 Earl Drive - @ \$100 p/w (To staff at 50% of Market Rental) - GROH rental income \$663 per week, 2% increase on anniversary of leave October 2021 \$34,957. - GROH rental income \$650 per week, 2% increase on anniversary of leave October 2021 \$34,957. - Staff Housing Income Allocated
3090108	Income - 5 Cruickshank Road	13,000.00		13,000.00		7,581.00		8,500.00		
3090109	Income - 11 Cruickshank Road	21,008.00		21,008.00		12,250.00		9,313.87		
3090110	Income - 15 Cruickshank Road	10,920.00		10,920.00		4,852.00		2,773.36		
3090111	Income - 25 Cruickshank Road	29,200.00		29,200.00		17,031.00		18,263.59		
3090112	Income - 1 Salmon Gum Alley	15,600.00		15,600.00		9,100.00		9,000.00		
3090114	Income - 25A Calder Street	8,840.00		8,840.00		5,152.00		2,080.00		
3090115	Income - 25B Calder Street	8,840.00		8,840.00		5,152.00		5,640.00		
3090116	Income - 8 Lansdell Street	26,806.00		26,806.00		15,631.00		11,138.15		
3090120	8 Gimlett Way - Shire Houing (Staff & Rental) - Op	34,632.00		34,632.00		20,202.00		17,580.86		
3090131	20 Earl Drive - Shire Housing (Staff & Rental) - Op	5,200.00		5,200.00		3,031.00		7,677.25		
3090148	12 Gimlett Way - Shire Housing (Staff & Rental) - C	34,957.00		34,957.00		20,391.00		17,592.24		
3090149	4 Earl Drive - Shire Housing (Staff & Rental) - Op I	34,957.00		34,957.00		20,391.00		17,592.24		
3090199	Housing Income Allocated - Shire Housing (Staff &	(56,006.00)		(56,006.00)		(32,669.00)		(36,742.63)		
SUB-TOTAL OPERATING		198,670.00	192,779.00	198,670.00	192,779.00	118,810.00	119,060.00	90,408.93	86,727.21	
CAPITAL EXPENDITURE										
4090150	Buildings (Capital) - Staff Housing		0.00		0.00		0.00		0.00	General maintenance inc specialist trades & painting Contractors \$5,000s. General Renovations Contractors \$5,000 Inc split unit Air-Con. Capital renewal works whilst vacant, will include new floor coverings, painting and curtains etc. A budget amendment is recommended. - Principal on Loan 124 - 8 Gimlet Way, Payment No 6 Loan 124 - 14/9/2021 \$12,106.90, Payment No 7 - 15/3/2022 \$12,289.71 - Principal on Loan 126 - 12 Gimlet Way & 4 Earl Drv, Payment No 4 - 20/12/2021 \$22,565.21, Payment No 5 - 20/6/2022 \$22,786.35 - Transfer from the Building and Residential Land Reserve to fund the Shire Housing Capital Building Renovation Program 2021-2022.
BC037	15 Cruickshank Rd CEO Building Capital		5,000.00		5,000.00		2,220.00		0.00	
BC040	4 Salmon Gum Alley Building Capital		5,000.00		5,000.00		800.00		0.00	
BC043	25A Calder St Building Capital		0.00		0.00		0.00		5,995.00	
4090152	Buildings Works in Progress - Staff Housing		0.00		0.00		0.00		0.00	
4090160	Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housing S		24,397.00		24,397.00		12,198.00		12,106.90	
4090165	Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housing S		45,352.00		45,352.00		22,676.00		22,565.21	
4090154	Transfer to Building and Residential Land Reserve - Cap Exp-Hou		0.00		0.00		0.00		0.00	
CAPITAL REVENUE										
5090152	Transfers From Building & Residential Land Reserve - Cap Inc - Staff House	10,000.00		10,000.00		0.00		0.00		
SUB-TOTAL CAPITAL		10,000.00	79,749.00	10,000.00	79,749.00	0.00	37,894.00	0.00	40,667.11	
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)		208,670.00	272,528.00	208,670.00	272,528.00	118,810.00	156,954.00	90,408.93	127,394.32	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - AGED (INCLUDING SENIOR CITIZENS)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		1,000.00		1,000.00		823.00		593.00	- Total Contractors, typically cleaning \$407. See Job BO71 for rubbish services - Insurance - Premiums \$593.
BO063	Aged Unit 3 - Operations		900.00		900.00		687.00		400.00	- Total Contractors, typically cleaning \$400. See Job BO71 for rubbish services - Electricity \$100. - Insurance - Premiums \$400.
BO064	Aged Unit 4 - Operations		800.00		800.00		631.00		400.00	- Total Contractors, typically cleaning \$400. See Job BO71 for rubbish services - Insurance - Premiums \$400.
BO065	Aged Unit 5 - Operations		750.00		750.00		579.00		1,183.70	- Total Contractors, typically cleaning \$402. See Job BO71 for rubbish services - Insurance - Premiums \$348.
BO066	Aged Unit 6 - Operations		750.00		750.00		579.00		348.00	- Total Contractors, typically cleaning \$402. See Job BO71 for rubbish services - Insurance - Premiums \$348.
BO067	Aged Unit 7 - Operations		750.00		750.00		566.00		315.00	- Total Contractors, typically cleaning \$435. See Job BO71 for rubbish services - Insurance - Premiums \$315.
BO068	Aged Unit 8 - Operations		1,300.00		1,300.00		881.00		315.00	- Total Contractors, typically cleaning \$485. See Job BO71 for rubbish services - Materials/Stock Purchased \$500. - Insurance - Premiums \$315.
BO069	Aged Unit 9 - Operations		800.00		800.00		621.00		377.00	- Total Contractors, typically cleaning \$423. See Job BO71 for rubbish services - Insurance - Premiums \$377.
BO070	Aged Unit 10 - Operations		800.00		800.00		621.00		377.00	- Total Contractors, typically cleaning \$423. See Job BO71 for rubbish services - Insurance - Premiums \$377.
BO071	Aged Unit Common - Operations		16,000.00		16,000.00		9,473.00		7,244.60	- Total Contractors \$3,062. Rubbish & Recycling Services \$2384 Other Exp \$678 - Electricity \$550. - Water rates and consumption \$12,036. - ESL Category 5, 16,18, 20 & 24 Maddock st \$352
BO72	Aged Unit 11 - Operations		900.00		900.00		743.00		526.00	- Total Contractors, typically cleaning \$374. See Job BO71 for rubbish services - Insurance - Premiums \$526.
BO73	Aged Unit 12 - Operations		1,100.00		1,100.00		855.00		526.00	- Total Contractors, typically cleaning \$404. See Job BO71 for rubbish services - Electricity \$170. - Insurance - Premiums \$526.
	<u>Subtotal Building Operations</u>		<u>25,850.00</u>		<u>25,850.00</u>		<u>17,059.00</u>		<u>12,605.30</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090201	Aged Housing Building Maintenance - Op Exp - Aged Housing									
BM061	Aged Unit 1 & 2 - Maintenance		2,500.00	2,500.00		1,442.00		244.23		- Identified Works Employee Costs \$464. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,449.
BM063	Aged Unit 3 - Maintenance		1,500.00	1,500.00		868.00		134.13		- Identified Works Labour Overheads \$587. Budget amendment - Painting costing \$4,840 is to be carried out.
BM064	Aged Unit 4 - Maintenance		2,500.00	2,500.00		1,449.00		2,844.47		- Identified Works Employee Costs \$371. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,659.
BM065	Aged Unit 5 - Maintenance		3,000.00	3,000.00		1,736.00		814.58		- Identified Works Labour Overheads \$470. - Identified Works Employee Costs \$464. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,949.
BM066	Aged Unit 6 - Maintenance		2,500.00	2,500.00		1,449.00		100.24		- Identified Works Labour Overheads \$587. - Identified Works Employee Costs \$371. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,659.
BM067	Aged Unit 7 - Maintenance		4,000.00	4,000.00		2,324.00		267.14		- Identified Works Labour Overheads \$470. - Identified Works Employee Costs \$618. - Annual provision for Contractors & Consultants \$2,599.
BM068	Aged Unit 8 - Maintenance		1,500.00	1,500.00		868.00		312.70		- Removal of Evaporative Air Conditioner and patch vents Labour Overheads Allocated \$783. - Identified Works Employee Costs \$278. - Annual provision for Contractors & Consultants \$870.
BM069	Aged Unit 9 - Maintenance		1,500.00	1,500.00		868.00		71.90		- Removal of Evaporative Air Conditioner and patch vents Labour Overheads Allocated \$352. Budget Amendment - An Enviroheat 200l heat pump HWS was installed
BM070	Aged Unit 10 - Maintenance		1,500.00	1,500.00		868.00		0.00		- Identified Works Employee Costs \$216. - Removal of Evaporative Air Conditioner and patch vents Contractors & Consultants \$1,010. - Identified Works Labour Overheads \$274.
BM071	Aged Unit Annual Budget & Common Build Maint (Book individual unit expenses to individual units)		18,000.00	18,000.00		10,479.00		1,049.44		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		3,900.00	3,900.00		2,261.00		0.00		- Identified Works Employee Costs \$587. - Identified Works Contractors & Consultants \$2,570. - Identified Works Labour Overheads \$743.
BM073	Aged Unit 12 - Maintenance		1,500.00	1,500.00		868.00		709.95		- Identified Works Employee Costs \$278. - Identified Works Contractors & Consultants \$870. - Identified Works Labour Overheads \$352.
	<u>Subtotal Building Maintenance</u>		<u>43,900.00</u>	<u>43,900.00</u>		<u>25,480.00</u>		<u>6,548.78</u>		

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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									
GM061	Aged Unit 1 & 2 Grounds Maintenance		0.00		0.00		0.00		148.67	
GM063	Aged Unit 3 Grounds Maintenance		0.00		0.00		0.00		592.18	
GM065	Aged Unit 5 Grounds Maintenance		0.00		0.00		0.00		1,003.97	
GM068	Aged Unit 8 Grounds Maintenance		0.00		0.00		0.00		844.13	
GM069	Aged Unit 9 Grounds Maintenance		0.00		0.00		0.00		275.46	
GM071	Aged Units Annual Budget & Common Grounds Maintenance (Book individual unit exps to appropriate Unit)		10,000.00		10,000.00		5,817.00		4,162.83	- Annual Provision for Employee Costs \$3,710. - Annual Provision for Contractors \$694. - Annual Provision for Materials \$400. - Annual Provision for Labour Overheads \$4,696. - Annual Provision for Plant Operating Costs \$500.
	<u>Subtotal Grounds Maintenance</u>		<u>10,000.00</u>		<u>10,000.00</u>		<u>5,817.00</u>		<u>7,027.24</u>	
2090282	Depreciation To Be Allocated Housing - Aged									
2090292	Depreciation Unallocated - Aged Housing		5,188.00		5,188.00		3,024.00		3,156.63	- Depreciation charge ex Asset Register
	<u>Subtotal Depreciation</u>		<u>5,188.00</u>		<u>5,188.00</u>		<u>3,024.00</u>		<u>3,156.63</u>	
2090299	Administration Allocated		47,340.00		47,340.00		27,615.00		24,228.57	- Allocation of 5% of Administration costs.
Recovered amounts										

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - AGED (INCLUDING SENIOR CITIZENS) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3090201	Income - Aged Unit 1 & 2	4,290.00		4,290.00		2,499.00		2,640.00		- Rent Aged Unit 1 & 2 @ \$83 p/w, after a 25% discount
3090203	Income - Aged Unit 3	6,240.00		6,240.00		3,640.00		3,285.00		- Rent Aged Unit 3 @ \$120 p/w
3090204	Income - Aged Unit 4	4,680.00		4,680.00		2,730.00		2,600.00		- Rent Aged Unit 4 @ \$90 p/w, after a 25% discount
3090205	Income - Aged Unit 5	4,290.00		4,290.00		2,499.00		0.00		- Rent Aged Unit 5 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090206	Income - Aged Unit 6	4,290.00		4,290.00		2,499.00		2,475.00		- Rent Aged Unit 6 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090207	Income - Aged Unit 7	4,290.00		4,290.00		2,499.00		2,475.00		- Rent Aged Unit 7 - @ \$82.50 p/w (rate at 75% of market rent \$110pw).
3090208	Income - Aged Unit 8	4,290.00		4,290.00		2,499.00		4,650.00		- Rent Aged Unit 8 @ \$83 p/w, after a 25% discount
3090209	Income - Aged Unit 9	4,680.00		4,680.00		2,730.00		2,880.00		- Rent Aged Unit 9 - @ \$90.00 p/w (rate at 75% of market rent \$120pw).
3090210	Income - Aged Unit 10	4,680.00		4,680.00		2,730.00		1,620.00		- Rent Aged Unit 10 - @ \$90.00 p/w (rate at 75% of market rent \$120pw).
3090211	Income - Aged Unit 11- Ferguson St	(6,045.00)		(6,045.00)		(3,521.00)		3,661.50		- Rent Aged Unit 11 - @ \$116.25 p/w (rate at 75% of market rent \$155pw). A debit budget was entered in error. A Budget Amendment is required.
3090212	Income - Aged Unit 12 - Ferguson St	8,060.00		8,060.00		4,697.00		4,650.00		- Rent Aged Unit 12 - @ \$155 p/w
SUB-TOTAL OPERATING		43,745.00	132,278.00	43,745.00	132,278.00	25,501.00	78,995.00	30,936.50	53,566.52	
CAPITAL EXPENDITURE										
4090250	Building (Capital) - Aged Housing									
BC063	Aged Unit 3 - Capital		0.00		0.00		0.00		0.00	Was budgeted in maintenance
4090254	Transfers To Seniors Housing Reserve - Cap Exp - House A		220.00		220.00		126.00		35.85	- Interest earned on reserves \$220.
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	220.00	0.00	220.00	0.00	126.00	0.00	35.85	
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)		43,745.00	132,498.00	43,745.00	132,498.00	25,501.00	79,121.00	30,936.50	53,602.37	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - OTHER (INCLUDING JOINT VENTURE)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		3,000.00		3,000.00		1,909.00		1,290.44	- Total Contractors, typically cleaning \$459. See Job BO105 for rubbish services - Electricity \$400. - LP Gas 45 kg bottles Rental \$80, consumption \$140. - Water Rates \$1,517. - Insurance - Premiums \$404. - Total Contractors, typically cleaning \$499. See Job BO105 for rubbish services
	BO102 JV Singles Unit 2 - Operations		2,500.00		2,500.00		1,653.00		1,425.00	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water Rates \$1,517. - Insurance - Premiums \$404. - Total Contractors, typically cleaning \$336. See Job BO105 for rubbish services
	BO103 JV Singles Unit 3 - Operations		2,800.00		2,800.00		1,910.00		1,427.69	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water rates \$1,517 and consumption \$283. Consumption after 300kl to be reimbursed via acct 3090302. - Insurance - Premiums \$584. - Total Contractors, typically cleaning \$70. See Job BO105 for rubbish services
	BO104 JV Singles Unit 4 - Operations		2,500.00		2,500.00		1,750.00		1,417.99	- LP Gas 45 kg bottles Rental \$80, consumption \$0. - Water rates \$1,517 and consumption \$283. Consumption after 300kl to be reimbursed via acct 3090303. - Insurance - Premiums \$550. - Total Contractors \$1,052. Rubbish Bin x 4 at \$113 each, Recycling Bin x4 at \$104 each. Other Exp \$184
	BO105 JV Singles Unit Common - Operations		2,500.00		2,500.00		1,488.00		849.42	- Electricity \$600. - Water rates \$271 and consumption \$489. Consumption not reimbursed. - -ESL Category 5 \$88
	<u>Subtotal Singles JV Building Operations</u>		<u>13,300.00</u>		<u>13,300.00</u>		<u>8,710.00</u>		<u>6,410.54</u>	
2090301	Community Housing - Singles JV - Building Maintenance									
	BM101 JV Singles Unit 1 - Maintenance		1,500.00		1,500.00		868.00		190.57	- Identified Works Employee Costs \$278. - Removal of Evap and patch vents Contractors & Consultants \$870. - Identified Works Labour Overheads \$352.
	BM102 JV Singles Unit 2 - Maintenance		0.00		0.00		0.00		358.10	
	BM103 JV Singles Unit 3 - Maintenance		0.00		0.00		0.00		143.80	
	BM104 JV Singles Unit 4 - Maintenance		0.00		0.00		0.00		679.54	
	BM105 JV Singles Unit Annual Budget & Common - Maint (Book individu		12,000.00		12,000.00		6,986.00		0.00	- Annual provision Employee Costs \$2,164. - Annual provision Contractors \$6,757. - Annual provision Materials \$250. - Annual provision Labour Overheads \$2,739. - Annual provision Plant Operating Costs \$90.
	<u>Subtotal Singles JV Building Maintenance</u>		<u>13,500.00</u>		<u>13,500.00</u>		<u>7,854.00</u>		<u>1,372.01</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2090304	Community Housing - Singles JV - Grounds Maintenance									
	GM101 JV Singles Unit 1 Grounds Maintenance		1,580.00		1,580.00		1,579.00		65.57	- Insurance funded fence damage repairs by Contractors . Income in acct 3090314. \$1,580.
	GM102 JV Singles Unit 2 Grounds Maintenance		0.00		0.00		0.00		1,738.00	
	GM104 JV Singles Unit 4 Grounds Maintenance		0.00		0.00		0.00		77.83	
	GM105 JV Singles Units Annual Budget & Common Grounds Maint (Book Individual Unit costs to units)		1,000.00		1,000.00		567.00		352.21	- Annual provision Employee Costs \$309. - Annual provision Contractors \$100. - Annual provision Materials \$100. - Annual provision Labour Overheads \$391. - Annual provision Plant Operating Costs \$100.
	<u>Subtotal Singles JV Grounds Maintenance</u>		<u>2,580.00</u>		<u>2,580.00</u>		<u>2,146.00</u>		<u>2,233.61</u>	
2090312	Community Housing - Family JV Building Operations									
	BO120									- Total Contractors \$369. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$152 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption \$483. Consumption over 300kl to be reimbursed via acct 3090304. - Insurance - Premiums \$663. - ESL Category 5 \$88
	JV Family - 6 Lansdell St - Operations		3,200.00		3,200.00		2,163.00		1,804.40	- Total Contractors \$314. Rubbish Bin \$113, Recycling Bin \$104 Other Exp \$97 - LP Gas 45 kg bottles Rental \$80 - Water rates \$1,517 and consumption \$83. Consumption over 300kl to be reimbursed via acct 3090305. - Insurance - Premiums \$618. - ESL Category 5 \$88
	BO121									
	JV Family - 12 White St - Operations		2,700.00		2,700.00		1,860.00		2,468.41	
2090313	Community Housing - Family JV - Building & Grounds Maintenance									
	BM120 JV Family - 6 Lansdell St - Maintenance		700.00		700.00		392.00		260.35	- Employee Costs \$155. - Contractors & \$249. - Materials/Stock \$100. - Labour Overheads \$196. - Employee Costs \$155.
	BM121 JV Family - 12 White St - Maintenance		700.00		700.00		392.00		3,395.28	- Contractors & \$249. - Materials/Stock \$100. - Labour Overheads \$196. - Identified Works Employee Costs \$155.
	GM120 6 Lansdell Street Grounds Maintenance		5,000.00		5,000.00		2,905.00		2,420.00	- Replacement rear fence Contractors \$4,599. - Identified Works Materials/Stock Purchased \$50. - Identified Works Labour Overheads Allocated \$196. - Employee Costs \$464.
	GM121 12 White Street Grounds Maintenance		1,500.00		1,500.00		861.00		1,300.43	- Contractors & \$399. - Materials/Stock \$50. - Labour Overheads \$587.

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 January 2022

HOUSING - OTHER (INCLUDING JOINT VENTURE) (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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)									
DEPA03	Depreciation Admin Staff Housing - Housing - Other (Inc Joint Venture)		167.00		167.00		91.00		277.28	- Depreciation charge ex Asset Register
DEPW03	Depreciation Works Staff Housing - Housing - Other (Inc Joint Venture)		709.00		709.00		413.00		416.84	- Depreciation charge ex Asset Register
2090392	Depreciation Unallocated - Other Housing		834.00		834.00		483.00		392.28	- Depreciation charge ex Asset Register
	Subtotal Depreciation		1,710.00		1,710.00		987.00		1,086.40	
2090399	Administration Allocated		47,340.00		47,340.00		27,615.00		24,228.57	- Allocation of 5% of Administration costs.
Recovered amounts										
2090398	Other Housing Costs Recovered - Op Exp - Housing Other		(9,247.00)		(9,247.00)		(5,390.00)		(2,964.76)	- Staff Housing Costs Recovered
OPERATING REVENUE										
3090300	Income - JV Singles Unit 1 Cruickshank Road	6,640.00		6,640.00		3,871.00		3,776.64		- Reimbursement of electricity \$400.
3090301	Income - JV Singles Unit 2 Cruickshank Road	6,240.00		6,240.00		3,640.00		1,849.01		- Rent JV Singles Unit 1 Cruickshank - @ \$120 p/w.
3090302	Income - JV Singles Unit 3 Cruickshank Road	7,280.00		7,280.00		4,242.00		4,495.30		- Rent JV Singles Unit @ \$120 per week.
										- Rent JV Singles Unit 3 Cruickshank - @ \$140 p/w.
3090303	Income - JV Singles Unit 4 Cruickshank Road	3,640.00		3,640.00		2,121.00		2,100.00		- Rent JV Singles Unit 4 Cruickshank - @ \$70 p/w (rate at 50% of market rent \$140pw).
3090304	Income - JV Family Housing - 6 Lansdell Street	4,940.00		4,940.00		2,877.00		2,250.00		- Rent JV 6 Lansdell - @ \$95.00 p/w (rate at 50% of market rent \$190.00 pw).
3090305	Income - JV Family Housing - 12 White Street	7,410.00		7,410.00		4,319.00		4,324.00		- Rent JV 12 White Street - @ \$142.50 p/w (rate at 75% of market rent \$190 pw).
3090314	Other Income - Other Housing	1,563.00		1,563.00		1,561.00		0.00		- Insurance reimbursement for fence damage repairs. Expenses in job GM101
SUB-TOTAL OPERATING		37,713.00	82,983.00	37,713.00	82,983.00	22,631.00	50,495.00	18,794.95	44,015.24	
CAPITAL EXPENDITURE										
4090350	Building (Capital) - Housing Other									
BC101	JV Singles Unit 1 - Capital		0.00		0.00		0.00		66.40	
BC104	JV Singles Unit 4 - Capital		18,000.00		18,000.00		2,880.00		0.00	- Includes removal of Evaporative Air Conditioner and patch vents & new back door \$12,000. Total Contractors \$18,000.
BC120	JV Family - 6 Lansdell St - Capital		10,400.00		10,400.00		1,664.00		0.00	- Includes bathroom renovations \$5,000. Total Contractors \$10,400.
BC121	JV Family - 12 White St - Capital		30,000.00		30,000.00		30,000.00		29,881.45	- Renovations by Contractors whilst vacant \$30,000.
CAPITAL REVENUE										
5090352	Transfers From Building Reserve	58,400.00		58,400.00		0.00		0.00		- Transfer from the Building and Residential Land Reserve to fund the Joint Venture Housing Capital Building Renovation Program 2021-2022.
SUB-TOTAL CAPITAL		58,400.00	58,400.00	58,400.00	58,400.00	0.00	34,544.00	0.00	29,947.85	
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)		96,113.00	141,383.00	96,113.00	141,383.00	22,631.00	85,039.00	18,794.95	73,963.09	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>									
Sanitation - Household Refuse		67,401.00		67,401.00		39,263.00		33,661.67	
Sanitation - Other		27,084.00		27,084.00		15,736.00		15,106.72	
Urban Stormwater Drainage		6,634.00		6,634.00		3,857.00		5,913.00	
Protection of the Environment		22,232.00		22,232.00		15,586.00		5,376.41	▼
Town Planning & Regional Development		11,367.00		11,367.00		7,041.00		6,161.42	
Community Development		68,027.00		68,027.00		40,363.00		34,082.35	Community Development event/activity expenditure on is generally less than expected at this time.
Other Community Amenities		71,897.00		71,897.00		43,351.00		38,516.20	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	49,075.00		49,075.00		28,623.00		27,184.25		
Sanitation - Other	16,950.00		16,950.00		9,877.00		9,808.80		
Protection of the Environment	7,348.00		7,348.00		0.00		163.75		
Town Planning & Regional Development	500.00		500.00		287.00		275.00		
Other Community Amenities	2,300.00		2,300.00		1,337.00		1,523.86		
SUB-TOTAL OPERATING	76,173.00	274,642.00	76,173.00	274,642.00	40,124.00	165,197.00	46,134.07	138,817.77	
<u>CAPITAL EXPENDITURE</u>									
Other Community Amenities		15,000.00		15,000.00		2,399.00		0.00	
SUB-TOTAL CAPITAL	0.00	15,000.00	0.00	15,000.00	0.00	2,399.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	76,173.00	289,642.00	76,173.00	289,642.00	40,124.00	167,596.00	46,134.07	138,817.77	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

SANITATION - HOUSEHOLD REFUSE		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
<u>OPERATING EXPENDITURE</u>											
2100100	Domestic Refuse Collection										
	W010 Domestic Rubbish Bin Collection		17,900.00		17,900.00		10,430.00		8,568.39	- Employee Costs \$62. - Avon Waste Domestic 240L MGB Collection Mukinbudin Excluding Shire Properties. 151 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$17,039. Contracts and Contingency \$621. - Labour Overheads \$78. - Plant Operating Costs \$100. - Employee Costs \$1,484. - Contractors & contingency \$688. - Labour Overheads \$1,878. - Plant Operating Costs \$350. - Employee Costs \$4,669. - Contractors -Dept of Environment protection License \$60, Contingency \$562, A total of \$622. - Materials, Signage \$200, Contingency \$100, A total of \$300. - Labour Overheads \$5,909. - Plant Operating Costs \$8,500. - Employee Costs \$309. - Avon Waste Domestic Recycling 240L MGB Collection Mukinbudin. 151 Services @ \$4.00 per fortnight by Avon Waste inc for 26 fortnights \$15,704. Contracts and Contingency \$409. - Labour Overheads \$391. - Allocation of 0.75% of Administration costs. - Domestic 240L MGB rubbish service. 151 Services @ \$175 per service \$26,425. - Domestic 240L MGB Recycling service. 151 Services @ \$150 per service \$22,650.	
	W015 Domestic Bulk Rubbish Collection - Op Exp		4,400.00		4,400.00		2,555.00		0.00		
2100102	Refuse Site Maintenance										
	W011 Refuse Site Maintenance		20,000.00		20,000.00		11,655.00		10,741.15		
2100103	Domestic Recycling Collection										
	W012 Domestic Recycling Collection		18,000.00		18,000.00		10,486.00		10,717.83		
2100199	Administration Allocated		7,101.00		7,101.00		4,137.00		3,634.30		
<u>OPERATING REVENUE</u>											
3100100	Domestic Refuse Collection Charges	26,425.00		26,425.00		15,414.00		14,637.67			
3100102	Domestic Recycling Collection Charges	22,650.00		22,650.00		13,209.00		12,546.58			
SUB-TOTAL OPERATING		49,075.00	67,401.00	49,075.00	67,401.00	28,623.00	39,263.00	27,184.25	33,661.67		
<u>CAPITAL EXPENDITURE</u>											
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL - SANITATION - HOUSEHOLD REFUSE		49,075.00	67,401.00	49,075.00	67,401.00	28,623.00	39,263.00	27,184.25	33,661.67		

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

SANITATION - OTHER	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE										
2100200 Commercial Refuse Collection										- Employee Costs \$31. - Avon Waste Commercial rubbish 240L MGB bin collection. 52 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$5,868. Contracts and Contingency \$262. - Employee Costs \$2,010. - Avon Waste Street bin collection. 16 Services @ \$2.17 per week by Avon Waste inc for 52 weeks \$1,805. Contracts and Contingency \$942. - Labour Overheads \$2,543. - Plant Operating Costs \$700. - Employee Costs \$93. - Avon Waste Commercial Recycling 240L MGB Collection Mukinbudin. 52 Services @ \$4.00 per fortnight by Avon Waste inc for 26 fortnights \$5,408. Contracts and Contingency \$382. - Labour Overheads \$117. - Employee Costs \$31. - Avon Waste Recycling Bank Collection Mukinbudin. 14 Services @ \$4.35 per fortnight by Avon Waste inc for 26 fortnights \$1,583. Contracts and Contingency \$47. - Labour Overheads \$39. - Plant Operating Costs \$100. - Repair and replacement of bins by Contractors \$350. - Allocation of 0.5% of Administration costs.
W020 Commercial Refuse Collection		6,200.00		6,200.00		3,605.00		3,175.35		
2100201 Refuse Collection - Street Bins										
W021 Refuse Collection - Street Bins		8,000.00		8,000.00		4,648.00		4,854.40		
2100202 Commercial Recycling Collection - Op Exp - San Other										
W022 Commercial Recycling Collection - Op Exp - San Other		6,000.00		6,000.00		3,486.00		3,786.11		
2100203 Recycling Refuse Collection										
W023 Recycling Refuse Collection		1,800.00		1,800.00		1,036.00		868.01		
2100206 Purchase of Bins - Op Exp		350.00		350.00		203.00		0.00		
2100299 Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85		
OPERATING REVENUE										
3100200 Commercial Refuse Collection Charge	9,100.00		9,100.00		5,306.00		5,257.19		- Commercial 240L MGB rubbish service. 52 Services @ \$170 per service \$9,100.	
3100204 Commercial Recycling Collection Charges	7,350.00		7,350.00		4,284.00		4,506.16		- Commercial 240L MGB recycling service. 49 Services @ \$150 per service \$7,350.	
3100206 Disposal of Asbestos and Other Misc Fill at R	500.00		500.00		287.00		45.45		- Asbestos disposal & tipping fees \$500.	
SUB-TOTAL OPERATING	16,950.00	27,084.00	16,950.00	27,084.00	9,877.00	15,736.00	9,808.80	15,106.72		
TOTAL - SANITATION - OTHER	16,950.00	27,084.00	16,950.00	27,084.00	9,877.00	15,736.00	9,808.80	15,106.72		

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

URBAN STORMWATER DRAINAGE	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2100601 Stormwater Drainage Maintenance									- Employee Costs \$649. - Contractors \$329. - Labour Overheads \$822. - Plant Operating Costs \$100. A Budget Amendment may be appropriate - Allocation of 0.5% of Administration costs.
W030 Stormwater Drainage Maintenance		1,900.00		1,900.00		1,099.00		3,490.15	
2100699 Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85	
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	6,634.00	0.00	6,634.00	0.00	3,857.00	0.00	5,913.00	
TOTAL - URBAN STORMWATER DRAINAGE	0.00	6,634.00	0.00	6,634.00	0.00	3,857.00	0.00	5,913.00	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

PROTECTION OF THE ENVIRONMENT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2100703	Minor Assets & Other Operating Exp - Prot of Env		500.00		500.00		287.00		213.56	- Materials/Minor Assets \$500.
2100705	Project Contract & Other Expenses - Protect of Environ		10,100.00		10,100.00		5,887.00		2,640.00	- Contract Part Time Officer \$10,000. - Materials/Stock Purchased \$100.
2100707	Barbalin Translocation Project									
	BARB Barbalin Translocation Project		550.00		550.00		308.00		0.00	- Employee Costs \$62. - Contractors \$210. - Materials \$100. - Labour Overheads \$78. - Plant Operating Costs \$100.
2100713	Grant Funded Operational Expenses (Inc in Acct 3100703)-P		6,348.00		6,348.00		6,346.00		0.00	- - Funded by the Small Communities Stewardship Grant for fencing and revegetation recieved in 18-19 and the Preserving Remnant Vegetation Grant. \$1,000 contribution to the shire. Other Contractors & Consultants \$5,348.
2100799	Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85	- Allocation of 0.5% of Administration costs.
OPERATING REVENUE										
3100701	Reimb, Contrib, Donations & Other Income (I	1,000.00		1,000.00		0.00		0.00		- Contribution toward the Small Communities Stewardship Grant for fencing and revegetation project administration \$1K. Income in Acct 3100703, expense in acct 2100713.
3100703	Grants NRM and Other (Exp in Acct 2100713	6,348.00		6,348.00		0.00		0.00		- 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. 21-22 grant income \$0.
9304107	Environmental Unspent Grants-Current Liability									- In addition to the income shown in the above account we have received an additional \$18,371.06
SUB-TOTAL OPERATING		7,348.00	22,232.00	7,348.00	22,232.00	0.00	15,586.00	163.75	5,376.41	
TOTAL - PROTECTION OF THE ENVIRONMENT		7,348.00	22,232.00	7,348.00	22,232.00	0.00	15,586.00	163.75	5,376.41	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

TOWN PLANNING & REG. DEVELOP.	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		8,000.00		8,000.00		4,662.00		4,950.00	- Various Contract (Subdivison Exps) - Contractors & Consultants \$8,000. - Legal expenses relating to town planning, SAT hearings etc.- Contractors & Consultants \$1,000. - Allocation of 0.25% of Administration costs.
2100820 Legal Expenses - Op Exp - Town Planning		1,000.00		1,000.00		1,000.00		0.00	
2100899 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	
<u>OPERATING REVENUE</u>									
3100800 Planning Application Fees	500.00		500.00		287.00		275.00		- Planning Application as per schedule of Fees & Charges \$500 ,
SUB-TOTAL OPERATING	500.00	11,367.00	500.00	11,367.00	287.00	7,041.00	275.00	6,161.42	
TOTAL - TOWN PLANNING & REG. DEVELOP.	500.00	11,367.00	500.00	11,367.00	287.00	7,041.00	275.00	6,161.42	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

COMMUNITY DEVELOPMENT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2100900	Community Development Staff Salaries & Related Exp - Op Exp - Comm Dev		41,660.00		41,660.00		24,297.00		18,675.93	- Employee Costs - Salaries \$36,080. - Employee Costs - Superannuation \$5,580.
2100910	Community Development Events/Other - Op Exp - Com Dev		24,000.00		24,000.00		14,687.00		4,600.64	Employee Salaries \$742. Contractors for Familiarisation Tours and other events \$10,019. Materials for events, christmas decorations \$5,300 other items \$5,000. Other Expenditure for events \$2,000. Labour Overheads \$939. New Jobs have been created and budgets and expenditure will be reallocated as details below. (Shadeing indicates costs to be reallocated)
EV10091	General Community Development Events & Other - Op Exp - Com Dev		0.00		0.00		0.00		2,415.95	Proposed Amended Budget for Familiarisation Tours and other events, Materials/Stock Purchased for events, christmas decorations & other items \$18,000
EV10092	Australia Day Expenses - Op Exp - Com Dev		0.00		0.00		0.00		7,178.41	Proposed Amended Budget for Australia Day \$25,655. \$19,655 of grant funding to be received in account 3100902.
2100911	Community Groups Funding Programme (Donations)		0.00		0.00		0.00		0.00	
2100999	Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE										
3100900	Contributions & Donations - Community Dev	0.00		0.00		0.00		0.00		
3100901	Reimbursements - Community	0.00		0.00		0.00		0.00		
3100902	Grants (Inc GST) - (Aust Day 2022)- Commu	0.00		0.00		0.00		7,178.41		Proposed Amended Budget for Australia Day grant funding \$19,655. Exp in Job EV10092
9304109	Community Development - Unspent Grants-Current Liability								\$17,107.18	- In addition to the income shown in the above account we have received an additional \$17,107.18
SUB-TOTAL OPERATING		0.00	68,027.00	0.00	68,027.00	0.00	40,363.00	7,178.41	34,082.35	
CAPITAL EXPENDITURE										
CAPITAL REVENUE										
SUB-TOTAL CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - COMMUNITY DEVELOPMENT		0.00	68,027.00	0.00	68,027.00	0.00	40,363.00	7,178.41	34,082.35	

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

OTHER COMMUNITY AMENITIES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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. - Employee Costs - Salaries \$1,948.
	W040 Cemetery Maintenance/Operations		14,000.00		14,000.00		8,197.00		11,118.46	- General Cemetry Mainteance \$3,389. Cemetry Landscape Masterplan \$3,000 (Reduced from \$5,000.
2101002	Public Conveniences Operations									- Materials/Stock \$300.
	BO150 Railway Station Toilet - Operations		22,500.00		22,500.00		13,233.00		12,730.38	- Insurance - Premiums \$98.
	BO151 Town Park Toilet - Operations		3,200.00		3,200.00		1,864.00		903.33	- Labour Overheads \$2,465.
	BO152 Beringbooding Rock Toilet - Operations		300.00		300.00		205.00		86.00	- Plant Operating Costs \$800.
	BO153 Weira Reserve Toilet - Operations		2,300.00		2,300.00		1,361.00		960.83	- Employee Costs - Salaries & Wages (Cleaner) \$7,112.
	Subtotal Public Conveniences Operations		28,300.00		28,300.00		16,663.00		14,680.54	- Contractor Pumpout toilets \$1,998. A total of \$1,998.

