

# SHIRE OF KONDININ



## 2022 /2023 BUDGET



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# Shire of Kondinin

## *ADOPTED ANNUAL BUDGET*

**FOR THE YEAR ENDED 30 JUNE 2023**

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#### **COMMUNITY VISION**

The Shire of Kondinin is dedicated to provide community facilities and services to meet the needs of members of the community and enable them to enjoy a pleasant and healthy country lifestyle.

**Shire of Kondinin**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
<b>Revenue</b>				
Rates	2(a)	3,448,040	3,367,662	3,335,383
Operating grants, subsidies and contributions	11	723,668	3,512,955	1,260,744
Fees and charges	18	640,900	605,413	544,800
Service charges		0	0	0
Interest earnings	12(a)	78,285	36,904	25,680
Other revenue	12(b)	404,737	448,427	385,573
		5,295,630	7,971,360	5,552,179
<b>Expenses</b>				
Employee costs		(1,946,371)	(2,152,243)	(1,887,182)
Materials & contracts		(2,288,747)	(1,585,490)	(2,210,613)
Utility charges		(328,850)	(281,805)	(333,850)
Depreciation	6	(3,279,275)	(3,266,878)	(3,232,935)
Interest expenses	7(a)	(142,791)	(154,659)	(177,324)
Insurance expenses		(233,923)	(242,781)	(240,290)
Other expenditure		(300,449)	(213,005)	(313,205)
		(8,520,405)	(7,896,861)	(8,395,399)
<b>Subtotal</b>		(3,224,775)	74,499	(2,843,220)
Non-operating grants, subsidies and contributions	11	7,380,532	3,306,013	7,048,465
Profit on asset disposals	5(b)	29,806	123,619	9,488
Loss on asset disposals	5(b)	(6,083)	(33,581)	(31,739)
		7,404,255	3,396,051	7,026,214
<b>Net result for the period</b>		4,179,481	3,470,547	4,182,995
Other comprehensive income				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		0	0	0
<b>Total comprehensive income for the period</b>		4,179,481	3,470,547	4,182,995

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

**Shire of Kondinin**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,448,040	3,418,653	3,335,383
Operating grants, subsidies and contributions		723,668	3,512,955	1,260,744
Fees and charges		640,900	605,413	544,800
Service charges		0	0	0
Interest received		78,285	36,904	25,680
Goods and services tax received		1,640,093	964,501	1,955,151
Other revenue		404,737	448,427	385,573
		<u>6,935,723</u>	<u>8,986,853</u>	<u>7,507,330</u>
<b>Payments</b>				
Employee costs		(2,196,371)	(2,208,218)	(2,137,182)
Materials and contracts		(2,288,747)	(1,585,490)	(2,413,716)
Utility charges		(328,850)	(281,805)	(333,850)
Insurance paid		(233,923)	(242,781)	(240,290)
Interest expenses		(142,791)	(154,659)	(177,324)
Goods and services tax paid		(1,971,001)	(307,851)	(1,505,151)
Other expenditure		(300,449)	(212,640)	(313,205)
		<u>(7,462,133)</u>	<u>(4,993,446)</u>	<u>(7,120,720)</u>
<b>Net cash provided by (used in) operating activities</b>	4	<u>(526,410)</u>	<u>3,993,408</u>	<u>386,610</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(3,660,166)	(1,823,660)	(7,317,170)
Payments for construction of infrastructure	5(a)	(6,601,483)	(4,175,715)	(4,255,503)
Non-operating grants, subsidies and contributions		7,380,532	3,306,013	7,048,465
Proceeds (payments) for financial assets at amortised cost - term deposits		0	75,593	0
Proceeds from sale of property, plant & equipment	5(b)	349,000	468,630	318,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	58,180	56,140	56,140
		<u>(2,473,936)</u>	<u>(2,092,999)</u>	<u>(4,150,067)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(2,473,936)</u>	<u>(2,092,999)</u>	<u>(4,150,067)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(204,187)	(196,328)	(221,247)
Principal elements of lease payments	8	0	(36,513)	(36,513)
Proceeds from new borrowings	7(a)	0	0	1,352,306
		<u>(204,187)</u>	<u>(232,841)</u>	<u>1,094,546</u>
<b>Net cash provided by (used in) financing activities</b>		<u>(204,187)</u>	<u>(232,841)</u>	<u>1,094,546</u>
<b>Net increase (decrease) in cash held</b>		<u>(3,204,534)</u>	<u>1,667,570</u>	<u>(2,668,911)</u>
Cash at beginning of year		7,113,566	5,445,996	5,503,975
<b>Cash and cash equivalents at the end of the year</b>		<u>3,909,032</u>	<u>7,113,566</u>	<u>2,835,064</u>