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 January 2022

OTHER COMMUNITY AMENITIES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)									
2101003 Public Conveniences Maintenance									
BM150 Railway Station Toilet - Maintenance		3,000.00		3,000.00		3,000.00		1,913.31	<ul style="list-style-type: none"> - Painting \$2K & installation of baby change table \$1K by Contractors (Deleted - Installation of a shower \$5K) and Other Contract works \$0. Total Contractor Works \$3,000. - Employee Costs - Salaries \$1,855. - Contractors \$1,147. Includes \$1,500 for painting. - Materials \$550. - Labour Overheads \$2,348. - Plant Operating Costs \$100.
BM154 Public Toilet/Conveniences Annual Budget - Book expenses		6,000.00		6,000.00		3,479.00		0.00	
Subtotal Public Conveniences Maintenance		<u>9,000.00</u>		<u>9,000.00</u>		<u>6,479.00</u>		<u>1,913.31</u>	
2101092 Depreciation - Other Community Amenities		1,661.00		1,661.00		966.00		1,112.46	
2101099 Administration Allocated		18,936.00		18,936.00		11,046.00		9,691.43	- Depreciation - Ex Asset Register \$1,661. - Allocation of 2% of Administration costs.
OPERATING REVENUE									
3101000 Cemetery Charges (Inc GST)	2,300.00		2,300.00		1,337.00		1,523.86		- As per schedule of Fees and Charges
SUB-TOTAL OPERATING	2,300.00	71,897.00	2,300.00	71,897.00	1,337.00	43,351.00	1,523.86	38,516.20	
CAPITAL EXPENDITURE									
4101060 Infrastructure Other (Capital) - Other Community Amenities									
IO040 Cemetery Capital		15,000.00		15,000.00		2,399.00		0.00	<ul style="list-style-type: none"> - Works Include Fencing, paving Memorial Garden, Formal Parking, more grave sites, seating pergola on the Northern side and a Unisex toilet as the budget permits. - Employee Costs - Salaries \$3,710. - Contractors \$2,994. - Materials/Stock \$3,000. - Labour Overheads \$4,696. - Plant Operating Costs \$600.
SUB-TOTAL CAPITAL	0.00	15,000.00	0.00	15,000.00	0.00	2,399.00	0.00	0.00	
TOTAL - OTHER COMMUNITY AMENITIES	2,300.00	86,897.00	2,300.00	86,897.00	1,337.00	45,750.00	1,523.86	38,516.20	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Public Halls and Civic Centres		107,322.00		107,322.00		64,063.00		45,223.98	▼ There is a lower rate of expenditure on Public Hall Annual maintenance.
Swimming Areas & Beaches		294,858.00		294,858.00		194,532.00		178,201.16	
Other Recreation & Sport		467,398.00		467,398.00		278,485.00		249,176.41	▼ There is a lower rate of expenditure on Other Recreation Facilities Building Maintenance
Television and Radio Rebroadcasting		5,917.00		5,917.00		3,970.00		1,508.21	
Libraries		17,838.00		17,838.00		11,281.00		9,405.37	
Heritage		4,867.00		4,867.00		2,179.00		1,433.67	
Other Culture		4,734.00		4,734.00		2,758.00		1,211.42	
OPERATING REVENUE									
Public Halls and Civic Centres	18,939.00		18,939.00		18,298.00		1,333.42		▲ Income from Insurance reimbursement for storm damage repairs to Memorial Hall has not yet been received.
Swimming Areas & Beaches	19,497.00		19,497.00		15,076.00		11,233.88		
Other Recreation & Sport	352,414.00		352,414.00		223,574.00		262,827.27		▼ Income has been recognised earlier than expected as the expenditure for the Tennis Courts resurfacing and resealing of the basket ball courts is proceeding faster than expected.
Libraries	100.00		100.00		56.00		0.00		
Heritage	1,500.00		1,500.00		875.00		818.19		
Other Culture	550.00		550.00		0.00		0.00		
SUB-TOTAL OPERATING	393,000.00	902,934.00	393,000.00	902,934.00	257,879.00	557,268.00	276,212.76	486,160.22	
CAPITAL EXPENDITURE									
Public Halls and Civic Centres		10,000.00		10,000.00		1,600.00		61.65	
Swimming Areas & Beaches		66,320.00		66,320.00		36,168.00		237.28	▼ Includes - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$1,320. Only interest has been transferred at this time.
Other Recreation & Sport		377,180.00		377,180.00		290,709.00		250,299.77	▼ Expenditure on the contract to Resurface 4 tennis courts at the Recreation Centre has commenced sooner than expected and resealing of the basket ball courts is proceeded faster than expected.
CAPITAL REVENUE									
Swimming Areas & Beaches	45,000.00		45,000.00		14,850.00		0.00		▲
SUB-TOTAL CAPITAL	45,000.00	453,500.00	45,000.00	453,500.00	14,850.00	328,477.00	0.00	250,598.70	
TOTAL - PROGRAMME SUMMARY	438,000.00	1,356,434.00	438,000.00	1,356,434.00	272,729.00	885,745.00	276,212.76	736,758.92	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

PUBLIC HALLS AND CIVIC CENTRES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		12,900.00		12,900.00		10,723.00		9,648.01	Employees (Cleaners) \$1,330. Contractors \$514. Rubbish \$113, Recycling \$104 & Other \$297. Materials \$150. Electricity \$700. Water rates \$667 & consumption \$33. Insurance \$7,735. ESL \$88. Overheads (Cleaners) \$1,683. Contractors Total \$300. Rubbish Bin \$113, Recycling Bin \$104 & Other Exp \$83. Water rates \$667 and consumption \$333. Insurance \$612. ESL \$88 Contractors \$2,012, includes for cleaning. Electricity \$900. Water rates \$0 and consumption \$240. Insurance - Premiums \$760. ESL Category 5 \$88 Employee Costs - Salaries (Cleaners) \$124. Contingency Contractors & Consultants \$270. Materials/Stock \$200. Electricity \$800. Insurance - Premiums \$949. Labour Overheads (Cleaners) \$157. Contractors Total \$282. Rubbish Bin \$113, Recycling Bin \$104 & Other Exp \$65. Burgess Rawson PTA lease Water \$140. Building Muni Property Scheme Insurance - Premiums \$928. Contingency Contractors & Consultants \$65. Building Muni Property Scheme Insurance - Premiums \$347. ESL Category 5 Statutory Fees and Taxes \$88.
	BO201 Sandalwood Arts Hall Building Operations		2,000.00		2,000.00		1,417.00		1,082.79	
	BO202 Bonnie Rock Hall Building Operations		4,000.00		4,000.00		2,643.00		1,142.78	
	BO204 Railway Station Building Operations		2,500.00		2,500.00		1,837.00		1,148.68	
	BO205 Mukinbudin Community (Men's) Shed Building Operations		1,350.00		1,350.00		777.00		952.56	
	BO206 Anglican Church Building Operations - Op Exp		500.00		500.00		430.00		347.00	
	<u>Subtotal Building Operations</u>		<u>23,250.00</u>		<u>23,250.00</u>		<u>17,827.00</u>		<u>14,321.82</u>	
2110101	Town Halls and Public Buildings Building Maintenance - Op Exp									
	BM200 Memorial Town Hall - Maintenance		25,000.00		25,000.00		11,817.00		1,405.79	Employee Costs - Salaries \$2,072. Water damage repairs \$17,000. Electrical and plumbing repairs & general maintenance Contractors \$2,806. Materials/Stock \$500. Labour Overheads \$2,622. -- Contractors & Consultants \$1,091. General Annual Public Hall Annual Budget for Employee Costs - Salaries \$1,546. Contractors \$6,197. Materials \$1,000. Labour Overheads \$1,957. Plant Operating Costs \$300.
	BM202 Bonnie Rock Hall Building Maintenance		0.00		0.00		0.00		1,925.44	
	BM204 Railway Station Building Maintenance		1,091.00		1,091.00		630.00		1,816.54	
	BM205 Mukinbudin Community (Men's) Shed Building Maintenance		0.00		0.00		0.00		407.29	
	BMPH01 Public Halls Maintenance Annual Budget (Book Exps To Appropriate Building) - Op Exp Pub Halls		11,000.00		11,000.00		6,405.00		0.00	
	<u>Subtotal Building Maintenance</u>		<u>37,091.00</u>		<u>37,091.00</u>		<u>18,852.00</u>		<u>5,555.06</u>	
2110102	Town Halls Grounds Maintenance - Op Exp - Public Halls									
	GM200 Memorial Town Hall - Gounds Maintenance		0.00		0.00		0.00		2,726.74	General Annual Public Hall Grounds Maintenance Annual Budget. Employee Costs - Salaries \$2,690. Contractors \$606. Materials \$250. Labour Overheads \$3,404. Plant Operating Costs \$250.
	GM201 Sandalwood Arts Hall Grounds Maintenance		0.00		0.00		0.00		400.00	
	GM205 Mukinbudin Community Men's Shed Grounds Maintenance		0.00		0.00		0.00		43.32	
	GM206 Anglican Church Grounds Maintenance		0.00		0.00		0.00		222.38	
	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>3,392.44</u>	
2110192	Depreciation - Public Halls and Civic Centres		20,845.00		20,845.00		12,159.00		12,263.23	-- Depreciation - Ex Asset Register \$20,845.
2110199	Administration Allocated		18,936.00		18,936.00		11,046.00		9,691.43	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

PUBLIC HALLS AND CIVIC CENTRES (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3110100	Town Hall Hire Income	500.00		500.00		287.00		39.09		- Town Hall Hire Income.
3110103	Sandalwood Arts Hall Income	806.00		806.00		425.00		472.72		- Sandalwood Art water reimbursements. Reimbursement & Recovery Income - Operating \$333.
3110104	Railway Station Income	100.00		100.00		56.00		81.81		- Sandalwood Art Lease annual lease fee \$10 per week incl gst, renewal due 2020. Fees & Charges - Facility Hire \$473.
3110106	Reimbursements - Public Halls & Civic Centre	17,533.00		17,533.00		17,530.00		0.00		- Ad Hoc Hire Income
3110108	Donations - Op Inc - Town Halls & Amenities	0.00		0.00		0.00		739.80		- Insurance reimbursement for storm damage repairs; Memorial Hall \$16,453 expense in BM200 and Railway Station roof \$1,080 expense in BM204. Income is yet to be allocated.
SUB-TOTAL OPERATING		18,939.00	107,322.00	18,939.00	107,322.00	18,298.00	64,063.00	1,333.42	45,223.98	
CAPITAL EXPENDITURE										
4110150	Building (Capital) - Public Halls & Civic Centres									
BC200	Memorial Hall Building Capital		10,000.00		10,000.00		1,600.00		0.00	- Repairs to balcony water proofing near projector room \$10k (Deleted - Sanding and Resealing of floor \$15k & Restore Kitchen \$50k)
BC205	Mukinbudin Community (Men's) Shed Building Capital		0.00		0.00		0.00		61.65	
SUB-TOTAL CAPITAL		0.00	10,000.00	0.00	10,000.00	0.00	1,600.00	0.00	61.65	
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		18,939.00	117,322.00	18,939.00	117,322.00	18,298.00	65,663.00	1,333.42	45,285.63	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

SWIMMING AREAS & BEACHES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110200	Swimming Pool - Salaries		89,079.00		89,079.00		58,788.00		44,322.49 ▼	- Salaries Pool Manager \$81,006 and Asst Manager/Relief \$7,073 including allowances. - Contract Pool Staff \$1,000.
2110201	Swimming Pool - Superannuation		2,823.00		2,823.00		1,861.00		1,335.84	- Superannuation Pool Manager \$2,123 and Superannuation Asst Pool Manager Relief \$700. - 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.
2110202	Swimming Pool - Training & Conferences		1,600.00		1,600.00		1,056.00		528.00	- Workers Compensation Premium Pool Manager \$2,095 and Workers Compensation Premium Assistant/Relief Pool Manager \$196.
2110203	Swimming Pool - Other Employee Costs		1,415.00		1,415.00		1,813.00		10,598.45	- Materials/St, Uniforms and accessories \$400. - Swimming Pool Staff Housing costs. -\$1,276. Due to pool Manager accomodation arrangements the allocated cost of employee housing has increased, however this is subject to review.
2110204	Swimming Pool Bldg Operations									- Employees \$309. Rubbish x 2 @ \$113, Recycling x 2 @ \$104 and other \$326. - Toiletries and consumables incl cleaning products and other \$1,000. Communication Telephone, Data and Other \$420. Electricity \$20,318. BOC Gases Oxygen Medicalannual charge \$80. - Water Rates & consumption \$14,000. Insurance \$10,984. ESL\$88. Overheads \$391.
BO250	Swimming Pool Building Operations		48,400.00		48,400.00		35,805.00		29,857.93	- Plant Operating Costs \$50.
2110205	Swimming Pool Bldg/Grounds Maintenance									- Employee Costs - Salaries \$4,638. - Contractors \$10,692. (Deleted extra \$3,500 for Shade Sail.) - Materials/Stock \$1,800. - Labour Overheads \$5,870. - Plant Operating Costs \$1,000.
BM250	Swimming Pool Building & Facility Maintenance		24,000.00		24,000.00		15,831.00		7,359.34	- Employee Costs - Salaries \$2,783. - Contractors \$7,329. Includes Insurance funded fencing repairs of \$6,364. Income in acct 3110203. - Materials/Stock \$650. - Labour Overheads \$3,522. - Plant Operating Costs \$580.
GM250	Swimming Pool Grounds Maintenance		14,864.00		14,864.00		12,294.00		23,527.53 ▲	Cost of fence repairs were \$9K greater than expected and a budget amendment is required. This cost may be treated as capital and journalled to Job IO250.
2110206	Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		2,000.00		1,320.00		1,110.27	- Materials/Stock Purchased \$2,000.
2110207	Pool Chemicals, Freight & Other Expenses - Op Exp - Swim Pool		15,137.00		15,137.00		10,037.00		5,400.01	- Freight & Other Expenses \$1,000. - Chlorine \$5,500 and Other chemicals. Pool Acid etc.s \$14,000. - CSP MS 365 Bus Basic & EOA 1lic
2110213	3A Cruickshank Road - Swimming Pool Emp Housing & Grounds Maintenance									
2110292	Depreciation - Mukinbudin Swimming Pool		67,136.00		67,136.00		39,158.00		39,624.15	- Depreciation - Ex Asset Register \$67,136.
2110299	Administration Allocated - Op Exp - Swimming Pool		28,404.00		28,404.00		16,569.00		14,537.15	- Allocation of 3% of Administration costs.
OPERATING REVENUE										
3110201	Swimming Pool Admissions	13,000.00		13,000.00		8,580.00		11,233.88		- Pool admissions. \$13,000.
3110203	Swimming Pool Equipment Hire, Reimb & Contributions - Op Inc - Swim Pool	6,497.00		6,497.00		6,496.00		0.00		- Equipment hire \$200. Insurance Reimbursement of \$6,297, expense in GM250. Total \$6,497.
SUB-TOTAL OPERATING		19,497.00	294,858.00	19,497.00	294,858.00	15,076.00	194,532.00	11,233.88	178,201.16	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

SWIMMING AREAS & BEACHES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE									
4110260 Infrastructure Other (Capital) - Swimming Pool									
IO250 Swimming Pool Infrastructure Capital		45,000.00		45,000.00		14,848.00		0.00 ▼	<ul style="list-style-type: none"> - Employee Costs - Salaries \$618. Contractor works include repainting of the pool shell. - Contractors \$41,099. - Materials/Stock \$2,500. - Labour Overheads \$783. - Transfer to Reserve of Annual Pool Reserve Allocation of \$20,000 and interest of \$1,320.
4110175 Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		21,320.00		21,320.00		21,320.00		237.28	
CAPITAL REVENUE									
5110253 Transfers From Swimming Pool Reserve	45,000.00		45,000.00		14,850.00		0.00	▲	- Transfer from Pool Reserve for repainting of the pool shell.
SUB-TOTAL CAPITAL	45,000.00	66,320.00	45,000.00	66,320.00	14,850.00	36,168.00	0.00	237.28	
TOTAL - SWIMMING AREAS & BEACHES	64,497.00	361,178.00	64,497.00	361,178.00	29,926.00	230,700.00	11,233.88	178,438.44	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2110300	Sporting Complex Bldg Ops									- Employee Costs - Salaries (Cleaner) \$15,615. - Rubbish Bins x 7 @ \$113 = \$791, Recycling Bins x 4 @ \$104 = \$416, other Contractors & Consultants \$639. - General Materials/Stock Purchased \$1,200. - Electricity consumption and service fee \$4,800. - LPG 45kg bottles rental \$160. Gas consumption \$150. - Water consumption and service fee \$3,200. - Mukinbudin Sporting Centre: Bowling Green, Tennis Courts & Main Building , a total of \$12,680. - ESL Category 5 \$88 - Labour Overheads (Cleaner) \$19,761.
BO260	Mukinbudin Sports Complex Building Operations		59,500.00		59,500.00		39,966.00		41,238.55	
2110301	Sporting Complex Building & Grounds Mtce									- Employee Salaries \$7,730. Contractors \$8,887. Materials \$2,000. Overheads \$9,783. Plant Costs \$600.
BM260	Mukinbudin Sports Complex Building Maintenance		29,000.00		29,000.00		16,905.00		13,924.72	
GM260	Mukinbudin Sports Complex Grounds Maintenance		25,000.00		25,000.00		14,574.00		17,213.03	- Employee Salaries \$9,276. Contractors \$1,885. Materials \$500. Overheads \$11,739. Plant Costs \$1,600.
2110302	Parks & Gardens Maintenance/Operations									- Employee Costs - Salaries \$10,667. - Contractors \$764. - Materials/Stock \$3,300. - Water \$4,600. - Insurance - Premiums \$169. - Labour Overheads \$13,500. - Plant Operating Costs \$10,000.
W045	Parks & Gardens Maintenance/Operations		43,000.00		43,000.00		25,137.00		32,316.35	
2110304	Town Oval Maintenance/Operations									- Employee Costs - Salaries \$8,967. - Contractors \$1,685. - Materials/Stock \$8,000.
W050	Mukinbudin Town Oval Maintenance/Operations		59,000.00		59,000.00		34,398.00		19,444.71	- Electricity \$9,000. - Water \$15,000. - Labour Overheads \$11,348. - Plant Operating Costs \$5,000.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE(Continued)										
2110306	Drive In Theatre Building Operations									
	BO265 Drive In Theatre Building Operations		588.00		588.00		549.00		799.73	- Insurance - Premiums \$500. - ESL Category 5 \$88
2110307	Drive In Theatre Building & Grounds Maintenance									
	BM265 Drive In Theatre Building Maintenance		0.00		0.00		0.00		34.45	- Employee Costs - Salaries \$93. - Contractors \$30.
	GM265 Drive In Theatre Grounds Maintenance		300.00		300.00		161.00		960.05	- Labour Overheads \$117. - Plant Operating Costs \$60.
2110308	Mukinbudin Dam Catchment Expenses									
	W052 Mukinbudin Dam Catchment Expenses		9,500.00		9,500.00		5,694.00		6,209.45	Employee Salaries \$2,628. Contractors \$1,622. Materials \$600. Property Insurance \$374. Overheads \$3,326. Plant Costs \$950.
2110309	Other Recreation Facilities Operations									
	BO270 Old District Club (Youth Centre) Building Operations		169.00		169.00		129.00		1,290.50	- Muni Property Scheme Insurance \$81. - ESL Category 5 \$88
	BO271 Mukinbudin Gym Building Operations		6,200.00		6,200.00		3,931.00		3,963.77	Employee Salaries (Cleaner) \$1,577. Rubbish Bin \$113, Recycling Bin \$104 and other Contractors \$184. Materials \$100. Electricity \$1,200. Water Rates and consumption \$50. Property Insurance \$788. ESL Cat 5 \$88. Overheads (Cleaner) \$1,996.
	BO272 Wilgoyne Tennis Club Building Operations		1,100.00		1,100.00		738.00		587.51	- Contractors \$101. - Electricity \$750.
	BO273 Pistol Club - Operations		304.00		304.00		304.00		304.00	- Muni Property Scheme Insurance \$249. - Muni Property Scheme Insurance \$304. - Contractors \$22.
	BO274 Bonnie Rock Horse and Pony Club - Operations		1,270.00		1,270.00		878.00		1,058.34	- Electricity for A/c 579935870 Lot 33 Watkins St Bonnie Rock \$800. - Muni Property Scheme Insurance \$360. - ESL Category 5 \$88
	BO275 Mukinbudin Polo Cross - Operations		130.00		130.00		70.00		0.00	- Contractors \$130.
	BO276 Karlonning Hall - Operations		500.00		500.00		418.00		306.00	- Contractors \$194.
	BO277 Heritage Grain Silo - Operations		61.00		61.00		60.00		61.00	- Muni Property Scheme Insurance \$306.
	BO278 Wheatbelt Way Tractor Display Shed - Operations		125.00		125.00		124.00		125.00	- Muni Property Scheme Insurance \$61. - Muni Property Scheme Insurance \$125.
	BO279 Lions Park Building Operations		800.00		800.00		543.00		201.00	- Employee Costs - Salaries \$31. - Contractors \$529.
										- Insurance - Premiums \$201. - Muni Property Scheme Insurance \$39.
	<u>Subtotal Other Recreation Facilities Operations</u>		<u>10,659.00</u>		<u>10,659.00</u>		<u>7,195.00</u>		<u>7,897.12</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		45,000.00		45,000.00		26,250.00		910.27	▼ - Demolition of Building per Council Resolution 150421. Contractors & Consultants \$45,000. Significant works have not yet commenced
BM271	Mukinbudin Gym Building Maintenance		0.00		0.00		0.00		753.37	
BM272	Wilgoyne Tennis Club Building Maintenance		9,000.00		9,000.00		8,997.00		9,625.63	- Storm damage repairs insurance funded in acct 3110303 Employee Costs - Salaries \$309. - Contractors \$8,300. - Labour Overheads \$391.
BM273	Pistol Club - Maintenance		0.00		0.00		0.00		2,284.22	
BM275	Mukinbudin Polocross Building - Maintenance		0.00		0.00		0.00		3,128.31	
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 Salaries annual provision \$4,020. Contractors annual provision \$1,193. Materials annual provision \$1,700. Overheads annual provision \$5,087. Plant Costs annual provision \$1,000.
	<u>Subtotal Building Maintenance</u>		<u>67,000.00</u>		<u>67,000.00</u>		<u>42,814.00</u>		<u>16,701.80</u>	▼
2110311	Other Recreation Facilities Grounds Maintenance Exp									
GM270	Old District Club Grounds Maintenance		0.00		0.00		0.00		1,347.66	
GM271	Mukinbudin Gym Grounds Maintenance		0.00		0.00		0.00		2,589.38	
GM272	Wilgoyne Tennis Club Grounds Maintenance		0.00		0.00		0.00		631.88	
GM279	Lions Park Grounds Maintenance		1,218.00		1,218.00		707.00		4,489.44	- Insurance funded fence damage repairs by Contractors . Income in acct 3110303. \$1,218.
W051	Hockey Field Maintenance/Operations		0.00		0.00		0.00		594.52	
W055	Bowling Club Green Maintenance/Operations		0.00		0.00		0.00		845.34	
W056	Walk Trail Maintenance/Operations Exp - Other Rec & Sport		0.00		0.00		0.00		1,270.85	
GMOR01	Other Rec Facilities Grounds Maint Annual Budget (Book exps to actual Facility) - Op Exp -OtherRec Fa		24,000.00		24,000.00		13,979.00		0.00	▼ Standard annual provision of \$24,000 Employee Salaries \$8,348. Contractors annual provision of \$2,087. Materials annual provision \$500. Overheads annual provision \$10,565. Plant Costs annual provision \$2,500.
	<u>Subtotal Grounds Maintenance</u>		<u>25,218.00</u>		<u>25,218.00</u>		<u>14,686.00</u>		<u>11,769.07</u>	
2110313	Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		500.00		500.00		287.00		1,400.46	- General Rec & Culture Minor Assets \$500.
2110315	Events Kit General Expenses		1,000.00		1,000.00		581.00		3,031.42	- Events Kit Materials/Stock Purchased \$1,000. A Budget Amendment should be considered.
2110316	Consultants, Reimb & Other Exp - Other Rec&Sport-Op Exp		10,000.00		10,000.00		1,600.00		0.00	- Sporting Complex Landscape Masterplan
2110319	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec									
MARQU	Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) - Oth Rec		2,300.00		2,300.00		1,330.00		1,121.32	- Employee Salaries \$866. Contractors \$138. Materials \$100. Overheads \$1,096. Plant Costs \$100.
2110329	Gym Minor Assets & Equipment Maint - OpExp - Other Rec		3,000.00		3,000.00		3,000.00		3,485.91	- Orbit Fitness Audit and Service Gym Equipment \$800. Gym Equipment repairs \$2200.
2110337	Central Wheatbelt Football League		2,500.00		2,500.00		0.00		2,500.00	- Central Wheatbelt Football League Subscription 2021/22 \$2,500.
2110392	Depreciation - Other Recreation		71,993.00		71,993.00		41,993.00		44,899.70	- - Depreciation - Ex Asset Register \$71,993.
2110399	Administration Allocated		47,340.00		47,340.00		27,615.00		24,228.57	- Allocation of 5% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		1,312.68		- Recreation/Sporting Complex Hire Fees As per Schedule of Fees and Charges
3110301	Sport Leases and Rentals	0.00		0.00		0.00		600.00		
3110302	Contributions & Donations Rec'd (No GST) - Op Inc	33,955.00		33,955.00		5,432.00		33,955.00		▼ - Tennis Club Donation for Tennis Courts Resurfacing. Exp in Job IO261.
3110303	Reimbursement and Other Income Rec'd (Inc GST)	9,750.00		9,750.00		9,749.00		0.00		- Insurance Reimbursements; Wilgoyne Tennis Club Building Repairs \$8,545 expense in BM272. Lions Park Fence repairs \$1,205 expense in GM279.
3110304	Grants Excluding GST - Other Recreation	274,006.00		274,006.00		183,583.00		202,391.89		▼ - Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade (P2L) \$144,514 Exp in Job IO253. Pump Track Installation (P1C&L) \$9,492 Exp in Job IO252, Resurface the Tennis Courts (P2C&L) \$90K Exp in job IO261. Reseal the Basket Ball Courts (P2C) \$30K Exp in job IO262.
9304113	Other Rec & Sport Unspent Grants - Current Liability									- In addition to the income shown in the above account we have received/invoiced an additional \$0.00 making the total received/invoiced \$202,391.89.
3110305	Annual Sporting Club Levy	6,604.00		6,604.00		6,603.00		0.00		- 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 & Other Income (No GST) - Op Inc	0.00		0.00		0.00		1,332.41		
3110309	Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	1,500.00		1,500.00		875.00		0.00		-- Marquee Hire income \$1,500.
3110314	Grants Including GST - Other Recreation	21,099.00		21,099.00		14,133.00		21,099.00		- CRFF for Tennis Courts Resurfacing. Exp in Job IO261.
3110315	Events Kit Hire Income	500.00		500.00		287.00		99.99		-- Events Kit Hire Income \$500.
3110331	Gymnasium Membership Fees	4,000.00		4,000.00		2,331.00		2,036.30		- As per Sch Fees & Charges Gym Membership fees
SUB-TOTAL OPERATING		352,414.00	467,398.00	352,414.00	467,398.00	223,574.00	278,485.00	262,827.27	249,176.41	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

OTHER RECREATION & SPORT		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE										
4110355	Building (Capital) - Other Recreation/Sport									
BC260	Mukinbudin Sports Complex Building Capital		25,100.00		25,100.00		4,016.00		29,434.55	▲
4110365	Infrastructure Other - Other Rec & Sport -Cap Exp									
IO252	Sports Complex - Other Infra (Pump Track 20-22) - Other Rec & Sport - Cap Exp		9,492.00		9,492.00		9,488.00		12,406.97	
IO253	Mukinbudin Lions Park - Other Infrastructure - Other Rec & Sport - Cap Exp		144,514.00		144,514.00		144,510.00		41,958.25	▼
IO261	Sports Complex - Other Infra (Tennis Courts 21-22) - Other Rec & Sport - Cap Exp		148,074.00		148,074.00		99,203.00		142,500.00	▲
IO262	Sports Complex - Other Infra (Basket Ball Courts 21-22) - Other Rec & Sport - Cap Exp		30,000.00		30,000.00		20,096.00		24,000.00	
IO265	Sports Complex - Carparks & Paths - Other Infra - Other Rec & Sport - Cap Exp		20,000.00		20,000.00		13,396.00		0.00	▼
SUB-TOTAL CAPITAL		0.00	377,180.00	0.00	377,180.00	0.00	290,709.00	0.00	250,299.77	
TOTAL - OTHER RECREATION & SPORT		352,414.00	844,578.00	352,414.00	844,578.00	223,574.00	569,194.00	262,827.27	499,476.18	

- Carry over of Gutter Repairs as per order 32630 \$25,100. (Deleted supply and installation of Automatic Door \$12K and a Lean-to shade structure over roller door \$6K). Contractors total \$25,100. A Budget Amendment is recommended.

- At Recreation Centre: Complete the Pump Track \$9,492 with \$9,492K funding from a Local Roads and Community Infrastructure P1 grant received in acct 3110304. Employee Wages \$1,237. Contractors \$6,690.Overheads \$1,565.

Lions Park replace the Playground. Funding from a Local Roads and Community Infrastructure grant (P2L) received in acct 3110304. Employee Wages \$928. Contractors \$140,412. Materials \$2,000. Overheads \$1,174.

At Recreation Centre: Resurface 4 tennis courts \$148,074. Funding: Local Roads and Community Infrastructure grant (P2C&L) \$90,000 received in acct 3110304. CRFF Grant \$21,099 received in acct 3110314, Tennis Club donation \$33,955 received in acct 3110302 and a Shire contribution of \$3,020. Employee Wages \$928. Contractors \$143,972. Materials \$2,000. Overheads \$1,174.

- At Recreation Centre: Reseal the Basket Ball Courts \$30,000. Funding: Local Roads and Community Infrastructure grant (P2C) \$30,000 received in acct 3110304. Employee Costs - Salaries & Wages \$309.

- Contractors & Consultants \$28,800.

- Materials/Stock Purchased \$500.

- Labour Overheads Allocated \$391.

- At Recreation Centre: Bitumen resealing of the Rec Centre car park. (Deleted - Develop Entry area outside Basketball foyer and bringing adjacent car park up to squash court north wall. Bitumen \$20K and Foyer entry development \$10K.) . Employee Costs - Salaries & Wages \$309.

- Contractors & Consultants \$18,800.

- Materials/Stock Purchased \$500.

- Labour Overheads Allocated \$391.

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

TELEVISION & RADIO REBROADCASTING		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE											
2110400	Radio Re-Broadcasting Operations		1,578.00		1,578.00		1,024.00		693.93	- VH6GIQ, Lot 158, Vesting Order 39397. Satellite Ground Station. Aust Comms Auth - Aparatus Lic 394420 North East Road \$107. - Aust Comms Auth - Radio Lic 1385314 \$230. - Electricity \$1,100. - LGIS Property Insurance Town Tower/North East Rd Tower \$53. - -ESL Category 5 \$88 - - 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		1,000.00		0.00		
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		972.00		567.00		571.99		
2110499	Administration Allocated		2,367.00		2,367.00		1,379.00		242.29		
OPERATING REVENUE											
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	5,917.00	0.00	5,917.00	0.00	3,970.00	0.00	1,508.21		
CAPITAL EXPENDITURE											
4110450	Plant & Equipment (Capital) - TV & Radio Rebroadcasting		0.00		0.00		0.00		0.00		
CAPITAL REVENUE											
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	5,917.00	0.00	5,917.00	0.00	3,970.00	0.00	1,508.21		

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

LIBRARIES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2110506 Library - Lost Books/Book Purchases		200.00		200.00		112.00		0.00	- Library - Lost Books/Book Purchases \$200. - Misc operating costs \$100, Inter library loans delivery charges Courier costs for books \$1,100. - 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 \$96. - Other Expenditure \$100. - Allocation of 1.5% of Administration costs.
2110510 Library - Other Expenses		3,436.00		3,436.00		2,888.00		2,136.79	
2110599 Administration Allocated - Op Exp Libraries		14,202.00		14,202.00		8,281.00		7,268.58	
OPERATING REVENUE									
3110501 Library Reimbursements Lost Books/Book P	100.00		100.00		56.00		0.00		-Library Reimbursements Lost Books & Book Purchases \$100.
SUB-TOTAL OPERATING	100.00	17,838.00	100.00	17,838.00	56.00	11,281.00	0.00	9,405.37	
TOTAL - LIBRARIES	100.00	17,838.00	100.00	17,838.00	56.00	11,281.00	0.00	9,405.37	

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

HERITAGE	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		240.00		184.00	- Purchase of "On the Line" History book \$1,500.
2110604	Pope Hills Facilities Operating & Maint Exp - Heritage								
BM255	Popes Hill Anzac Memorial & Facilities Operating & Maint Exp - Op Exp - Heritage	200.00		200.00		105.00		36.00	- Employee Costs - Salaries \$31. - Contractors & Consultants \$80. - Labour Overheads \$39. - Plant Operating Costs \$50.
GM255	Popes Hill Anzac Memorial Grounds Maintenance	800.00		800.00		455.00		2.25	- Employee Costs - Salaries \$247. - Contractors & Consultants \$40. - Labour Overheads \$313. - Plant Operating Costs \$200.
2110699	Administration Allocated	2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3110600	Sale of History Books	1,500.00	1,500.00		875.00		818.19		- Sales of "On The Line"
SUB-TOTAL OPERATING		1,500.00	4,867.00	1,500.00	4,867.00	875.00	2,179.00	818.19	1,433.67
TOTAL - HERITAGE		1,500.00	4,867.00	1,500.00	4,867.00	875.00	2,179.00	818.19	1,433.67

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 January 2022

	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OTHER CULTURE									
<u>OPERATING EXPENDITURE</u>									
2110799 Administration Allocated		4,734.00		4,734.00		2,758.00		1,211.42	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>									
3110701 Reimbursements & Fees - Op Inc - Other Cu	550.00		550.00		0.00		0.00		- Lease of Crop land at minimum rates \$550
SUB-TOTAL OPERATING	550.00	4,734.00	550.00	4,734.00	0.00	2,758.00	0.00	1,211.42	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE	550.00	4,734.00	550.00	4,734.00	0.00	2,758.00	0.00	1,211.42	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Roads, Streets, Bridges and Depots		2,104,723.00		2,104,723.00		1,242,702.00		1,238,922.90	Expenditure on flood damage works was completed sooner than expected.
Road Plant Purchases		0.00		0.00		0.00		0.00	
Aerodromes		22,780.00		22,780.00		13,265.00		13,081.52	
Transport Licensing		26,670.00		26,670.00		15,554.00		13,349.50	
OPERATING REVENUE									
Roads, Streets, Bridges and Depots	1,046,401.00		1,046,401.00		485,078.00		368,282.39		▲ Roads to Recovery Grant are delayed pending the RTR annual report audit by the OAG.
Road Plant Purchases	0.00		0.00		0.00		0.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	21,400.00		21,400.00		12,481.00		11,973.56		
SUB-TOTAL OPERATING	1,067,801.00	2,154,173.00	1,067,801.00	2,154,173.00	497,559.00	1,271,521.00	380,255.95	1,265,353.92	
CAPITAL EXPENDITURE									
Roads, Streets and Bridges		1,222,467.00		1,222,467.00		390,196.00		602,518.73	▲ Expenditure on some road construction projects has commenced as sooner than expected. The most significant are the Kununoppin-Mukinbudin Road and the Bonnie Rock - Lake Brown Road Renewal works. Several budget amendments are to be made to accommodate council approved works funded by previously unallocated capital budget.
Road Plant Purchases		172,560.00		172,560.00		172,560.00		46,858.01	
Aerodromes		0.00		0.00		0.00		0.00	▼ The transfer to Plant Reserve has not occurred as soon as expected.
Transport Licensing		0.00		0.00		0.00		0.00	
CAPITAL REVENUE									
Roads, Streets, Bridges and Depots	0.00		0.00		0.00		0.00		
Road Plant Purchases	0.00		0.00		0.00		0.00		
Aerodromes	0.00		0.00		0.00		0.00		
Transport Licensing	0.00		0.00		0.00		0.00		
SUB-TOTAL CAPITAL	0.00	1,395,027.00	0.00	1,395,027.00	0.00	562,756.00	0.00	649,376.74	
TOTAL - PROGRAMME SUMMARY	1,067,801.00	3,549,200.00	1,067,801.00	3,549,200.00	497,559.00	1,834,277.00	380,255.95	1,914,730.66	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		1,264.07	
RM005	Mukinbudin North-East Road (Rd Maintenance)		0.00		0.00		0.00		22,039.34	
RM006	Bonnie Rock-Lake Brown Road (Rd Maintenance)		0.00		0.00		0.00		17,306.52	
RM007	Nungarin North Road (Rd Maintenance)		0.00		0.00		0.00		3,598.14	
RM008	Beringbooding Road (Rd Maintenance)		0.00		0.00		0.00		15,718.57	
RM009	Moondon Road (Rd Maintenance)		0.00		0.00		0.00		8,409.71	
RM010	Quanta Cutting North Road (Rd Maintenance)		0.00		0.00		0.00		5,097.49	
RM011	Graham Road (Rd Maintenance)		0.00		0.00		0.00		2,584.47	
RM012	Carlton Road (Rd Maintenance)		0.00		0.00		0.00		574.34	
RM013	Lake Brown South Road (Rd Maintenance)		0.00		0.00		0.00		2,930.94	
RM014	Popes Hill South Road (Rd Maintenance)		0.00		0.00		0.00		2,309.60	
RM015	Clamp Road (Rd Maintenance)		0.00		0.00		0.00		2,780.26	
RM016	Copeland Road (Rd Maintenance)		0.00		0.00		0.00		3,406.89	
RM017	Whyte Road (Rd Maintenance)		0.00		0.00		0.00		475.59	
RM018	Walton Road (Rd Maintenance)		0.00		0.00		0.00		1,097.69	
RM019	Ogilvie Road (Rd Maintenance)		0.00		0.00		0.00		7,346.83	
RM020	Dandanning Road (Rd Maintenance)		0.00		0.00		0.00		9,429.09	
RM021	Cookinbin Road (Rd Maintenance)		0.00		0.00		0.00		1,374.13	
RM022	McGregor Road (Rd Maintenance)		0.00		0.00		0.00		1,843.44	
RM023	Jones East Road (Rd Maintenance)		0.00		0.00		0.00		127.11	
RM024	Albert Road (Rd Maintenance)		0.00		0.00		0.00		174.95	
RM025	Kalyanbudding West Road (Rd Maintenance)		0.00		0.00		0.00		70.59	
RM026	Barbalin North Road (Rd Maintenance)		0.00		0.00		0.00		2,783.96	
RM026S	Seaby Road (Rd Maintenance)		0.00		0.00		0.00		1,323.01	
RM027	Barbalin South Road (Rd Maintenance)		0.00		0.00		0.00		1,352.99	
RM028	Barbalin-Koonkoobing Rd Maintenance Exp		0.00		0.00		0.00		170.73	
RM029	Davis Road (Rd Maintenance)		0.00		0.00		0.00		797.61	
RM030	Forty Six Gate Road (Rd Maintenance)		0.00		0.00		0.00		4,293.29	
RM031	Harry Road (Rd Maintenance)		0.00		0.00		0.00		3,083.93	
RM032	Comerford Road (Rd Maintenance)		0.00		0.00		0.00		1,461.82	
RM033	Karomin Road (Rd Maintenance)		0.00		0.00		0.00		2,509.63	
RM034	Harold Road (Rd Maintenance)		0.00		0.00		0.00		743.89	
RM036	Squire Road (Rd Maintenance)		0.00		0.00		0.00		239.71	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		983.43	
RM040	Wyoming Trail (Rd Maintenance)		0.00		0.00		0.00		967.90	
RM041	Brandis Road (Rd Maintenance)		0.00		0.00		0.00		348.70	
RM042	Toole Road (Rd Maintenance)		0.00		0.00		0.00		2,741.88	
RM043	Sprigg Road (Rd Maintenance)		0.00		0.00		0.00		1,623.12	
RM044	Bonnie Rock Tank Road (Rd Maintenance)		0.00		0.00		0.00		347.37	
RM045	Clune Road (Rd Maintenance)		0.00		0.00		0.00		963.13	
RM046	Dootaning Road (Rd Maintenance)		0.00		0.00		0.00		1,349.52	
RM047	Cunderin Road (Rd Maintenance)		0.00		0.00		0.00		3,207.35	
RM048	Copeland North Road (Rd Maintenance)		0.00		0.00		0.00		180.89	
RM049	Manuel Road (Rd Maintenance)		0.00		0.00		0.00		1,899.10	
RM050	Morrison Road (Rd Maintenance)		0.00		0.00		0.00		1,800.07	
RM051	Sevier Road (Rd Maintenance)		0.00		0.00		0.00		301.92	
RM052	Scotsman Road (Rd Maintenance)		0.00		0.00		0.00		1,573.48	
RM053	Adams Road (Rd Maintenance)		0.00		0.00		0.00		37.72	
RM054	Spencers Road (Rd Maintenance)		0.00		0.00		0.00		1,735.38	
RM056	Doig Road (Rd Maintenance)		0.00		0.00		0.00		393.47	
RM072	Sheardown Road (Rd Maintenance)		0.00		0.00		0.00		778.21	
RM074	McInnes Road (Rd Maintenance)		0.00		0.00		0.00		222.15	
RM075	Wattoning West Road (Rd Maintenance)		0.00		0.00		0.00		2,161.67	
RM076	Jones Road (Rd Maintenance)		0.00		0.00		0.00		24.71	
RM077	Wymond Road (Rd Maintenance)		0.00		0.00		0.00		1,198.35	
RM078	Milne Road (Rd Maintenance)		0.00		0.00		0.00		1,091.93	
RM079	Miguel East Road (Rd Maintenance)		0.00		0.00		0.00		1,008.66	
RM080	Stockton Road (Rd Maintenance)		0.00		0.00		0.00		642.83	
RM081	Dease Road (Rd Maintenance)		0.00		0.00		0.00		1,414.56	
RM082	Connell Road (Rd Maintenance)		0.00		0.00		0.00		1,596.41	
RM083	Mott Road (Rd Maintenance)		0.00		0.00		0.00		513.91	
RM086	Lavery Road (Rd Maintenance)		0.00		0.00		0.00		679.62	
RM087	Aitken Road (Rd Maintenance)		0.00		0.00		0.00		983.48	
RM088	Koonkoobing Road (Rd Maintenance)		0.00		0.00		0.00		1,224.92	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120100	Rural Road Maintenance Op Exp (Continued)									
RM089	Andrews Road East (Rd Maintenance)		0.00		0.00		0.00		1,729.52	
RM092	Wundowlin Road (Rd Maintenance)		0.00		0.00		0.00		61.05	
RM093	Quanta Cutting-Weira Road (Rd Maintenance)		0.00		0.00		0.00		3,321.43	
RM094	Elsewhere Road (Rd Maintenance)		0.00		0.00		0.00		757.42	
RM095	Copeland South Road (Rd Maintenance)		0.00		0.00		0.00		1,445.68	
RM096	Forest Avenue (Rd Maintenance)		0.00		0.00		0.00		253.03	
RM097	Borlase Road (Rd Maintenance)		0.00		0.00		0.00		1,188.18	
RM099	Nicol Road (Rd Maintenance)		0.00		0.00		0.00		1,331.36	
RM103	Fagan Road (Rd Maintenance)		0.00		0.00		0.00		70.95	
RM104	Jamieson Road (Rd Maintenance)		0.00		0.00		0.00		412.59	
RM106	Dead Horse Hill Road (Rd Maintenance)		0.00		0.00		0.00		917.10	
RM107	Koordaa-Bullfinch Rd (M40) (Rd Maintenance)		0.00		0.00		0.00		4,162.86	
RM108	Kununoppin-Mukinbudin Road (Rd Maintenance)		0.00		0.00		0.00		3,290.56	
RM109	Mukinbudin-Bonnie Rock Road (Rd Maintenance)		0.00		0.00		0.00		15,512.84	
RM110	Mukinbudin-Wialki Road (Rd Maintenance)		0.00		0.00		0.00		23,894.96	
RM111	Driscoll Road (Rd Maintenance)		0.00		0.00		0.00		787.24	
RM112	Percy Road Maintenance - Op Exp		0.00		0.00		0.00		209.25	
RM140	Williams Road (Rd Maintenance) - Op Exp		0.00		0.00		0.00		368.94	
RM998	Road Maintenance - General Rural Exp (Non road specific costs only)		460,000.00		460,000.00		268,310.00		11,102.25	▼ - Important: Only book costs to this job that can not be booked to a specific road. Employee Costs - Salaries \$89,134. Contractors \$125,942. Materials/Stock \$37,000. Water \$5,000. Labour Overheads \$112,796. Plant Operating Costs \$90,128.
TCM001	Traffic Counter Management		2,000.00		2,000.00		1,148.00		1,861.60	Employee Costs - Salaries \$618. Contractors \$149. Materials/Stock \$200. Labour Overheads \$783. Plant Operating Costs \$250.
	Subtotal Rural Road Maintenance		462,000.00		462,000.00		269,458.00		235,394.98	▼
2120101	Townsite Road Maintenance Op Exp									
RM057	Maddock Street (Rd Maintenance)		0.00		0.00		0.00		2,758.43	
RM059	Cruickshank Road (Rd Maintenance)		0.00		0.00		0.00		682.03	
RM060	Lansdell Street (Rd Maintenance)		0.00		0.00		0.00		329.89	
RM061	Shadbolt St		0.00		0.00		0.00		5,589.11	
RM062	White Street (Rd Maintenance)		0.00		0.00		0.00		1,123.96	
RM063	Ferguson Street (Rd Maintenance)		0.00		0.00		0.00		80.99	
RM066	Lukin Street (Rd Maintenance)		0.00		0.00		0.00		977.61	
RM068	Strugnell Street (Rd Maintenance)		0.00		0.00		0.00		508.64	
RM069	Clamp Street (Rd Maintenance)		0.00		0.00		0.00		213.67	
RM105	Earl Drive (Rd Maintenance)		0.00		0.00		0.00		971.66	
RM113	Mallee Drive (Rd Maintenance)		0.00		0.00		0.00		38.87	
RM122	Bent Street (Rd Maintenance)		0.00		0.00		0.00		456.43	
RM999	Road Maintenance - General Townsite Exp (Non road specific costs only)		30,000.00		30,000.00		17,486.00		4,676.85	▼ General Townsite Exp (Non road specific costs only). Only book costs to this job that can not be booked to a specific road; Salaries \$4,793. Contractors \$11,542. Materials \$1,000. Labour \$6,065. Plant \$6,600.
	Subtotal Townsite Road Maintenance		30,000.00		30,000.00		17,486.00		18,408.14	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120102	Flood Damage Maintenance									
FDM007	Nungarin North Rd Flood Damage Maint - Op Exp		29,928.00		29,928.00		17,458.00		28,517.66	▲ - Flood Damage Repairs Reconstruct Floodway SLKs 1.26 to SLK 1.37, Grading SLKS 5.77,7.35, and 8.55 -Contractors & Consultants \$29,928.
FDM013	Lake Brown South Road Flood Damage Maint - Op Exp		2,413.00		2,413.00		1,407.00		2,150.59	- Flood Damage Repair works; Silt/Debris removal SLKs 2.19, Grading SLKS 5.77,7.35, and 8.55 -Contractors & Consultants \$2,413.
FDM028	Barbalin-Koonkoobing Rd Flood Damage Maint - Op Exp		53,185.00		53,185.00		35,632.00		45,915.90	▲ - Flood Damage Repair works; Silt/Debris removal and reconstruct floodway SLK 0.48 to SLK 8.08 -Contractors & Consultants \$53,185.
FDM021	Cookinbin Road Flood Damage Maint- Op Exp		41,435.00		41,435.00		27,758.00		41,676.10	▲ - Flood Damage Repair works; Silt/Debris removal and Gravel Resheet SLK 3.6 to SLK 7.8 -Contractors & Consultants \$41,435.
FDM108	Flood Damage Maintenance - Kununoppin- Mukinbudin Rd		0.00		0.00		0.00		35.28	
FDM033	Karomin Road Flood Damage Maint - Op Exp		875.00		875.00		584.00		824.59	- Flood Damage Repair works; Silt/Debris removal SLK 0.28 to SLK 3.87 -Contractors & Consultants \$875.
FDM01	General Flood Damage Maintenance Exp & Budget (Non road specific costs only)		10,000.00		10,000.00		9,994.00		350.20	Employee Costs - Salaries \$2,783. Contractors \$1,695. Labour Overheads \$3,522. Plant Operating Costs \$2,000.
	<u>Subtotal Flood Damage Maintenance</u>		<u>137,836.00</u>		<u>137,836.00</u>		<u>92,833.00</u>		<u>119,470.32</u>	▲
2120103	Roads/Street Cleaning									
SWEEP	Roads/Street Cleaning - Op Exp		6,500.00		6,500.00		3,780.00		2,430.96	Employee Costs - Salaries \$124. Contractors \$5,619. Materials/Stock \$500. Labour Overheads \$157. Plant Operating Costs \$100.
2120104	Street Trees & Watering									
TREES	Street Trees & Watering - Op Exp		10,000.00		10,000.00		6,693.00		5,346.21	Employee Costs - Salaries \$3,092. Contractors \$795. Materials/Stock \$750. Water \$100. Labour Overheads \$3,913. Plant Operating Costs \$1,350.
2120105	Street Trees Pruning & Tree Lopping									
PRUNE	Street Trees Pruning & Tree Lopping - Op Exp		9,000.00		9,000.00		3,775.00		709.26	Employee Costs - Salaries \$1,237. Contractors \$5,798. Labour Overheads \$1,565. Plant Operating Costs \$400.
2120106	Traffic Signs/Equipment (Safety)									
SIGNS	Traffic Signs/Equipment (Safety)		25,000.00		25,000.00		14,560.00		7,099.87	- Important; Only book signs to this job that can not be booked to a specific roads. - Employee Costs - Salaries & Wages \$1,391. - Contractors for the delivery of signs, poles and general signage \$1,748 - Purchase cost of signs, poles and general signage \$20,000. - Labour Overheads \$1,761. - Plant Operating Costs \$100.
2120107	Footpath Maintenance									
FPM01	Footpath Maintenance		2,000.00		2,000.00		1,141.00		875.51	Employee Costs - Salaries \$464. Contractors \$549. Materials/Stock \$200. Labour Overheads \$587. Plant Operating Costs \$200.
2120108	Street Lighting - Operating		14,000.00		14,000.00		8,162.00		10,670.50	- Synergy (Western Power) Street Lighting costs throughout the Shire 2% increase from 2020/21 to 2021/22 \$14,000.

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2120109	Road Consultant Exp - Op Exp - Sts, Rds & Bridges		0.00		0.00		0.00		16,330.00	
2120111	General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg									
	VERGE General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Bridg		50,000.00		50,000.00		29,155.00		20,644.39	Employee Costs - Salaries \$19,449. Contractors \$2,688. Materials/Stock \$50. Labour Overheads \$24,613. Plant Operating Costs \$3,200.
2120112	Townscape Maintenance & Operating Exps - Op Exp - Sts Rds & Bridges									
	TSCAPE Townscape Maintenance and Operating Exps - Op Exp - Sts Rds & Bridges		6,500.00		6,500.00		3,780.00		239.04	- Employee Costs - Salaries & Wages \$340. - General Contractors \$630. Main Street Landscape Masterplan \$5,000 - Labour Overheads Allocated \$430. - Plant Operating Costs Allocated \$100.
2120114	Contributions, Donations & Other Transport Related Exp - Op Exp - Sts		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 Strugnell Sts for the existing road. Costs include subdivision and purchase.
2120192	Depreciation - Roads, Bridges & Depots		1,336,887.00		1,336,887.00		779,849.00		801,303.72	- Depreciation - Ex Asset Register \$1,336,887.
OPERATING REVENUE										
3120100	Regional Road Group Grants (MRWA)	360,848.00		360,848.00		0.00		89,727.39		▼ - Wheatbelt Regional Road Group Grant (Gross up for GST when claiming). \$352,867 for Job RR108 Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 8.76 to 12.76 – Total 4.00 kms.
9304129	Regional Road Group (RRG) Unspent Grants - Current Liability - In addition to the income shown in the above account we have received/invoiced an additional \$198,951.01 making the total received/invoiced \$288,678.40.									
3120101	Direct Road Grant (MRWA)	140,376.00		140,376.00		140,376.00		140,376.00		- MRWA Direct Road Grant 2021/22.
3120102	Roads to Recovery Grant	338,937.00		338,937.00		227,086.00		100,000.00		▲ - 2021/22 allocation \$338,937 including \$48,711 allocated to: Job RR009 Moondon Road Renewal - Cap Exp \$90K. Remaining funds of \$200,226 remain unallocate t a particular job."
9304121	Roads To Recovery Unspent Grants - Current Liability - In addition to the income shown in the above account we have received an additional \$0.00 making the total received \$100,000.00.									
3120105	Roads Flood Damage Income (Excludes GST) - Op Inc	132,271.00		132,271.00		43,649.00		0.00		▲ - Flood Damage Road Repair Grant, 100% of Preliminaries of \$36,394 plus 75% expenses.
3120117	Footpaths Grants Rec'd Ex GST - Op Inc - Sts Rds & Br	73,969.00		73,969.00		73,967.00		38,179.00		▲ - RLICP Funding (P1C) \$73,969 for Maddock St Footpath Works in Job FPC057.
SUB-TOTAL OPERATING		1,046,401.00	2,104,723.00	1,046,401.00	2,104,723.00	485,078.00	1,242,702.00	368,282.39	1,238,922.90	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE										
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. Employee Costs - Salaries \$2,474. Contractors \$1,196. Materials/Stock \$2,500. Labour Overheads \$3,130. Plant Operating Costs \$700.
4120166	Roads Renewal Works - Capital Exp									
RR086	Lavery Road - Cap Exp		17,000.00		17,000.00		16,995.00		10,208.38	- SLK 0.00 to SLK2.50, a total of 2.50 km. Gravel sheet, improve signage and drainage. Funding from council funds. Employee Costs - Salaries \$3,278. Contractors \$2,174. Materials/Stock \$800. Labour Overheads \$4,148. Plant Operating Costs \$6,600.
RR033	Karomin Road - Capital Exp		39,000.00		39,000.00		38,996.00		41,436.50	-Gravel sheet – SLK 0.00 to 3.87 commencing the intersection with Nungarain North Rd Employee Costs - Salaries \$8,658. Contractors \$1,016. Materials/Stock \$1,870. Labour Overheads \$10,956. Plant Operating Costs \$16,500.
RR024	Albert Road - Capital Exp		20,000.00		20,000.00		13,396.00		3,283.44 ▼	- Reconstruct floodway at SLK1.23. Funding from council funds. Employee Costs - Salaries \$3,092. Contractors \$6,995. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$4,000.
RR017	Whyte Road - Cap Exp		52,000.00		52,000.00		51,997.00		23,794.28 ▼	- Whyte Road, the entire length of the East West section SLK 0.00 to 4.00, a total of 4 km. Gravel sheet, improve signage and drainage. Funding ???, the remainder council funds. Employee Costs - Salaries \$10,204. Contractors \$3,383. Materials/Stock \$2,500. Labour Overheads \$12,913. Plant Operating Costs \$23,000.
RR016	Copeland Road - Cap Exp		40,000.00		40,000.00		39,995.00		45,299.09	- Copeland Road – SLK 0.00 to SLK 4.00 from the Mukinbudin Walkki Rd to the intersection of Copland North Rd Employee Costs - Salaries \$8,163. Contractors \$1,107. Materials/Stock \$2,000. Labour Overheads \$10,330. Plant Operating Costs \$18,400.

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120166	Roads Renewal Works - Capital Exp (continued)									
RR014	Popes Hill South Road - Cap Exp		11,000.00	11,000.00		10,995.00		11,722.51		- Popes Hill South Start 1.5km South of the Koorda Bullfinch Rd. SLK 0.00 to 2.00, reconstruct with 150mm of gravel.Council funded. Salaries \$2,845. Contractors \$505. Materials \$1,200. Overheads \$3,600. Plant \$2,850.
RR007	Nungarin North Road Renewal - Cap Exp		0.00	0.00		0.00		256.42		
RR010	Quanta Cutting North Rd Renewal - Cap Exp		35,000.00	35,000.00		34,995.00		34,029.41		- Quanta Cutting Rd Start 1km North of the Wilgoyne Bin - SLK 10.10 to 13.60, reconstruct & resheet with 150mm of gravel. Funding ??? remainder council funds. Employee Costs \$6,957. Contractors \$2,739. Materials \$1,500. Overheads \$8,804. Plant s \$15,000.
RR009	Moondon Road Renewal - Cap Exp		0.00	0.00		0.00		353.81		
RR019	Ogilvie Road Renewal - Cap Exp		0.00	0.00		0.00		908.75		
RR006	Bonnie Rock - Lake Brown Road - Cap Exp		121,000.00	121,000.00		39,928.00		115,677.57	▲	- Gravel Sheet SLK 27.0 to SLK 35.8 from Graham Rd South to the Ogilvie Rd interection. Salaries \$22,262. Contractors \$28,928. Materials \$5,500. Overheads \$28,174. Plant \$36,136.
RR008	Beringbooding Rd Renewal - Cap Exp - Sts Rds & Bridges		0.00	0.00		0.00		1,123.32		- Gravel Sheet SLK 27.0 to SLK 35.8 from Graham Rd South to the Ogilvie Rd interection Employee Costs - Salaries \$22,262. Contractors \$28,928. Materials/Stock \$5,500. Labour Overheads \$28,174. Plant Operating Costs \$36,136.
RR022	McGregor Road North Section Renewal - Cap Exp		20,000.00	20,000.00		19,997.00		11,467.48		- Reconstruct floodway at SLK13.7. Funding from council funds. Employee Costs - Salaries \$3,092. Contractors \$6,995. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$4,000.
RR056	Doig Road Renewal - Cap Exp		0.00	0.00		0.00		325.42		
RR057	Maddock Street Renewal - Cap Exp		0.00	0.00		0.00		21,513.28		
RR059	Cruickshank Road Renewal - Cap Exp		0.00	0.00		0.00		8,565.36		
RR096	Forest Rd Renewal - Cap Exp - Sts & Rds		0.00	0.00		0.00		44,552.32		
RR108	Kununoppin-Mukinbudin Road Renewal (RRG Funded 20-22)- Cap Exp		541,277.00	541,277.00		0.00		141,151.09		- Kununoppin – Mukinbudin Road Renewal. Reconstruction and two coat bitumen seal from SLK 8.76 to 12.76 – Total 4.00 kms. Reconstruction 10meter min Width seal. Funding RRG \$352,867 in Acct
RR110	Mukinbudin Wialki Rd Renewal - Cap Exp		0.00	0.00		0.00		42.73		
RR9999	Unallocated Road Capital Expense - Budget Only		241,800.00	241,800.00		38,686.00		0.00	▼	- Available funds to be allocated to works at council discretion. \$80K is Allocated to Culvert works, \$100K is allocated to Road Works. At least \$58,937 needs be allocated to Roads to Recovery funded works to spend the unallocated grant income and ensure joint funding . Employee Costs - Salaries \$21,830. Contractors \$136,273. Materials/Stock \$28,000. Water \$2,000. Labour Overheads \$27,626. Plant Operating Costs \$26,071.
4120167	Roads (Capital) - Roads to Recovery									
RR005	Mukinbudin North East Rd - Cap Exp		0.00	0.00		0.00		1,336.35		
4120169	Roads (Capital) - Black Spot									
RBS108	Kununoppin-Mukinbudin Road (Blackspot Funded) - Cap Exp		0.00	0.00		0.00		7.53		
	Subtotal All Road Capital Expenditure		1,138,077.00	1,138,077.00		305,980.00		517,055.04	▲	

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

STREETS, ROADS & BRIDGES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE (Continued)										
4120170	Footpaths Capital Expenditure - Sts Rds & Bridges									
	FPC057 Maddock Street Footpath Construction - Cap Exp - Sts Rds & Bridges		74,000.00		74,000.00		74,000.00		64,649.09	- Footpath construction by Contractors & Consultants at several locations. \$74,000 Funding from LRCIP P1 in Acct 3120117. - - Transfers to Reserves From Muni Interest \$390. Allocation for future footpath works \$0.
	FPC108 Bent St/Kununoppin-Mukinbudin Rd Footpath Construction - Cap Exp - \$		0.00		0.00		0.00		20,760.00	
4120171	Roads (Capital) - Flood Damage									
4120175	Transfers To Roadworks Reserve		390.00		390.00		224.00		54.60	
SUB-TOTAL CAPITAL		0.00	1,222,467.00	0.00	1,222,467.00	0.00	390,196.00	0.00	602,518.73	
TOTAL - STREETS, ROADS & BRIDGES		1,046,401.00	3,327,190.00	1,046,401.00	3,327,190.00	485,078.00	1,632,898.00	368,282.39	1,841,441.63	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

ROAD PLANT PURCHASES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE									
4120250 Plant & Equipment (Capital) - Road Plant Purchases		45,000.00		45,000.00		45,000.00		46,857.32	- New Additional Dual Cab 4 x 4 (New Plant number P30721) \$45K, (Deleted New 30,000ltr Water Tank Trailer (P15021), Second hand Prime Mover (P14921) for Water Tank Trailer). - - Transfers to Reserves From Muni Interest \$440. Allocation for future plant purchases \$127,120
4120275 Transfer to Plant Reserve - Cap Exp - Rd Plant Purchases		127,560.00		127,560.00		127,560.00		0.69 ▼	
SUB-TOTAL CAPITAL	0.00	172,560.00	0.00	172,560.00	0.00	172,560.00	0.00	46,858.01	
TOTAL - ROAD PLANT PURCHASES	0.00	172,560.00	0.00	172,560.00	0.00	172,560.00	0.00	46,858.01	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

AERODROMES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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 \$1,484. - Contractors \$329. - Materials/Stock \$500. - Insurance - Premiums \$9. - Labour Overheads \$1,878. - Plant Operating Costs \$1,800. - Depreciation - Ex Asset Register \$14,413. - Allocation of 0.25% of Administration costs.
W060 Airstrip & Grounds Maintenance/Operations		6,000.00		6,000.00		3,479.00		3,390.69	
2120492 Depreciation - Aerodromes		14,413.00		14,413.00		8,407.00		8,479.41	
2120499 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	
SUB-TOTAL OPERATING	0.00	22,780.00	0.00	22,780.00	0.00	13,265.00	0.00	13,081.52	
<u>CAPITAL EXPENDITURE</u>									
4120460 Infrastructure Other (Capital) - Aerodromes									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES	0.00	22,780.00	0.00	22,780.00	0.00	13,265.00	0.00	13,081.52	

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 January 2022

TRANSPORT LICENCING	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2120500 Training and Accommodation - Licensing		3,000.00		3,000.00		1,750.00		1,215.45	- Training And Accommodation - Licensing
2120501 Telephone & Other Op Expenses - Licensing		0.00		0.00		0.00		19.76	
2120599 Administration Allocated		23,670.00		23,670.00		13,804.00		12,114.29	- Allocation of 2.5% of Administration costs.
OPERATING REVENUE									
3120500 Sale of Shire Plates	400.00		400.00		231.00		45.45		- Sale Of Shire Plates
3120501 Commissions - Licensing	18,000.00		18,000.00		10,500.00		10,342.72		- DPI Licensing Commissions
3120502 Reimbursements - Licensing	3,000.00		3,000.00		1,750.00		1,585.39		- Reimbursements - Licensing
SUB-TOTAL OPERATING	21,400.00	26,670.00	21,400.00	26,670.00	12,481.00	15,554.00	11,973.56	13,349.50	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TRANSPORT LICENCING	21,400.00	26,670.00	21,400.00	26,670.00	12,481.00	15,554.00	11,973.56	13,349.50	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Rural Services		8,867.00		8,867.00		7,869.00		16,126.23	Significant components of this are the Caravain Park Operating Expenses that have increased in line with the increased income and a faster than expected expenditure on Wheatbelt Way activities.
Tourism and Area Promotion		321,102.00		321,102.00		192,013.00		201,341.82	
Building Control		19,134.00		19,134.00		11,158.00		10,002.40	
Economic Development		5,767.00		5,767.00		3,541.00		2,189.54	
Other Economic Services		54,336.00		54,336.00		32,171.00		57,311.78	
									▲ Additional standpipe water expenses, return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant and additional Muka Café Building Maintenance expenses due to the Supply and Install of a 500L Grease Arrestor.
OPERATING REVENUE									
Tourism and Area Promotion	224,706.00		224,706.00		131,068.00		156,858.50		▼ Overall Caravan Park income is greater than expected.
Building Control	1,600.00		1,600.00		1,056.00		291.65		
Economic Development	8,745.00		8,745.00		5,096.00		4,865.41		
Other Economic Services	288,672.00		288,672.00		56,197.00		20,296.01		
									▲ This grant was not spent in 2020-2021 and was journalled to a Unspent Grants liability account.
SUB-TOTAL OPERATING	523,723.00	409,206.00	523,723.00	409,206.00	193,417.00	246,752.00	182,311.57	286,971.77	
CAPITAL EXPENDITURE									
Tourism and Area Promotion		7,223.00		7,223.00		3,611.00		3,597.51	Expenditure of the Department Of Water And Environmental Regulation Grant of \$100k for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project and Café loan principal repayments.
Other Economic Services		274,371.00		274,371.00		47,085.00		10,625.28	
SUB-TOTAL CAPITAL	0.00	281,594.00	0.00	281,594.00	0.00	50,696.00	0.00	14,222.79	
TOTAL - PROGRAMME SUMMARY	523,723.00	690,800.00	523,723.00	690,800.00	193,417.00	297,448.00	182,311.57	301,194.56	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

RURAL SERVICES	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2130100 Noxious Weed Control									<ul style="list-style-type: none"> - Employee Costs - Salaries \$2,474. - Contractors \$231. - Materials/Stock \$200. - Labour Overheads \$3,130. - Plant Operating Costs \$465. - Allocation of 0.25% of Administration costs.
WEEDS Noxious Weed Control - Op Exp		6,500.00		6,500.00		6,490.00		14,414.81	
2130103 Rural Counselling Service		0.00		0.00		0.00		500.00	
2130199 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	8,867.00	0.00	8,867.00	0.00	7,869.00	0.00	16,126.23	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES	0.00	8,867.00	0.00	8,867.00	0.00	7,869.00	0.00	16,126.23	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130204	Caravan Park General Maintenance/Operations									
BO370	Caravan Park General Operation Expenses		60,000.00		60,000.00		35,572.00		58,612.37	<ul style="list-style-type: none"> - Employee Costs - Salaries (Additional Cleaners) \$12,059. - Annual Testing and Certification of Dump point \$250. Rubbish Bins x 6 @ \$113 \$678. Recycling Bins x 6 @ \$104 \$624. Breakdowns and other expenses \$60. Total Contractors & Consultants \$1,612. - Materials/Stock, replacement building fittings and equipment \$8,000. - Telephone Office 9047 1103 & Mgr Mobile 0429 471 103 Telstra \$1,000, Wallis Wireless Link \$0 (Not Required), MS & EOA Lic \$137, Aussie BB \$984, Managed support \$1,188. and other communication expenses \$500. Total Communication Expenses Telephone, Data and Other \$3,809. - Electricity \$14,500. - LP Gas 45kg bottles rental x 4 \$320 and LPG Gas consumption for Kitchen, CVP and BBQ -\$120. Total gas cost \$200. - Utilities Water & Trade Waste charges \$3,000. - Insurance - Premiums \$1,454. - Labour Overheads (Additional Cleaners) \$15,261. - Plant Operating \$105. - Employee Costs - Salaries \$2,783. - Breakdowns and other expenses \$2,695. \$2,300 for Storeroom upgrade. Total Contractors \$4,995. - Materials/Stock . Replacement building fittings and equipment \$1,400. - Labour Overheads \$3,522. - Plant Operating Costs \$300. - Employee Costs - Salaries \$3,092. - General grounds maintenance expenses \$3,095. (Deleted - \$4,200 for Solar Lights.) Total Contractors \$7,295. - Materials/Stock, replacement building fittings and equipment \$200. - Labour Overheads \$3,913. - Plant Operating Costs \$500.
BM370	Caravan Park General Facilities - Building Maintenance		13,000.00		13,000.00		7,567.00		12,958.47	<ul style="list-style-type: none"> - Materials/Stock . Replacement building fittings and equipment \$1,400. - Labour Overheads \$3,522. - Plant Operating Costs \$300. - Employee Costs - Salaries \$3,092. - General grounds maintenance expenses \$3,095. (Deleted - \$4,200 for Solar Lights.) Total Contractors \$7,295. - Materials/Stock, replacement building fittings and equipment \$200. - Labour Overheads \$3,913. - Plant Operating Costs \$500.
GM370	Caravan Park General Facilities - Grounds Maintenance		15,000.00		15,000.00		8,729.00		9,749.40	<ul style="list-style-type: none"> - Materials/Stock, replacement building fittings and equipment \$200. - Labour Overheads \$3,913. - Plant Operating Costs \$500.
2130206	Barrack Cabins Building Operations									
BO315	Barrack Cabins Building Operations		250.00		250.00		235.00		229.00	<ul style="list-style-type: none"> - Contractors \$21. - Insurance - Premiums \$229.
2130207	Barrack Cabins Building Maintenance									
BM315	Barrack Cabins Building Maintenance		1,500.00		1,500.00		861.00		415.95	<ul style="list-style-type: none"> - Employee Costs - Salaries \$309. - Contractors \$600. - Materials/Stock \$200. - Labour Overheads \$391.

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2130210	Park Units (Self Contained) Building Operations									
	BO320 Park Units (Self Contained) Building Operations		600.00		600.00		502.00		391.00	Employee Costs - Salaries \$62. Contractors \$69. Insurance - \$391. Labour Overheads \$78.
2130211	Park Units (Self Contained) Building Maintenance									
	BM320 Park Units (Self Contained) Building Maintenance		7,000.00		7,000.00		4,538.00		915.94	- Employee Costs - Salaries \$680. - Contractors (Deleted \$5,100 for package air conditioner replacements and patch holes \$2,600. Deleted \$7,600 for internal wall lining with hardigroove to all 3 units.) Other contractor work \$5,189 - Materials/Stock \$250. - Labour Overheads \$861. - Plant Operating Costs \$20.
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		1,000.00		1,000.00		671.00		256.36	Contractors \$575. Materials/Stock \$100. Insurance - Premiums \$237. Statutory Fees and Taxes \$88.
	BM322 Caravan Park House "Wattoning" 22 Earl Drive Building Maintenance Exp - Tour & Area Prom		1,000.00		1,000.00		574.00		297.50	Employee Costs - Salaries \$155. Contractors \$589. Labour Overheads \$196. Plant Operating Costs \$60.
	GM322 Caravan Park House "Wattoning" 22 Earl Drive Grounds Maintenance Exp - Tour & Area Prom		500.00		500.00		280.00		0.00	Employee Costs - Salaries \$155. Contractors \$89. Labour Overheads \$196. Plant Operating Costs \$60.
2130228	Short Stay Housing Expenses - Tour & Area Promotion		23,044.00		23,044.00		13,440.00		14,391.51	- Short Stay, 8 Lansdell St & 25 Cruickshank St House cost recovered - Interest on Loan 127: Payment 2 - 10/09/2021 \$899.01 Payment 3 - 10/03/2022 \$871.24 - WATC Loan 127 Guarantee Fee. To 31/12/2021 \$409.29 and to 30/6/2022 \$404.12 --Caravan Park Staff Salaries \$87,734.
2130212	Interest on Loan 127 Caravan Park "Wattoning Villa" House - 22 Earl Drive		2,583.00		2,583.00		1,291.00		899.01	- -Contract Relief Caravan Park staff at \$32 per hour for 5 weeks annual leave, 10 days personal leave and 20 RDO weekends \$14,080. - Caravan Park Manager Superannuation Super Guarantee 9.5% and council contribution.
2130214	Caravan Park Salaries		101,814.00		101,814.00		59,388.00		41,360.25	- Includes Caravan Park staff Service Allowance \$1,300. Caravan Park staff MBL Allowance \$1,560. Caravan Park staff Accommodation Allowance \$2,080
2130215	Caravan Park Superannuation		9,300.00		9,300.00		5,425.00		5,547.10	- Caravan Park Manager Workers Compensation - General Minor assets, tools, mobile phones & portable devices, equipment, furniture, linen etc \$8K. Deleted \$3K for sofas for units.
2130216	Caravan Park Manager Allowances		4,940.00		4,940.00		2,877.00		2,550.00	- Caravan Park Plant and Motor Vehicle Expenses Alloc from Plant Mtce Budget \$2,594.
2130220	Caravan Park Workers Compensation		2,570.00		2,570.00		1,498.00		2,563.55	
2130230	Minor Assets Purchases-Furniture,Linen,Utensils etc-Cara Park-Tour		8,000.00		8,000.00		4,662.00		2,645.91	
2130293	Caravan Park Motor Vehicle Expenses Allocated		2,594.00		2,594.00		1,512.00		1,610.47	
	<u>Subtotal Caravan Park Operations</u>		<u>254,695.00</u>		<u>254,695.00</u>		<u>149,622.00</u>		<u>155,393.79</u>	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2130209	Tourist Information Bay/Hut Expenditure									
W075	Tourist Information Bay/Hut Maintenance/Operations		3,600.00		3,600.00		2,079.00		1,791.20	- Employee Costs - Salaries \$1,391. - Contractors \$248. - Materials/Stock \$100. - Labour Overheads \$1,761. - Plant Operating Costs \$100.
2130219	Wheatbelt Way - Op Exp									
W079	Wheatbelt Way Annual Budget General Exp (Book costs at specific location to the location) - Op Exp		4,200.00		4,200.00		2,436.00		3,746.56	- Employee Costs - Salaries \$1,546. - Contractors \$297. - Materials/Stock \$100. - Labour Overheads \$1,957. - Plant Operating Costs \$300.
W080	WW - Weira Maintenance/Operations		60.00		60.00		35.00		822.89	- Contractors \$60.
W081	WW - Wattoning Historical Site Maintenance/Operations Exps - Tour & Area Prom		40.00		40.00		26.00		162.61	- Contractors \$28. - Insurance - \$12.
W082	WW - Beringbooding Maintenance/Operations		50.00		50.00		28.00		804.06	- Contractors \$50.
	<u>Subtotal Wheatbelt Way - Op Exp</u>		<u>4,350.00</u>		<u>4,350.00</u>		<u>2,525.00</u>		<u>5,536.12</u>	- Upgrade of Tourist Signage Inc \$2,400 Carry Over. - - Caravaning Australia Advert Winter \$350 and other & Subscriptions, Publications, Legislation Totaling \$500. - Australia's Golden Outback Subscription \$2,500, Newtravel Membership \$2,000 & Other Wheatbelt way and regional marketing \$1,600 Advertising \$6,100.
2130202	Tourism & Area Promotion & Caravan Park Other Exp- Op Exp - T &		11,600.00		11,600.00		9,422.00		10,524.07	
2130203	Entry Statement Maintenance									
W065	Entry Statement Maintenance		100.00		100.00		56.00		0.00	- Contractors \$100.
2130225	Tourist Signage - Op Exp - Tourism & Area Promotion		2,630.00		2,630.00		1,533.00		0.00	- Signaging for Rock in conjunction with Shire of Westonia & NEWTravel - Shire Annual contribution to NEW Travel group Contribution for Promotional material and marketing contribution \$2,500.
2130217	New Travel Annual Contribution		2,500.00		2,500.00		2,500.00		3,900.00	
2130292	Depreciation - Tourism & Area Promotion		13,223.00		13,223.00		7,707.00		9,659.49	- Depreciation - Ex Asset Register \$13,223.
2130299	Administration Allocated		28,404.00		28,404.00		16,569.00		14,537.15	- Allocation of 3% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

TOURISM & AREA PROMOTION		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3130200	Caravan Park Fees - Op Inc - Tourism & Area Prom	52,000.00		52,000.00		30,331.00		40,574.26		- Total Fees & Charges - Rental/Lease/Hire Income \$52,000 Fees for Caravan Bays \$48,802. - Income from use of washing machines and dryers in Laundry - Fees for Caravan Park Cabins - Fees for Self Contained Park units - Short Stay, 8 Lansdell St & 25 Cruickshank St Houses Income recognised - Sundry Donations in Donation Box - Fees and changes from "Wattoning" (22 Earl Drive) - Food Sales
3130201	Caravan Park Coin Op Wash Mach Income	2,500.00		2,500.00		1,456.00		1,461.82		
3130202	Barracks Cabins Fees - Op Inc - Tourism & Area Pro	23,000.00		23,000.00		13,412.00		13,917.86		
3130203	Park Unit (Self Contained) Fees - Op Inc - Tourism &	75,000.00		75,000.00		43,750.00		46,777.05		
3130204	Short Stay House Rental Income - Tour & Area Pron	56,006.00		56,006.00		32,669.00		36,742.63		
3130205	Contributions & Donations - Op Inc - Tourism & Area	300.00		300.00		175.00		255.82		
3130208	Caravan Park Wattoning Villa - 22 Earl Drive Income	15,000.00		15,000.00		8,750.00		17,129.06		
3130210	Other Income Relating to Tourism & Area Promotion	900.00		900.00		525.00		0.00		
SUB-TOTAL OPERATING		224,706.00	321,102.00	224,706.00	321,102.00	131,068.00	192,013.00	156,858.50	201,341.82	
CAPITAL EXPENDITURE										
4130250	Building (Capital) - Tourism & Area Promotion									- Principal Loan 127: 22 Earl Drive Caravan Park House Payment 2 - 10/9/2021 \$3,597.51; Payment 3 - 10/03/2022 \$3,625.28
4130260	Infrastructure Other (Capital) - Tourism & Area Promotion									
4130270	Principal on Loan 127 - Caravan Park House - "Wattoning" - 22 Earl		7,223.00		7,223.00		3,611.00		3,597.51	
SUB-TOTAL CAPITAL		0.00	7,223.00	0.00	7,223.00	0.00	3,611.00	0.00	3,597.51	
TOTAL - TOURISM & AREA PROMOTION		224,706.00	328,325.00	224,706.00	328,325.00	131,068.00	195,624.00	156,858.50	204,939.33	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

BUILDING CONTROL	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
2130304 Contract Building Control Services		14,400.00		14,400.00		8,400.00		7,579.55	- Contract EHO/BS \$2,000 per month 40% Health 60% Building
2130399 Administration Allocated		4,734.00		4,734.00		2,758.00		2,422.85	- Allocation of 0.5% of Administration costs.
<u>OPERATING REVENUE</u>									
3130300 Building Permit Fees	1,200.00		1,200.00		700.00		281.65		- Building permits and other fees.
3130301 Commission - BRB & BCITF	100.00		100.00		56.00		10.00		- Commision on Collection of BSL fees
3130302 Private S/Pool Inspection Fees	300.00		300.00		300.00		0.00		- Swimming Pools Inspection fees
SUB-TOTAL OPERATING	1,600.00	19,134.00	1,600.00	19,134.00	1,056.00	11,158.00	291.65	10,002.40	
TOTAL - BUILDING CONTROL	1,600.00	19,134.00	1,600.00	19,134.00	1,056.00	11,158.00	291.65	10,002.40	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

ECONOMIC DEVELOPMENT	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2130501 Industrial Units Building Operations									
BO335 Industrial Unit (Lot 164 Strugnell) Building Operations		2,100.00		2,100.00		1,427.00		978.12	- Contractors Total \$374. Rubbish Bin \$113, Recycling Bin \$104 & Other Exp \$157. - Electricity \$900. - Water rates \$273 and consumption \$57. - Insurance - Premiums \$408. - ESL Category 5 \$88
2130502 Industrial Units Building & Grounds Maintenance									
BM335 Industrial Unit (Lot 164 Strugnell) Building Maintenance		800.00		800.00		455.00		0.00	- Employee Costs - Salaries \$247. - Contractors \$160. - Labour Overheads \$313. - Plant Operating Costs \$80. - Employee Costs - Salaries \$155.
GM335 Industrial Unit (Lot 64 Strugnell St) Grounds Maintenance		500.00		500.00		280.00		0.00	- Contractors \$89. - Labour Overheads \$196. - Plant Operating Costs \$60.
2130599 Administration Allocated		2,367.00		2,367.00		1,379.00		1,211.42	- Allocation of 0.25% of Administration costs.
OPERATING REVENUE									
3130507 Income - Industrial Units - Op Inc - Eco Dev	8,745.00		8,745.00		5,096.00		4,865.41		- Industrial unit rental income excluding GST \$168.18 per week
SUB-TOTAL OPERATING	8,745.00	5,767.00	8,745.00	5,767.00	5,096.00	3,541.00	4,865.41	2,189.54	
TOTAL - ECONOMIC DEVELOPMENT	8,745.00	5,767.00	8,745.00	5,767.00	5,096.00	3,541.00	4,865.41	2,189.54	

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

OTHER ECONOMIC SERVICES		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2130600	Tree Planter Maintenance		2,302.00		2,302.00		1,337.00		826.41	- Tree Planter expenses (P81 and P365) - Servicing repairs Insurance costs allocated \$2,302.
2130601	Community Bus Expenses Allocated		1,939.00		1,939.00		1,127.00		1,893.11	- Community Bus Expenses (P281) - Fuel and Servicing repairs Insurance \$1,939.
2130603	Standpipe Maintenance/Inspections/Operations									- Employee Costs - Salaries \$155. - Contractors \$252.
W090	Standpipe Maintenance/Inspection/Operations		5,000.00		5,000.00		2,945.00		12,651.87	- All standpipes to Be locked,minimal water consumption. Water rates \$273 and consumption \$3,727. - Insurance - Premiums for Water tanks and fittings at Strugnell St, Bonnie Rock, Carlton Rd and Mukinbudin-Wialki Road \$97.
2130610	Other Expenditure - Other Economic Services		0.00		0.00		0.00		10,000.00	Return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant.
2130616	Interest on Loan 119 - Muka Cafe		3,643.00		3,643.00		2,038.00		1,664.75	- Interest on Loan 119 Payment 13 due 13/10/2021 \$1,664.75 and Payment 14 due 13/04/2022 \$1,544.73. - WATC Loan 119 Guarantee Fee. To 30/6/2022 \$208.32 and to 31/12/2021 \$225.94
2130617	Muka Cafe & Bookshop Operations - Op Exp -Other Eco Ser									- Rubbish Bins x 3 @ \$113 \$339. Recycling Bins x 3 @ \$104 \$312. Other expenses \$293. Total Contractors & Consultants \$944.
BO340	Muka Cafe - Operations		4,700.00		4,700.00		3,214.00		2,077.67	- Water rates \$279 and consumption \$2,321. - Insurance - Premiums for Mukinbudin Cafe \$1,068. - ESL Category 5 \$88
BO343	Mukinbudin Bookshop Operations - Op Exp - Other Eco Services		259.00		259.00		258.00		259.00	- Insurance - Premiums for Mukinbudin Bookshop \$259.
2130618	Muka Cafe - Building & Grounds Maintenance									- Employee Costs - Salaries \$309. - Contractors \$3,780. - Materials/Stock \$500. - Labour Overheads \$391. - Plant Operating Costs \$20.
BM340	Muka Cafe - Maintenance		5,000.00		5,000.00		2,898.00		12,419.89	Increased cost due to the Supply and Install of a 500L Grease Arrestor
GM340	Muka Cafe Grounds Maintenance		1,500.00		1,500.00		861.00		0.00	- Employee Costs - Salaries \$587. - Contractors \$170. - Labour Overheads \$743.
2130619	Minor Assets Purchases Cafe Other Economic Services		4,000.00		4,000.00		2,331.00		1,676.00	- Minor assets, replacement equipment, furniture, appliances etc
2130692	Depreciation - Other Economic Services		7,057.00		7,057.00		4,116.00		4,151.65	- Depreciation - Ex Asset Register \$7,057.
2130699	Administration Allocated		18,936.00		18,936.00		11,046.00		9,691.43	- Allocation of 2% of Administration costs.