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

**SHIRE OF KONDININ  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	3,150,752	3,198,819	3,217,380
		3,150,752	3,198,819	3,217,380
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)	45,500	45,517	43,012
Operating grants, subsidies and contributions	11	723,668	3,512,955	1,260,744
Fees and charges	18	640,800	605,413	544,800
Service charges		0	0	0
Interest earnings	12(a)	78,285	36,904	25,680
Other revenue	12(b)	404,737	448,427	385,573
Profit on asset disposals	5(b)	29,806	123,619	9,488
		1,922,896	4,772,834	2,269,294
<b>Expenditure from operating activities</b>				
Employee costs		(1,946,371)	(2,152,243)	(1,887,182)
Materials and contracts		(2,288,747)	(1,585,490)	(2,210,613)
Utility charges		(328,850)	(281,805)	(333,850)
Depreciation of non-current assets	6	(3,279,275)	(3,266,878)	(3,232,935)
Interest expenses		(142,791)	(154,659)	(177,324)
Insurance expenses		(233,923)	(242,781)	(240,290)
Other expenditure		(300,449)	(213,008)	(313,205)
Loss on disposal of assets	5(b)	(6,083)	(33,581)	(31,739)
		(8,526,488)	(7,930,445)	(8,427,138)
Non-cash amounts excluded from operating activities	3(b)	3,255,552	3,213,442	3,255,186
<b>Amount attributable to operating activities</b>		(197,289)	3,254,650	314,721
<b>INVESTING ACTIVITIES</b>				
Non-perating grants, subsidies and contributions	11	7,380,532	3,306,013	7,048,465
Purchase of property, plant and equipment	5(a)	(3,660,166)	(1,823,660)	(7,317,170)
Purchase and construction of infrastructure	5(a)	(6,601,483)	(4,175,715)	(4,255,503)
Proceeds from disposal of assets	5(b)	349,000	468,630	318,002
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	58,180	56,140	56,140
<b>Amount attributable to investing activities</b>		(2,473,936)	(2,168,592)	(4,150,066)
Non-cash amounts excluded from investing activities	2(c)	0	0	0
<b>Amount attributable to investing activities</b>		(2,473,936)	(2,168,592)	(4,150,066)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(204,187)	(196,328)	(221,247)
Principal elements of finance lease payments	8	0	(36,513)	(36,513)
Proceeds from new borrowings	7(a)	0	0	1,352,306
Transfers to cash backed reserves (restricted assets)	9	(597,129)	(1,054,611)	(801,572)
Transfers from cash backed reserves (restricted assets)	9	70,000	30,000	250,000
<b>Amount attributable to financing activities</b>		(731,316)	(1,257,452)	542,974
Budget deficiency before general rates		(3,402,541)	(171,393)	(3,292,371)
Estimated amount to be raised from general rates	2(a)	3,402,540	3,322,145	3,292,371
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	0	3,160,752	0

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

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#### 1 (a) BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government 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 improvement at fair value is a departure from AASB16 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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

##### The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.

##### 2021/22 ACTUAL BALANCES

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

##### Budget comparative figures

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

##### Comparative figures

Where required, comparative figures have been adjusted to conform with changes in preparation for the current financial year.

##### Initial application of accounting standards

During the budget year, the revised Australian Accounting Standards and interpretations are expected to be completed become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments.

- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date.

It is not expected these standards will have an impact on the annual budget.

##### New accounting standards for application in future years

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

##### Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- (1) estimated fair value of certain financial assets
- (2) estimation of fair values of land and buildings and investment property
- (3) impairment of financial assets
- (4) estimation uncertainties and judgement made in relation to lease accounting
- (5) estimated useful life of assets

##### Rounding off figures

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

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest and instalments, interest in arrears, service charges and sewerage rates.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*, Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance service.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**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, licenses, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental property, fines and penalties, other fees and charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.



**1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

To provide operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

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

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

**HOUSING**

To provide and maintain staff housing.

Provision and maintenance of staff accommodation.

**COMMUNITY AMENITIES**

To provide services required by the community.

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

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource that will help the social being of the community.

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

**TRANSPORT**

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

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets, maintenance of street trees and airstrips, lighting of streets, etc.

**ECONOMIC SERVICES**

To help promote the shire and its economic well being.

Tourism and area promotion including the maintenance and operation of caravan park. Provision of rural services including weed control, vermin control, building control and standpipes. Licensing transactions under contract with the Department of Transport.

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

Private works operation, plant repair and costs.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE Rate Description	Rate in \$	Number of properties	Rateable value \$	2022/23 Budgeted rate revenue \$	2022/23 Budgeted interim rates \$	2022/23 Budgeted back rates \$	2022/23 Budgeted total revenue \$	2021/22 Actual total revenue \$	2021/22 Budget total revenue \$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential	0.122684	304	2,715,256	333,118	0	0	333,118	313,212	314,117
GRV - Mining	0.245350	4	760,500	186,589	0	0	186,589	259,071	259,071
<b>Unimproved valuations</b>									
UV - Rural	0.013409	360	148,568,008	1,992,148	0	0	1,992,148	1,912,565	1,912,149
UV - Mining	0.289846	124	3,222,693	934,085	0	0	934,085	882,913	847,384
<b>Sub-Totals</b>		792	155,266,457	3,445,940	0	0	3,445,940	3,367,761	3,332,721
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV - Residential	450	51	59,199	22,950	0	0	22,950	20,700	20,250
<b>Unimproved valuations</b>									
UV - Rural	450	21	443,092	9,450	0	0	9,450	9,000	9,000
UV - Mining	450	36	35,437	16,200	0	0	16,200	15,750	14,400
<b>Sub-Totals</b>		108	537,728	48,600	0	0	48,600	45,450	43,650
		900	155,804,185	3,494,540	0	0	3,494,540	3,413,211	3,376,371
Discounts (Refer note 1(h))							(92,000)	(91,066)	(84,000)
Concessions (Refer note 1(i))							0	0	0
<b>Total amount raised from general rates</b>							3,402,540	3,322,145	3,292,371
Ex-Gratia Rates							45,500	45,517	43,012
Specified area rates (Refer note 1(f))							0	0	0
<b>Total Rates</b>							<b>3,448,040</b>	<b>3,367,662</b>	<b>3,335,383</b>

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

The general rates detailed for the 2022/23 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 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 local government

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date Due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	30/09/2022	0	5	5
<b>Option two</b>				
First instalment	30/09/2022	0	5	5
Second instalment	30/11/2022	10	5	5
Third instalment	30/01/2023	10	5	5
Fourth instalment	31/03/2023	10	5	5
<b>Option three</b>				
First instalment	30/09/2022	0	5	5
Second instalment	30/01/2023	10	5	5
		<b>2022/23 Budget revenue</b>	<b>2021/22 Actual revenue</b>	<b>2021/22 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		1,500	1,710	1,500
Instalment plan interest earned		3,000	3,150	3,000
Unpaid rates and interest earned		15,000	21,813	10,000
		<b>19,500</b>	<b>26,673</b>	<b>14,500</b>