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 January 2022

OTHER ECONOMIC SERVICES (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING REVENUE										
3130600	Charges - Tree Planter Hire - Op Inc	750.00		750.00		434.00		0.00		- Tree Planter Hire as per Sch Fees & Charges \$750.
3130601	Community Bus Hire Income - Op Inc - Other E	1,500.00		1,500.00		875.00		387.41		- Mukinbudin Community Bus Hire Fees as per Sch Fees & Charges \$1,500.
3130603	Sale of Water	5,000.00		5,000.00		2,912.00		499.54		- Sale of water from Bereingbooding, Bonnie Rock Carlton Road and the Cnr of Wialki & Borlase Rd tanks and the Strugnell St Hydrant. Total \$5,000.
3130605	Rent - Commercial Properties	16,072.00		16,072.00		9,373.00		9,409.06		- Fees & Charges - Rental/Lease/Hire Income Total \$16,072. . Mukinbudin Café Lease agreement 52 weeks @ \$268.18 per week plus gst \$13,945, Rental of Lot 36 Shadbolt St by AIM to display farm equipment \$2,127
3130608	Reimbursements - Other Economic Services	350.00		350.00		203.00		0.00		- Reimbursement & Recovery Income - Operating \$350. Mukinbudin Café reimbursement of water consumption expenses..
3130609	Grants Rec'd Ex GST - Op Inc - Other Econo	265,000.00		265,000.00		42,400.00		10,000.00	▲	- Department Of Water And Environmental Regulation CWSP - Recovering Barbarlin Rock Catchment & Dam - Community Water Supply Project Funding (From Liab) \$165,000, for pipeline project exp in Job IO290. RICLP Funding (P3C) \$165,000, for popeline project exp in Job IO290. The majority of the income relates to the return of part of the unspent Department Of Water And Environmental Regulation grant which then expensed as an operating expense.
9304136	Water Supply Other Infrastructure Unspent Grants - Current Liability - In addition to the income shown in the above account we have received an additional \$88,770.70 making the total received \$98,770.70.									
SUB-TOTAL OPERATING		288,672.00	54,336.00	288,672.00	54,336.00	56,197.00	32,171.00	20,296.01	57,311.78	
CAPITAL EXPENDITURE										
4130655	Infrastructure Other (Capital) - Other Economic Services									
IO290	Water Supply Infrastruture Other - Cap Exp - Other Eco Serv		265,000.00		265,000.00		42,400.00		0.00	▼ - Barbarlin Rock Catchment & Dam - Community Water Supply Pipeline Project. Income in Acct 3130609.
4130682	Building Works in Progress - Other Economic Serv - Cap Exp									
BWIP340	Muka Cafe Building Works in Progress - Other Economic Serv - Cap Exp		0.00		0.00		0.00		6,000.00	
4130671	Principal on Loan 119 - Mukinbudin Cafe		9,371.00		9,371.00		4,685.00		4,625.28	- -Principal on Loan 119 Payment 13 13/10/2021 \$4,625.28; Payment 24 13/04/2022 \$4,745.30.
SUB-TOTAL CAPITAL		0.00	274,371.00	0.00	274,371.00	0.00	47,085.00	0.00	10,625.28	
TOTAL - OTHER ECONOMIC SERVICES		288,672.00	328,707.00	288,672.00	328,707.00	56,197.00	79,256.00	20,296.01	67,937.06	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PROGRAMME SUMMARY	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
Private Works		13,434.00		13,434.00		7,819.00		16,524.05	<p>Additional private works were undertaken including crossovers in Maddock St. Overall Public Works Overheads expenses are less than expected at this time, resulting in a significant over recovery of costs.</p> <p>Plant External Parts & Repair and fuels and oils expenses to date are greater than the expected monthly average.</p> <p>The Administration Overheads recovery budget is not synchronised with expenses and income resulting in apparent less expenditure when compared to the YTD budget.</p> <p>Unexpected Loss on sale of Lot 20 (7) Gimlett Way - Subdivision</p> <p>A incorrectly directed plant related Insurance Claim was received and fuel tax credits are greater than the year to date budget.</p> <p>Additional unexpected LGIS reimbursements and refunds. Some, the insurance claim component, will require reallocation to other sub programs.</p>
Public Works Overheads		0.00		0.00		7,343.00		(49,861.80) ▼	
Plant Operation Costs		28,000.00		28,000.00		27,110.00		97,435.49 ▲	
Administration Overheads		25,750.00		25,750.00		58,757.00		54,856.19	
Salaries and Wages		500.00		500.00		287.00		7,326.51	
Land/Subdivision Development		3,273.00		3,273.00		1,904.00		16,773.40 ▲	
OPERATING REVENUE									
Private Works	8,700.00		8,700.00		5,075.00		8,653.93		
Plant Operation Costs	28,000.00		28,000.00		16,324.00		26,869.62	▼	
Administration Overheads	25,750.00		25,750.00		14,987.00		54,712.63	▼	
Salaries and Wages	500.00		500.00		287.00		0.00		
Unclassified	0.00		0.00		0.00		(67.36)		
SUB-TOTAL OPERATING	62,950.00	70,957.00	62,950.00	70,957.00	36,673.00	103,220.00	90,168.82	143,053.84	
CAPITAL EXPENDITURE									
Plant Operation Costs		79,864.00		79,864.00		47,976.00		43,991.78	<p>Furniture and Equipment Capital Expenditure has not occurred when expected.</p> <p>The Proceeds on Sale of Lot 251 (8) Earl Drive have not yet been transferred to reserve.</p>
Administration Overheads		209,348.00		209,348.00		144,132.00		70,129.25 ▼	
Land/Subdivision Development		42,727.00		42,727.00		42,725.00		0.00 ▼	
CAPITAL REVENUE									
Public Works Overheads	4,395.00		4,395.00		1,450.00		0.00		<p>The Proceeds on Sale of Lot 251 (8) Earl Drive were recognised in the wrong account, see account 5090150. A journal is pending.</p>
Administration Overheads	187,000.00		187,000.00		123,420.00		59,090.91	▲	
Land/Subdivision Development	42,727.00		42,727.00		42,725.00		60,909.09	▼	
SUB-TOTAL CAPITAL	234,122.00	331,939.00	234,122.00	331,939.00	167,595.00	234,833.00	120,000.00	114,121.03	
TOTAL - PROGRAMME SUMMARY	297,072.00	402,896.00	297,072.00	402,896.00	204,268.00	338,053.00	210,168.82	257,174.87	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PRIVATE WORKS	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
2140100 Private Works Expenses									
X998 MDHS - Private Works Gardening		0.00		0.00		0.00		2,111.40	
X999 Private Works Expenses - Op Exp - Private Works		8,700.00		8,700.00		5,061.00		13,201.23	
2140199 Administration Allocated		4,734.00		4,734.00		2,758.00		1,211.42	
OPERATING REVENUE									
3140100 Private Works Income - Op Inc - Private work	8,700.00		8,700.00		5,075.00		8,653.93		
SUB-TOTAL OPERATING	8,700.00	13,434.00	8,700.00	13,434.00	5,075.00	7,819.00	8,653.93	16,524.05	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PRIVATE WORKS	8,700.00	13,434.00	8,700.00	13,434.00	5,075.00	7,819.00	8,653.93	16,524.05	

-- Employee Costs - Salaries & Wages \$2,010.
-- Contractors & Consultants \$2,047.
-- Labour Overheads Allocated \$2,543.
-- 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. \$; Other private works \$8,700.

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PUBLIC WORKS OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140200	Works Manager - Salary		97,963.00		97,963.00		57,141.00		55,253.65	- - Works Manager Employee Costs - Salaries & Wages \$97,963, Includes housing allowance, No overheads apply.
2140201	Works Manager - Superannuation		9,800.00		9,800.00		5,712.00		5,521.20	- - Total Superannuation including super Guarantee and Council matching \$9,800.
2140202	Works Manager - Training, Prof Development & Other Emp Benefits		1,000.00		1,000.00		581.00		1,120.00	- Manager Works & Services professional development.
2140203	Other Current Employee Expenses W Comp, Travel, Etc. - PWOH		500.00		500.00		287.00		395.70	- Employee Costs - Other \$500.
2140204	Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Works O'H		26,102.00		26,102.00		15,225.00		8,031.48	--Works Team Motor Vehicle Expenses ex Plant Mtce Budget \$26,102.
2140205	Works Team - Superannuation		62,240.00		62,240.00		36,302.00		35,831.63	-- Works Team Employee Costs - Superannuation \$62,240.
2140206	Works Team - Sick Pay		9,188.00		9,188.00		5,355.00		6,848.36	--Sick/Personal Leave for outside staff only from Works Sheets \$9,188.
2140207	Works Team - Annual Leave - Op Exp - PWO'Heads		47,499.00		47,499.00		27,706.00		18,677.81	- -Annual Leave for works team staff only from Works Sheets incl Leave Loading Employee Costs - Salaries & Wages \$47,499.
2140208	Works Team - Public Holidays		22,048.00		22,048.00		12,859.00		8,605.45	Works Team - Public Holidays Employee Costs -Wages \$22,048.
2140209	Works Team - Long Service Leave		4,395.00		4,395.00		2,555.00		1,703.59	Works Team Member LSL
2140210	Works Team - RDO's		0.00		0.00		0.00		1,306.75	
2140211	Works Team - Protective Clothing		4,500.00		4,500.00		2,625.00		2,571.79	- -Protective Clothing for works team staff only Employee Costs - Other \$4,500.
2140213	Staff Recruitment Expenses PWOH; Advertising, Relocation etc.		2,000.00		2,000.00		1,162.00		0.00	- Recruitment Interview expenses \$1000. - Advertising \$1,000.
2140214	Works Team - Employment Related Medicals, Clearances & Other E		800.00		800.00		462.00		308.18	- -Works Team - Pre Employment Medicals & Police Clearance Employee Costs - Other \$800.
2140215	Works Staff - Housing Allowance		0.00		0.00		0.00		(42.12)	
2140221	Works Team - Workers Compensation Insurance		18,497.00		18,497.00		18,496.00		16,846.26	- - Employee Costs - Workers Comp Insurance Workers and Works Manager \$18,497.
2140222	Works Team - Training & Conferences									
W095	Works Team - Training & Conferences		6,000.00		6,000.00		3,486.00		1,140.00	Employee Costs - Salaries \$1,701. Contractors \$4,099. Plant Operating Costs \$200.
2140223	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads									
W100	OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'Heads		13,000.00		13,000.00		7,574.00		3,685.22	Employee Costs - Salaries \$6,184. Contractors & Consultants \$6,616. Plant Operating Costs \$200.
2140224	Works Team - Engineering & Technical Support		1,500.00		1,500.00		240.00		0.00	- Contractors & Consultants \$1,500.
2140225	Works Team - Office Expenses		550.00		550.00		315.00		281.44	- First Aid Supplies \$100; See Job W105 for administration activities by works staff . Total materials \$500. Printing & Stationery \$50.
2140226	Works Team - Depot Freight		200.00		200.00		112.00		24.55	-- Postage & Freight \$200.
2140227	Works Team - Expendable Tools/Equipment		2,000.00		2,000.00		1,162.00		480.03	--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 \$2,000.
2140228	Works Team - Staff Housing Allocated		9,080.00		9,080.00		5,292.00		3,791.88	--Works Team - Staff Housing Allocated \$9,080.
2140229	Other Expenses - Op Exp -Public Works O'Heads		1,100.00		1,100.00		637.00		616.04	-- Other Expenses Contractors & Consultants \$1,100.
2140231	Works Team - Telephone & Computer Services - Op Exp		4,050.00		4,050.00		2,359.00		2,711.22	Contractors \$600. Materials/Stock Purchased \$300. MS365 Premium \$357 & MS Basic EOA Lic \$137, Depot Fire Wall and Managed Appliance (Sophos) \$765, IT Support \$1,188, Works Manager Mobile and other exp \$703 .
2140235	Consumables Depot & Works Team - Op Exp - Pub Wks O'Heads		6,800.00		6,800.00		3,962.00		5,194.87	- 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 \$6,800.

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PUBLIC WORKS OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		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		3,000.00		3,000.00		1,743.00		640.57	Employee Costs - Salaries \$2,474. Contractors \$146. Materials/Stock \$80. Plant Operating Costs \$300.
2140250	Depot Building Operations (previously sub program 1201)									
	BO310 Depot Building Operations		8,300.00		8,300.00		5,288.00		3,907.13	Employee Costs - Salaries \$402. Rubbish Bins x 1 @ \$113. Recycling Bins x 1 @ \$104 . Other expenses \$152. Total Contractor \$369. Materials/Stock \$350. Wallis NBN plan and Depot Internet \$1,140 & Telephone Service Total \$1,440. Electricity \$3,000. BOC Gases G Size 1 x Oxygen and 1 x Acetylene Annual fees & Consumption \$600. Water rates consumption \$513. Insurance - Premiums for Depot property & buildings \$1,029. ESL Category 5 \$88. Labour Overheads \$509.
	OSH001 OSH Management		2,000.00		2,000.00		1,155.00		2,500.00	Employee Costs - Salaries \$155. Contractors \$1,549. Materials/Stock \$100. Labour Overheads \$196.
2140251	Depot Building & Grounds Maintenance (previously sub program 1201)									
	BM310 Depot Building Maintenance		10,000.00		10,000.00		5,817.00		7,356.40	Employee Costs - Salaries \$3,092. Contractors \$495. Materials/Stock \$2,000. Labour Overheads \$3,913. Plant Operating Costs \$500.
	GM310 Depot Grounds Maintenance		3,500.00		3,500.00		2,023.00		4,120.48	Employee Costs - Salaries \$742. Contractors \$719. Materials/Stock \$100. Labour Overheads \$939. Plant Operating Costs \$1,000.
2140252	Minor Asset Purchases Workshop & Depot - Pub Works O'Heads - Op Exp		12,000.00		12,000.00		6,993.00		4,021.50	-- Contractors & Consultants \$100. -- Trolleys, Chainsaws, Blowers etc. 1x Appliance Tagger \$2K. Spray Track map Tablet \$2K. Other items as required \$7,800. Total material costs \$11,800 -- Postage & Freight \$100.
2140257	Depot OHS Equipment - LGIS (Previously Subprogram 1201)		500.00		500.00		287.00		0.00	- PPE & First Aid Kits
2140259	Consultancy/ RSA / Roman II (Previously Subprogram 1201)		9,250.00		9,250.00		5,390.00		7,962.83	- - RAMM Roman II Pavement Management System: Lic \$1,100 Support \$6,900. WNESRRG Secretarial fees Rod Munns \$1,250. Other contractor expenses \$. Total contractor/consultant costs \$9,250
2140292	Depreciation - PWO's		1,541.00		1,541.00		896.00		906.46	-- Depreciation - Ex Asset Register \$1,541.
2140299	Administration Allocated - Op Exp -PWOH		195,000.00		195,000.00		113,750.00		105,093.66	- Allocation of 20.6% of Administration costs.
	Expenditure Subtotal		598,903.00		598,903.00		356,692.00		318,054.58	
Recovered amounts										
2140293	Less - Allocated to Works (PWO's)		(595,903.00)		(595,903.00)		(347,606.00)		(367,275.81)	- Recovery of overheads allocated to Works
SUB-TOTAL OPERATING		0.00	0.00	0.00	0.00	0.00	7,343.00	0.00	(49,861.80)	
CAPITAL REVENUE										
5140250	Transfers From Long Service Leave Reserve	4,395.00		4,395.00		1,450.00		0.00		- For Works Team Member Long Service Leave
SUB-TOTAL CAPITAL		4,395.00	0.00	4,395.00	0.00	1,450.00	0.00	0.00	0.00	
TOTAL - PUBLIC WORKS OVERHEADS		4,395.00	0.00	4,395.00	0.00	1,450.00	7,343.00	0.00	(49,861.80)	

AGENDA ORDINARY MEETING OF COUNCIL HELD 15TH FEBRUARY 2022

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PLANT OPERATION COSTS		Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140300	Internal Plant Repairs - Wages & O/Head		23,257.00		23,257.00		13,559.00		19,492.35	-- Employee Costs - Salaries & Wages \$10,263. -- Labour Overheads Allocated \$12,994.
2140301	External Parts & Repairs (Includes Consumables)		140,443.00		140,443.00		81,921.00		100,795.94 ▼	Plant External Parts & Repair Expenses to date are greater than the expected monthly average.
2140302	Fuels and Oils Op Exp - Plant Op Costs		114,532.00		114,532.00		66,808.00		82,337.45 ▼	--Fuels And Oils. Total \$114,532. A Budget Amendment is required.
2140303	Tyres and Tubes		13,485.00		13,485.00		7,861.00		3,192.73	--Tyres & Tubes for all vehicles and plant. Total \$13,485.
2140306	Licences - Plant Operation		7,066.00		7,066.00		7,066.00		7,259.36	--Department of Transport Registration fees for all vehicles and plant. Total \$7,066.
2140307	Insurance - Plant Operation		17,299.00		17,299.00		17,298.00		17,299.10	--MV Insurance for all vehicles and plant. Total \$17,299.
2140310	Interest on Loan 118 - Vibe Roller		246.00		246.00		246.00		220.16	- Interest Loan 118. Payment 20 on 13/09/2021 \$220.16 Final Payment - WATC Loan 118 Guarantee Fee. To 31/12/2021 \$26.32 - Interest Loan 120 Payment 13 on 15/07/2021 \$533.84 and Payment 14 on 17 January 2022 \$449.81.
2140320	Interest on Loan 120 - Skid Steer Loader		1,130.00		1,130.00		1,130.00		533.84	- WATC Loan 120 Guarantee Fee. To 30/6/2022 \$67.03 and to 31/12/2021 \$79.36 - -Interest Loan 121 Payment 13; 25/08/2021 \$1,066.31 and Payment 14 ; 25 February 2022 \$805.23
2140311	Interest on Loan 121 - 12M Motor Grader		2,352.00		2,352.00		1,416.00		1,066.31	- WATC Loan 121 Guarantee Fee. To 31/12/2021 \$270.46 and to 30/6/2022 \$209.9 - -Interest Loan 122 Payment 13; 25/08/2021 \$580.20 and Payment 14 ; 25/02/2022 \$438.14
2140312	Interest on Loan 122 - Dynapac Multityre Roller		1,279.00		1,279.00		769.00		580.20	- WATC Loan 122 Guarantee Fee. To 31/12/2021 \$147.16 and to 30/6/2022 \$114.21 - -Interest Loan 123 Payment 13; 02/12/2021 \$134.72 and Payment 14 ; 02/06/2022 \$90.55
2140313	Interest on Loan 123 - John Deer Tractor 40HP		285.00		285.00		172.00		134.72	- WATC Loan 123 Guarantee Fee. To 31/12/2021 \$34.1 and to 30/6/2022 \$25.63
2140340	Other Plant Related Expenses - Plant Operating Costs		0.00		0.00		0.00		8,999.62	
2140492	Depreciation - Plant Operation		104,498.00		104,498.00		60,956.00		50,267.19 ▲	-- Depreciation - Ex Asset Register \$104,498.
	<u>Expense Subtotal</u>		<u>425,872.00</u>		<u>425,872.00</u>		<u>259,202.00</u>		<u>292,178.97</u>	
Recovered amounts										
2140394	LESS Plant Operation Costs Allocated to Works		(397,872.00)		(397,872.00)		(232,092.00)		(194,743.48) ▲	- Plant & Equipment operating costs allocated to Works
2140495	LESS Plant Depreciation Costs Allocated to Works (DO NOT USE)		0.00		0.00		0.00		0.00	
OPERATING REVENUE										
3140300	Fuel Tax Credits Grant Scheme	26,000.00		26,000.00		15,162.00		17,870.00		--ATO Fuel Rebate \$26,000.
3140301	Reimbursements - Op Inc - Plant Operation Costs	2,000.00		2,000.00		1,162.00		8,999.62		-- Plant Insurance Claim payments and other plant related reimbursements. - \$2,000.
SUB-TOTAL OPERATING		28,000.00	28,000.00	28,000.00	28,000.00	16,324.00	27,110.00	26,869.62	97,435.49	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

PLANT OPERATION COSTS (Continued)	Adopted Budget 20-21		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
CAPITAL EXPENDITURE									
4140372 Principal on Loan 118 - Vibe Roller		8,651.00		8,651.00		8,651.00		8,650.52	--Principal Loan 118: Payment 20 - 13/9/2021 \$8,650.52 Final Payment --Principal Loan 120: Payment 13 15/07/2021 \$3,677.22 and Payment 14 17/01/2022 \$3,761.25. - -Principal Loan 121: Payment 13 due on 25/08/2021 \$18,783.03 and Payment 14 due on 25/02/2022 \$19,044.11. - -Principal Loan 122: Payment 13 due on 25/08/2021 \$10,220.16 and Payment 14 due on 25/02/2022 \$10,362.22. --Principal Loan 123: Payment 13 due on 2/12/2021 \$2,660.85 and Payment 14 due on 02/06/2022 \$2,705.02.
4143073 Principal on Loan 120 - Skid Steer Loader		7,438.00		7,438.00		7,438.00		3,677.22	
4140374 Principal on Loan 121 - 12M Motor Grader		37,827.00		37,827.00		18,913.00		18,783.03	
4140375 Principal on Loan 122 - Dynapac Multi Tyre Roller		20,582.00		20,582.00		10,291.00		10,220.16	
4140376 Principal on Loan 123 - John Deere Tractor 40HP		5,366.00		5,366.00		2,683.00		2,660.85	
SUB-TOTAL CAPITAL	0.00	79,864.00	0.00	79,864.00	0.00	47,976.00	0.00	43,991.78	
TOTAL - PLANT OPERATION COSTS	28,000.00	107,864.00	28,000.00	107,864.00	16,324.00	75,086.00	26,869.62	141,427.27	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

ADMINISTRATION OVERHEADS		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE										
2140500	Admin Salaries		508,183.00		508,183.00		296,436.00		262,901.29	▼ - Administration Salaries incl Leave Loading and Higher duties \$508,183.
2140501	Admin Superannuation		85,310.00		85,310.00		49,763.00		38,094.67	▼ - Superannuation Guarantee 9.5% \$53,550, Council matching 5.5% \$21,760 and provision for unpaid superannuation \$10,000.
2140502	Admin Workers Compensation Insurance Op Exp - Admin O'Heads		16,441.00		16,441.00		16,440.00		12,885.98	- LGIS WorkCare workers Compensation Premium \$16,441.
2140503	Admin Training & Training Related Accomodation & Travel - Op Exp -		9,000.00		9,000.00		5,250.00		1,852.73	- Training expenses for Administration ongoing professional development and training. Including course fees, accomodation and training videos. Records Training allocation \$1,500, IT Vision On Line Videos \$1,500.
2140504	Admin Conferences		2,000.00		2,000.00		1,162.00		3,092.26	- Manager Corp Serv Prof Dev \$2,000 LGMAWA Commuity Development Conference Rego & Accom.
2140505	Admin Fringe Benefits Tax		26,000.00		26,000.00		19,500.00		15,576.00	- ATO Annual Fringe benefits tax on Vehicles, expenses, xmas party etc..
2140506	Admin Staff Uniforms		3,200.00		3,200.00		1,862.00		718.57	- 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		1,380.00		1,380.00		805.00		482.73	- Senior Officer contract Salary Packaging expenses CEO Contract - Entertainment Allowance Restricted Business \$550 and CEO Contract Professional Memberships - MLGMA \$470. Manager Corp Serv Phone \$360
2140509	Admin Motor Vehicle Expenses Allocated		15,639.00		15,639.00		9,121.00		6,716.93	- Admin Motor Vehicle Expenses ex Plant Mtce Budget, Note: Includes internal depreciation.
2140510	Staff Recruitment Expenses Admin; Advertising, Relocation etc		7,500.00		7,500.00		4,375.00		95.45	- Provision for staff Relocation expenses.
2140511	Admin Occupational Health and Safety		6,300.00		6,300.00		3,675.00		3,186.05	- Contractors & Consultants \$3,000.
2140512	Admin - Other Employee Expenses		3,500.00		3,500.00		2,037.00		466.94	- Advertising \$3,000.
2140513	Admin Building Operations - Op Exp - Admin O'Heads									- Regional Risk Coordinator - Chris Gilmour
BO350	Admin Building Operations		26,250.00		26,250.00		17,098.00		17,131.82	- \$1,500 Pre employment Medicals & Police Clearances, \$2K Staff Recruitment. Employee Costs - Salaries (Cleaner) \$2,783. Rubbish Bins x 1 @ \$113, total \$113. Recycling Bins x 1 @ \$104, total \$104. Other expenses \$59. Total Contractors & Consultants \$276. Materials/Stock \$200. - Wallis Admin Internet \$1,260. Total Communication Expenses Telephone, Data and Other \$7,260.
2140514	Admin Building & Grounds Maintenance									- Electricity \$2,550. LPG Gas Rental \$80, LPG Gas Bottles consumption -\$60. Total gas cost Gas \$100. Water Rates & Consumption \$5,000 Note: 70 % of metered usage is allocated to GM350. Insurance - Premiums \$4,271. ESL Category 5 \$88. Labour Overheads (Cleaner) \$3,522. Plant Operating Costs \$200.
BM350	Admin Building Maintenance		8,000.00		8,000.00		4,648.00		5,102.94	Employee Costs - Salaries \$2,010. Contractors \$2,217. Materials/Stock \$1,000. Labour Overheads \$2,543. Plant Operating Costs \$230.
GM350	Admin Building Grounds Maintenance		15,000.00		15,000.00		8,736.00		8,818.43	Employee Costs - Salaries \$5,875. Contractors \$790. Materials/Stock \$300. Labour Overheads \$7,435. Plant Operating Costs \$600.

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

ADMINISTRATION OVERHEADS (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140515	Admin Other Insurances		19,343.00		19,343.00		19,342.00		19,010.33	- 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) \$3,239. - Corporate travel \$750. -Fidelity Guarentee/Crime/ \$708. -Cyber Liability \$2,355. - Marine Cargo \$750. -Public Liability Insurance 50% see Sch 4 Mem 2040109 for other 50% \$8,000.
2140516	Admin Stationery & Printing		4,500.00		4,500.00		2,625.00		2,015.54	- \$4.5K Administration Office Stationery expenses incl photocopier paper, - \$0K for supplies for the Records Management Overhaul.
2140517	Admin Postage and Freight		1,700.00		1,700.00		987.00		993.32	- Postage & Freight \$1,700.
2140518	Admin Advertising		2,700.00		2,700.00		1,575.00		0.00	- Advertising \$2,700.
2140519	Admin Subscriptions and Publications		400.00		400.00		231.00		203.45	- Subscriptions, Publications, Legislation \$400.
2140520	Admin Travel and Accommodation (Non-Training)		1,000.00		1,000.00		581.00		1,382.66	- Travel expenses \$1,000.
2140521	Admin Office Equip Mtce, Support, Licenses & Other Op Exps - Admin		78,076.00		78,076.00		75,987.00		63,835.00	- Wallis management PC - rack server \$600. Wallis managed network \$600. Extra Support Provided Beyond Contract Hours \$4,000. Wallis Microsoft 365, Office 365 Bundle & Office Premium 14 Lics \$5,757. Wallis DMARC Alert & Reporting \$468. Wallis Backups Management Support & Recovery per annum \$10,536. Wallis Computers IT Security per annum \$2,295. Wallis Computers IT Its Gold Support Servers/Workstations/Laptops \$16,632. Wallis Computers Synergy Patch Management per annum \$3,420. Copier Support Photocopier Meter readings usage & servicing \$8,000. IT Vision Annual License Fees 2020/21 \$20,768. No additional Licenses \$0, ITVision Altus Bank Rec Module \$5068.25 see acct 140555 (Asset 397). Altus Payroll \$Nil, Altus Email Capture \$Nil
2140522	Minor Asset Purchases - Administration Office - Op Exp		8,000.00		8,000.00		4,662.00		10,987.40	- Purchase existing leased IT Equipment, 9 computers, 16 monitors, 9 keyboard mouse sets & 4 double desk mounts \$2,730. 1xNew Computer \$2,170. 2 Monitors \$990. (Deleted - Purchase of Phone headsets for Admin \$2,000; 2 sets of video meeting hardware \$2,130.) Other minor assets \$2,110.
2140523	Admin Office Equipment Rental and Leases Op Exp - Admin O/H		2,440.00		2,440.00		1,421.00		833.00	- Wallis Computers Lease of Server \$0 as purchased -Wallis Computers Financial Component of Lease of Desktop PC's \$44 per month to End Oct. Monthly Lease of new Copier \$2,220
2140526	Admin Accrued Annual Leave		10,000.00		10,000.00		0.00		0.00	- EOFY adjustment of Accrued Annual Leave as at 30 June 22 \$10,000.
2140527	Admin Accrued Long Service Leave		8,000.00		8,000.00		0.00		0.00	- EOFY calculation of Accrued Long Service Leave as at 30 June 22 \$8,000.
2140529	Admin Legal Expenses		1,500.00		1,500.00		875.00		576.67	- Admin Legal Expenses \$1,500,
2140531	Website Service & Development Fees - Op Exp		6,910.00		6,910.00		6,906.00		0.00	- - WALGA Council Connect Marketcreations Website Hosting Annual Fee \$5,100, Landing Page Module \$1,100, additional support \$655.
2140533	Admin Staff MBL Allowance		10,984.00		10,984.00		6,398.00		5,640.78	- Location Allowance for CEO.
2140534	Admin Staff Service Allowance		3,099.00		3,099.00		1,806.00		936.41	- MBL and Location Allowance for all other staff .
2140535	Admin Staff Self Accom. Subsidy		13,165.00		13,165.00		7,679.00		6,674.83	- Service Allowance for staff. - Accomodation Subsidy for staff.

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

ADMINISTRATION OVERHEADS (Continued)		Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE (Continued)										
2140537	Admin Consultancy Expenses - Op Exp - Adm O'Heads		12,000.00		12,000.00		7,000.00		14,190.00	- Provision for Consultancy Costs - Statutory Accounting Bob Waddell \$3,000. - Professional assistance with Annual Financial Statements and Budget requirements \$9,000. Excludes - Review RTR Own Source funding target costing \$10,000.
2140540	Refreshments & Other Expenses - Admin - Op Exp		2,000.00		2,000.00		1,155.00		1,365.35	- Catering inc Christmas Function \$400. - Morning tea and other supplies \$1,400. - Fairwell gifts and Reimbursements \$200.
2140565	Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		1,000.00		581.00		0.00	- Provision for Sundry Debtors bad debts.
2140591	Loss on Disposal of Assets - Op Exp - Admin O'Heads		0.00		0.00		0.00		1,031.05	
2140592	Depreciation - Administration		29,657.00		29,657.00		17,297.00		14,913.83	- - Depreciation - Ex Asset Register \$29,657.
	<u>Expense Subtotal</u>		<u>950,177.00</u>		<u>950,177.00</u>		<u>598,016.00</u>		<u>521,712.41</u>	
Recovered amounts										
2140599	Administration Overheads Recovered		(946,804.00)		(946,804.00)		(552,300.00)		(484,571.75)	▼ - ABC Allocation of Administration
2140598	Admin Staff Housing Costs Allocated		22,377.00		22,377.00		13,041.00		17,715.53	- Admin Staff Housing Costs Allocated - Admin Staff Housing Costs Allocated
OPERATING REVENUE										
3140503	Contributions & Donations - Administration	500.00		500.00		287.00		0.00		- Other Contributions.
3140504	Reimbursement & Other Income Received (Inc GST)	11,500.00		11,500.00		6,699.00		3,943.20		- LGIS and General Contributions Inc GST. - General Reimbursements.
3140506	Reimbursements & Other Income Rec'd (No GST) - C	1,000.00		1,000.00		581.00		0.00		- Other reimbursements, no GST \$1,000.
3140507	Insurance Claim Income(No GST)	500.00		500.00		287.00		48,669.97		▼ - Insurance Claim Income.
3140508	Sale of Scrap and Other Items - Op Inc - Admin O'He	200.00		200.00		112.00		0.00		- Sale CDs and Surplus goods.
3140514	Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	50.00		50.00		28.00		99.46		- Sundry Charges \$50.
3140516	Charges - Secretarial Services - Op Inc - Admin O'Heads	2,000.00		2,000.00		1,162.00		2,000.00		- District Club Reimbursement for secretarial and accounting services. \$2,000.
3140590	Profit on Disposal of Assets - Op Inc - Admin O'Heads	10,000.00		10,000.00		5,831.00		0.00		- Profit on Sale of CEOs vehicles as the trade in values are greater than the new car values.
SUB-TOTAL OPERATING		25,750.00	25,750.00	25,750.00	25,750.00	14,987.00	58,757.00	54,712.63	54,856.19	

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

ADMINISTRATION OVERHEADS (Continued)	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL EXPENDITURE</u>									
4140550	Furniture & Equipment (Capital) - Administration	18,470.00	18,470.00	18,470.00	18,470.00	0.00	▼		- Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty \$8,400, ITVision Altus Bank Rec Modul \$5,070. New phone system \$5K.
4140555	Plant & Equipment (Capital) - Administration	180,000.00	180,000.00	180,000.00	118,800.00	61,985.15	▼		- - 3 x Replacement of CEO Vehicles, Toyota Prados. New Plant Numbers P433xxx.
4140560	Building (Capital) - Administration								
BC350	Admin Building Capital	6,000.00	6,000.00	6,000.00	4,020.00	6,234.55			- Contractors \$6,000 - \$6,000 for Admin Carpet Replacement (Deleted;\$15,000 for Staff Parking area, \$5k for new phone system See Acct 4140555 for phone system.)
4140565	Lease Capital Repayment - Cap Exp - Admin O'Heads	3,288.00	3,288.00	3,288.00	1,918.00	1,666.00			- Equipment portion of repayment of Computer Lease terminating on 31 October 2021.
4140570	Transfer to Leave Reserve	1,590.00	1,590.00	1,590.00	924.00	243.55			- -Transfer of Interest to Leave Reserve.\$1,590.
<u>CAPITAL REVENUE</u>									
5140550	Proceeds on Disposal of Assets - Cap Inc - Admin O	187,000.00	187,000.00	123,420.00	123,420.00	59,090.91	▲		- Trade in of 3 x CEO's vehicles - Toyota Prados Asset # 433xxx, Plant # P433xxx. Trade values are now in excess of new vehicle costs.
SUB-TOTAL CAPITAL		187,000.00	209,348.00	187,000.00	209,348.00	123,420.00	144,132.00	59,090.91	70,129.25
TOTAL - ADMINISTRATION OVERHEADS		212,750.00	235,098.00	212,750.00	235,098.00	138,407.00	202,889.00	113,803.54	124,985.44

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
SALARIES & WAGES									
OPERATING EXPENDITURE									
2140700	Gross Salary and Wages	1,417,963.00	1,417,963.00	827,141.00	782,035.55				- -Total Salaries paid to inside staff Incl Works Mgr Pool Manager \$853,981 and Total Wages paid to outside staff ,cleaners,Hort etc Ohs Overheads apply \$563,982 from (S & W Summary). - Total Employee Costs - Salaries & Wages allocated \$1,417,963. - Workers Compensation Paid. \$500.
2140701	Less Salaries & Wages Allocated	(1,417,963.00)	(1,417,963.00)	(827,141.00)	(774,709.04)				
2140702	Workers Compensation Expense	500.00	500.00	287.00	0.00				
OPERATING REVENUE									
3140700	Reimbursement - Workers Compensation	500.00	500.00	287.00	0.00				- - Reimbursement of Workers Compensation Paid. \$500.
SUB-TOTAL OPERATING		500.00	500.00	287.00	287.00	0.00	7,326.51		
TOTAL - SALARIES & WAGES		500.00	500.00	287.00	287.00	0.00	7,326.51		

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 January 2022

LAND/SUBDIVISION DEVELOPMENT	Original Budget		Amended Budget		YTD Budget		Actual 31 Jan 2022		Budget Text and Other Information
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE									
W150 Land Settlement, Subdivision & Related Expenses - Op Exp - Land SubDiv		1,000.00		1,000.00		581.00		4,259.64	- Contractors & Consultants \$1,000.
2140991 Loss on Disposal of Assets - Land/Subdivision		2,273.00		2,273.00		1,323.00		10,090.91	- Loss on sale of Sale of Residential Land Sale of 251 (8) Earl Drive.
2140999 Administration Allocated		0.00		0.00		0.00		2,422.85	
OPERATING REVENUE									
SUB-TOTAL OPERATING	0.00	3,273.00	0.00	3,273.00	0.00	1,904.00	0.00	16,773.40	
CAPITAL EXPENDITURE									
4140960 Transfers To Building and Residential Land Reserve - Cap Exp - Land Sub		42,727.00		42,727.00		42,725.00		0.00	▼ - Proceeds on Sale of Lot 251 (8) Earl Drive transferred to reserve. Income in acct 5140950
CAPITAL REVENUE									
5140950 Proceeds on Disposal of Assets - Cap Inc - Land/Subdivision	42,727.00		42,727.00		42,725.00		60,909.09		▼ - Proceeds on Proceeds on Sale of 251 (8) Earl Drive. To be transferred to reserve via acct 4140960A Budget Amendment to a total of \$60,909 is recommended
SUB-TOTAL CAPITAL	42,727.00	42,727.00	42,727.00	42,727.00	42,725.00	42,725.00	60,909.09	0.00	
TOTAL - LAND/SUBDIVISION DEVELOPMENT	42,727.00	46,000.00	42,727.00	46,000.00	42,725.00	44,629.00		16,773.40	



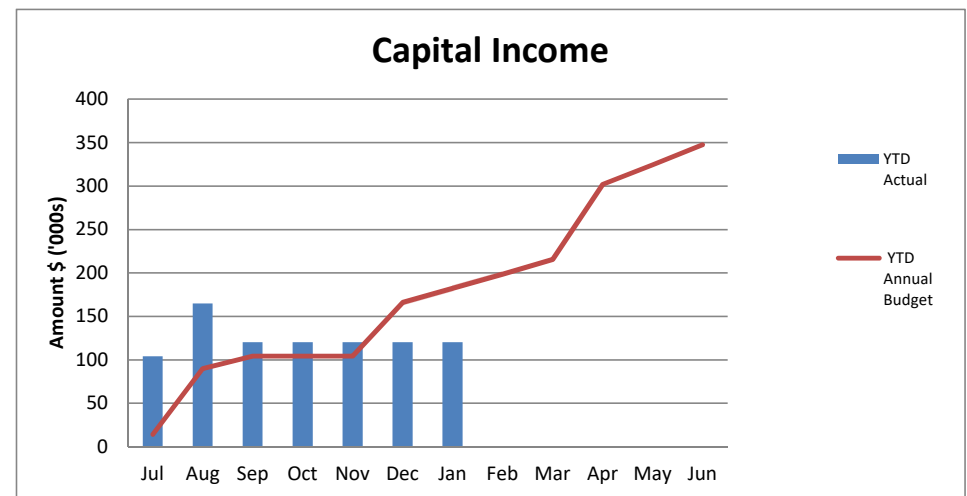
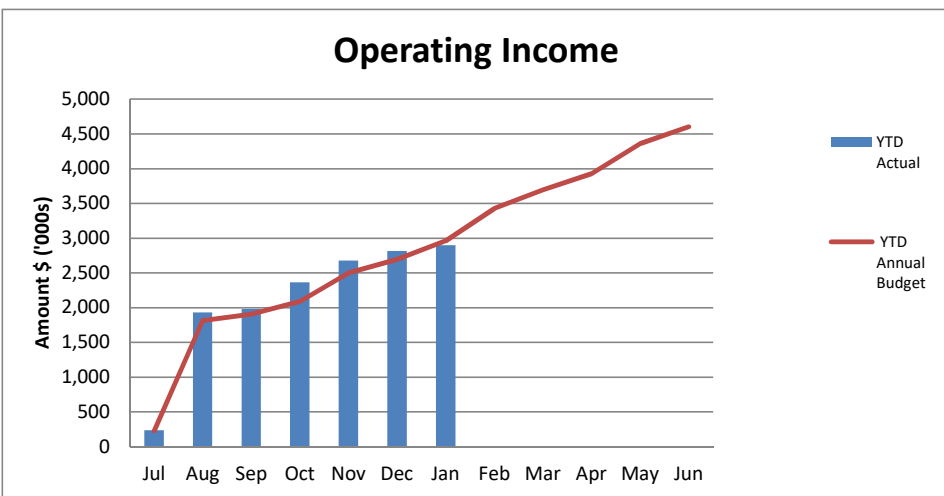
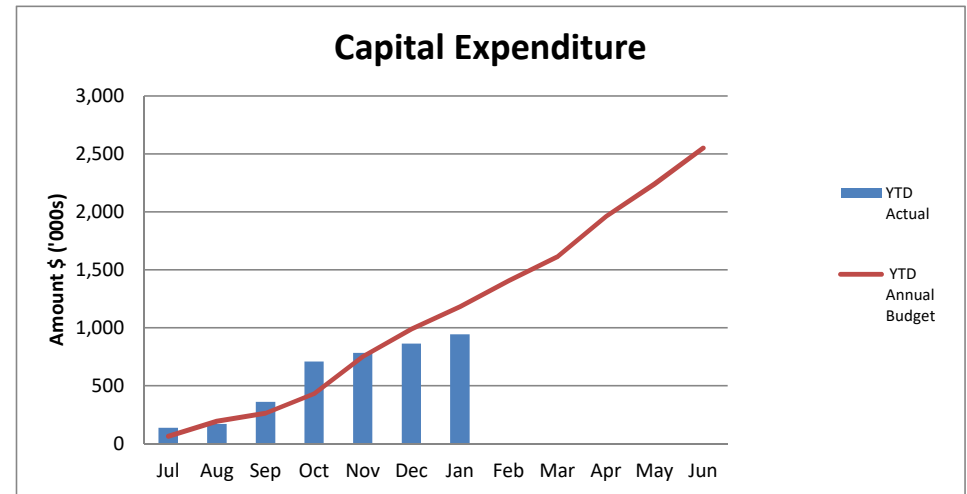
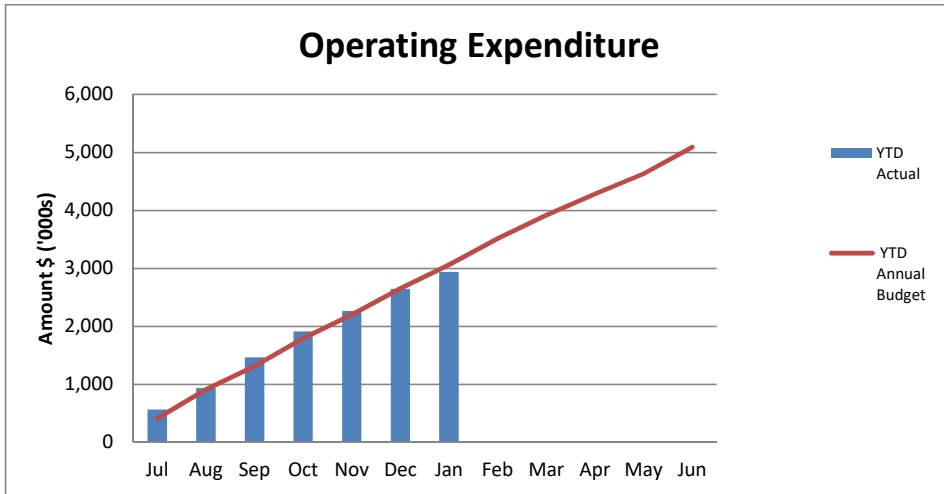
SHIRE OF MUKINBUDIN
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

TABLE OF CONTENTS

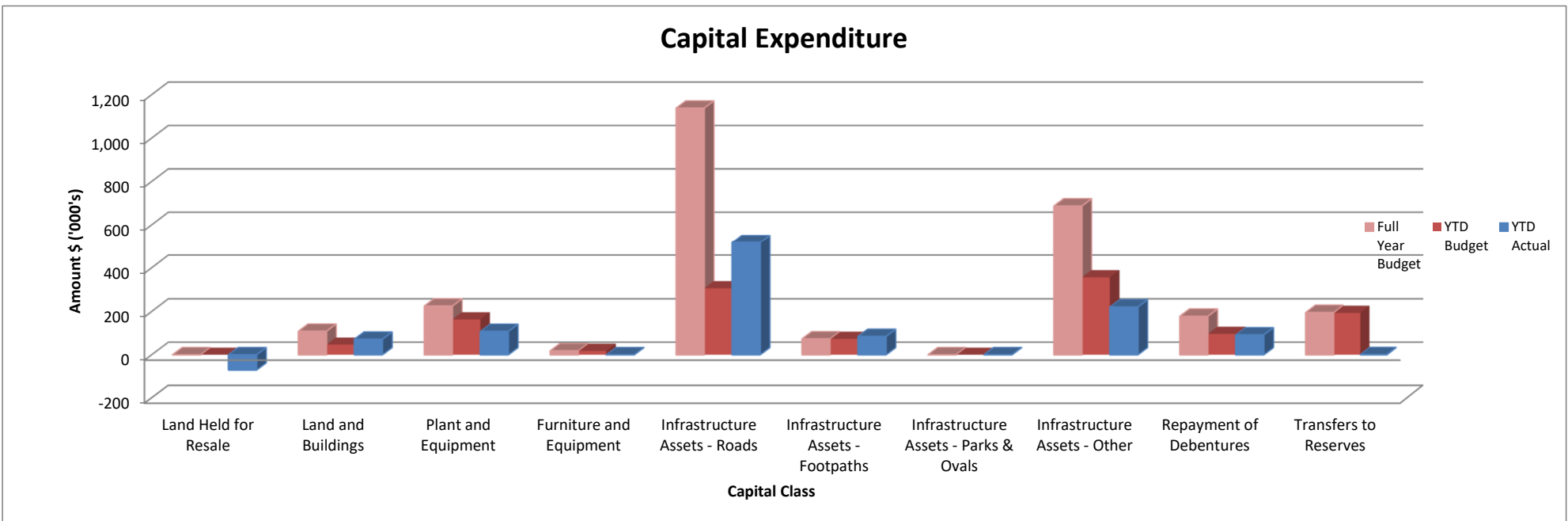
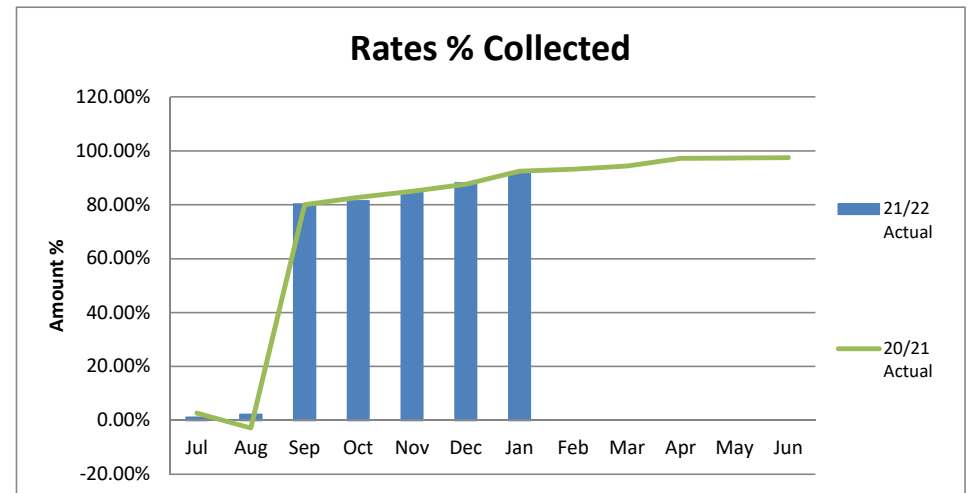
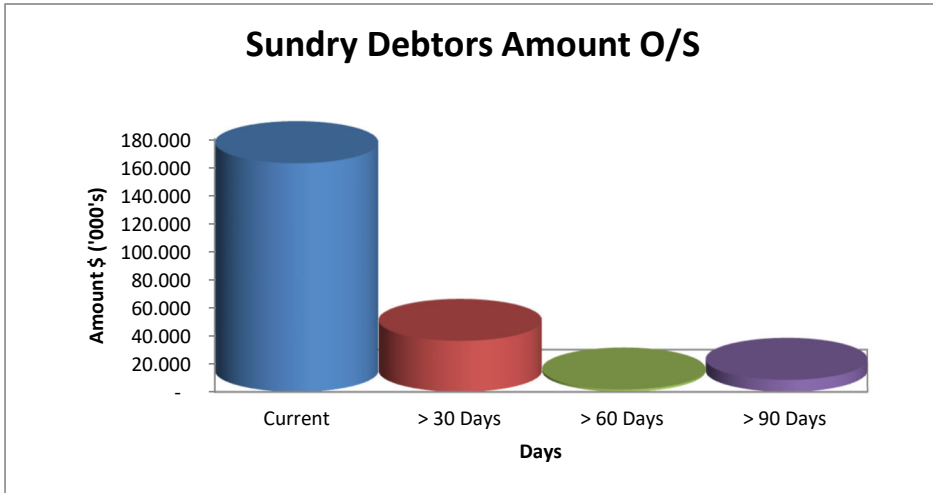
	Page
Graphical Analysis	1 to 2
Statement of Financial Activity	3
Report on Significant Variances	4 to 5
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	6 to 7
2 Disposal of Assets	8 to 9
3 Information on Borrowings	10
4 Reserves	11 to 13
5 Net Current Assets	14
6 Rating Information	15
7 Restricted Municipal and Trust Funds	16
8 Operating Statement	17
9 Statement of Financial Position	18
10 Financial Ratios	19
11 Grants Revenue	20 to 21
12 Bank Balances & Investment Information	22

Schedules are attached showing:
 Comparatives and Comments

Income and Expenditure Graphs to 31 January 2022



Other Graphs to 31 January 2022



STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

	NOTE	Original Budget	2021/22 Amended Budget	January 2022 YTD Budget	January 2022 Actual	Variances Actuals to YTD Budget	Variances Actual Budget to YTD
		\$	\$	\$	\$	\$	%
Operating							
Revenues/Sources							
General Purpose Funding		840,012	840,012	410,743	422,556	11,813	2.88%
Law, Order, Public Safety		24,892	24,892	14,589	15,235	646	4.43%
Health		500	500	287	215	(72)	(25.09%)
Education and Welfare		34,397	34,397	21,336	35,524	14,188	66.50% ▲
Housing		280,128	280,128	166,942	140,140	(26,802)	(16.05%) ▼
Community Amenities		76,173	76,173	40,124	46,134	6,010	14.98%
Recreation and Culture		393,000	393,000	257,879	276,213	18,334	7.11%
Transport		1,067,801	1,067,801	497,559	380,255	(117,304)	(23.58%) ▼
Economic Services		523,723	523,723	193,417	182,312	(11,105)	(5.74%)
Other Property and Services		62,950	62,950	36,673	90,169	53,496	145.87% ▲
		<u>3,303,576</u>	<u>3,303,576</u>	<u>1,639,549</u>	<u>1,588,753</u>	<u>(50,796)</u>	<u>(3.10%)</u>
(Expenses)/(Applications)							
Governance		(486,729)	(486,729)	(242,430)	(219,888)	22,542	9.30%
General Purpose Funding		(108,438)	(108,438)	(61,977)	(49,304)	12,673	20.45% ▼
Law, Order, Public Safety		(87,283)	(87,283)	(54,793)	(51,207)	3,586	6.54%
Health		(88,034)	(88,034)	(49,807)	(33,712)	16,095	32.31% ▼
Education and Welfare		(103,241)	(103,241)	(63,902)	(80,400)	(16,498)	(25.82%) ▲
Housing		(408,040)	(408,040)	(248,550)	(184,309)	64,241	25.85% ▼
Community Amenities		(274,642)	(274,642)	(165,197)	(138,818)	26,379	15.97% ▼
Recreation & Culture		(902,934)	(902,934)	(557,268)	(486,160)	71,108	12.76% ▼
Transport		(2,154,173)	(2,154,173)	(1,271,521)	(1,265,353)	6,168	0.49%
Economic Services		(409,206)	(409,206)	(246,752)	(286,972)	(40,220)	(16.30%) ▲
Other Property and Services		(70,957)	(70,957)	(103,220)	(143,054)	(39,834)	(38.59%) ▲
		<u>(5,093,677)</u>	<u>(5,093,677)</u>	<u>(3,065,417)</u>	<u>(2,939,177)</u>	<u>126,240</u>	<u>(4.12%)</u>
Net Operating Result Excluding Rates		(1,790,101)	(1,790,101)	(1,425,868)	-1,350,424.3	75,444	(5.29%)
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	(7,727)	(7,727)	(4,508)	11,122	15,630	346.72% ▼
Movement in Current Employee Benefits cash backing		0	0	0	244	244	0.00%
Rounding		0	0	0	(5)	4	0.00%
Depreciation on Assets		1,756,536	1,756,536	1,024,576	1,047,090	22,514	(2.20%)
Capital Revenue and (Expenditure)							
Purchase of Land and Buildings	1	(109,500)	(109,500)	(47,200)	(72,336)	(25,136)	(53.25%) ▲
Purchase of Furniture & Equipment	1	(18,470)	(18,470)	(18,470)	0	18,470	100.00% ▼
Purchase of Plant & Equipment	1	(225,000)	(225,000)	(163,800)	(108,842)	54,958	33.55% ▼
Works In Progress Property Plant & Equipment	1	0	0	0	(6,000)	(6,000)	0.00%
Purchase of Infrastructure Assets - Roads	1	(1,138,077)	(1,138,077)	(305,980)	(517,056)	(211,076)	(68.98%) ▲
Purchase of Infrastructure Assets - Footpaths	1	(74,000)	(74,000)	(74,000)	(85,409)	(11,409)	(15.42%) ▲
Purchase of Infrastructure Assets - Other	1	(687,080)	(687,080)	(356,332)	(220,865)	135,467	38.02% ▼
Lease Capital Repayments	1	(3,288)	(3,288)	(1,918)	(1,666)	252	13.14%
Proceeds from Disposal of Assets	2	229,727	229,727	166,145	120,000	(46,145)	(27.77%) ▼
Repayment of Debentures	3	(178,142)	(178,142)	(97,113)	(92,825)	4,288	4.42%
Transfers to Restricted Assets (Reserves)	4	(195,347)	(195,347)	(193,563)	(900)	192,663	99.53% ▼
Transfers from Restricted Asset (Reserves)	4	117,795	117,795	16,300	0	(16,300)	(100.00%) ▼
ADD Net Current Assets July 1 B/Fwd	5	1,022,592	1,022,592	1,022,592	989,271	(33,321)	3.26%
LESS Net Current Assets Year to Date	5	0	0	861,599	1,018,450	156,851	(18.20%)
		<u>(1,300,082)</u>	<u>(1,300,082)</u>	<u>(1,320,738)</u>	<u>(1,307,052)</u>	<u>13,686</u>	<u>(1.04%)</u>
Amount Raised from Rates		(1,300,082)	(1,300,082)	(1,320,738)	(1,307,052)	13,686	(1.04%)
(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 2021 TO 31 JANUARY 2022
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
--

Education and Welfare - Variance above budget expectations.

The remainder of the Building Better Regions Grant Contribution Income from the Childcare Committee for New Childcare Building White St was received sooner than expected. There are also additional reimbursed expenses.

\$14,188 ▲

Housing - Variance below budget expectations.

The main component are that the insurance claim for storm damage has not been received, or has been incorrectly allocated, and there are increased income allocations to other programs.

-\$26,802 ▼

Recreation & Culture - Variance above budget expectations

Income has been recognised earlier than expected as the expenditure for the Tennis Courts resurfacing and resealing of the basket ball courts is proceeding faster than expected.

\$18,334

Transport - Variance below budget expectations

Roads to Recovery Grant are delayed pending the RTR annual report audit by the OAG.

-\$117,304 ▼

Economic Services - Variance below budget expectations.

Overall Caravan Park income is greater than expected.

-\$11,105

Other Property and Services - Variance above budget expectations.

Additional unexpected LGIS reimbursements and refunds. Some, the insurance claim component, will require reallocation to other sub programs.

\$53,496 ▲

REPORTABLE OPERATING EXPENSE VARIATIONS
--

General Purpose Funding - Variance below budget expectations.

There a number of rates related expense accounts that are below the YTD budget.

\$12,673 ▼

Health - Variance below budget expectations.

Invoicing for the 30% Share of Kunnunoppin Medical Practice Costs has been delayed.

\$16,095 ▼

Education and Welfare - Variance above budget expectations.

The most significant items are:

Additional minor expenses on completion of the Child Care Centre - White St Building and depreciation expenses are greater than expected. There are also additional reimburseable operational expenses.

-\$16,498 ▲

Timing; The CEACA Inc general membership subscription annual contribution 2021/22 of \$20,000, CEACA Project - 4 Units has been paid sooner than expected.

Housing - Variance below budget expectations.

The main components are:

Increased cost recoveries for staff and rental housing.

Decreased aged housing building maintenance expenses .

\$64,241 ▼

Community Amenities - Variance below budget expectations.

The most significant area is that:

Community Development event/activity expenditure on is generally less than expected at this time.

\$26,379 ▼

SHIRE OF MUKINBUDIN
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022
Report on Significant variances Greater than 10% and \$10,000

\$
Variances
Actuals to
YTD Budget

REPORTABLE OPERATING EXPENSE VARIATIONS - Continued

Recreation and Culture - Variance below budget expectations.

The main components:

There is a lower rate of expenditure on Public Hall Annual maintenance.

There is a lower rate of expenditure on Other Recreation Facilities Building Maintenance

\$71,108 ▼

Economic Services - Variance above budget expectations.

The main component is:

Additional standpipe water expenses, return of \$10,000 of the unspent Department Of Water And Environmental Regulation grant and additional Muka Café Building Maintenance expenses due to the Supply and Install of a 500L Grease Arrestor.

-\$40,220 ▲

Other Property and Services - Variance above budget expectations.

The most significant components are:

The Administration Overheads recovery budget is not synchronised with expenses and income resulting in apparent less expenditure when compared to the YTD budget.

Overall Public Works Overheads expenses are less than expected at this time, resulting in a significant over recovery of costs.

-\$39,834 ▲

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - Variance below budget expectations.

Unexpected Loss on sale of Lot 20 (7) Gimlett Way - Subdivision

\$15,630 ▼

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land & Buildings - Variance above budget expectations.

There are several building related capital expenditure areas exceeding the YTD budget. Notable components of this are:

Additional expenditure on the Mukinbudin Sports Complex Building replacing gutters.

Unbudgetted renovations on 25A Calder Street

-\$25,136 ▲

Purchase of Furniture & Equipment - Variance below budget expectations.

Expenditure on the Uninterruptible Power Supply for the server and computers. Eaton 9PX-3000 + NIC + EMP + 4Yr Warranty \$8,400, ITVision Altus Bank Rec Module \$5,070 and the New phone system \$5K have not yet occurred.

\$18,470 ▼

Purchase of Plant & Equipment - Variance below budget expectations.

The main component is that the changeover of the CEOs vehicle has not been recognised as soon as expected.

\$54,958 ▼

Purchase of Infrastructure Assets Roads - Variance above budget expectations.

Expenditure on some road construction projects has commenced as sooner than expected. The most significant are the Kununoppin-Mukinbudin Road and the Bonnie Rock - Lake Brown Road Renewal works. Several budget amendments are to be made to accommodate council approved works funded by previously unallocated capital budget.

-\$211,076 ▲

Purchase of Infrastructure Assets Footpaths - Variance above budget expectations.

Expenditure on Footpath construction projects has exceeded the allocated budget.

-\$11,409 ▲

Purchase of Infrastructure Assets Other - Variance below budget expectations.

Expenditure on the Lions Park Playground renewal is proceeding slower than expected.

\$135,467 ▼

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

The Proceeds on Sale of Lot 251 (8) Earl Drive, the budgetted transfer to plant reserve and the annual transfer to the Swimming Pool Reserve have not yet been processed.

\$192,663 ▼

REPORTABLE CAPITAL INCOME VARIATIONS

Proceeds from Disposal of Assets - Variance below budget expectations.

The main component is that the changeover of the CEOs vehicle has not been recognised as soon as expected.

-\$46,145 ▼

REPORTABLE NET CURRENT ASSETS VARIATIONS

Net Current Assets 1 July 2021 B/Fwd below 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 and audited.

-\$33,321

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

	2021/22 Original Budget \$	2021/22 Amended Budget \$	2021/22 YTD Budget \$	January 2022 Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
By Program				
Education & Welfare				
<u>Community Resource Centre</u>				
Buildings (Capital) - Crc	0	0	0	162.65
<u>Care of Families and Children</u>				
Child Care White Street - Building Capital	0	0	0	500.00
Housing				
<u>Housing - Shire (Staff and Rentals)</u>				
15 Cruickshank Rd Ceo Building Capital	5,000	5,000	2,220	0.00
4 Salmon Gum Alley Building Capital	5,000	5,000	800	0.00
25A Calder St Building Capital	0	0	0	5,995.00
<u>Housing - Other (Including Joint Venture)</u>				
Jv Singles Unit 1 - Capital	0	0	0	66.40
Jv Singles Unit 4 - Capital	18,000	18,000	2,880	0.00
Jv Family - 6 Lansdell St - Capital	10,400	10,400	1,664	0.00
Jv Family - 12 White St - Capital	30,000	30,000	30,000	29,881.45
Community Amenities				
<u>Other Community Amenities</u>				
Cemetery Capital	15,000	15,000	2,399	0.00
Recreation and Culture				
<u>Public Halls & Civic Centre</u>				
Buildings Capital Halls	10,000	10,000	1,600	0.00
Mukinbudin Community (Men's) Shed Building Capital	0	0	0	61.65
<u>Swimming Pools</u>				
Swimming Pool Infrastructure Capital	45,000	45,000	14,848	0.00
<u>Other Recreation & Sport</u>				
Mukinbudin Sports Complex Building	25,100	25,100	4,016	29,434.55
Sports Complex - Other Infra (Pump Track)	9,492	9,492	9,488	12,406.97
Mukinbudin Lions Park - Other	144,514	144,514	144,510	41,958.25
Sports Complex - Other Infra (Tennis)	148,074	148,074	99,203	142,500.00
Sports Complex - Other Infra (Basket Ball)	30,000	30,000	20,096	24,000.00
Sports Complex - Carparks & Paths - Other	20,000	20,000	13,396	0.00
Transport				
<u>Roads, Streets, Bridges & Depots</u>				
Bonnie Rock - Lake Brown Road - Cap	121,000	121,000	39,928	115,677.57
Nungarin North Road Renewal - Cap	0	0	0	256.42
Beringbooding Rd Renewal - Cap Exp -	0	0	0	1,123.32
Moondon Road Renewal - Cap Exp	0	0	0	353.81
Quanta Cutting North Rd Renewal -	35,000	35,000	34,995	34,029.41
Popes Hill South Road - Cap Exp	11,000	11,000	10,995	11,722.51
Copeland Road - Cap Exp	40,000	40,000	39,995	45,299.09
Whyte Road - Cap Exp	52,000	52,000	51,997	23,794.28
Ogilvie Road Renewal - Cap Exp	0	0	0	908.75
Mcgregor Road North Section Renewal -	20,000	20,000	19,997	11,467.48
Albert Road - Capital Exp	20,000	20,000	13,396	3,283.44
Karomin Road - Capital Exp	39,000	39,000	38,996	41,436.50
Doig Road Renewal - Cap Exp	0	0	0	325.42
Maddock Street Renewal - Cap Exp	0	0	0	21,513.28
Cruickshank Road Renewal - Cap Exp	0	0	0	8,565.36
Lavery Road - Cap Exp	17,000	17,000	16,995	10,208.38
Forest Rd Renewal - Cap Exp - Sts & Kununoppin-Mukinbudin Road Renewal	541,277	541,277	0	44,552.32
Mukinbudin Wialki Rd Renewal - Cap	0	0	0	141,151.09
Unallocated Road Capital Expense -	241,800	241,800	38,686	42.73
Mukinbudin North East Rd - Cap Exp	0	0	0	0.00
Kununoppin-Mukinbudin Road	0	0	0	1,336.35
Maddock Street Footpath Construction -	74,000	74,000	74,000	7.53
Bent St/Kununoppin-Mukinbudin Rd	0	0	0	64,649.09
Townscape Other Infrastructure (Main	10,000	10,000	9,992	20,760.00
				0.00
<u>Road Plant Purchases</u>				
Plant & Equipment (Capital) - Road Plant	45,000	45,000	45,000	46,857.32

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022**

<u>By Program (Continued)</u>		2021/22 Original Budget	2021/22 Amended Budget	2021/22 YTD Budget	January 2022 Actual
		\$	\$	\$	\$
1. ACQUISITION OF ASSETS (Continued)					
Economic Services					
	Water Supply Infrastrusture Other - Cap	265,000	265,000	42,400	0.00
	Muka Cafe Building Works In Progress -				
	Other Economic Serv - Cap Exp	0	0	0	6,000.00
Other Property & Services					
	<u>Administration Overheads</u>				
	Furniture & Equipment (Capital) -	18,470	18,470	18,470	0.00
	Admin Building Capital	6,000	6,000	4,020	6,234.55
	Plant & Equipment (Capital) -	180,000	180,000	118,800	61,985.15
		<u>2,252,127.00</u>	<u>2,252,127.00</u>	<u>965,782.00</u>	<u>1,010,508.07</u>

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

By Class

Buildings	109,500	109,500	47,200	72,336.25
Property Plant & Equipment Works In Progress	0	0	0	6,000.00
Furniture & Equipment	18,470	18,470	18,470	0.00
Plant & Equipment	225,000	225,000	163,800	108,842.47
Infrastructure - Roads	1,138,077	1,138,077	305,980	517,055.04
Infrastructure - Footpaths	74,000	74,000	74,000	85,409.09
Infrastructure - Other	687,080	687,080	356,332	220,865.22
Infrastructure - Other WIP	0	0	0	0.00
	<u>2,252,127</u>	<u>2,252,127</u>	<u>965,782</u>	<u>1,010,508.07</u>

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

2. DISPOSALS OF ASSETS

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

<u>By Program</u>	Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22 Original Budget \$	January 2022 Actual \$	2021/22 Original Budget \$	January 2022 Actual \$	2021/22 Original Budget \$	January 2022 Actual \$
Health							
Sale of the Old Nursing Post Building	65120					0	0.00
Sale of the Old Nursing Post Land	65020					0	0.00
Transport							
Komatsu WB97R-2 Backhoe	31720					0	0.00
Isuzu D - Max 4x2 Crew Cab Hi-Ride SX Automatic 3.0l T/Diesel MBL 2	311					0	0.00
Other Property and Services							
Replacement CEO Vehicle x 3		177,000		187,000		10,000	0.00
Car 2020 Toyota Prado DSL Wagon A/T VX (CEO) MBL1	43320B	0	60,121.96	0	59,090.91	0	(1,031.05)
Car 2019 Toyota Prado DSL Wagon A/T VX Model GDJ150R-GKTEYQ (CEO) Delivered Sep19 MBL1	43319C	0		0		0	0.00
Land/Subdivision Development							
Sale of Residential Land - Lot 251 (8) Earl Drive.	39519	45,000	45,000.00	42,727	42,727.27	(2,273)	(2,272.73)
Sale of Residential Land - Land Resale - Lot 20 (7) Gimlett Way - Subdivision	76	0	26,000.00		18,181.82	0	(7,818.18)
		222,000	131,121.96	229,727	120,000.00	7,727	(11,121.96)

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

DISPOSALS OF ASSETS Continued By Class of Asset		Written Down Value		Sale Proceeds		Profit(Loss)	
		2021/22 Original Budget \$	January 2022 Actual \$	2021/22 Original Budget \$	January 2022 Actual \$	2021/22 Original Budget \$	January 2022 Actual \$
	Asset						
Land & Buildings							
Sale of Residential Land - Lot 251 (8) Earl Drive.	39519	45,000	45,000.00	42,727	42,727.27	(2,273)	(2,272.73)
Sale of Residential Land - Land Resale - Lot 20 (7) Gimlett Way - Subdivision	76	0	26,000.00	0	18,181.82	0	(7,818.18)
Subtotal	65120	45,000	71,000.00	42,727	60,909.09	-2,273	-10,090.91
Plant & Equipment							
Replacement CEO Vehicle x 3		177,000		187,000		10,000.00	0.00
Car 2020 Toyota Prado DSL Wagon A/T VX (CEO) MBL1	43320B	0	60,121.96	0	59,090.91	0.00	(1,031.05)
Subtotal Plant & Equipment	311	177,000	60,121.96	187,000	59,090.91	10,000.00	-1,031.05
		222,000	131,121.96	229,727	120,000.00	7,727.00	(11,121.96)

	2021/22 Original Budget \$	January 2022 Actual \$
Summary		
Profit on Asset Disposals	10,000	0.00
Loss on Asset Disposals	(2,273)	(11,121.96)
	7,727	(11,121.96)

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 2021 TO 31 JANUARY 2022

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Lender	Particulars	Loan Finishes	Principal 1-Jul-21	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				2021/22 Original Budget	2021/22 Actual	2021/22 Original Budget	2021/22 Actual	2021/22 Original Budget	2021/22 Actual	2021/22 Original Budget	2021/22 Actual
				\$	\$	\$	\$	\$	\$	\$	\$
	Education & Welfare										
WATC	Loan 109 - CRC	1/02/2021	0	0	0	1	0	(1)	0	0	0
WATC	Loan 125 Boodie Rats New Building		182,529	0	0	11,935	5,938	170,594	176,591	4,773	1,789
	Housing										
WATC	Loan 124 - 8 Gimlett Way	30/09/2028	202,114			24,397	12,107	177,717	190,007	7,243	3,052
WATC	Loan 126 - 2 Houses, 8 Gimlett Way & 4 Earl Drive		693,610	0	0	45,352	22,565	648,258	671,045	18,141	6,797
	Recreation & Culture										
WATC	Loan 108 - Bowling Club	1/02/2021	0	0	0	(1)	0	1	0	0	0
	Economic Services										
WATC	Loan 119 - Mukinbudin Cafe	13/04/2027	64,152	0	0	9,371	4,625	54,781	59,527	3,643	1,665
WATC	Loan 127 -Caravan Park House, 22 B	30/09/2035	116,430	0	0	7,223	3,598	109,207	112,832	2,583	899
	Other Property & Services										
WATC	Loan 118 - Vibe Roller MBL 1677	13/09/2021	8,651	0	0	8,651	8,651	(0)	(0)	246	220
WATC	Loan 120 - Skid Steer MBL 1724	15/01/2024	23,363	0	0	7,438	3,677	15,925	19,686	1,130	534
WATC	Loan 121 - Grader MBL 95	27/02/2023	76,713	0	0	37,827	18,783	38,886	57,930	2,352	1,066
WATC	Loan 122 - Roller MBL 811	27/02/2023	41,741	0	0	20,582	10,220	21,159	31,521	1,279	580
WATC	Loan 123 - Tractor MBL 244	2/12/2022	8,116	0	0	5,366	2,661	2,750	5,455	285	135
			1,417,418	0	0	178,142	92,825	1,239,276	1,324,593	41,675	16,737

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 2021 TO 31 JANUARY 2022

	2021/22 Original Budget \$	January 2022 Actual \$
4. RESERVES		
Cash Backed Reserves		
Leave Reserve		
Opening Balance	143,248	143,248
Amount Set Aside / Transfer to Reserve	1,590	244
Amount Used / Transfer from Reserve	(4,395)	0
	140,443	143,492
Plant Reserve		
Opening Balance	379	379
Amount Set Aside / Transfer to Reserve	127,560	1
Amount Used / Transfer from Reserve	0	0
	127,939	380
Building & Residential Land Reserve		
Opening Balance	193,578	193,578
Amount Set Aside / Transfer to Reserve	44,267	327
Amount Used / Transfer from Reserve	(68,400)	0
	169,445	193,905
Senior Housing Reserve		
Opening Balance	21,081	21,081
Amount Set Aside / Transfer to Reserve	220	36
Amount Used / Transfer from Reserve	0	0
	21,301	21,117
Roadworks Reserve		
Opening Balance	32,127	32,127
Amount Set Aside / Transfer to Reserve	390	55
Amount Used / Transfer from Reserve	0	0
	32,517	32,182
Swimming Pool Reserve		
Opening Balance	139,529	139,529
Amount Set Aside / Transfer to Reserve	21,320	237
Amount Used / Transfer from Reserve	(45,000)	0
	115,849	139,766
Total Cash Backed Reserves	607,494	530,842

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 2021 TO 31 JANUARY 2022

	Original Budget Adopted Budget \$	January 2022 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers		
Transfers to Reserves		
Leave Reserve	1,590	244
Plant Reserve	127,560	1
Building & Residential Land Reserve	44,267	327
Seniors Housing Reserve	220	36
Roadworks Reserve	390	55
Swimming Pool Reserve	21,320	237
	<u>195,347</u>	<u>900</u>
Transfers from Reserves		
Leave Reserve	(4,395)	0
Building & Residential Land Reserve	(68,400)	0
Swimming Pool Reserve	(45,000)	0
	<u>(117,795)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>77,552</u>	<u>900</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

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 2021 TO 31 JANUARY 2022**

	2020/21 B/Fwd Per Original Budget \$	2020/21 B/Fwd Actual \$	January 2022 Actual \$
5. NET CURRENT ASSETS			
Note			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,548,550	1,548,550	1,234,435
Cash - Restricted Muni Funds	16,257	16,257	28,519
Cash - Restricted Reserves	529,941	529,942	530,843
Rates Outstanding	31,281	31,281	107,951
Sundry Debtors	8,731	8,731	221,386
Provision for Doubtful Debts	(5,171)	(1,557)	(1,557)
Gist Receivable	1,741	25,449	10,934
Accrued Income	4,812	8,389	8,389
Payments In Advance	8,988	8,419	8,419
Inventories	182	14,942	6,315
	<u>2,145,312</u>	<u>2,190,403</u>	<u>2,155,634</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(202,483)	(198,491)	(101,776)
Accrued Interest On Loans	(12,290)	(5,388)	(5,388)
Accrued Salaries & Wages	(18,017)	(22,536)	(22,536)
Income In Advance - Grants and Contract Liabilities.	(320,665)	(341,903)	(375,684)
GST Payable	(1)	(2,551)	(16,586)
Prepaid Rates (Excess Rates)	(10,615)	(10,615)	(8,750)
Accrued Expenses	6,117	(21,109)	(6,400)
PAYG Liability	(13,138)	(34,970)	(24,418)
FBT Payable	(5,429)	(5,192)	(5,192)
Other Payables	(16,257)	(16,257)	(27,677)
Bonds and Deposits Held	(1)	(1)	(1)
Current Employee Benefits Provision	(102,029)	(155,425)	(155,425)
Current Loan Liability	0	(178,141)	(85,316)
Current Lease Liability	0	(3,288)	(1,622)
	<u>(694,808)</u>	<u>(995,867)</u>	<u>(836,771)</u>
NET CURRENT ASSET POSITION	1,450,504	1,194,536	1,318,863
Less: Cash - Reserves - Restricted	(529,941)	(529,942)	(530,843)
Add Back : Component of Leave Liability not Required to be Funded	102,029	143,248	143,492
Add Back : Current Loan Liability		178,141	85,316
Add Back : Current Lease Liability		3,288	1,622
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	1,022,592	989,271	1,018,450

Notes applicable to the Surplus/(Deficit) Carried Forward from June 2021.