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**Differential General Rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	Properties within the townsite boundaries with a predominant residential land use.	This rate is to contribute to service desired by community.	Revenue derived from this category will assist funding the service levels expected by the community and achieving the outcomes of the Strategic Community Plan.
GRV Mining	Mining infrastructure associated with mining activities.	The objective is to raise additional revenue to contribute toward higher road construction and maintenance costs associated with mining activity.	The servicing of mining operations result in the Shire's road network requiring continual/ongoing maintenance and renewal work to service these users.
UV Rural	Consists of properties used predominantly used for farming.	The object is to maintain equity in the rating of property throughout the Shire enabling the Council provide facilities, infrastructure and services.	This is considered to be the base rate above which all other UV properties are assessed.
UV Mining	Properties with a land use associated with mining tenements/prospecting leases.	The objective is to raise additional revenue to contribute toward higher road construction and maintenance costs associated with mining activity.	The reason for this category is due to the additional costs of maintaining roads in the eastern sector of the Shire associated with the frequent heavy vehicle use from the mining companies operating in the area.

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Residential	Properties within the townsite boundaries with a predominant residential use with a dwelling located on the land.	This rate is considered the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for GRV rated residential properties.
GRV Residential Vacant	Vacant land located within the townsite boundaries excepting land with commercial/industrial use.	This rate is considered the minimum contribution by vacant land for basic services and infrastructure.	The minimum for this category is designed to encourage land owners to develop their vacant residential land.

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 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATING INFORMATION (Continued)

(e) Specified Area Rate

The Shire has not imposed any specified area rate for 2022/2023.

(f) Service Charges

The Shire has not imposed any service charges for 2022/2023.

(g) Rates Discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
			\$	\$	\$	
General rates	3.0%		91,580	90,676	83,610	Full payment made within 35 days of the date service appearing on the rate notice.
Rubbish charges - Kondinin, Hyden and Karlgarin Golf Clubs	50%		420	390	390	Being a community sporting club and as declared by council
			<u>92,000</u>	<u>91,066</u>	<u>84,000</u>	

(h) Waivers or Concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Budget	Actual
Kondinin Community Resource Centre	Concession	100	0	0
Kondinin Golf Club Inc	Concession	100	0	0
Kondinin Arts Centre	Concession	100	0	0
Hyden Pre-School Committee	Concession	100	0	0
Hyden Golf Club	Concession	100	0	0
Kondinin Country Club	Concession	100	0	0
Kondinin Tennis Club	Concession	100	0	0
Hyden Tennis Club	Concession	100	0	0
Hyden Resource and Telecentre	Concession	100	0	0
Kondinin Lions Club & Seniors Centre	Concession	100	0	0
Karlgarin Country Club	Concession	100	0	0
Kondinin Mens Shed	Concession	100	0	0
			<u>0</u>	<u>0</u>

### 3. NET CURRENT ASSETS

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	4	564,911	4,341,574	491,111
Cash and cash equivalents - restricted	4	3,299,121	2,771,992	2,298,953
Receivables	4	601,581	372,634	602,487
Inventories		20,000	22,213	20,000
		<u>4,485,613</u>	<u>7,508,413</u>	<u>3,412,550</u>
<b>Less: current liabilities</b>				
Trade and other payables		(531,804)	(543,340)	(671,429)
Contract liabilities		(343,107)	(503,262)	0
Long term borrowings		(255,916)	(204,187)	(255,916)
Provisions		(430,000)	(471,136)	(370,000)
		<u>(1,560,827)</u>	<u>(1,721,926)</u>	<u>(1,297,345)</u>
<b>Net current assets</b>		<u>2,924,787</u>	<u>5,786,488</u>	<u>2,115,205</u>
<b>Less: Total adjustments to net current assets</b>	2(c)	<u>(2,924,786)</u>	<u>(2,635,735)</u>	<u>(2,115,205)</u>
<b>Net current assets used in the Rate Setting Statement</b>		<u>(0)</u>	<u>3,150,752</u>	<u>0</u>

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

##### Items excluded from calculation of budgeted deficiency

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

##### (b) 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 *Financial Management Regulation 32*.

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	4(b)	(29,806)	(123,619)	(9,488)
Add: Loss on disposal of assets	4(b)	6,083	33,581	31,739
Add: Depreciation on assets	5	3,279,275	3,266,878	3,232,935
Less: Fair value adjustments to financial assets at fair value		0	(2,998)	0
Movement in non-current pensioner deferred rates		0	11,993	0
Movement in non-current employee provisions		0	23,357	0
Movement in investment in associate non-current assets		0	4,250	0
<b>Non cash amounts excluded from operating activities</b>		<u>3,255,552</u>	<u>3,213,442</u>	<u>3,255,186</u>

##### (c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
<b>Adjustments to net current assets</b>				
Less: Cash - restricted reserves	9	(3,299,121)	(2,771,992)	(2,298,953)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(41,577)	(58,180)	(58,180)
- rates receivable		(200,000)	(182,827)	(200,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		255,916	204,187	255,916
- Employee benefit provisions		360,000	173,077	186,015
<b>Total adjustments to net current assets</b>		<u>(2,924,786)</u>	<u>(2,635,735)</u>	<u>(2,115,205)</u>

### 3(d). NET CURRENT ASSETS (CONTINUED)

#### SIGNIFICANT ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operating 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 intention to release for sale.

##### 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 of Kondinin 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.

##### INVENTORIES

###### General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

###### Superannuation

The Shire of Kondinin contributes to a number of superannuation funds on behalf of employees.

All funds of which the Shire of Kondinin contributes are defined contribution plans.

##### LAND HELD FOR RESALE

Land held for development and sale 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. Financial 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 on to the buyer at this point.

##### 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.

##### 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 due for settlement within 30 days.

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

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

The Shire 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 of rates receivable.

##### PROVISIONS

Provisions are recognised when the shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

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

##### CONTRACT LIABILITIES

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

##### CONTRACT ASSETS

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

SHIRE OF KONDININ  
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#### 4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	564,911	4,341,574	491,111
Term deposits	3,344,121	2,771,992	2,343,953
<b>Total cash and cash equivalents</b>	<b>3,909,032</b>	<b>7,113,566</b>	<b>2,835,064</b>
Held as			
- Unrestricted cash and cash equivalents	609,911	4,341,574	536,111
- Restricted cash and cash equivalents	3,299,121	2,771,992	2,298,953
	<b>3,909,032</b>	<b>7,113,566</b>	<b>2,835,064</b>

#### 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	3,299,121	2,771,992	2,298,953
- Restricted financial assets at amortised cost - term deposits	0	0	0
	<b>3,299,121</b>	<b>2,771,992</b>	<b>2,298,953</b>

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

Reserves - cash/financial asset backed	8	3,299,121	2,771,992	2,298,953
		<b>3,299,121</b>	<b>2,771,992</b>	<b>2,298,953</b>

Reconciliation of net cash provided by operating activities to net result

<b>Net result</b>		4,179,481	3,470,548	4,182,995
Depreciation	5	3,279,275	3,266,878	3,232,935
(Profit)/loss on sale of asset	4(b)	(23,723)	(90,038)	22,251
(Increase)/decrease in receivables		(97,889)	541,266	318,329
(Increase)/decrease in inventories		2,213	(703)	1,510
Increase/(decrease) in payables		(283,944)	(48,600)	(173,694)
Increase/(decrease) in contract liabilities		(160,155)	52,000	(156,184)
Increase/(decrease) in employee provisions		(41,136)	108,069	6,933
Non-operating grants, subsidies and contributions		(7,380,532)	(3,306,013)	(7,048,465)
<b>Net cash from operating activities</b>		<b>(526,410)</b>	<b>3,993,408</b>	<b>386,610</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

##### 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.



SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program									2022/23 Budget total	2021/22 Actual total
	Governance	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	40,000	0	0	0	0	0	40,000	0
Buildings - non-specialised	110,000	0	0	20,000	0	150,000	0	0	0	280,000	677,659
Buildings - specialised	0	0	1,630,078	0	0	520,468	8,000	0	0	2,158,546	0
Furniture and equipment	8,000	0	0	18,620	0	0	0	0	0	26,620	42,473
Plant and equipment	136,000	38,000	0	0	91,000	50,000	760,000	20,000	60,000	1,155,000	1,103,528
	254,000	38,000	1,630,078	78,620	91,000	720,468	768,000	20,000	60,000	3,660,166	1,823,660
<i>Infrastructure</i>											
Infrastructure - Roads	0	0	0	0	0	0	5,666,058	0	0	5,666,058	3,508,838
Infrastructure - Footpaths	0	0	0	0	0	0	200,000	0	0	200,000	205,365
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	0	0	0	398,959
Infrastructure - Other	0	0	0	0	0	605,425	0	130,000	0	735,425	62,553
	0	0	0	0	0	605,425	5,866,058	130,000	0	6,601,483	4,175,715
<b>Total acquisitions</b>	<b>254,000</b>	<b>38,000</b>	<b>1,630,078</b>	<b>78,620</b>	<b>91,000</b>	<b>1,325,893</b>	<b>6,634,058</b>	<b>150,000</b>	<b>60,000</b>	<b>10,261,649</b>	<b>5,999,375</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

**SIGNIFICANT ACCOUNTING POLICES**

**RECOGNITION OF ASSETS**

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.

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**5. FIXED ASSETS (CONTINUED)**

**(b) Disposals of Assets**

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net book value	2022/23 Budget Sale proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net book value	2021/22 Actual Sale proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net book value	2021/22 Budget Sale proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	100,559	106,000	6,623	(1,182)	73,558	109,718	36,351	(190)	89,206	94,002	8,387	(3,591)
Health	26,591	26,000	0	(591)	53,181	33,549	11,276	(30,908)	25,201	21,000	0	(4,201)
Recreation and culture	7,310	3,000	0	(4,310)	15,935	18,500	5,048	(2,483)	0	0	0	0
Transport	143,918	160,000	16,082	0	182,147	240,673	58,525	0	178,947	155,000	0	(23,947)
Other property and services	46,899	54,000	7,101	0	43,944	56,364	12,420	0	46,899	48,000	1,101	0
	<u>325,277</u>	<u>349,000</u>	<u>29,806</u>	<u>(6,083)</u>	<u>368,765</u>	<u>458,803</u>	<u>123,619</u>	<u>(33,581)</u>	<u>340,253</u>	<u>318,002</u>	<u>9,488</u>	<u>(31,739)</u>
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	<u>325,277</u>	<u>349,000</u>	<u>29,806</u>	<u>(6,083)</u>	<u>368,765</u>	<u>458,803</u>	<u>123,619</u>	<u>(33,581)</u>	<u>340,253</u>	<u>318,002</u>	<u>9,488</u>	<u>(31,739)</u>
	<u>325,277</u>	<u>349,000</u>	<u>29,806</u>	<u>(6,083)</u>	<u>368,765</u>	<u>458,803</u>	<u>123,619</u>	<u>(33,581)</u>	<u>340,253</u>	<u>318,002</u>	<u>9,488</u>	<u>(31,739)</u>