- The Surplus/(Deficit) includes \$900,514 from the advance payment of 2021/2022 Financial Assistance Grants. \$593,490 as General Purpose Funding and \$307,024 for Roads.
Without the \$900,514 advance payment the Carried Forward amount at 1 July 2021 would be a surplus of of \$88,757.
- The Surplus/(Deficit) carried forward at 30 June 2021 is not expected to change due to end of year adjustments and au

Notes applicable to the Surplus/(Deficit) at 31 January 2022.

- The following unspent grant or contract liabilities have not been acquitted in 2020-2021:

Unspent RRG grant.	198,951
Unspent NRM Environmental Grant	18,371
FESA-ESL Unspent Operational Grant	3,867
Domestic Refuse Collection Charges In Advance	10,212
Commercial Refuse Collection Charges In Advance	3,668
Domestic Recycling Collection Charges In Advance	8,753
Commercial Recycling Collection Charges In Advance	3,144
Community Development - Unspent Grants-Current Liability	8,554
Seniors Project Grant (2017-2018)	92
Water Supply Other Infrastructure Unspent Grants - Current Liability	88,771
Other Prepayments received	31,300
<u>Total grants not acquitted by January 2022</u>	<u>375,683</u>

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2021/22 Rate Revenue \$	2021/22 Interim Rates \$	2021/22 Back Rates \$	2021/22 Total Revenue \$	2021/22 Original Budget \$
General Rate								
GRV - Residential	0.184236	152	1,129,604	208,113	2,980	149	211,242	208,113
GRV - Vacant	0.184236	1	16,000	2,948	805	36	3,789	2,948
UV - Rural	0.023340	211	45,246,000	1,056,042			1,056,042	1,056,041
UV - Mining	0.023340	0	0	0			0	0
Non Rateable		111					0	
Sub-Totals		475	46,391,604	1,267,103	3,785	185	1,271,073	1,267,102
Minimum Rates	Minimum \$							
GRV - Residential	440	18	13,624	7,920			7,920	7,480
GRV - Vacant	440	6	1,873	2,640			2,640	3,080
UV - Rural	590	32	279,700	18,880			18,880	18,880
UV - Mining	590	6	41,002	3,540	2,999		6,539	3,540
Sub-Totals		62	336,199	32,980	2,999	0	35,979	32,980
		537	46,727,803	1,300,083	6,784	185	1,307,052	1,300,082
Discounts							0	0
Rates Adjustments							0	0
Total Amount of General Rates							1,307,052	1,300,082
Specified Area Rates							0	0
Ex Gratia Rates							17,996	19,207
Total Rates							1,325,048	1,319,289

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.

The general rates detailed above for the 2021/22 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.

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 2021 TO 31 JANUARY 2022**

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-21 \$	Amounts Received \$	Amounts Paid (\$)	31/01/2022 Balance \$
Department of Transport Licensing	0	224,376	(213,948)	10,428
Mukinbudin Indoor Cricket Club	0	0	0	0
Other Restricted Funds	0	0	0	0
Sports Complex Key Bonds	0	0	0	0
Council Nomination Deposit	0	400	0	400
Housing Tenancy Bonds	0	3,580	(1,880)	1,700
Hall Hire Bonds & Deposits	0	0	0	0
Gym Bonds	2,480	0	(500)	1,980
Soil Conservation	13,166	0	0	13,166
Builders Levy (BCITF)	0	0	0	0
Building Service Levy	611	233	(842)	2
Standpipe Key Bonds	0	0	0	0
Mukinbudin Football Club Rams Plates	0	0	0	0
	<u>16,257</u>	<u>228,589</u>	<u>(217,170)</u>	<u>27,676</u>

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-21 \$	Amounts Received \$	Amounts Paid (\$)	31/01/2022 Balance \$
Wilgoyne Tennis Club	0	0	0	0
Other Trust Funds	1	0	0	1
LGMA Wheatbelt	0	0	0	0
Karlonning Pipeline Scheme	0	0	0	0
Drive in Donation	0	0	0	0
	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>

Note: \$1 has been transferred from The Municipal Bank Account to the Trust Bank account to keep the account open in order to comply with legislation.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

8. OPERATING STATEMENT

	January	2021/22	
	2022	Original	2020/21
	Actual	Budget	Actual
	\$	\$	\$
OPERATING REVENUES			
Governance	0	0	0
General Purpose Funding	1,729,608	2,140,094	2,967,085
Law, Order, Public Safety	15,235	24,892	113,530
Health	215	500	48,356
Education and Welfare	35,524	34,397	200,693
Housing	140,140	280,128	246,366
Community Amenities	46,134	76,173	110,632
Recreation and Culture	276,213	393,000	179,432
Transport	380,255	1,067,801	1,057,603
Economic Services	182,312	523,723	295,292
Other Property and Services	90,169	62,950	118,897
TOTAL OPERATING REVENUE	2,895,805	4,603,658	5,337,885
OPERATING EXPENSES			
Governance	219,888	486,729	367,243
General Purpose Funding	49,304	108,438	92,737
Law, Order, Public Safety	51,207	87,283	86,796
Health	33,712	88,034	96,972
Education and Welfare	80,400	103,241	100,454
Housing	184,309	408,040	366,166
Community Amenities	138,818	274,642	279,407
Recreation & Culture	486,160	902,934	802,035
Transport	1,265,353	2,154,173	2,011,652
Economic Services	286,972	409,206	387,627
Other Property and Services	143,054	70,957	120,807
TOTAL OPERATING EXPENSE	2,939,177	5,093,677	4,711,898
CHANGE IN NET ASSETS			
RESULTING FROM OPERATIONS	(43,372)	(490,019)	625,988

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

9. STATEMENT OF FINANCIAL POSITION

	January 2022 Actual \$	2020/21 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	1,793,797	2,094,749
Trade and Other Receivables	355,524	80,713
Inventories	6,315	14,942
TOTAL CURRENT ASSETS	<u>2,155,636</u>	<u>2,190,404</u>
NON-CURRENT ASSETS		
Other Receivables	713	713
Inventories	294,614	365,614
Investments	55,355	55,355
Property, Plant and Equipment	14,467,033	14,504,733
Right of Use Assets	0	3,090
Infrastructure	54,587,342	54,643,255
TOTAL NON-CURRENT ASSETS	<u>69,405,057</u>	<u>69,572,760</u>
TOTAL ASSETS	<u>71,560,693</u>	<u>71,763,164</u>
CURRENT LIABILITIES		
Trade and Other Payables	594,405	659,015
Long Term Borrowings	85,316	178,141
Lease Liabilities	1,622	3,288
Provisions	155,425	155,425
TOTAL CURRENT LIABILITIES	<u>836,768</u>	<u>995,869</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	1,239,277	1,239,277
Provisions	31,703	31,703
TOTAL NON-CURRENT LIABILITIES	<u>1,270,980</u>	<u>1,270,980</u>
TOTAL LIABILITIES	<u>2,107,748</u>	<u>2,266,849</u>
NET ASSETS	<u>69,452,945</u>	<u>69,496,315</u>
EQUITY		
Retained Surplus	45,297,807	45,342,078
Reserves - Cash Backed	530,843	529,942
Revaluation Surplus	23,624,295	23,624,295
TOTAL EQUITY	<u>69,452,945</u>	<u>69,496,315</u>

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

10. FINANCIAL RATIOS

	2021/22 YTD	2020/21	2019/20	2018/19
Current Ratio	2.34	1.86	1.82	8.44
Operating Surplus Ratio	(0.28)	0.00	(0.32)	(0.27)

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 2021 TO 31 JANUARY 2022**

11. GRANT REVENUE - RECORD OF RECEIPTS				Adopted/ Amended	30/09/2021	31/12/2021	31/03/2022	30/06/2022	Yet To Be Received/ Recognised	
Including those recognised as a liability at the reporting date, including prior years.				Budget	1/4	2/4	3/4	4/4	Total	Recognised
Grant Source/ Purpose	Comment	%	%	Budget	RECEIVED Inc B'fwd	RECEIVED	RECEIVED	RECEIVED	Received	Received
GENERAL PURPOSE FUNDING				794,055						
UNTIED	FAGS - General Purpose	63.74%		512,492	128,123	198,514			326,637	185,855
UNTIED	FAGS - Road Component	25.00%		281,563	70,390				70,390	211,173
LAW, ORDER, PUBLIC SAFETY				17,692						
TIED	ESL Levy Funding - Operating Grant		Unspent Grant Liability recognised.	17,692	3,004	6,162	4,569		13,735	3,957
EDUCATION & WELFARE				26,592						
TIED	Seniors Week - Operating Grant	0.00%		1,000					0	1,000
TIED	Seniors Program Income	100.39%	Ref acct 3080503 Inc Liability	92	92				92	0
TIED	New Child Care Building Grant (For Boodie Rats)	100.00%		25,500	23,182	2,318			25,500	0
COMMUNITY AMENITIES				6,348						
TIED	NRM Grant - Operating Grant includes, unspent income recognised. Note: Interest on the unspent grant is recognised as income.	289.40%		6,348	6,355	12,008	8		18,371	-12,023
TIED	National Australia Day Council (NADC) Grant for Australia Day 2022			0		18,363			18,363	-18,363
RECREATION & CULTURE				283,756						
TIED	Netball/Basketball Court floor - Reimbursements			9,750					0	9,750
TIED	Local Roads and Community Infrastructure Grant for: Mukinbudin Lion's Park Playground Upgrade Exp in Job IO253. Pump Track Installation completion & Resurface the Tennis Courts Exp in job IO252.			274,006	202,392	0			202,392	71,614
TRANSPORT				840,161						
TIED	Main Roads WA Direct Grant	100.00%		140,376	140,376				140,376	0
TIED	Roads to Recovery Grant - Capital Grant	29.50%		338,937	100,000				100,000	238,937
TIED	Main Roads WA RRG Specific Project Grant	80.00%		360,848	144,339		144,339	0	288,678	72,170

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022**

11. GRANT REVENUE - RECORD OF RECEIPTS			Adopted/ Amended	30/09/2021	31/12/2021	31/03/2022	30/06/2022	Total	Yet To Be Received/ Recognised
Including those recognised as a liability at the reporting date, including prior years.			Budget	1/4	2/4	3/4	4/4	Received	
Grant Source/ Purpose	Comment	%		RECEIVED Inc B'fwd	RECEIVED	RECEIVED	RECEIVED		
Continued;									
ECONOMIC SERVICES									
TIED	Department Of Water And Environmental Regulation Grant for CWSP - Recovering Barbarling Rock Catchment & Dam - Community Water Supply Project	37.27%	265,000	265,000	98,771			98,771	0
			2,233,604	917,025	237,365	148,915	0	1,303,305	764,070

Notes:

FAGS - General Purpose. An amount of \$593,490 for 2021-2022 was prepaid in June 2021.

FAGS - Road Component. An amount of \$307,024 for 2021-2022 was prepaid in June 2021.

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2021 TO 31 JANUARY 2022

12. BANK BALANCES & INVESTMENT INFORMATION

Council Funds

At Call Bank Accounts

31 January 2022

	Interest Rate	Amount
Municipal Transaction Account - Bendigo Bank	0.50%	\$1,240,297.39
Reserves Cash at Call Account - Bendigo Bank	0.05%	\$20,514.85
		<u>\$1,260,812.24</u>

Note: The interest rate on the Municipal Transaction Account was set when the account was established.

<u>Investment Register</u>	Term	Interest Rate	Amount	Maturity
Municipal Investments				
			\$0.00	
Total Municipal Investments			<u>\$0.00</u>	

Investment Register

Reserve Investment	7 Month	0.30%	\$510,328.86	2/06/2022
Total Reserve Investment			<u>\$510,328.86</u>	

Council Funds Summary

Municipal Funds	\$1,240,297.39
Reserve Funds	\$530,843.71
	<u>\$1,771,141.10</u>

Restricted Municipal and Trust Funds

Restricted Muni Transaction Acct- Bendigo Bank	0.00%	\$18,031.72
Trust Transaction Acct - Bendigo Bank	0.00%	\$1.00

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.

8.2.5 Audit Committee Minutes and 2020/21 Audited Financial Statements	
Location:	Mukinbudin
File Ref:	ADM 001
Applicant:	Edward Nind – Finance Manager
Date:	8 February 2022
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 21 December 2021 (13 Pages) Audited Financial Statements Mukinbudin Shire with Auditors Report – 30 June 2021 (64 Pages)

Summary

To present to Council minutes of the 21 December 2021 Shire of Mukinbudin Audit Committee Minutes for consideration and action.

Background Information

The Shire of Mukinbudin Audit Committee met on the 21 December 2021 to review the 2020/2021 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 21 December 2021 are presented for Council consideration.

Subsequent to the Audit Committee meeting on 21 December 2021 the Financial Report for the Year Ended 30 June 2021, including the Independent Auditor's Report was received on 19 December 2021. This appears to unchanged from the draft documents presented to the Audit Committee except for the :

- Signing and dating of the Statement By Chief Executive Officer on 15 December 2020.
- OAG Audite stamp being applies to appropriate pages.
- Appending of the Independent Auditor's Report.

To comply with legislated time deadlines the decisions of the Audit Committee have been enacted in that:

- A copy of the audited 2020-2021 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 2020-2021 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 21 December 2021 Shire of Mukinbudin Audit Committee and the associated recommendations.**
- 2. Adopt the Audited Financial Statements Mukinbudin Shire with Auditors Report – 30 June 2021.**
- 3. Set the date of the Annual Meeting of Electors for Tuesday 15th March in the Council Chamber commencing @ 5.00pm.**

Carried /



Shire of Mukinbudin Audit Committee Meeting **UNCONFIRMED MINUTES**

Audit Committee Meeting held at 15 Maddock St, Mukinbudin
Commencing at 11.30am Tuesday 21st December 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.

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.]

Table of Contents

- 1. Declaration of Opening**
 - 1.1 Declaration of Opening

- 2. Record of Attendance, and Apologies**
 - 2.1 Present
 - 2.2 Staff
 - 2.3 On Leave of Absence
 - 2.4 Apologies
 - 2.5 Visitors
 - 2.6 Gallery

- 3. Confirmation of minutes of previous meetings**
 - 3.1 Confirmation of Minutes of Audit Committee Meeting held 14th September 2021

- 4. Matters for which the meeting may be closed**
 - 4.1 Nil

- 5. Reports of Committees and Officers**
 - 5.1 Meeting with Auditors
 - 5.2 2020-2021 Annual Report and Independent Audit Report
 - 5.3 2020-2021 Significant Adverse Trend in The Financial Position of the Shire of Mukinbudin

- 6. Closure of Meeting**

Agenda of the Audit Committee Meeting to be held in Council Chambers, Maddock Street, Mukinbudin on 21st December 2021.

1. Declaration of Opening

- 1.1 The Shire President to declare the Meeting open at 11.29am

2. Record of attendance, and apologies

- 2.1 Present:
- | | |
|---------------|-----------------|
| Cr G Shadbolt | Shire President |
| Cr A Farina | |
| Cr J Seaby | |
| Cr S Ventris | |
| Cr A Walker | |
- 2.2 Staff:
- | | |
|------------------|-------------------------------|
| Dirk Sellenger | Chief Executive Officer |
| Louise Sellenger | Manager of Corporate Services |
- 2.3 Apologies:
- | | |
|----------------|------------------|
| Ed Nind | Manager Finance |
| Cr R Nicoletti | Deputy President |
| Cr G Bent | |
| Cr C McGlashan | |
| Cr S Paterson | |
- 2.4 On leave of absence:
- 2.5 Visitors:
- 2.6 Gallery:

3. Confirmation of the Minutes of previous meetings

- 3.1 Confirmation of Minutes for the Audit Committee Meeting of Council held on the 21st July 2020

OFFICER RECOMMENDATION

Council Decision Number – 01 12 2021

Voting Requirements – Simple Majority

Moved: Cr Walker

Seconded: Cr Ventirs

That the Minutes of the Audit Committee Meeting of Council held on the 14th September 2021 be accepted as a true and correct record of proceedings.

Carried 5 / 0

4. Matters for which the meeting may be closed

4.1 Nil

5. Reports of Committees and Officers

5.1 Meeting with the Auditor

Mr Mikey Fiorucci from the Office of the Auditor General will be attending the meeting via Teams at approx. 11.30am 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.

5.2. 2020-2021 Financial Report For The Year Ended 30 June 2021, 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. Mukinbudin Annual Financial Report 30 June 2021 Audited (64 Pages) 2. Independent Auditors Report - Shire of Mukinbudin – 30 June 2021 (3 Pages) 3. Management Letter to the President - Shire of Mukinbudin (2 pages) 4. Findings Identified During The Final Audit - Shire of Mukinbudin - 30 June 2021 (2 pages)
Documents Tabled	Nil

Summary

To note the:

- Mukinbudin Annual Financial Report 30 June 2021 Audited
- Independent Auditors Report - Shire of Mukinbudin – 30 June 2021
- Management Letter to President - Shire of Mukinbudin
- Findings Identified During The Final Audit - Shire of Mukinbudin - 30 June 2021.

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.

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 2021, was requested on 17 September 2021. This extension was granted on 25 October 2021 and the first draft of the annual financial report submitted to the auditor on 31 October 2021.

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 Audit Partners Australia with staff being Mr Vishal Desai and Ms Denise Chan.

The audit of the Mukinbudin Annual Financial Report 30 June 2021 was completed on 17 December 2021.

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 2021 identifies a current position surplus at 30 June 2020 of \$989,270 including the General Purpose and Road Grant advance payments totalling \$900,514.

The current position surplus at 30 June 2021 is \$33,322 less than the “Adopted Budget” predicted surplus of \$1,022,592.

The Independent Auditor’s Report identified two matters that required attention as identified in the extract from the Independent Auditor’s Report below.

An extract from the Executive Summary of the Audit Concluding Memorandum reads:

- (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 33 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries’ standard of 0.01 for the past three financial years.*
- (ii) The following material matter(s) indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:*
 - a) For approximately 58% of purchase transactions we sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favoritism of suppliers.*

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

The report addressing of the Operating Surplus Ratio matter is the subject of next agenda item.

Item (ii) (a) relates to compliance with the old Purchasing Policy which had some onerous conditions and did not address all aspects of quotations and ordering.

The old Purchasing Policy had since been replaced with a less onerous and more comprehensive one.

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 – 02 12 2021****Moved: Cr Seaby****Seconded: Cr Walker****That Council**

- 1. Note the Mukinbudin Annual Financial Report 30 June 2021 Audited**
- 2. Note the Independent Auditors Report - Shire of Mukinbudin – 30 June 2021**
- 3. Note the Management Letter to the President - Shire of Mukinbudin**
- 4. Note the Findings Identified During The Final Audit - Shire of Mukinbudin - 30 June 2021**

Carried 5 / 0

5.3 2020-2021 Significant Adverse Trend in The Financial Position of the Shire of Mukinbudin	
Location:	Mukinbudin
File Ref:	ADM 001
Applicant:	Edward Nind – Finance Manager
Date:	15 December 2021
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger – Chief Executive Officer
Author:	Edward Nind – Finance Manager
Voting Requirements	Simple Majority
Documents Attached	1. 2020/2021 Annual Financial Statements Significant Adverse Trend (5 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 Auditors Report - Shire of Mukinbudin – 30 June 2021 received 17 December 2021 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 – 03 12 2021

Moved: Cr Farina

Seconded: Cr Ventris

That Council

- 1. Notes the Report on 2020/2021 Annual Financial Statements Significant Adverse Trend.**
- 2. Forwards a copy of the report on the 2020-2021 Annual Financial Statements Significant Adverse Trend to the Minister for the Department of Local Government and Communities within 30 days of receipt by council of the final Auditor General Independent Auditor's Report and Final Audited 2020-2021 Annual Financial.**
- 3. Publishes a copy of the report on the 2020-2021 Annual Financial Statements Significant Adverse Trends on Council's website within 14 days forwarding of the report to the Minister.**

Carried 5 / 0

6. Closure of Meeting

6.1 The Chairperson to declare the meeting closed at 11.48am.



Shire of Mukinbudin

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

SHIRE OF MUKINBUDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	62

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

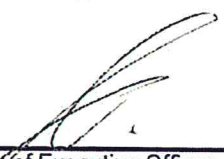
**SHIRE OF MUKINBUDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*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 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Mukinbudin at 30 June 2021 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 Fifteenth day of December 2021



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 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	26(a)	1,241,429	1,241,478	1,251,078
Operating grants, subsidies and contributions	2(a)	1,928,143	1,057,275	1,847,373
Fees and charges	2(a)	615,623	624,385	546,656
Interest earnings	2(a)	15,975	33,500	34,978
Other revenue	2(a)	118,084	61,022	84,076
		<u>3,919,254</u>	<u>3,017,660</u>	<u>3,764,161</u>
Expenses				
Employee costs		(1,413,037)	(1,305,916)	(1,229,620)
Materials and contracts		(1,079,654)	(1,041,629)	(1,019,307)
Utility charges		(209,247)	(269,619)	(244,331)
Depreciation on non-current assets	11(c)	(1,725,725)	(1,657,180)	(1,648,073)
Interest expenses	2(b)	(47,189)	(50,125)	(41,276)
Insurance expenses		(126,064)	(124,855)	(113,804)
Other expenditure		(92,981)	(102,653)	(86,867)
		<u>(4,693,897)</u>	<u>(4,551,977)</u>	<u>(4,383,278)</u>
		(774,643)	(1,534,317)	(619,117)
Non-operating grants, subsidies and contributions	2(a)	1,407,362	2,311,219	1,250,684
Profit on asset disposals	11(a)	9,330	10,500	13,360
(Loss) on asset disposals	11(a)	(18,000)	(2,800)	(67,500)
Fair value adjustments to financial assets at fair value through profit or loss		1,939	0	865
		<u>1,400,631</u>	<u>2,318,919</u>	<u>1,197,409</u>
Net result for the period		625,988	784,602	578,292
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		625,988	784,602	578,292

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 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
General purpose funding	2(a)	2,965,146	2,080,878	2,966,977
Law, order, public safety		23,196	27,771	14,007
Health		7,447	34,300	25,629
Education and welfare		11,479	8,082	12,313
Housing		246,366	265,593	182,756
Community amenities		110,632	128,221	89,591
Recreation and culture		43,744	30,446	29,293
Transport		151,136	149,775	143,830
Economic services		253,607	235,353	223,442
Other property and services		106,501	57,241	76,323
		<u>3,919,254</u>	<u>3,017,660</u>	<u>3,764,161</u>
Expenses				
Governance	2(b)	(367,243)	(415,058)	(349,540)
General purpose funding		(92,737)	(109,135)	(90,455)
Law, order, public safety		(86,796)	(101,790)	(105,233)
Health		(96,972)	(128,987)	(131,781)
Education and welfare		(95,190)	(93,865)	(88,890)
Housing		(320,942)	(288,162)	(271,301)
Community amenities		(279,407)	(302,658)	(241,059)
Recreation and culture		(801,585)	(757,563)	(746,992)
Transport		(2,011,652)	(1,875,244)	(1,905,155)
Economic services		(381,412)	(376,106)	(326,317)
Other property and services		(112,772)	(53,284)	(85,279)
		<u>(4,646,708)</u>	<u>(4,501,852)</u>	<u>(4,342,002)</u>
Finance Costs				
Education and welfare	2(b)	(5,265)	(5,521)	(3,479)
Housing		(27,224)	(27,717)	(19,505)
Recreation and culture		(450)	(977)	(1,615)
Economic services		(6,215)	(5,455)	(4,588)
Other property and services		(8,035)	(10,455)	(12,089)
		<u>(47,189)</u>	<u>(50,125)</u>	<u>(41,276)</u>
		<u>(774,643)</u>	<u>(1,534,317)</u>	<u>(619,117)</u>
Non-operating grants, subsidies and contributions	2(a)	1,407,362	2,311,219	1,250,684
Profit on disposal of assets	11(a)	9,330	10,500	13,360
(Loss) on disposal of assets	11(a)	(18,000)	(2,800)	(67,500)
Fair value adjustments to financial assets at fair value through profit or loss		1,939	0	865
		<u>1,400,631</u>	<u>2,318,919</u>	<u>1,197,409</u>
Net result for the period		<u>625,988</u>	<u>784,602</u>	<u>578,292</u>
Total other comprehensive income for the period		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income for the period		<u>625,988</u>	<u>784,602</u>	<u>578,292</u>

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



SHIRE OF MUKINBUDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,585,316	933,278
Trade and other receivables	6	63,904	154,514
Other financial assets	5(a)	509,433	484,209
Inventories	7	85,942	950
Other assets	8	16,809	21,762
TOTAL CURRENT ASSETS		2,261,404	1,594,713
NON-CURRENT ASSETS			
Trade and other receivables	6	713	713
Other financial assets	5(b)	55,355	53,416
Inventories	7	294,614	365,614
Property, plant and equipment	9	14,504,734	14,293,678
Infrastructure	10	54,643,256	54,594,476
Right-of-use assets	12(a)	3,090	12,260
TOTAL NON-CURRENT ASSETS		69,501,762	69,320,157
TOTAL ASSETS		71,763,166	70,914,870
CURRENT LIABILITIES			
Trade and other payables	14	348,409	343,615
Other liabilities	15	310,606	52,438
Lease liabilities	16(a)	3,288	9,402
Borrowings	17(a)	178,141	199,477
Employee related provisions	18	155,425	102,029
TOTAL CURRENT LIABILITIES		995,869	706,961
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	0	3,288
Borrowings	17(a)	1,239,277	1,300,988
Employee related provisions	18	31,703	33,304
TOTAL NON-CURRENT LIABILITIES		1,270,980	1,337,580
TOTAL LIABILITIES		2,266,849	2,044,541
NET ASSETS		69,496,317	68,870,329
EQUITY			
Retained surplus		45,342,080	44,758,867
Reserves - cash/financial asset backed	4	529,942	487,167
Revaluation surplus	13	23,624,295	23,624,295
TOTAL EQUITY		69,496,317	68,870,329

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 2021**

	NOTE	RETAINED SURPLUS	RESERVES CASH/FINANCIAL ASSET BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as 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
Comprehensive income					
Net result for the period		625,988	0	0	625,988
Total comprehensive income		625,988	0	0	625,988
Transfers from reserves	4	94,500	(94,500)	0	0
Transfers to reserves	4	(137,275)	137,275	0	0
Balance as at 30 June 2021		45,342,080	529,942	23,624,295	69,496,317

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 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,269,174	1,239,453	1,240,135
Operating grants, subsidies and contributions		1,944,139	954,002	1,857,741
Fees and charges		612,009	624,385	546,656
Interest received		15,975	33,500	34,978
Goods and services tax received		286,514	326,907	306,032
Other revenue		118,084	61,022	84,076
		4,245,895	3,239,269	4,069,618
Payments				
Employee costs		(1,349,062)	(1,305,916)	(1,142,276)
Materials and contracts		(1,040,932)	(1,051,134)	(995,295)
Utility charges		(209,247)	(269,619)	(244,331)
Interest expenses		(54,091)	(50,125)	(41,276)
Insurance paid		(126,064)	(124,855)	(113,804)
Goods and services tax paid		(327,269)	(326,907)	(326,907)
Other expenditure		(92,981)	(102,653)	(86,867)
		(3,199,646)	(3,231,209)	(2,950,756)
Net cash provided by (used in) operating activities	19	1,046,249	8,060	1,118,862
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		(25,224)	0	0
Payments for purchase of property, plant & equipment	9(a)	(643,146)	(778,284)	(2,471,384)
Payments for construction of infrastructure	10(a)	(1,487,960)	(2,494,485)	(1,419,755)
Non-operating grants, subsidies and contributions	19	1,708,523	2,311,219	1,250,684
Proceeds from financial assets at amortised cost - term deposits		0	0	122,291
Proceeds from sale of property, plant & equipment	11(a)	146,045	247,910	260,189
Proceeds from sale of inventories		0	0	70,000
Net cash provided by (used in) investment activities		(301,762)	(713,640)	(2,187,975)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(203,047)	(203,007)	(165,591)
Payments for principal portion of lease liabilities	16(b)	(9,402)	(9,027)	(8,764)
Proceeds from new borrowings	17(b)	120,000	120,000	960,000
Net cash provided by (used in) financing activities		(92,449)	(92,034)	785,645
Net increase (decrease) in cash held		652,038	(797,614)	(283,468)
Cash at beginning of year		933,278	1,425,534	1,216,746
Cash and cash equivalents at the end of the year	19	1,585,316	627,920	933,278

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

SHIRE OF MUKINBUDIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	711,493	702,248	1,053,852
		711,493	702,248	1,053,852
Revenue from operating activities (excluding rates)				
General purpose funding		1,743,523	857,267	1,734,631
Law, order, public safety		23,246	27,771	14,007
Health		7,447	34,300	25,629
Education and welfare		11,479	8,082	12,313
Housing		246,366	265,593	182,756
Community amenities		110,632	128,221	89,591
Recreation and culture		43,744	30,446	29,293
Transport		160,120	160,275	154,030
Economic services		253,607	235,353	223,442
Other property and services		106,797	57,241	79,483
		2,706,961	1,804,549	2,545,175
Expenditure from operating activities				
Governance		(367,243)	(415,058)	(349,540)
General purpose funding		(92,737)	(109,135)	(90,455)
Law, order, public safety		(86,796)	(101,790)	(105,233)
Health		(96,972)	(128,987)	(131,781)
Education and welfare		(100,455)	(99,386)	(154,369)
Housing		(366,166)	(315,879)	(290,806)
Community amenities		(279,407)	(302,658)	(241,059)
Recreation and culture		(802,035)	(758,540)	(749,107)
Transport		(2,011,652)	(1,878,044)	(1,905,155)
Economic services		(387,627)	(381,561)	(330,905)
Other property and services		(120,807)	(63,739)	(102,368)
		(4,711,897)	(4,554,777)	(4,450,778)
Non-cash amounts excluded from operating activities	27(a)	1,772,074	1,649,480	1,728,408
Amount attributable to operating activities		478,631	(398,500)	876,657
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	1,407,362	2,311,219	1,250,684
Proceeds from disposal of assets	11(a)	146,045	247,910	260,189
Proceeds from sale of inventories		0	0	70,000
Purchase of property, plant and equipment	9(a)	(643,146)	(778,284)	(2,471,384)
Purchase and construction of infrastructure	10(a)	(1,487,960)	(2,494,485)	(1,419,755)
Amount attributable to investing activities		(577,699)	(713,640)	(2,310,266)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(203,047)	(203,007)	(165,591)
Proceeds from borrowings	17(c)	120,000	120,000	960,000
Payments for principal portion of lease liabilities	16(b)	(9,402)	(9,027)	(8,764)
Transfers to reserves (restricted assets)	4	(137,275)	(130,910)	(188,054)
Transfers from reserves (restricted assets)	4	94,500	111,473	314,300
Amount attributable to financing activities		(135,224)	(111,471)	911,891
Surplus/(deficit) before imposition of general rates		(234,292)	(1,223,611)	(521,718)
Total amount raised from general rates	26(a)	1,223,562	1,223,611	1,233,211
Surplus/(deficit) after imposition of general rates	27(b)	989,270	0	711,493

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

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	16
Note 4	Reserves - Cash backed	17
Note 5	Other Financial Assets	18
Note 6	Trade and Other Receivables	19
Note 7	Inventories	20
Note 8	Other Assets	21
Note 9	Property, Plant and Equipment	22
Note 10	Infrastructure	24
Note 11	Fixed Assets	26
Note 12	Leases	29
Note 13	Revaluation Surplus	31
Note 14	Trade and Other Payables	32
Note 15	Other Liabilities	33
Note 16	Lease Liabilities	34
Note 17	Information on Borrowings	35
Note 18	Employee Provisions	37
Note 19	Notes to the Statement of Cash Flows	38
Note 20	Total Assets Classified by Function and Activity	39
Note 21	Contingent Liabilities and Assets	40
Note 22	Commitments	41
Note 23	Elected Members Remuneration	42
Note 24	Related Party Transactions	43
Note 25	Investment in Associates	45
Note 26	Rating Information	52
Note 27	Rate Setting Statement Information	55
Note 28	Financial Risk Management	56
Note 29	Events occurring after the end of the Reporting Period	59
Note 30	Initial application of Australian Accounting standards	60
Note 31	Other Significant Accounting Policies	61
Note 32	Activities/Programs	62
Note 33	Financial Ratios	63

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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.

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

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

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 financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of financial position appears at notes 20 to these financial statements.

INITIAL APPLICATION OF 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.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 30.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	1,699,244	798,730	1,663,263
Law, order, public safety	16,168	18,971	5,060
Health	7,239	33,800	25,995
Education and welfare	0	1,092	1,372
Community amenities	46,207	63,616	8,240
Recreation and culture	15,021	0	4,254
Transport	131,975	131,975	128,984
Economic services	319	1,000	0
Other property and services	11,970	8,091	10,205
	1,928,143	1,057,275	1,847,373
Non-operating grants, subsidies and contributions			
Law, order, public safety	90,284	100,000	0
Health	40,909	40,910	13,636
Education and welfare	189,214	218,376	458,138
Recreation and culture	135,687	363,585	48,607
Transport	897,483	1,578,348	730,303
Economic services	41,685	10,000	0
Other property and services	12,100	0	0
	1,407,362	2,311,219	1,250,684
Total grants, subsidies and contributions	3,335,505	3,368,494	3,098,057
Fees and charges			
General purpose funding	8,683	7,220	17,256
Law, order, public safety	2,958	4,600	4,154
Health	0	500	0
Education and welfare	4,785	5,450	5,256
Housing	300,677	320,968	232,454
Community amenities	62,018	64,605	81,351
Recreation and culture	28,293	29,414	24,014
Transport	409	300	273
Economic services	196,242	178,878	169,577
Other property and services	11,558	12,450	12,321
	615,623	624,385	546,656

There were no changes to the amounts of fees or charges detailed in the original budget.

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	96,924	126,570	55,126
Fees and charges	613,147	618,585	538,003
Other revenue	62,068	52,100	62,912
Non-operating grants, subsidies and contributions	1,407,362	2,311,219	1,250,684
	<u>2,179,501</u>	<u>3,108,474</u>	<u>1,906,725</u>

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:

Revenue from contracts with customers included as a contract liability at the start of the period	52,438	0	24,773
Revenue from contracts with customers recognised during the year	719,701	797,255	631,268
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,407,362	2,311,219	1,250,684
	<u>2,179,501</u>	<u>3,108,474</u>	<u>1,906,725</u>

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	8,731		67,720
Contract liabilities from contracts with customers	(9,445)		(52,438)
Financial assets held from transfers for recognisable financial assets	301,161		0
Grant liabilities from transfers for recognisable non financial assets	(301,161)		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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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:

General rates	1,223,562	1,223,611	1,233,211
Statutory permits and licences	1,776	5,300	7,579
Fines	700	500	1,074
	<u>1,226,038</u>	<u>1,229,411</u>	<u>1,241,864</u>

Other revenue

Reimbursements and recoveries	56,016	8,922	21,164
Other	62,068	52,100	62,912
	<u>118,084</u>	<u>61,022</u>	<u>84,076</u>

Interest earnings

Interest on reserve funds	5,229	12,500	13,053
Rates instalment and penalty interest (refer Note 26(c))	5,041	7,700	8,105
Other interest earnings	5,705	13,300	13,820
	<u>15,975</u>	<u>33,500</u>	<u>34,978</u>

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
- Audit of the Annual Financial Report		38,800	38,000	38,000
- Other services		2,450	1,800	1,841
		41,250	39,800	39,841
Interest expenses (finance costs)				
Borrowings	17(b)	46,996	48,745	40,411
Lease liabilities	16(b)	193	1,380	865
		47,189	50,125	41,276
Other expenditure				
Impairment loss on trade and other receivables from contracts with customers		(3,614)	0	5,171
Sundry expenses		96,595	102,653	81,696
		92,981	102,653	86,867

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,585,316	933,278
Total cash and cash equivalents	1,585,316	933,278
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	347,372	80,066
- Financial assets at amortised cost	509,433	484,209
	856,805	564,275

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	529,942	487,167
Contract liabilities from contracts with customers	15	9,445	52,438
Grants for transfers for recognisable non financial assets	15	301,161	0
Bonds and deposits held	14	16,257	24,670
Total restricted assets		856,805	564,275

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH/FINANCIAL ASSET BACKED

	2021 Actual		2021 Actual		2021 Budget		2021 Budget		2020 Actual		2020 Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
(a) Leave reserve	\$ 141,755	\$ 1,493	\$ 0	\$ 143,248	\$ 141,755	\$ 3,620	\$ (16,973)	\$ 128,402	\$ 138,718	\$ 3,037	\$ 0	\$ 141,755
(b) Plant Reserve	36,989	57,890	(94,500)	379	36,989	58,500	(94,500)	989	237,789	89,500	(290,300)	36,989
(c) Building & Residential Land Reserve	137,583	55,995	0	193,578	137,583	44,410	0	181,993	89,365	72,218	(24,000)	137,583
(d) Senior Housing Reserve	20,862	219	0	21,081	20,862	500	0	21,362	20,415	447	0	20,862
(e) Swimming Pool Reserve	118,186	21,343	0	139,529	118,186	23,000	0	141,186	96,016	22,170	0	118,186
(f) Roadworks Reserve	31,792	335	0	32,127	31,792	880	0	32,672	31,110	682	0	31,792
	487,167	137,275	(94,500)	529,942	487,167	130,910	(111,473)	506,604	613,413	188,054	(314,300)	487,167

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) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
(c) 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.
(d) 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.
(e) 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.
(f) Roadworks Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of streets, roads, bridges, footpaths and storm water drainage.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
	509,433	484,209
	509,433	484,209
	509,433	484,209
	509,433	484,209
	55,355	53,416
	55,355	53,416
	55,355	53,416
	55,355	53,416

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 28.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

	2021	2020
	\$	\$
	31,281	57,821
	8,731	67,720
	25,449	34,144
	(1,557)	(5,171)
	63,904	154,514
	713	713
	713	713

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 28.