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Note 4(a) Supplementary: Capital Expenditure 2022-23
- Note 5(b) Supplementary: Asset Disposal detail

**SIGNIFICANT ACCOUNTING POLICES**

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

## 6 ASSET DEPRECIATION

### By Program

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

### By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Drainage
Parks and ovals
Other infrastructure

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
79,315	78,778	79,315
0	0	0
16,750	16,696	16,750
22,500	23,549	20,900
72,900	75,059	58,920
105,100	107,246	105,100
35,665	35,329	35,665
724,555	723,150	708,165
1,609,390	1,612,835	1,589,620
127,100	132,188	98,500
486,000	462,048	520,000
<b>3,279,275</b>	<b>3,266,878</b>	<b>3,232,935</b>
767,714	764,811	756,865
68,419	68,160	67,452
420,834	419,243	414,887
1,590,598	1,584,585	1,568,121
13,333	13,283	13,145
12,435	12,388	12,260
28,478	28,370	28,075
377,464	376,037	372,130
<b>3,279,275</b>	<b>3,266,878</b>	<b>3,232,935</b>

## 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 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.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years

### AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful life and amortisation method are reviewed at the end of each financial year.

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

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7. INFORMATION ON BORROWINGS

(a) Borrowings repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Budget		Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Principal
				1 July 2022	New Loans	Repayments	Outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	Outstanding 30 June 2022	Repayments	1 July 2021	New Loans	Repayments	Outstanding 30 June 2022	Repayments	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health																			
Doctor's residence	137A	WATC	4.40%	160,362	0	11,617	148,745	7,789	171,484	0	11,122	160,362	8,325	171,484	0	11,122	160,362	8,801	
Welfare																			
Aged Care Unit	141	WATC	3.04%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing																			
Staff house	140	WATC	3.13%	63,449	0	15,131	48,318	2,079	78,118	0	14,669	63,449	2,606	78,118	0	14,669	63,449	3,074	
Community amenities																			
Hyden sewerage	139	WATC	5.28%	466,840	0	28,741	438,099	32,123	494,121	0	27,281	466,840	35,816	494,121	0	27,281	466,840	30,094	
Townsite drainage	142	WATC	3.68%	1,484,431	0	66,810	1,417,621	74,191	1,548,869	0	64,417	1,484,452	79,464	1,548,869	0	64,417	1,484,452	68,715	
Recreation and culture																			
Kondinin S/Pool Redevelopment	136	WATC	4.40%	328,369	0	23,708	304,661	15,894	349,968	0	22,698	327,270	16,987	349,968	0	22,698	327,270	17,942	
Economic Services																			
Hyden Community & Visitors Centre	143	WATC	3.00%	0	0	0	0	0	0	0	0	0	0	0	1,352,306	24,919	1,327,387	36,674	
<b>Self Supporting Loans</b>				<b>2,503,452</b>	<b>0</b>	<b>146,007</b>	<b>2,357,445</b>	<b>132,055</b>	<b>2,642,560</b>	<b>0</b>	<b>140,188</b>	<b>2,502,372</b>	<b>143,198</b>	<b>2,642,560</b>	<b>1,352,306</b>	<b>165,106</b>	<b>3,829,760</b>	<b>165,299</b>	
Kondinin Community Recr Committee	131A	WATC	4.20%	21,110	0	10,338	10,774	1,401	31,024	0	9,915	21,109	1,515	31,024	0	9,915	21,109	1,804	
Hyden Progress Association	134A	WATC	3.04%	176,124	0	29,868	146,256	7,744	205,123	0	28,999	176,124	8,081	205,123	0	28,999	176,124	8,037	
Karlgarin Progress Association	138	WATC	4.20%	17,957	0	17,957	0	1,591	35,183	0	17,226	17,957	1,738	35,183	0	17,226	17,957	2,057	
				<b>215,191</b>	<b>0</b>	<b>58,180.16</b>	<b>157,011</b>	<b>10,736</b>	<b>271,330</b>	<b>0</b>	<b>56,140</b>	<b>215,190</b>	<b>11,334</b>	<b>271,330</b>	<b>0</b>	<b>56,140</b>	<b>215,190</b>	<b>11,898</b>	
				<b>2,718,642</b>	<b>0</b>	<b>204,187</b>	<b>2,514,455</b>	<b>142,791</b>	<b>2,913,890</b>	<b>0</b>	<b>196,328</b>	<b>2,717,562</b>	<b>154,532</b>	<b>2,913,890</b>	<b>1,352,306</b>	<b>221,246</b>	<b>4,044,951</b>	<b>177,198</b>	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loans repayment will be fully reimbursed.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%		\$	\$	\$
Nil					-	-	0	0
					0	0	0	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2021/22 Budget	New loans unspent at 30 June 2022	Amount as at 30 June 2022
			\$	\$	\$	\$
Nil			0	0	0	0
			0	0	0	0

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	20,000	20,000
Credit card balance at balance date	0	345	0
Total amount of credit card unused	25,000	19,655	20,000
Loan facilities			
Loan facilities in use at balance date	2,514,455	2,717,562	4,044,951
Unused loan facilities at balance date	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

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.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2022/23	Budget	Budget	2022/23	Actual	2021/22	Actual	Actual	2021/22	Budget	2021/22	Budget	Budget	2021/22																			
					Lease Principal 1 July 2022	Budget New Leases	Budget Lease Principal Repayments	Lease Principal Outstanding 30 June 2022	Lease Interest Repayments		Actual Principal 1 July 2021	Actual New Leases	Actual Lease Principal Repayments	Lease Principal Outstanding 30 June 2022		Actual Lease Interest Repayments	Actual Principal 1 July 2021	Budget New Leases	Budget Lease Principal Repayments	Lease Principal Outstanding 30 June 2022	Actual Lease Interest Repayments																	
																				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																																						
	Prime Mover - KN62	400172MB	Daimler Trucks	2.0%	60 months	0	0	0	0	0	7,862	0	7,862	0	26	7,862	0	7,862	0	26																		
	Prime Mover - KN77	400171MB	Daimler Trucks	2.0%	60 months	0	0	0	0	0	7,733	0	7,733	0	26	7,733	0	7,733	0	26																		
	Prime Mover - KN58	401041MB	Daimler Trucks	2.0%	60 months	0	0	0	0	0	7,737	0	7,737	0	22	7,737	0	7,737	0	22																		
	Dual Cab - KN89	400172MB	Daimler Trucks	2.0%	60 months	0	0	0	0	0	2,917	0	2,917	0	10	2,917	0	2,917	0	10																		
	Water Truck - KN59	400172MB	Daimler Trucks	2.0%	60 months	0	0	0	0	0	10,264	0	10,264	0	43	10,264	0	10,264	0	43																		
																				0	0	0	0	0	36,513	0	36,513	0	127	36,513	0	36,513	0	36,513	0	127		

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, 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 a 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 the incremental borrowing rate.

LEASE LIABILITIES

The present value of the lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant Reserve	658,334	113,496	0	771,829	445,703	212,631	0	658,334	445,703	211,864	0	657,567
(b) Housing Reserve	388,958	107,974	0	496,931	188,030	200,927	0	388,958	188,030	200,470	0	388,500
(c) Employee Leave Reserve	365,689	7,497	0	373,186	364,562	1,127	0	365,689	364,562	911	0	365,473
(d) Tourism Development Reserve	164,421	39,715	(50,000)	154,136	132,795	31,627	0	164,421	132,795	31,474	(50,000)	114,269
(e) Community Bus Reserve	50,942	1,044	0	51,986	50,713	229	0	50,942	50,713	127	0	50,840
(f) Radio Reserve	24,993	512	0	25,505	24,881	112	0	24,993	24,881	62	0	24,943
(g) Landfill Reserve	31,217	5,640	0	36,857	26,135	5,082	0	31,217	26,135	5,065	0	31,200
(h) Medical Services Reserve	78,079	1,601	0	79,679	77,839	240	0	78,079	77,839	195	0	78,034
(i) Hyden Recreation Centre Reserve	287,281	5,889	0	293,170	286,253	1,028	0	287,281	286,253	716	(200,000)	86,969
(j) Roads Reserve	300,775	4,100	0	304,875	0	300,775	0	300,775	0	300,500	0	300,500
(k) Water Infrastructure Reserve	70,624	1,448	(20,000)	52,072	100,314	310	(30,000)	70,624	100,314	125	0	100,439
(l) SJA Capital Upgrade Reserve	100,430	52,059	0	152,489	50,157	50,273	0	100,430	50,157	50,063	0	100,220
(m) Hyden Visitor Centre Reserve	250,249	205,130	0	455,379	0	250,249	0	250,249	0	0	0	0
(n) Office Equipment Reserve	0	51,025	0	51,025	0	0	0	0	0	0	0	0
	2,771,992	597,129	(70,000)	3,299,121	1,747,381	1,054,611	(30,000)	2,771,992	1,747,381	801,572	(250,000)	2,298,953

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Plant Reserve	Ongoing	for the purchase of major plant and vehicles.
(b) Housing Reserve	Ongoing	for the construction of new housing as Council decrees.
(c) Employee Leave Reserve	Ongoing	to fund annual and long service leave requirements.
(d) Tourism Development Reserve	Ongoing	to ensure that the Wave Rock area is kept at a good standard.
(e) Community Bus Reserve	Ongoing	for the replacement of community bus.
(f) Radio Reserve	Ongoing	to account for service charges raised.
(g) Landfill Reserve	Ongoing	to fund the operational costs of Bendering Landfill site.
(h) Medical Services Reserve	Ongoing	to fund for the operational costs of Kondinin Medical Centre.
(i) Hyden Recreation Centre Reserve	2021-23	for the construction of Hyden Recreation Building Extension.
(j) Roads Reserve	Ongoing	to fund the Shire roadworks and to supplement road grants received.
(k) Water Infrastructure Reserve	2021-22	for the installation of standpipe controllers and storage tanks.
(l) SJA Capital Upgrade Reserve	2024	contribution for Sub Centre Capital upgrades in Kondinin and Hyden.
(m) Hyden Visitor Centre Reserve	2025	to fund for the construction of new Visitor Centre located in Hyden.
(n) Office Equipment Reserve	2022-24	to fund for the replacement of old office computers.

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependent 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	Revenue recognition	Accounting standard
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	AASB 15 AASB 1058
Specified area rates	Rates charge for specific defined purpose	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	AASB 15 AASB 1058
Service charges	Charge for specific service	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	AASB 15 AASB 1058
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	AASB 15
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	AASB 1058
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	AASB 1058
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	AASB 1058
Pool Inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
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	AASB 1058
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	AASB 15 AASB 1058
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	AASB 1058
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	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Memberships	Pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
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	AASB 1058
Sale of stock	Fuel, sand and gravel	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	AASB 1058
Commissions	Commissions on licencing	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	AASB 15
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	AASB 15



**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**11. PROGRAM INFORMATION**

**Income and expenses**

**Income excluding grants, subsidies and contributions**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	19,621	63,393	21,387
General Purpose Funding	3,533,575	3,409,881	3,368,313
Law, Order, Public Safety	2,300	2,940	2,300
Health	323,301	330,747	335,475
Education and Welfare	0	0	0
Housing	70,500	72,136	50,500
Community Amenities	140,500	132,757	113,400
Recreation and Culture	35,286	37,264	35,447
Transport	16,082	63,573	0
Economic Services	308,500	304,121	253,000
Other Property and Services	152,103	165,212	121,103
	4,601,768	4,582,024	4,300,927