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

7. INVENTORIES

Current

Fuel and materials
 Land held for resale - cost
 Cost of acquisition

Non-current

Land held for resale - cost
 Cost of acquisition

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year
 Transfer to freehold land (note 9(a))
 Disposal of land held for resale (note 11(a))
 Additions to inventory

Balance at end of year

	2021	2020
	\$	\$
	14,942	950
	71,000	0
	85,942	950
	294,614	365,614
	294,614	365,614
	366,564	502,628
	0	(1,064)
	0	(60,000)
	0	(75,000)
	13,992	0
	380,556	366,564

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

8. OTHER ASSETS

Other assets - current

Prepayments
 Accrued income

	2021	2020
	\$	\$
	8,419	16,951
	8,390	4,811
	16,809	21,762

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.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	1,038,666	2,308,282	7,653,524	11,000,472	58,620	1,255,473	12,717	12,327,282
Additions	0	24,938	136,084	161,022	36,247	561,140	1,712,975	2,471,384
(Disposals)	(62,000)	0	0	(62,000)	0	(247,329)	0	(309,329)
Depreciation (expense)	0	(28,495)	(81,818)	(110,313)	(13,057)	(132,289)	0	(255,659)
Transfers (note 7)	60,000	0	0	60,000	0	0	0	60,000
Balance at 30 June 2020	1,036,666	2,304,725	7,707,790	11,049,181	81,810	1,436,995	1,725,692	14,293,678
Comprises:								
Gross balance amount at 30 June 2020	1,036,666	2,383,242	7,949,581	11,369,489	117,987	1,989,387	1,725,692	15,202,555
Accumulated depreciation at 30 June 2020	0	(78,517)	(241,791)	(320,308)	(36,177)	(552,392)	0	(908,877)
Balance at 30 June 2020	1,036,666	2,304,725	7,707,790	11,049,181	81,810	1,436,995	1,725,692	14,293,678
Additions	13,636	968,855	1,122,455	2,104,946	0	261,393	(1,723,193)	643,146
(Disposals)	(33,636)	0	(40,859)	(74,495)	0	(80,220)	0	(154,715)
Depreciation (expense)	0	(37,608)	(93,913)	(131,521)	(13,684)	(132,170)	0	(277,375)
Balance at 30 June 2021	1,016,666	3,235,972	8,695,473	12,948,111	68,126	1,485,998	2,499	14,504,734
Comprises:								
Gross balance amount at 30 June 2021	1,016,666	3,352,097	9,031,128	13,399,891	117,987	2,157,736	2,499	15,678,113
Accumulated depreciation at 30 June 2021	0	(116,125)	(335,655)	(451,780)	(49,861)	(671,738)	0	(1,173,379)
Balance at 30 June 2021	1,016,666	3,235,972	8,695,473	12,948,111	68,126	1,485,998	2,499	14,504,734

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	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

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.

(ii) Cost

Furniture and equipment

Cost Purchase cost

Plant and equipment

Cost Purchase cost

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 was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances 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	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	49,264,054	965,297	829,691	3,498,899	0	54,557,941
Additions	1,326,327	51,540	5,995	35,893	0	1,419,755
Depreciation (expense)	(1,225,298)	(33,351)	(29,282)	(95,289)	0	(1,383,220)
Balance at 30 June 2020	49,365,083	983,486	806,404	3,439,503	0	54,594,476
Comprises:						
Gross balance at 30 June 2020	73,064,320	1,709,865	1,352,122	4,770,841	0	80,897,148
Accumulated depreciation at 30 June 2020	(23,699,237)	(726,379)	(545,718)	(1,331,338)	0	(26,302,672)
Balance at 30 June 2020	49,365,083	983,486	806,404	3,439,503	0	54,594,476
Additions	1,249,333	62,795	0	174,603	1,229	1,487,960
Depreciation (expense)	(1,276,571)	(34,387)	(31,646)	(96,576)	0	(1,439,180)
Balance at 30 June 2021	49,337,845	1,011,894	774,758	3,517,530	1,229	54,643,256
Comprises:						
Gross balance at 30 June 2021	74,313,653	1,772,660	1,352,122	4,945,444	1,229	82,385,108
Accumulated depreciation at 30 June 2021	(24,975,808)	(760,766)	(577,364)	(1,427,914)	0	(27,741,852)
Balance at 30 June 2021	49,337,845	1,011,894	774,758	3,517,530	1,229	54,643,256

SHIRE OF MUKINBUDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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, is 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.

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).

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Land held for resale	0	0	0	0	0	0	0	0	75,000	70,000	0	(5,000)
Land - freehold land	33,636	15,636	0	(18,000)	0	0	0	0	62,000	0	0	(62,000)
Buildings - specialised	40,859	40,909	50	0	40,910	40,910	0	0	0	0	0	0
Plant and equipment	80,220	89,500	9,280	0	199,300	207,000	10,500	(2,800)	247,329	260,189	13,360	(500)
	154,715	146,045	9,330	(18,000)	240,210	247,910	10,500	(2,800)	384,329	330,189	13,360	(67,500)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Transport				
Isuzu D-Max 4x2 Crew Cab	16,925	17,318	393	0
Komatsu WB97R- Backhoe	4,500	13,091	8,591	0
Other property and services				
Toyota Prado DSL Wagon	58,795	59,091	296	0
	80,220	89,500	9,280	0
Land				
Health				
Land - Old Nursing Post	13,636	13,636	0	0
Housing				
Land - Lot 90 (51) Maddock St	20,000	2,000	0	(18,000)
	33,636	15,636	0	(18,000)
Buildings				
Health				
Building - Old Nursing Post	40,859	40,909	50	0
	40,859	40,909	50	0
	154,715	146,045	9,330	(18,000)

(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.

	2021	2020
	\$	\$
Buildings - specialised	88,800	44,875
	88,800	44,875

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(c) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	37,608	28,652	28,495
Buildings - specialised	93,913	82,270	81,818
Furniture and equipment	13,684	22,374	13,057
Plant and equipment	132,170	133,020	132,289
Infrastructure - roads	1,276,571	1,232,069	1,225,298
Infrastructure - footpaths	34,387	33,535	33,351
Infrastructure - parks & ovals	31,646	29,444	29,282
Infrastructure - other	96,576	95,816	95,289
Right-of-use assets - furniture and equipment	9,170	0	9,194
	1,725,725	1,657,180	1,648,073

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:

- (a) 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
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life are amortised.

Plant and equipment - assets held for use

The residual value of identifiable assets is considered at the end of the useful life and amortisation method are reviewed at that time and in each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

12. LEASES

(a) Right-of-Use Assets

Movement in the balance 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
Balance at 1 July 2019	21,454	21,454
Depreciation (expense)	(9,194)	(9,194)
Balance at 30 June 2020	12,260	12,260
Depreciation (expense)	(9,170)	(9,170)
Balance at 30 June 2021	3,090	3,090

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual \$	2020 Actual \$
Depreciation expense on lease liabilities	(9,170)	(9,194)
Interest expense on lease liabilities	(193)	(865)
Total amount recognised in the statement of comprehensive income	(9,363)	(10,059)
Total cash outflow from leases	(9,595)	(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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

12. LEASES (CONTINUED)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Less than 1 year	138,613	0	125,112
1 to 2 years	124,280	0	138,613
2 to 3 years	127,425	0	124,280
3 to 4 years	114,241	0	127,425
4 to 5 years	117,385	0	114,241
> 5 years	464,173	0	581,558
	1,086,117	0	1,211,229

The above figures are based on existing lease contracts. No assumptions are made with respect to extensions beyond the signed contract are included in the "Actual" figures. Periodic leases are excluded from the above figures.

Peppercorn Leases

The following peppercorn leases are excluded from the above figures.

- Parts of Lot 204 Bent Street are leased to 3 local businesses for business purposes at \$1 per year for 10 years.
- 9 White Street is leased for use as an early learning centre at \$0 per year for 5 years with a further term of 5 years

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

63. REVALUATION SURPLUS

	2021		2021		2021		2020		2020		2020		2020		
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Revaluation Movement on Revaluation	Closing Balance	Opening Balance	Change in Accounting Policy	Revaluation Increment	Revaluation (Decrement)	Revaluation Movement on Revaluation	Total	Revaluation Increment	Revaluation (Decrement)	Revaluation Movement on Revaluation	Closing Balance
Revaluation surplus - Land	\$ 505,900	0	0	0	\$ 505,900	\$ 701,977	(196,077)	0	0	0	\$ 0	0	0	0	\$ 505,900
Revaluation surplus - Buildings	5,243,351	0	0	0	5,243,351	5,243,351	0	0	0	0	0	0	0	0	5,243,351
Revaluation surplus - Plant and equipment	403,380	0	0	0	403,380	403,380	0	0	0	0	0	0	0	0	403,380
Revaluation surplus - Infrastructure - roads	13,795,995	0	0	0	13,795,995	13,795,995	0	0	0	0	0	0	0	0	13,795,995
Revaluation surplus - Infrastructure - footpaths	424,751	0	0	0	424,751	424,751	0	0	0	0	0	0	0	0	424,751
Revaluation surplus - Infrastructure - parks & ovals	773,737	0	0	0	773,737	773,737	0	0	0	0	0	0	0	0	773,737
Revaluation surplus - Infrastructure - other	2,477,181	0	0	0	2,477,181	2,477,181	0	0	0	0	0	0	0	0	2,477,181
	23,624,295	0	0	0	23,624,295	23,820,372	(196,077)	0	0	0	0	0	0	0	23,624,295

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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

2021	2020
\$	\$
198,491	103,020
10,615	9,410
22,536	18,017
42,713	84,502
16,257	24,670
5,388	12,290
21,109	10,137
31,300	81,569
348,409	343,615

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

15. OTHER LIABILITIES

Current

Contract liabilities
 Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
9,445	52,438
301,161	0
310,606	52,438

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
9,445	301,161
9,445	301,161

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.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

7. INFORMATION ON BORROWINGS

	2021	2020
	\$	\$
a) Borrowings		
Current	178,141	199,477
Non-current	1,239,277	1,300,988
	1,417,418	1,500,465

b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021			30 June 2021			30 June 2021			30 June 2021			30 June 2020			30 June 2020					
				Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	Actual Interest	Actual Principal	Budget Principal	
Education and welfare																								
CRC	109	WATC*	5.85%	7,249	0	(7,249)	0	0	(7,249)	0	0	0	0	(7,249)	0	0	0	0	(6,842)	0	0	0	0	
Child Care Centre Housing	125	WATC*	1.96%	194,233	182,529	(5,080)	182,529	182,529	(11,704)	182,529	182,529	182,529	182,529	(5,131)	182,529	182,529	182,529	182,529	(5,767)	182,529	182,529	182,529	(662)	194,233
8 Gimlett Way GROH Houses	124	WATC*	3.02%	225,790	202,114	(7,920)	202,114	202,114	(23,676)	202,114	202,114	202,114	202,114	(8,218)	202,114	202,114	202,114	202,114	(22,977)	202,114	202,114	202,114	(6,789)	225,790
Recreation and culture																								
Bowling Club	126	WATC*	1.96%	738,085	693,609	(19,304)	693,609	693,609	(44,476)	693,609	693,609	693,609	693,609	(19,499)	693,609	693,609	693,609	693,609	(21,915)	693,609	693,609	693,609	(10,707)	738,085
Economic services																								
Mukinbudin Cafe	108	WATC*	5.85%	17,686	0	(17,686)	0	0	(17,686)	0	0	0	0	(977)	0	0	0	0	(16,695)	0	0	0	0	17,687
Caravan Park House, 22 Earl Drive	119	WATC*	5.19%	73,055	64,152	(4,067)	64,152	64,152	(8,903)	64,152	64,152	64,152	64,152	(4,195)	64,152	64,152	64,152	64,152	(8,458)	64,152	64,152	64,152	(4,588)	73,055
Other property and services																								
Vibe Roller MBL 1677	127	WATC*	1.70%	0	116,430	(2,148)	116,430	116,430	(3,570)	116,430	116,430	116,430	116,430	(1,280)	116,430	116,430	116,430	116,430	0	116,430	116,430	116,430	0	0
Skid Steer MBL 1724	118	WATC*	5.09%	25,313	8,651	(998)	8,651	8,651	(16,662)	8,651	8,651	8,651	8,651	(1,304)	8,651	8,651	8,651	8,651	(15,845)	8,651	8,651	8,651	(1,920)	25,313
Grader MBL 95	120	WATC*	4.57%	30,472	23,363	(1,353)	23,363	23,363	(7,109)	23,363	23,363	23,363	23,363	(1,524)	23,363	23,363	23,363	23,363	(6,796)	23,363	23,363	23,363	(1,712)	30,472
Roller MBL 811	121	WATC*	2.78%	113,510	76,713	(2,871)	76,713	76,713	(36,797)	76,713	76,713	76,713	76,713	(3,718)	76,713	76,713	76,713	76,713	(35,795)	76,713	76,713	76,713	(4,482)	113,510
Tractor MBL 244	122	WATC*	2.78%	61,763	41,741	(1,965)	41,741	41,741	(20,022)	41,741	41,741	41,741	41,741	(2,023)	41,741	41,741	41,741	41,741	(19,477)	41,741	41,741	41,741	(2,433)	61,763
	123	WATC*	3.32%	13,308	8,116	(655)	8,116	8,116	(5,192)	8,116	8,116	8,116	8,116	(606)	8,116	8,116	8,116	8,116	(5,024)	8,116	8,116	8,116	(677)	13,308
				1,500,465	1,417,418	(46,996)	1,417,418	1,417,418	(203,047)	1,417,418	1,417,418	1,417,418	1,417,418	(48,745)	1,417,418	1,417,418	1,417,418	1,417,418	(165,591)	1,417,418	1,417,418	1,417,418	(40,411)	1,500,465

* WA Treasury Corporation

All loan repayments were financed by general purpose revenue.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

17. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Caravan Park House, 22 Earl Drive	WATC*	Debenture	15 Years	1.54%	120,000	120,000	120,000	120,000	14,895	0
* WA Treasury Corporation					120,000	120,000	120,000	120,000	14,895	0

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2021	2020
	\$	\$
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	(2,988)	(1,219)
Total amount of credit unused	252,012	253,781

Loan facilities

Loan facilities - current	178,141	199,477
Loan facilities - non-current	1,239,277	1,300,988
Lease liabilities - current	3,288	9,402
Lease liabilities - non-current	0	3,288
Total facilities in use at balance date	1,420,706	1,513,155

Unused loan facilities at balance date

NIL NIL

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 28.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions
 Non-current provisions

Additional provision
 Amounts used

Balance at 30 June 2021

Comprises

Current
 Non-current

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

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

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

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

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

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	64,105	37,924	102,029
Non-current provisions	0	33,304	33,304
	<u>64,105</u>	<u>71,228</u>	<u>135,333</u>
Additional provision	133,973	24,168	158,141
Amounts used	(98,362)	(7,984)	(106,346)
Balance at 30 June 2021	<u>99,716</u>	<u>87,412</u>	<u>187,128</u>
Comprises			
Current	99,716	55,709	155,425
Non-current	0	31,703	31,703
	<u>99,716</u>	<u>87,412</u>	<u>187,128</u>
	2021	2020	
	\$	\$	
Less than 12 months after the reporting date	80,247	69,364	
More than 12 months from reporting date	144,384	89,185	
Expected reimbursements from other WA local governments	(37,503)	(23,216)	
	<u>187,128</u>	<u>135,333</u>	

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	1,585,316	627,920	933,278
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	625,988	784,602	578,292
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,939)	0	(865)
Depreciation on non-current assets	1,725,725	1,657,180	1,648,073
(Profit)/loss on sale of asset	8,670	(7,700)	54,140
Changes in assets and liabilities:			
(Increase)/decrease in receivables	90,610	(3,045)	(33,938)
(Increase)/decrease in other assets	4,953	0	(13,622)
(Increase)/decrease in inventories	(13,992)	(555)	1,064
Increase/(decrease) in payables	4,794	(8,950)	83,107
Increase/(decrease) in employee provisions	51,795	0	26,907
Increase/(decrease) in other liabilities	258,168	(102,253)	26,388
Non-operating grants, subsidies and contributions	(1,708,523)	(2,311,219)	(1,250,684)
Net cash from operating activities	1,046,249	8,060	1,118,862

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	5,476	6,092
General purpose funding	87,349	102,540
Law, order, public safety	401,019	424,000
Education and welfare	1,793,201	1,684,589
Housing	3,657,524	3,755,937
Community amenities	106,020	97,479
Recreation and culture	8,365,006	8,379,438
Transport	50,732,689	50,783,619
Economic services	2,252,810	1,928,369
Other property and services	2,602,086	2,540,150
Unallocated	1,759,986	1,212,657
	71,763,166	70,914,870

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

21. CONTINGENT LIABILITIES AND ASSETS

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Mukinbudin has identified the following sites to be possible sources of contamination:

Memorial M511078 ML, LOT 27057 ON PLAN 15987 4 as shown on certificate of title LR3148/900 in Mukinbudin WA 6479

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

The Shire does not have any contingent assets to report as at 30 June 2021.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

22. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

	2021	2020
	\$	\$
	105,805	85,216
	61,985	0
	167,790	85,216
Payable:		
- not later than one year	167,790	85,216

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of footpaths \$74,520, the construction of a pump track concrete pad \$1,850, capital works at the basketball courts \$29,435 and the purchase of a toyota prado \$61,985.

The capital expenditure projects outstanding at the end of the previous 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

	2021	2020
	\$	\$
	1,020	1,020
	170	1,190
	1,190	2,210

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

23. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Elected member - Gary Shadbolt			
President's annual allowance	10,000	10,000	10,000
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	450
Travel and accommodation expenses	0	500	226
	14,089	14,589	14,265
Elected member - Rodney Comerford			
Deputy President's annual allowance	2,500	2,500	1,818
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	450
Travel and accommodation expenses	0	500	792
	6,589	7,089	6,649
Elected member - Sandra Ventris			
Deputy President's annual allowance	0	0	682
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	450
Travel and accommodation expenses	328	500	339
	4,417	4,589	4,378
Elected member - Romina Nicoiletti			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	450
Travel and accommodation expenses	1,501	500	1,697
	5,590	4,589	5,736
Elected member - Geoffrey Bent			
Meeting attendance fees	3,589	3,589	2,393
Annual allowance for ICT expenses	500	500	299
Travel and accommodation expenses	655	500	604
	4,744	4,589	3,296
Elected member - Stephen Paterson			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	262
Travel and accommodation expenses	0	500	0
	4,089	4,589	3,851
Elected member - Jeffery Seaby			
Meeting attendance fees	3,589	3,589	3,589
Annual allowance for ICT expenses	500	500	262
Travel and accommodation expenses	0	500	0
	4,089	4,589	3,851
Elected member - Ashley Walker			
Meeting attendance fees	3,589	3,589	2,393
Annual allowance for ICT expenses	500	500	299
Travel and accommodation expenses	0	500	0
	4,089	4,589	2,692
Elected member - Callum McGlashan			
Meeting attendance fees	3,589	3,589	2,392
Annual allowance for ICT expenses	500	500	299
Travel and accommodation expenses	0	500	105
	4,089	4,589	2,796
	51,785	53,801	48,196
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's annual allowance	10,000	10,000	10,000
Deputy President's annual allowance	2,500	2,500	2,500
Meeting attendance fees	32,301	32,301	28,712
Annual allowance for ICT expenses	4,500	4,500	3,221
Travel and accommodation expenses	2,484	4,500	3,763
	51,785	53,801	48,196

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

24. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
	\$	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	569,032	459,590
Post-employment benefits	67,241	56,481
Other long-term benefits	13,445	39,803
	649,718	555,874

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

24. 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:	2021 Actual \$	2020 Actual \$
Sale of goods and services		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	19,366	22,555
- Entities subject to significant influence by the Shire	2,745	3,902
Purchase of goods and services		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	230,303	558,791
- Entities subject to significant influence by the Shire	3,045	50
Amounts outstanding from related parties:		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	146	0
- Entities subject to significant influence by the Shire	545	0
Amounts payable to related parties:		
- Close Family members and entities controlled or jointly controlled by the Key Management Personnel	29,091	14,263

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

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

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.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

25. 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.

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.

Financial Activity

- Opening Balance	4,048	3,971
- Interest Earned	38	77
- Funds Utilised	0	0
- Closing Balance	<u>4,086</u>	<u>4,048</u>

Note: No funds were transferred to the Contingency Reserve in 2019/20 as no net Aged Housing profit from operations eventuated. No transfers to reserves were made during the 2020/21 period.

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	<u>(1,598)</u>	<u>(1,199)</u>
	<u>38,387</u>	<u>38,786</u>

SHIRE OF MUKINBUDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

25. 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.

Financial Activity

- Opening Balance	4,387	4,195
- Interest Earned	95	192
- Funds Utilised	0	0
- Closing Balance	4,482	4,387

Note: No funds were transferred to the Contingency Reserve in 2019/20 as no net Aged Housing profit from operations eventuated. No transfers to reserves were made during the 2020/21 period.

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
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Non-Specialised buildings at:

- Independent valuation 2017 - level 2

	68,508	63,188
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Less: Accumulated Depreciation

	(3,358)	(2,519)
	70,205	65,724

SHIRE OF MUKINBUDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

25. 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.

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.

Financial Activity

- Opening Balance	4,591	4,510
- Interest Earned	40	81
- Funds Utilised	0	0
- Closing Balance	4,631	4,591

Note: No funds were transferred to the Contingency Reserve in 2019/20 as no net Aged Housing profit from operations eventuated. No transfers to reserves were made during the 2020/21 period.

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
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Non-Specialised buildings at:

- Independent valuation 2017 - level 2	33,344	33,344
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Less: Accumulated Depreciation

	(1,836)	(1,279)
	33,315	33,872

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

25. 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.

Financial Activity

- Opening Balance	7,835	7,738
- Interest Earned	48	97
- Funds Utilised	0	0
- Closing Balance	7,883	7,835

Note: No funds were transferred to the Contingency Reserve in 2019/20 as no net Aged Housing profit from operations eventuated. No transfers to reserves were made during the 2020/21 period.

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
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Non-Specialised buildings at:

- Independent valuation 2017 - level 3	79,674	79,674
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Less: Accumulated Depreciation

	(3,167)	(2,375)
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	84,095	84,887
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SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

6. RATING INFORMATION

a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2020/21		2020/21	
			Actual Rateable Value \$	Actual Rate \$	Actual Revenue \$	Actual Interim Rates \$	Actual Back Rates \$	Actual Total Revenue \$	Budget Rate \$	Budget Interim Rates \$	Budget Back Rates \$	Budget Total Revenue \$	Budget Rate \$	Budget Interim Rates \$	Budget Back Rates \$	Budget Total Revenue \$	Actual Total Revenue \$	Actual Total Revenue \$
Differential general rate / general rate																		
Gross rental valuations																		
Residential	0.184236	150	1,105,684	203,707	3,592	(82)	207,217											
Vacant	0.184236	1	16,000	2,948	0	0	2,948											
Unimproved valuations																		
Rural	0.022174	211	44,301,500	982,341	(44)	(419)	981,878											
Mining	0.022174	0	0	0	115	54	169											
Sub-Total		362	45,423,184	1,188,996	3,663	(447)	1,192,212											
Minimum payment																		
Minimum \$																		
Gross rental valuations																		
Residential	440	18	13,624	7,920	0	0	7,920											
Vacant	440	7	2,221	3,080	0	0	3,080											
Unimproved valuations																		
Rural	550	32	289,600	17,600	0	0	17,600											
Mining	550	5	39,780	2,750	0	0	2,750											
Sub-Total		62	345,225	31,350	0	0	31,350											
Total amount raised from general rate		424	45,768,409	1,220,346	3,663	(447)	1,223,562											
Ex-gratia rates																		
Totals																		

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

SHIRE OF MUKINBUDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

6. RATING INFORMATION (Continued)

b) Discounts, Incentives, Concessions, & Write-offs

Rateing Incentive Scheme

Rate Incentive	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Bendigo Bank Rates Incentive	Incentive	0.00%	\$ 250	\$ 250	\$ 250	\$ 250
				0	0	0

SHIRE OF MUKINBUDIN
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

26. 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	29/09/2020			8.00%
Option Two				
First instalment	29/09/2020			8.00%
Second instalment	30/11/2020	15.00	5.50%	8.00%
Third instalment	1/02/2021	15.00	5.50%	8.00%
Fourth instalment	6/04/2021	15.00	5.50%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	2,833	5,000	5,781
Interest on instalment plan	2,088	2,500	2,130
Charges on instalment plan	1,935	2,220	2,025
Interest on ESL non-payment penalty	120	200	194
	6,976	9,920	10,130

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

27. RATE SETTING STATEMENT INFORMATION

Note	2020/21	2020/21	2020/21	2019/20		
	(30 June 2021 Carried Forward)	Budget (30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)		
	\$	\$	\$	\$		
(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)	(9,330)	(10,500)	(13,360)	(13,360)
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,939)	0	(865)	(865)
	Movement in pensioner deferred rates (non-current)		0	0	153	153
	Movement in employee benefit provisions (non-current)		(1,601)	0	13,265	13,265
	Movement in employee benefit provisions (cash back)		41,219	0	13,642	13,642
	Add: Loss on disposal of assets	11(a)	18,000	2,800	67,500	67,500
	Add: Depreciation on non-current assets	11(c)	1,725,725	1,657,180	1,648,073	1,648,073
	Non cash amounts excluded from operating activities		1,772,074	1,649,480	1,728,408	1,728,408
(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/financial asset backed	4	(529,942)	(506,604)	(487,167)	(487,167)
	Less: Current assets not expected to be received at end of year					
	- Land held for resale	7	(71,000)	0	0	0
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	17(a)	178,141	116,845	199,477	199,477
	- Current portion of lease liabilities		3,288	0	9,402	9,402
	- Employee benefit provisions		143,248	88,387	102,029	102,029
	Total adjustments to net current assets		(276,265)	(301,372)	(176,259)	(176,259)
Net current assets used in the Rate Setting Statement						
	Total current assets		2,261,404	781,325	1,594,713	1,594,713
	Less: Total current liabilities		(995,869)	(479,953)	(706,961)	(706,961)
	Less: Total adjustments to net current assets		(276,265)	(301,372)	(176,259)	(176,259)
	Net current assets used in the Rate Setting Statement		989,270	0	711,493	711,493

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

28. 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 and financial assets	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
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.49%	1,585,316	0	1,568,489	16,827
Financial assets at amortised cost - term deposits	0.30%	509,433	509,433	0	0
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

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	15,685	9,095

* Holding all other variables constant

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).

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

28. 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. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage 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 2020 or 1 July 2021 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.

The loss allowance as at 30 June 2021 and 30 June 2020 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.16%	0.11%	17.87%	18.48%	
Gross carrying amount	7,797	15,822	6,018	2,357	31,994
Loss allowance	13	18	1,076	436	1,543
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

The loss allowance as at 30 June 2021 and 30 June 2020 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 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	4.15%	
Gross carrying amount	5,674	1,335	1,391	331	8,731
Loss allowance	0	0	0	14	14
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

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

28. 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(d).

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
	\$	\$	\$	\$	\$
2021					
Payables	348,409	0	0	348,409	348,409
Borrowings	210,667	585,847	804,400	1,600,914	1,417,418
Contract liabilities	9,445	0	0	9,445	9,445
Other liabilities	301,161	0	0	301,161	301,161
Lease liabilities	3,332	0	0	3,332	3,288
	873,014	585,847	804,400	2,263,261	2,079,721
2020					
Payables	343,615	0	0	343,615	343,615
Borrowings	236,770	634,396	836,125	1,707,291	1,500,465
Contract liabilities	52,438	0	0	52,438	52,438
Lease liabilities	9,996	3,332	0	13,328	12,690
	642,819	637,728	836,125	2,116,672	1,909,208

**SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the 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 1059 Service Concession Arrangements: Grantors

Service concession assets are those where a third-party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public services, for a specified period of time. Where, in these circumstances, the third-party operator provides a public service on behalf of the Shire and is deemed to manage at least some of the services under its own discretion, the assets are classified as service concession assets. Newly constructed or upgraded assets are measured at current replacement cost in accordance with the cost approach to fair value in AASB 13 *Fair Value Measurement*. In the case of existing assets, these are reclassified and treated in the same manner with the difference at the date of reclassification between the carrying amount of assets and their fair value (current replacement cost) being treated as if it is a revaluation of the asset.

Subsequent to initial recognition or reclassification, service concession assets are accounted for by depreciation or amortising in accordance with AASB 116 *Property, Plant and Equipment* or AASB 138 *Intangible Assets*. Where appropriate, any impairment is recognised in accordance with AASB 136 *Impairment of Assets*.

At the end of the term of any service concession arrangement, the Shire will reclassify the service concession based on its nature or function in accordance with the accounting standards and policies applicable to the relevant asset classification.

Where the Shire recognises a service concession asset in relation to a newly constructed or upgraded asset, it also recognises a liability. This liability is initially measured at the same amount as the service concession asset, adjusted by the amount of any other consideration provided by the Shire to the third-party operator or from the third-party operator to the Shire.

The Shire does not recognise a liability in the circumstances where an existing asset of the Shire is reclassified as a service concession asset except in circumstances where additional consideration is provided by the third-party operator.

Subsequent to initial recognition, the Shire accounts for the liability as an unearned portion of revenue arising from the exchange of assets with the third-party operator and reduces the liability according to the economic substance of the service concession arrangement.

The Shire adopted AASB 1059 Services Concession Arrangement: Grantors (issued December 2014) on 1 July 2020 resulting in changes to accounting policies. In accordance with the transition provisions of AASB 1059, the Shire adopted the new rules retrospectively by recognising and measuring service concession assets and related liabilities on 1 July 2020.

The review conducted identified no service concession arrangements applicable to the Shire's activities and as such no adjustments have been recognised in the statement of financial position at the of initial application (1 July 2020).

SHIRE OF MUKINBUDIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

31. 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 end of the reporting period.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

32. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	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.
<p>GENERAL PURPOSE FUNDING To provide a decision making process for the efficient allocation of scarce resources.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to ensure a safer community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH To provide an operational framework for good community health.</p>	Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.
<p>EDUCATION AND WELFARE To provide appropriate care to the aged and disabled.</p>	Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.
<p>HOUSING To provide adequate staff and community housing.</p>	Maintenance of Staff and community housing, collection of various rents.
<p>COMMUNITY AMENITIES Provide services required by the Community.</p>	Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.
<p>RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.
<p>TRANSPORT To provide effective and efficient transport services to the Community.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
<p>ECONOMIC SERVICES To help promote the shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
<p>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</p>	Private Works Operations, plant repairs and operation costs.

SHIRE OF MUKINBUDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

33. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.67	1.95	3.80
Asset consumption ratio	0.59	0.60	0.61
Asset renewal funding ratio	0.94	0.80	0.77
Asset sustainability ratio	0.63	0.87	1.01
Debt service cover ratio	3.82	4.72	5.37
Operating surplus ratio	(0.40)	(0.36)	(0.30)
Own source revenue coverage ratio	0.41	0.42	0.42

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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

8.3 Chief Executive Officer's Reports

8.3.1 NEWROC Council Meeting Minutes 14th December 2021	
Location:	Shire of Mt Marshall Council Chambers
File Ref:	ADM 236
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	7 th February
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Louise Sellenger, Manager of Corporate Services
Voting Requirements	Simple Majority
Documents Attached	Minutes of NEWROC Meeting held 14 th December 2021 (19 pages) Annual Report 2021 (1 page)
Documents Tabled	Nil

Background

A Council Meeting of NEWROC was held on Tuesday 14 December at the Shire of Mt Marshall Council Chambers

Officer Comment:

The following items form part of the Minutes:

6. Financial Matters

- 6.1 Income, Expenditure and Profit and Loss

7. Matters for Consideration

- 7.1 Waste
7.2 Energy
7.3 Local Government Reform
7.4 Workforce Planning
7.5 Internet - Telecommunications
7.6 WDC - Telecommunications
7.7 Town Team Builder
7.8 NEWROC Annual Report 2021

10. 2021 Meeting Schedule

23 February	Executive	Shire of Dowerin
29 March	Council	Shire of Wyalkatchem
26 April	Executive	Shire of Koorda
31 May	Council	Shire of Trayning
28 June	Executive	Shire of Nungarin
26 July	Council	Shire of Mukinbudin
30 August	Executive	Shire of Mt Marshall
27 September	Council	Shire of Wyalkatchem
25 October	Executive	Shire of Dowerin
29 November	Council	Shire of Trayning (Or Nungarin if no Dec Meeting)
13 December	Council (TBC)	Shire of Nungarin

OFFICER RECOMMENDATION**Council Decision Number –****Moved: Cr****Seconded: Cr****That Council receive the NEWROC Council Meeting Minutes for 14th December 2021.****Carried /**



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

Council Meeting

Tuesday 14 December 2021

Shire of Mt Marshall Council Chambers

MINUTES

3pm Council Meeting

www.newroc.com.au

ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> ☛ Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year) ☛ Council reviews NEWROC project priorities 	Council
March	<ul style="list-style-type: none"> ☛ WDC attendance to respond to NEWROC project priorities ☛ Submit priority projects to WDC, Regional Development and WA Planning ☛ Discussion regarding portfolios vs projects, current governance structure 	Executive
April	☛ NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none"> ☛ NEWROC Draft Budget Presented ☛ NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2022) ☛ Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend 	Executive
June	☛ NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none"> ☛ Information for Councillors pre-election ☛ NEWROC Audit 	Council
September		Executive
October	☛ NEWROC CEO and President Handover	Council
November	<ul style="list-style-type: none"> ☛ NEWROC Induction of new Council representatives (every other year) ☛ Review NEWROC MoU (every other year) 	Executive
December	☛ NEWROC Drinks	Council

ONGOING ACTIVITIES

Compliance

Media Releases

Newsletter

NEWROC Chair and CEO Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin (Oct 2021 – Oct 2023)

Shire of Trayning

Shire of Dowerin

TABLE OF CONTENTS

<u>1. OPENING AND ANNOUNCEMENTS.....</u>	<u>4</u>
<u>2. RECORD OF ATTENDANCE AND APOLOGIES</u>	<u>4</u>
2.1. ATTENDANCE	4
2.2. APOLOGIES	4
2.3. LEAVE OF ABSENCE APPROVALS / APPROVED	4
<u>3. DECLARATIONS OF INTEREST AND DELEGATIONS REGISTER</u>	<u>4</u>
3.1. DELEGATION REGISTER	4
<u>4. PRESENTATIONS</u>	<u>5</u>
<u>5. MINUTES OF MEETINGS</u>	<u>5</u>
5.1. COUNCIL MEETING 26 OCTOBER 2021	5
5.2. EXECUTIVE MEETING 30 NOVEMBER 2021	5
5.3. BUSINESS ARISING	5
<u>6. FINANCIAL MATTERS</u>	<u>6</u>
6.1. INCOME, EXPENDITURE AND PROFIT AND LOSS	6
<u>7. MATTERS FOR DECISION.....</u>	<u>8</u>
7.1. WASTE	8
7.2. ENERGY	11
7.3. LOCAL GOVERNMENT REFORM	12
7.4. WORKFORCE PLANNING	13
7.5. INTERNET - TELECOMMUNICATIONS	15
7.6. WDC - TELECOMMUNICATIONS	16
7.7. TOWN TEAM BUILDER	17
7.8. NEWROC ANNUAL REPORT 2021	18
<u>8. EMERGING NEWROC ISSUES AS NOTIFIED OR INTRODUCED BY DECISION OF THE MEETING</u>	<u>19</u>
<u>9. GENERAL UPDATES</u>	<u>19</u>
<u>10. 2022 MEETING SCHEDULE</u>	<u>19</u>
<u>11. CLOSURE</u>	<u>19</u>

NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting held at the Shire of Mt Marshall Council Chambers on
Tuesday 14 December 2021 commencing at 3.04pm

MINUTES

1. OPENING AND ANNOUNCEMENTS

NEWROC Chair Cr Shadbolt welcomed everyone and opened the meeting at 3.04pm

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1. Attendance

Cr Gary Shadbolt	NEWROC Chair, Shire of Mukinbudin
Cr Jannah Stratford	President Shire of Koorda
Cr Owen Garner	Deputy President, Shire of Wyalkatchem
Cr Pippa De Lacy	President, Shire of Nungarin
Cr Melanie Brown	President, Shire of Trayning
Cr Robert Trepp	President, Shire of Dowerin
Cr Tony Sachse	President, Shire of Mt Marshall
Cr Nick Gillett	Councillor, Shire of Mt Marshall

Dirk Sellenger	NEWROC CEO, CEO Shire of Mukinbudin
Darren Simmons	CEO, Shire of Koorda
Peter Klein	CEO, Shire of Wyalkatchem
John Nuttall	CEO, Shire of Mt Marshall
Leanne Parola	CEO, Shire of Trayning
Leonard Long	CEO, Shire of Nungarin
Rebecca McCall	CEO, Shire of Dowerin

NEWROC Officer

Caroline Robinson	Executive Officer, NEWROC (via ZOOM)
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2.2. Apologies

Cr Quentin Davies	President, Shire of Wyalkatchem
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2.3. Leave of Absence Approvals / Approved

3. Declarations of Interest and Delegations Register

Cr Stratford declared an interest as a newly appointed member of the Local Government Advisory Board

3.1. Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council
NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council Dec 2017

Bendigo Bank Signatory (Shire of Mukinbudin)	Council	CEO	Council Oct 2019
NEWROC Website	CEO	NEWROC EO	Council June 2017

4. Presentations

Nil

5. MINUTES OF MEETINGS

5.1. Council Meeting 26 October 2021

Minutes of the Council Meeting held 26 October 2021 have previously been circulated.

RESOLUTION

That the Minutes of the Council Meeting held on 26 October 2021 be received as a true and correct record of proceedings.

Moved Cr Trepp

Seconded Cr Brown

CARRIED 7/0

5.2. Executive Meeting 30 November 2021

Minutes of the Executive Meeting held on Tuesday 30 November 2021 have previously been circulated.

RESOLUTION

That the Minutes of the Executive Meeting held on 30 November 2021 be received.