**Operating grants, subsidies and contributions**

Governance	0	4,630	0
General purpose funding	424,355	3,205,229	978,168
Law, order, public safety	23,421	27,710	19,028
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	0	4,988	1,250
Transport	225,892	211,553	212,297
Economic services	0	0	0
Other property and services	50,000	58,846	50,000
	723,668	3,512,955	1,260,744

**Non-operating grants, subsidies and contributions**

Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	0	2,775	6,576
Health	0	0	0
Education and welfare	1,630,078	73,695	73,695
Housing	0	0	0
Community amenities	91,000	0	0
Recreation and culture	985,680	227,803	249,825
Transport	4,648,774	2,887,966	2,888,433
Economic services	25,000	113,773	3,829,935
Other property and services	0	0	0
	7,380,532	3,306,013	7,048,465

**Total Income**

12,705,968 11,400,992 12,610,132

**Expenses**

Governance	(372,955)	(337,681)	(384,245)
General Purpose Funding	(193,844)	(176,900)	(193,046)
Law, Order, Public Safety	(132,486)	(107,764)	(135,471)
Health	(584,999)	(585,997)	(623,694)
Education and Welfare	(128,946)	(106,831)	(97,220)
Housing	(304,251)	(297,099)	(298,318)
Community Amenities	(760,819)	(720,985)	(757,576)
Recreation & Culture	(2,048,136)	(1,913,337)	(1,976,193)
Transport	(2,924,120)	(2,871,378)	(2,905,596)
Economic Services	(901,722)	(698,874)	(884,895)
Other Property and Services	(174,209)	(113,599)	(170,883)
<b>Total Expenses</b>	<b>(8,526,487)</b>	<b>(7,930,445)</b>	<b>(8,427,137)</b>

**Net result for the period**

4,179,481 3,470,547 4,182,995

Shire of Kondinin  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	55,785	7,719	4,680
- Other funds	4,500	4,220	8,000
Late payment of fees and charges *	15,000	21,813	10,000
Other interest revenue (refer note 1b)	3,000	3,150	3,000
	<u>78,285</u>	<u>36,904</u>	<u>25,680</u>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	404,737	448,427	385,573
Other	0	0	0
	<u>404,737</u>	<u>448,427</u>	<u>385,573</u>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	33,000	29,250	31,000
Other services	2,000	1,500	2,000
	<u>35,000</u>	<u>30,750</u>	<u>33,000</u>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note7(a))	142,791	154,532	177,198
Interest expense on lease liabilities	0	127	127
Other	0	0	0
	<u>142,791</u>	<u>154,659</u>	<u>177,325</u>
<b>(e) Write offs</b>			
General rate	0	21,000	0
Specified area rate	0	0	0
Service charge - water	0	0	0
Fees and charges	0	0	0
	<u>0</u>	<u>21,000</u>	<u>0</u>

**13. ELECTED MEMBERS REMUNERATION**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Elected member [K Mouritz]</b>			
President's allowance	12,000	8,450	8,450
Meeting attendance fees	4,710	3,420	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	1,000	764	1,000
	18,210	12,778	13,100
<b>Elected member [B Gangell]</b>			
Meeting attendance fees	3,150	3,520	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	600	229	600
	4,250	3,893	4,250
<b>Elected member [S Meeking / K Geen]</b>			
President's allowance	0	3,550	3,550
Meeting attendance fees	3,150	3,480	4,710
ICT expenses	500	143	500
Travel and accommodation expenses	1,000	814	1,000
	4,650	7,987	9,760
<b>Elected member [B Browning]</b>			
Meeting attendance fees	3,150	2,300	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	1,000	615	1,000
	4,650	3,059	4,650
<b>Elected member [S Jones / B Smith]</b>			
Meeting attendance fees	3,150	3,470	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	600	459	600
	4,250	4,072	4,250
<b>Elected member [G Lynch / S Green]</b>			
Meeting attendance fees	3,150	2,850	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	600	134	600
	4,250	3,127	4,250
<b>Elected member [M James]</b>			
Meeting attendance fees	3,150	2,540	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	700	676	700
	4,350	3,360	4,350
<b>Elected member [D Pool]</b>			
Meeting attendance fees	3,150	3,150	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	500	585	500
	4,150	3,878	4,150
<b>Elected member [T Mulcahy]</b>			
Meeting attendance fees	3,150	3,230	3,150
ICT expenses	500	143	500
Travel and accommodation expenses	1,000	669	1,000
	4,650	4,042	4,650
	53,410	46,195	53,410
President's allowance	12,000	12,000	12,000
Meeting attendance fees	29,910	27,960	29,910
ICT expenses	4,500	1,290	4,500
Travel and accommodation expenses	7,000	4,945	7,000
	53,410	46,195	53,410

**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land undertakings will occur in 2022/23.

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings and major trading undertakings will occur in 2022/23.

**16. INTERESTS IN ASSOCIATE AND JOINT ARRANGEMENTS**

**(a) Balance of investment in associate**

The Shire has a 1/4th interest in RoeROC assets at the Bendinger landfill site and 23.08% interest in environmental health service.

The Shire's share in assets based on RoeROC's report is as follows:

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Current assets	0	0	0
Non-current assets	133,400	150,400	0
	133,400	150,400	0
Liabilities	0	0	0
Net assets	133,400	150,400	0
Shire's 1/4th interest in associate	33,350	37,600	0
<b>Balance as at 1 July</b>	0	0	0
- Movement in land previously recorded as joint operation	0	0	0
- Movement in other infrastructure previously recorded as joint operation	0	0	0
- Movement in asset revaluation surplus previously recorded as joint operation	0	0	0
- Movement in share result in associate	0	0	0
<b>Balance as at 30 June</b>	0	0	0

**(b) Share of joint operations**

The Shire has a 23.08% interest in Roe Environmental Health Services (Roe EHS)

The Shire's interest in the revenue and expenses have been included in the respective line items of the financial statements.