Moved Cr Stratford

Seconded Cr De Lacy

CARRIED 7/0

5.3. Business Arising

Nil

6. FINANCIAL MATTERS

6.1. Income, Expenditure and Profit and Loss

FILE REFERENCE:	42-2 Finance Audit and Compliance
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	9 December 2021
ATTACHMENT NUMBER:	#1P and L
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENTS

Account transactions for the period 1 October 2021 to 30 November 2021:

Date	Description	Reference	Credit	Debit	Running Balance
BB NEWROC Funds-5557					
Opening Balance			194,801.62	0.00	194,801.62
01 Oct 2021	Bendigo Bank		0.00	2.00	194,799.62
04 Oct 2021	Payment: Monitor Bookkeeping Services XERO	INV-4013	0.00	54.00	194,745.62
08 Oct 2021	Payment: Shire of Nungarin	INV-0075	14,300.00	0.00	209,045.62
08 Oct 2021	Payment: Shire of Nungarin	INV-0079	22,000.00	0.00	231,045.62
14 Oct 2021	Payment: Shire of Nungarin	INV-0078	33,000.00	0.00	264,045.62
15 Oct 2021	Payment: Shire of Wyalkatchem	INV-0077	14,300.00	0.00	278,345.62
21 Oct 2021	Payment: Ask Waste Management	764	0.00	5,494.50	272,851.12
21 Oct 2021	Payment: Solum Wheatbelt Business Solutions	INV-0111	0.00	2,972.50	269,878.62
21 Oct 2021	Payment: Ask Waste Management	768	0.00	2,519.00	267,359.62
22 Oct 2021	Solum Wheatbelt Business Solutions		3,956.92	0.00	271,316.54
01 Nov 2021	Bendigo Bank		0.00	1.20	271,315.34
02 Nov 2021	Payment: Monitor Bookkeeping Services	INV-4070	0.00	54.00	271,261.34
26 Nov 2021	Payment: Shire of Mukinbudin	INV-0085	938.00	0.00	272,199.34
29 Nov 2021	Payment: Solum Wheatbelt Business Solutions	INV-0115	0.00	3,364.00	268,835.34
29 Nov 2021	Payment: Constructive Visual	246	0.00	22.00	268,813.34
29 Nov 2021	Payment: Narembeen Co-Op Café	INV-1127	0.00	143.00	268,670.34
29 Nov 2021	Payment: Audit Partners Australia	INV-0989	0.00	1,100.00	267,570.34
29 Nov 2021	Payment: Solum Wheatbelt Business Solutions	INV-0114	0.00	3,512.00	264,058.34
29 Nov 2021	Crown Perth		0.00	4,576.50	259,481.84
Total BB NEWROC Funds-5557			88,494.92	23,814.70	259,481.84
Closing Balance			259,481.84	0.00	259,481.84
BB Term Deposit Account-1388					
Opening Balance			195,028.68	0.00	195,028.68
26 Nov 2021	Bendigo Bank		343.04	0.00	195,371.72
Total BB Term Deposit Account-1388			343.04	0.00	195,371.72
Closing Balance			195,371.72	0.00	195,371.72
Total			88,837.96	23,814.70	65,023.26

Balance Sheet as at 30 November

Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils

As at 30 November 2021

Cash Basis

	30 NOV 2021
Assets	
Bank	
BB NEWROC Funds-5557	259,481.84
BB Term Deposit Account-1388	195,371.72
Total Bank	454,853.56
Total Assets	454,853.56
Liabilities	
Current Liabilities	
Accounts Payable	31,240.00
GST	(1,632.98)
Unpaid ATO Liabilities	13,193.00
Total Current Liabilities	42,800.02
Total Liabilities	42,800.02
Net Assets	412,053.54
Equity	
Current Year Earnings	95,460.06
Retained Earnings	316,593.48
Total Equity	412,053.54

RESOLUTION

That the income and expenditure from 1 October to 30 November 2021 and the P and L and balance sheet as at 30 November 2021 be received.

Moved Cr De Lacy

Seconded Cr Sachse

CARRIED 7/0

Discussion:

- No outstanding monies owed by Crisp Wireless

7. MATTERS FOR DECISION**7.1. WASTE**

FILE REFERENCE:	103-1 Waste Management
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	9 December 2021
ATTACHMENT NUMBER:	#2 Waste Discussion Paper UPDATED
CONSULTATION:	Peter Klein All CEOs Ashley Fisher – Avon Waste
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

November Activities

- Waste Closure Plans – Leanne Parola working on a collective tender for members
- Friday 19th November – CEOs and senior staff attended the Narembeen Waste Transfer Site hearing from the Shire of Narembeen CEO, visited the Bending Landfill and participated in a meeting with Ashley Fisher (Avon Waste CEO)
- Peter Klein email to ABA Security to seek out information on controlled access systems
- Peter Klein email to Ashley Fisher seeking further information
- Waste discussion paper submitted by Peter Klein (included)

Additional information:

In a recent discussion with the WEROC EO, it was mentioned by Ask Waste Management that a regional greenfield site could be sought to provide a solution for the members of WEROC and NEWROC. Like NEWROC, the members of WEROC have varying services and urgencies in their waste management – with some waste sites in the WEROC already at capacity.

The Shire of Narembeen indicated the Bending Landfill Site is shared on each of the RoeROC members individual asset management plans.

NEWROC Proposed Waste Framework

The following framework is put forward to members to *discuss, considering the positives, negatives and risks* under a regional solution. This was broadly discussed at Narembeen on the 19th November with Ashley Fisher.

Transfer stations in Mukinbudin, Nungarin, Trayning, (Kununoppin, Yelbeni?), Wyalkatchem, Koorda, Bencubbin, (Beacon?), Koorda, Dowerin	
Regional Landfill Wyalkatchem or Greenfields with WEROC	
Manned transfer stations	No
Swipe card system at transfer stations	Yes
Kerbside Green Bins	Yes
Kerbside Recycling Bins	Yes
Business / commercial waste at Transfer Stations	Yes
Asbestos receipt at Transfer Stations	No
Asbestos receipt at Regional Landfill (by appointment and charged)	Yes
Construction / demolition at Transfer Stations	No
Construction / demolition at Regional Landfill (by appointment and charged)	Yes
Tyres at Transfer Stations	No
Chemical drums at Transfer Station	Yes

Swipe cards provided to residents – charged annually	Yes
Residents charged for kerbside pick up	Yes
Businesses – option of skip bin on premise or swipe card – charged annually	Yes
Regional Landfill maintained by Avon Waste	Yes
Participating LGs charged annual fee for Regional Landfill management	Yes
Farm businesses charged as a business like in town to access Transfer Station	Yes

Additional considerations:

- Governance structure for the management of the regional landfill
- Pricing structure for kerbside pick up – uniform or individual
- Communication to Councils and the community
- Current length on Avon Waste contracts
- Out of reach, crunch of numbers and possibly achievable

RESOLUTION

Information is received. The Executive thanks Peter Klein for his due diligence and time on the project to assist the group to determine a way forward

Moved J Nuttall

Seconded R McCall

CARRIED 7/0

Discussion at the Executive Meeting:

- Peter Klein spoke to the waste paper
- CEOs are requested to add their known financials into the model when Peter circulates it Avon
- Each member needs to understand the model and be comfortable with it before proceeding
- The model works well with a majority of participations – mobilization fees and plant and equipment

Actions since the Executive Meeting:

- CEOs have contributed financial figures to the model developed by Peter. This is attached

OFFICER RECOMMENDATION

The NEWROC Executive to continue to complete due diligence on construction and operating cost assumptions and subject to the outcomes of this, make a formal recommendation to Council in the New Year

MOTION

The NEWROC Executive to continue to complete due diligence on construction and operating cost assumptions and subject to the outcome of this, make a formal recommendation to member Councils in early 2022

Moved Cr Trepp

Seconded Cr Garner

CARRIED 7/0

Discussion:

- Peter Klein spoke to his waste paper. Assumptions still need to be tested

- NEWROC needs to determine whether weekly or fortnightly rubbish collection is pursued and do the Avon Waste trucks have capacity for fortnightly (reference Kellerberrin Waste Site)
- No allocation for maintenance, overheads in forecast pricing
- Next couple of months the Executive can sure up CAPEX and OPEX and then bring it to the table
- What is the life of the Regional landfill site?
- Members need to discuss charges, particularly for farmers
- Risk assessment to be completed on the project
- To be added - inflation costs
- Regional approach - variations come with rubbish pick ups and population size, not distance
- Shared costs for regional landfill – paid for in proportion to the rubbish produced
- No firm commitments from each member Shire, ground work is still being completed
- What is the cost of not doing anything – status quo or to create a new tip
- Discussion regarding funding sources

7.2. ENERGY

FILE REFERENCE:	107-1 Power
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	9 December 2021
ATTACHMENT NUMBER:	#3 Energy Project Update
CONSULTATION:	Peter Klein Cameron Edwards Stephanie Unwin (Horizon Power)
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

October / November activities:

- Participation in Western Power Disconnected Microgrid webinar
- Cameron Edwards engagement with Positive – Offgrid Energy Solutions
- Informal meeting with Stephanie Unwin, CEO Horizon Power

An energy discussion paper is submitted to the Executive to consider.

Leanne Parola has sent through information on the Cities Power Partnership – consideration towards whether this could bring benefit to our energy project.

Actions since the Executive meeting:

- NEWROC EO participated in a closed webinar with Telstra CEO Andy Penn. NEWROC EO relayed the power issues with phone towers and Andy has set up a meeting with Nikos Katinakis, Group Executive; Boyd Brown, Regional General Manager WA, Loretta Willaton, Regional Australia Executive with the NEWROC EO to discuss the issues and solutions

RESOLUTION

NEWROC work with Offgrid Energy Solutions to submit an EOI for a Disconnected Microgrid to Western Power (due January 7 2022)

Moved Cr De Lacy

Seconded Cr Brown

CARRIED 7/0

7.3. LOCAL GOVERNMENT REFORM

FILE REFERENCE:	050-3 Local Government Act
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	24 November 2021
ATTACHMENT NUMBER:	#4 Local Government Reform Response
CONSULTATION:	Dirk Sellenger Leanne Parola
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

The State Government has proposed reforms developed on the basis of findings identified as part of the Local Government Act Review and recommendations of various reports, including the Local Government Review Panel Final Report.

The proposed reforms are based on six themes:

1. Earlier intervention, effective regulation and stronger penalties
2. Reducing red tape, increasing consistency and simplicity
3. Greater transparency and accountability
4. Stronger local democracy and community engagement
5. Clear roles and responsibilities
6. Improved financial management and reporting.

Feedback from members as to how they will respond is included below:

Shire of Koorda	Upcoming workshop session to discuss the reform
Shire of Mukinbudin	Agenda item at December meeting. Key concerns reduction in Councillors and sharing CEO position

The NEWROC EO has prepared a response on the regional subsidiary proponent (already shared with members).

At the Executive Meeting it was suggested the NEWROC meet with Darrelle Merritt DLGSC. This has been confirmed for Thursday 16 Dec, 10.30am in Leederville.

RESOLUTION

NEWROC submits a response to the Local Government Reform, specifically on the regional subsidiary.

NEWROC meets with Darrelle Merritt DLGSC to discuss regional subsidiary reform.

Moved Cr De Lacy

Seconded Cr Sachse

CARRIED 7/0

7.4. WORKFORCE PLANNING

FILE REFERENCE:	035-6 Federal Grants
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	24 November 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Stephen Grimmer
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

BACKGROUND

At the June Council meeting, an item was presented on Regional Liveability. Key points from the item included:

- One of the long term goals of the NEWROC is to attract and retain people to the towns of the member local governments and to continue to improve liveability.
- The Regional Australia Institute launched a Liveability Toolkit at the 2021 Regions Rising National Summit in Canberra by the Hon Mark Coulton, Minister for Regional Health, Regional Communications and Local Government. The Liveability Toolkit is a comprehensive, step-by-step practical guide for regional leaders looking to build their community populations. Link: <http://www.regionalaustralia.org.au/home/liveability-toolkit/>
- Members were supportive of using the toolkit in the future to the benefit of the NEWROC members and communities

Since the June meeting:

- Members have expressed anecdotally the difficulty in attracting and retaining employees to their local government and also for other businesses in the district
- Members are in the process of or planning to complete their individual Workforce Plans
- Stephen Grimmer has offered to develop a NEWROC Workforce Plan
- We have discussed offering training to employees such as customer service, mental health etc – on an as needed basis

PROPOSAL

1. NEWROC develop a Workforce Plan that combines the common strategies or priorities from each of the members, including future workforce projections (to be workshopped by the Executive)
2. NEWROC consider funding elements of the Plan in the next Budget with a focus on developing the capacity and skills (hard and soft) of employees across the 7 Shires
3. Use this Workforce Plan as the basis for a BBRF application to receive funding towards activating strategies in the Plan (which will likely include using the Regional Liveability Tool)

Proposed outcomes:

- Coordinated and clear approach by the NEWROC to promote our communities and employment opportunities (Marketing Strategy which can be implemented by the NEWROC EO and members)
- Understanding and responding to future workforce needs
- External funding attracted to member Shires to develop and retain people
- Upskilling Councillors and employees of the NEWROC Shires in a coordinated manner, possible savings, reduced travel to attend training in metropolitan area

- Working collectively as preferred local government employers

It is anticipated the NEWROC EO can complete the NEWROC Workforce Plan in the hours allocated to the role however will require input from the Executive.

RESOLUTION

NEWROC Executive and EO develop a NEWROC Workforce Plan to inform a Round 6 BBRF application

Moved Cr Sachse

Seconded Cr Brown

CARRIED 7/0

7.5. INTERNET - TELECOMMUNICATIONS

FILE REFERENCE:	035-6 Federal Grants
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	24 November 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Leigh Ballard
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

- DPIRD Digital Farm Grant: FAA signed between Crisp Wireless and DPIRD. NEWROC EO has requested a copy so we can create a similar agreement.
- Talgomine Tower: Site visit has occurred, Crisp Wireless is working with the Shire of Nungarin CEO
- Mukinbudin townsite coverage to enable extension to the north of the Shire: Crisp Wireless is looking into this and will provide an update shortly

The NEWROC EO made written contact with Leigh Ballard to receive an update.

RESOLUTION

Information is received

Moved Cr De Lacy	Seconded Cr Stratford	CARRIED 7/0
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7.6. WDC - TELECOMMUNICATIONS

FILE REFERENCE:	107-4 Communications
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	9 December 2021
ATTACHMENT NUMBER:	#5 Blackspot response
CONSULTATION:	Grant Arthur (WDC)
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

The Wheatbelt Development Commission was seeking feedback on mobile communications across local governments in the region. The information will be provided to DPIRD.

The WDC sent locations through to each member for commentary.

The NEWROC responded collectively and identified individual social, economic and community priorities at each site.

RESOLUTION

Information is received

Moved Cr Trepp

Seconded Cr De Lacy

CARRIED 7/0

7.7. Town Team Builder

FILE REFERENCE:	042-6 NEWROC Promotion
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	24 November 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Jimmy Murphy Town Teams Dirk Sellenger
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Applications were received for the Town Team Builder position. Two applicants were interviewed by the NEWROC EO and Town Teams on Friday 26 November.

Alyce Ventris has been appointed as the Town Team Builder (Feb 2022 commencement).

The NEWROC EO and Town Team Movement are currently finalizing a work plan, contract and MoU between both parties. These will be presented to the NEWROC early in 2022.

The Shire of Trayning is working with Town Team Movement on forward plans for the Trayning Do Over and was successful in securing RAC funding for its placemaking activities.

RESOLUTION

NEWROC endorses the appointment of Alyce Ventris to the position of Wheatbelt Town Team Builder

Moved Cr De Lacy

Seconded Cr Brown

CARRIED 7/0

7.8. NEWROC Annual Report 2021

FILE REFERENCE: 042-6 NEWROC Promotion
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 9 December 2021
ATTACHMENT NUMBER: #6 2021 NEWROC Annual Report
CONSULTATION:
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority



7 SHIRES



Voluntary Regional Organisation of Councils

- Dowerin
- Wyalkatchem
- Trayning
- Koorda
- Nungarin
- Mukinbudin
- Mt Marshall



Supported by an Executive Officer

REGIONAL PRIORITIES



Advocacy

Advocacy on local government reform (specifically regional subsidiaries), one vote one value legislation, mobile black spots and housing; Proposed Regional Subsidiary Charter submitted

Economy



Secured a long life battery for the Telstra Bonnie Rock mobile phone tower; Investment in an additional four Crisp Wireless internet towers to expand the footprint of high speed internet to NEWROC residents and businesses; Income to the NEWROC for additional towers outside of the NEWROC internet network; Sponsorship and support of the Dowerin Do Over in partnership with Town Team Movement; Engagement of the first Wheatbelt Town Team Builder to assist with placemaking in the NEWROC

Environment



Energy Vision developed; Two market led proposals to the State Government for renewable energy projects to address townsite power reliability; Successful Regional Economic Development Grant for the design of a microgrid in the NEWROC; Stage 2 Waste Management Project completed; Submission (but ultimately unsuccessful) to be a Regional Climate Alliance

Community



Supported the establishment of the Koorda and Wyalkatchem Family Day Care services; Sponsorship of the NEWROC Literacy Lunch

2

Newsletters



NEWROC website user experience improved



newroc.com.au

RESOLUTION

NEWROC Annual Report is received

Moved Cr Sachse

Seconded Cr Stratford

CARRIED 7/0

8. EMERGING NEWROC ISSUES as notified or introduced by decision of the Meeting**Police**

- NEWROC EO to invite the Regional Superintendent (Police) to speak to the NEWROC

Grain on Rail – Dowerin

- Discussion regarding the Dowerin 2 site and the movement of grain. NEWROC EO to invite CBH Operations Manager

9. GENERAL UPDATES**Regional Subsidiary**

A letter and proposed charter was sent to the Minister for Local Government on

NEWROC Presentations by NEWROC EO

Presentation to the Shire of Wyalkatchem Council on Thursday 18 November 2021
Upcoming presentation to the Shires of Dowerin and Mt Marshall on Tuesday 21 December 2021

10. 2022 MEETING SCHEDULE

23 February	Executive	Shire of Dowerin
29 March	Council	Shire of Wyalkatchem
26 April	Executive	Shire of Koorda
31 May	Council	Shire of Trayning
28 June	Executive	Shire of Nungarin
26 July	Council	Shire of Mukinbudin
30 August	Executive	Shire of Mt Marshall
27 September	Council	Shire of Wyalkatchem
25 October	Executive	Shire of Dowerin
29 November	Council	Shire of Trayning (or Nungarin if no Dec meeting)
13 December	Council (tbc)	Shire of Nungarin

11. CLOSURE

NEWROC Chair Cr Shadbolt thanked everyone for their attendance, wished everyone a happy Christmas and a prosperous New Year. Cr Shadbolt closed the meeting at 4.11pm.



- Dowerin
- Nungarin
- Wyalkatchem
- Mukinbudin
- Trayning
- Mt Marshall
- Koorda



Supported by an
Executive Officer

REGIONAL PRIORITIES

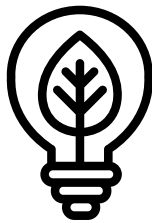


Advocacy

Economy



Environment



Community



2

Newsletters



NEWROC website user experience improved

2021 ACHIEVEMENTS

Advocacy on local government reform (specifically regional subsidiaries), one vote one value legislation, mobile black spots and housing; Proposed Regional Subsidiary Charter submitted

Secured a long life battery for the Telstra Bonnie Rock mobile phone tower; Investment in an additional four Crisp Wireless internet towers to expand the footprint of high speed internet to NEWROC residents and businesses; Income to the NEWROC for additional towers outside of the NEWROC internet network; Sponsorship and support of the *Dowerin Do Over* in partnership with Town Team Movement; Engagement of the first Wheatbelt Town Team Builder to assist with placemaking in the NEWROC

Energy Vision developed; Two market led proposals to the State Government for renewable energy projects to address townsite power reliability; Successful Regional Economic Development Grant for the design of a microgrid in the NEWROC; Stage 2 Waste Management Project completed; Submission (but ultimately unsuccessful) to be a Regional Climate Alliance

Supported the establishment of the Koorda and Wyalkatchem Family Day Care services; Sponsorship of the NEWROC Literacy Lunch



8.3.2 Street Light Upgrade - LRCIP	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	7 th February 2022
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Louise Sellenger, Manager of Corporate Services
Voting Requirements	Simple Majority
Documents Attached	Quote Letter Design Drawings
Documents Tabled	Nil

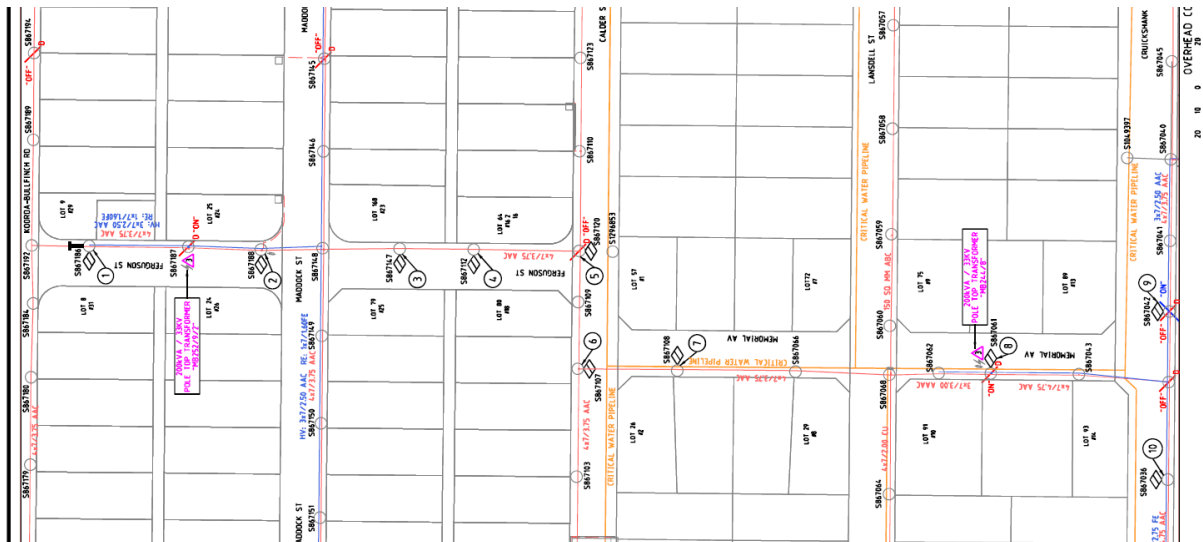
Background Information

In July 2021 council informally discussed the upgrading of streetlights to Ferguson and Memorial Ave linking Shadbolt Street with the Caravan Park. Recently council has improved the footpath to this area and the concern that the street lighting wasn't sufficient enough for safe passage.

Officer Comment

After the discussions at council the officer did a site inspection of the location to investigate who many lights would be needed and what poles where available. The result was that a total of 10 new street lights could be installed to improve this lighting on existing power poles.

A plan was submitted to Western power back in September 2021 for the costing the additional streetlights between Shadbolt Street and the Caravan park. A formal quote have finally been received from Western Power.



Please see attached full Design Drawings and quote for installation. The quote needs to be accepted within 60 days.

No budget allowance has been approved for this project but the officer considers that this would could be covered by the LRCI Phase 3 funding.

Consultation

Dirk Sellenger Chief Executive Officer
Luke Sprigg Manager Works

Financial Implications

As this project was raised after the budget was produced this is currently no budget allowance.

An initial design fee of \$1320 has already been expenses to enable this project to move forward.

The quote from Western Power is \$20,834.00 (ex GST).

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council allocated \$21,000 (twenty One Thousand Dollars excluding GST) of the Phase 3 LRCI funding toward the installation of 10 (ten) additional new street lights in Ferguson Street, Calder Street, Memorial Ave and Cruickshank Road.

Carried /

Your reference: WS-172764D9Q5 LRCI Streetlight
 Request reference: NP030782

4 February 2022

Louise Sellenger
 15 Maddock Street
 MUKINBUDIN WA 6479

Attention: Louise Sellenger

Dear Louise,

**18 CALDER ST MUKINBUDIN
 WESTERN POWER REF: NP030782**

Western Power wishes to advise that we have completed the design work for your request and we are pleased to provide you with this quote for your consideration.

The included design drawing NP030782 contains:

- Western Power's scope of work
- Specific items you must complete before we can start work
- Any other specific items you must consider or action

On acceptance of this quote you are agreeing to abide by all conditions identified on the design drawing and the Terms and Conditions accepted on your application form.

QUOTE

Overhead Construction	\$12,450.21
Non Network Work	\$5,254.12
Switching	\$405.78
Work Packaging/Prelim Site Inspection	\$1,234.89
Total (GST not applicable)	\$19,345.00
Plus recovery of tax on capital contribution 13.9%	\$2,689.00
Less Design Fee Paid (excl GST and Tax)	\$1,200.00
Total (GST not applicable)	\$20,834.00



363 Wellington Street Perth 6000
 GPO Box L921 Perth WA 6842
westernpower.com.au



† 13 10 87
 f (08) 9225 2660
 TTY 1800 13 13 51
 TIS 13 14 50

ANY QUESTIONS?

If you have any questions, please telephone our Customer Service Centre on 13 10 87 during business hours.

Yours faithfully

Manager
Customer Projects

FAQs

Quote cost explanations

What does Underground Construction mean?

Underground construction relates to the installation of ground mounted assets (e.g. pillars, transformers, switchgear etc.) and underground cabling.

What does overhead construction mean?

Overhead construction relates to any work on overhead lines and associated pole top assets.

What is Non Network Work?

Non-Network work can best be described as all the tasks required in order to get a project to the point of construction, and in some cases to restore the site to its previous condition. It may include such tasks as :

- Underground service location
- GIS updating
- Pre-job planning / scheduling
- Crew travel (not including switching crew)
- Removal / reinstatement
- Traffic management

What is switching?

It involves attending site to scope and assess requirements, preparation of a switching plan in conjunction with the network control centre, notifying all customers who will be impacted by the outage, actioning the switching plan and all associated travel.



What is Testing?

Before a new piece of equipment can be connected to the network, it needs to be tested after installation to ensure that it has been installed correctly and are safe to energise. Equipment to be tested includes ground mounted pillars, transformers and underground cables.

Why have I been charged for Travel?

The cost of travel is calculated from the nearest depot that delivers your project. Some country depots are only set up for operational and maintenance purposes and might not be able to deliver customer funded works.

What is work Packaging/Prelim Site Inspection?

These costs are associated with ordering the materials required for the project, scheduling the work and ensuring crew availability, and managing the project from the point of customer payment all the way through to completion.

What is Customer Service Work?

- Metering installation.
- Consumer mains cable termination.

The lot being supplied is considered as unserviced as there is no existing low voltage network in close proximity to the lot.

For more information regarding DLVCS, please refer to:

<https://www.westernpower.com.au/industry/distribution-low-voltage-connection-scheme-dlvcs/>

For information regarding DADMD, please refer to:

<https://www.westernpower.com.au/industry/calculators-tools/maximum-demand-calculator/>

For information regarding Capital Contribution Tax Recovery, please refer to:

<https://www.westernpower.com.au/faqs/taxation/recovery-of-tax-on-capital-contribution/what-is-tax-on-capital-contributions/>

Why did you charge me full cost?

Your project was not eligible for the DLVCS (see link above for more information). Relocation and subdivision works are full cost works.

How many hours?

Each task that Western Power crews or contractors need to perform to deliver the project have been allocated a certain number of hours to complete. These hours are based on the likely time needed to carry out the work but can vary depending on the site and the conditions on the day of construction.

8.3.3 Chief Executive Officer – Request for Annual Leave	
Location:	Mukinbudin
File Ref:	Personnel
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	7 th February 2022
Disclosure of Interest:	Dirk Sellenger – The author and beneficiary of any Annual Leave approved by the Council.
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 a request for Annual Leave from the Chief Executive Officer.

Background Information

The CEO is retrospectively requesting Annual Leave from Monday 3th January to Thursday 20th January 2022 inclusive.

Officer Comment

The CEO will be within mobile range and contactable at all times during this period and this number has been advertised as a Shire Emergency contact number and for this reason the CEO doesn't consider that an Acting CEO is warranted during this period.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Council has made the necessary allowances for costs associated with the payment of Staff Annual Leave, including the CEO, in the 2021/2022 Annual Budget.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council grant retrospective approval for the Chief Executive Officer Annual Leave for the period 4th to 20th January 2022 (inclusive).

Carried /

8.3.4 Barbalin Water Use Agreement	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	10 th February 2022
Disclosure of Interest:	Nil
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 formally consider the proposal to have access to the Barbalin Water supply for a charge of 34.56 cents per kilolitre (kL).

Background Information

Staff applied for and were successful securing a \$100,000 grant from Department of Water and Environmental Regulations (DWER) to install a pipeline between Barbalin and the Mukinbudin Townsite to reduce the reliance on scheme water during the peak of the summer months, December to March. Staff have met with Water Corporation Staff several times to discuss the water access agreement as the Water Corporation had concerns with Shire staff and/or Contractors accessing the site etc. It was agreed that it would be beneficial for both parties that the Shire not take over management of the reserve (excluding Water Corporation infrastructure) but instead introduce a water access agreement, which simplifies this arrangement considerably by having the Dam and surrounding infrastructure the responsibility of the Water Corporation.

It was unfortunate that throughout the project thus far there was no mention whatsoever of the fact the Shire would be charged for the water from Barbalin and it was always the understanding this was a free water source. At effectively the "11th hour" of the pipeline project we were advised that the Shire would be charged an amount of 34 cents per kl. This proposed charge threatened to jeopardise the entire project, a \$250,000 investment in the project with a lengthy payback period estimated to be approximately 10 years is increased to approximately 13 years with the proposed charge.

Officer Comment

Despite the late announcement of the proposed charge this doesn't change the fact that 34 cents per kL is an attractive proposition compared to the charge of \$ 2.7290 per kL the Shire currently pays for water used for recreational purposes and even if the payback period was 15 or 20 years once this infrastructure is in place and working, provided the water access agreement is not withdrawn, this will provide the Shire with a very valuable non potable supply into the future.

Here is advice received from Kathy Balt via email 9 February 2022:

Hi Dirk,

Further to our earlier telephone conversation I can confirm that Water Corporation will charge 34.56 cents (2021/22) per kilolitre (1,000 litres) for water taken from the Barbalin Dam.

This cost will escalate by Perth CPI each year and after five (5) years, Water Corporation will review the charge, based on the operating costs of maintaining the Barbalin Dam.

Annual Perth CPI can be determined from the Australia Bureau of Statistics website <https://www.abs.gov.au/>

I will revert as quickly as I am able with regard to the potential annual volume of water likely to be able to be extracted from the dam. I have also enquired with regard to the necessity (or not) of a Surface Water Licence.

Regards

Kath

In calendar year 2019, there was a significant increase in the amount charged on account # 9007648361:

Year	\$ for 9007648361
2015	\$258.87
2016	\$773.99
2017	\$214.28
2018	\$3,623.42
2019	\$39,019.41
2020	\$9,782.96
2021	\$11,139.53

Strategic & Social Implications

Nil

Consultation

Staff – Water Corporation

Staff – Department of Water and Environmental Regulation

Councillors

Luke Sprigg – Manager of Works

Dylan Copeland – NRMO

Nil

Statutory Environment

Local Government Act 1995,

Local Government (Administration) Regulations 1996 Reg 12

Policy Implications

Nil

Financial Implications

Nil

OFFICER RECOMMENDATION**Council Decision Number –****Moved:****Seconded:**

That Council accept the water access agreement between the Water Corporation and the Shire for the supply of water from the Barbalin Dam at a charge of 34.56 (thirty four point five six) cents per kilolitre and a maximum annual allocation of _____ per year.

Carried /

8.3.5 Beringbooding Tank – Ownership	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	13 th December 2021
Disclosure of Interest:	Nil
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 the ownership of the Beringbooding Tank.

Background Information

The matter of the Beringbooding Tank ownership was last considered at the November 2021 Ordinary meeting of Council. Council resolved as follows:

Council Decision Number – 08 11 2021

Moved Cr Seaby

Seconded Cr McGlashan

That Council accept the request of the Water Corporation to transfer ownership of the Beringbooding Tank to the Shire of Mukinbudin subject to a one-off payment by the Water Corporation of \$50,000 Inc GST (fifty thousand dollars) to the Shire to allow the Shire to address each of the risks as identified in the Local Government Insurance Services Risk assessment report for the Beringbooding Tank and surrounding area.

That Councils long term plan is to install a new tin roof when adequate grant funding is sourced.

Carried 9 / 0

Reason Council decision differed from that of the Officer Recommendation was due to the Council considering the long-term community benefits of the Shire owning the tank outweighing the short term negatives associated with the public risks and potential liability.

On 23rd November the Water Corporation advised as follows:

Hi Dirk,

Mike has advised that due to the fact we have removed the roof from the old Beringbooding Tank and put in a new storage tank we are not in a position to handover the vesting of the tank with any additional cash incentive. The offer of the tank 'as is where is' is still on the table.

Kind Regards


Kathy Balt

*Snr Adv - Customer & Stakeholder
Goldfields & Agricultural Region*

Officer Comment

As the motion from the November Council meeting was subject to a once off payment by the Water Corporation for \$50,000 (fifty thousand dollar) as this payment will not be forthcoming Council is required to consider this matter again to determine if ownership of the tank will proceed despite no cash incentive payment from the Water Corporation as requested in November.

The CEO has spoken with Tracey Culvert from Department of Water and Environmental Regulation concerning potential funding opportunities and Tracy has responded as follows:

 Tracy Calvert <tracy.calvert@dwer.wa.gov.au>
To: Dirk Sellenger

Reply Reply All Forward Tue 8/02/2022 12:38 PM

You replied to this message on 8/02/2022 1:03 PM.

Hi Dirk, Sorry for the delay,

As discussed DWER can assist with Community Water Supply Funding to re-roof the Berringbooding tank. We can provide up to \$100K for a project and Shire input \$ or in-kind is 30% of project (this we could do several staged projects perhaps).

We can also provide \$230K that we flagged for the National water grid fund (not contribution from Shire required)

Happy to discuss further,

Thanks Tracy

*Manager
Rural Water Planning
Department of Water and Environmental Regulation
5 Bevan Street Albany WA 6330
Albany 98410122
Mobile 0428 180 240*

Based on this response this would provide the Shire with initial funding of \$330,000 (three hundred and thirty thousand dollars) subject to the Shire providing a financial contribution of \$30,000 in cash or in kind. Given the nature of the work it is unlikely that \$30,000 of in-kind work will be possible and a cash contribution is considered the most effective form of contribution in in this case. Any financial contribution will be required in future years when this funding becomes available to us.

Strategic & Social Implications

Nil

Consultation

All of Council – November 2021 Ordinary Meeting of Council
Local Government Insurance Services
Water Corporation Staff

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Council has made no allowance for the costs associated with works at the Beringbooding Tank. It is estimated that \$25,000 (twenty-five thousand dollars) would be required to implement a number of key risk mitigation strategies, including stairs over the catchment wall, fencing to prevent access to the spillway and various signage improvement, each of which are recommended in the Local Government Insurance Services Risk assessment.

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That despite the non-payment of a cash incentive, that Council advises the Water Corporation that it wishes to proceed with ownership transfer of the historical Beringbooding Tank from the Water Corporation to the Shire of Mukinbudin subject to the Water Corporation being responsible for all costs and processing associated with the transfer process.

That Council allocate \$25,000 (twenty-five thousand dollars) at the 2021/2022 mid-year Budget review to allow for various risk mitigation works as identified in the recent Local Government Insurance Services report on the Beringbooding Tank and surrounds to be carried out as a high priority project.

That Council accept the funding from the Department of Water and Environment Regulation of \$100,000 (one hundred thousand) of Community water supply funding and \$230,000 (two hundred and thirty thousand) of National Water grid Funds, \$330,000 (three hundred and thirty thousand) in total.

That Council make necessary \$30,000 (thirty thousand dollars) allowance in the 2022/2023 budget as the required contribution with the understanding the roof would be installed in a staged project as recommended by Department of Water and Environment staff.

Carried /

8.3.6 Administration Office Air conditioner Upgrade - LRCIP	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	7 th February 2022
Disclosure of Interest:	
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Louise Sellenger, Manager of Corporate Services
Voting Requirements	Simple Majority
Documents Attached	Nil
Documents Tabled	Nil

Background Information

The matter of upgrading the air conditioning in the Chambers and senior staff offices has been on the to do list for a many years now.

Officer Comment

In recent years several small Split System air conditioners have been installed into the reception, library and rear office of the Administration office. These have significantly improved the comfort level of the staff and customers in these area's both in summer and winter.

The Chambers and the four senior staff office's in the eastern section of the building are serviced by Evaporative Air conditioner for cooling in the summer and highly inefficient electric oil heaters in for warmth in the winter.

An allowance have been made in the budget over several years but when the budget requires cutting these items are understandable removed from the plan as non essential expenditure.

With the Phase 3 LRCI funds available this maybe an opportunity for this project to finally be completed and ensure the comfort for staff throughout the year.

Consultation

Dirk Sellenger Chief Executive Officer
 Luke Sprigg Manager Works
 KTY Electrical
 Absolutely All Electrical

Financial Implications

As this project was raised after the budget was produced this is currently no budget allowance in the 2021/2022 year.

After obtaining quote from several suppliers it is estimated that to complete both the chambers and the offices an allowance of \$20,000 (ex GST) would be adequate.

OFFICER RECOMMENDATION

Council Decision Number –

Moved: Cr

Seconded: Cr

That Council allocated \$20,000 (twenty Thousand Dollars excluding GST) of the Phase 3 LRCI funding toward the installation of Split System Air Conditioners to the Administration Office including staff offices and Council Chambers.

Carried /

8.3.7 Local Roads and Community Infrastructure Phase Three Funding	
Location:	Mukinbudin
File Ref:	ADM
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	
Disclosure of Interest:	Nil
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 allocate funds from Phase 3 of the Local Roads and Community Infrastructure funding.

Background Information

As a form of COVID-19 stimulus funding the Federal Government introduced the Local Roads and Community Infrastructure funding (LRCI) in mid 2020. Phase 1 and 2 of the funding has been utilised and it is necessary for Council to allocate the remaining \$601,508 of Phase 3 funding which totals \$751,508 and of which \$165,000 has been allocated towards the installation of the water pipeline between Barbalin Dam and the Mukinbudin Townsite.

Officer Comment

Whilst some would consider it the job of the CEO to advise the Council what projects should be undertaken with this funding the author believes that Council should determine what project or projects are to be undertaken without the influence of the CEO as it is the job of the Council to set the strategic direction of the Shire.

Whilst all identified projects require approval by the funding body the funding

Strategic & Social Implications

Nil

Consultation

Discussion took place at the December 2021 Ordinary Meeting of Council and a number of possible projects and priorities were identified by the Council.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

A total of \$751,508 was allocated as Phase 3 of the Local Roads and Community Infrastructure funding, \$165,000 was allocated by Council towards the Barbalin pipeline project and it is recommended that a further \$21,000 be allocated for the installation of ten (10) new street lights within the Mukinbudin Townsite, (Item 8.3.2) and installation of Air Conditioners to Administration Office \$20,000 (item 8.3.6).

OFFICER RECOMMENDATION

Council Decision Number –

Moved:

Seconded:

That Council identify priority community projects estimated to cost in the vicinity of \$550,000 (five hundred and fifty thousand dollars) for the CEO to research, accurately cost and report to Council at the March 2022 meeting for further consideration and decision.

Carried /

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 majority of Council)

10.1 Nil

11. Important Dates

11.1 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	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	Buildings inspection Shire buildings with Property Manager and report to Council's April or May meeting Present any items Councillors or Community requests for Budget inclusion 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 Review Road Making Materials price
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) 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.