**Statement of Comprehensive Income**

Other expenditure	(45,000)	(43,822)	0
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**SIGNIFICANT ACCOUNTING POLICIES**

**Interests in joint arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post acquisition change in the Shire's share of net assets of the associate.

**Interests in joint arrangements (Continued)**

In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint are included in the respective line items of the financial statements.

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**17. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-22	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-23
	\$	\$	(\$)	\$
Staff Christmas Funds	11,470	31,910	(34,870)	8,510
Housing Bonds	4,644	256	0	4,900
Trust Miscellaneous Bonds	200	0	0	200
Trust Miscellaneous Funds	1,300	0	0	1,300
	17,614	32,166	(34,870)	14,910

**18. FEES & CHARGES**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	1,000	1,587	5,750
General Purpose Funding	5,750	3,605	1,000
Law, Order, Public Safety	2,300	2,940	2,300
Health	9,300	28,258	15,300
Education and Welfare	0	0	0
Housing	69,000	68,691	50,000
Community Amenities	140,500	130,518	113,400
Recreation & Culture	17,050	18,403	16,550
Transport	0	0	0
Economic Services	276,000	278,734	220,500
Other Property & Services	120,000	72,678	120,000
	640,900	605,413	544,800

NOTE 4(a) - SUPPLEMENTARY INFORMATION

SHIRE OF KONDININ  
CAPITAL EXPENDITURE - SOURCE OF FUNDING  
FOR THE YEAR ENDED 30 JUNE 2023

Program	BUDGET TOTAL	Capital Grants & Contrib.	Restricted (Prior Years)	RRGroup & Direct Grants	Roads to Recovery	Blackspot Grant	Other Specific Contrib.	Loan Funds	Reserves	Sale of Assets	Council Funds
<b>Governance</b>											
Close Circuit TV (CCTV) - x3 towns - LRCI-3	110,000	110,000								-	-
BenQ 75" Interactive Flat Panel	8,000									-	8,000
Toyota Prado (0KH)	60,000									54,000	6,000
Subaru Outback (KH04)	38,000									28,000	12,000
Subaru Outback (KH54)	38,000									28,000	12,000
<b>Total</b>	<b>254,000</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,000</b>	<b>38,000</b>
<b>Health</b>											
Subaru Forester - Doctor (KH52)	38,000									28,000	12,000
<b>Total</b>	<b>38,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	<b>12,000</b>
<b>Aged &amp; Disabled</b>											
SHERP - Aged Housing (4) Units	1,630,078	1,630,078									
<b>Total</b>	<b>1,630,078</b>	<b>1,630,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Housing</b>											
Land Purchase -x2 blocks (incl demolition) - c/f	40,000										40,000
Bathroom Upgrade - No. 51 Jones Street, Kondinin	20,000										20,000
Alcon purchase & Installation - No. 6 Hlnck St, Kondinin	18,620										18,620
<b>Total</b>	<b>78,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,620</b>
<b>Community Amenities</b>											
Bin Enclosures - LRCI-3	91,000	91,000									
<b>Total</b>	<b>91,000</b>	<b>91,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation &amp; Culture</b>											
<i>Other Rec &amp; Sports</i>											
Hyden S/Pool Building Re-Roofing LRCI-3	520,468	520,468									
Re-roofing Hyden Tennis Club Building LRCI-3	160,000	150,000									
Hyden Tennis Court	280,425	140,212									140,213
<b>Total</b>	<b>950,893</b>	<b>810,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,213</b>
<i>Parks &amp; Gardens</i>											
Hyden S/Pool Carpark LRCI-3	175,000	175,000									
Hyden Reticulation	150,000										150,000
Hot Water System (Karlgarin Oval Pavilion)	15,000										15,000
Toro - Ride on Mower (KH031)	35,000									3,000	32,000
<b>Total</b>	<b>375,000</b>	<b>175,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>197,000</b>
<b>Transport</b>											
<i>Roads</i>											
RRG - Lovering Road (Reseals, shoulders and construction)	688,211			390,807							195,404
RCC - Notling-Karlgarin Road (Form and Gravel)	49,755										49,755
RCC - Sloan Road (Gravel Resheeling)	65,820										65,820
RCC - Kulin Rock Road (Form and Gravel)	37,505										37,505
RCC - Billericay Road (Form and Gravel)	102,495										102,495
RCC - Reservoir East Road (Form and Gravel)	48,275										48,275
R2R - Hyden Horseman Rd (Gravel Sheet)	219,513				219,513						-
R2R - Nth Lake Grace - Karlgarin Road (Overlay Reconstruct)	288,904				288,904						-
RRP - Hyden Horseman Road (Remote Road Upgrade Pilot Prog)	2,500,000	2,000,000									500,000
SRF - Kondinin Narembeen Road	1,769,580	1,651,550									118,030
Footpaths (Shared Pathways - DOT)	200,000	100,000									100,000
<b>Total</b>	<b>5,668,038</b>	<b>3,751,550</b>	<b>-</b>	<b>390,807</b>	<b>508,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,217,284</b>
<i>Depot</i>											
Dog Pound Upgrade - c/f	8,000										8,000
<b>Total</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<i>Road Plant</i>											
Prime Mover (KH58)	-										-
Prime Mover (KH52)	300,000									60,000	240,000
Prime Mover (KH77)	300,000									60,000	240,000
Toyota Hilux (KH55) - Grader Service Kondinin	30,000									10,000	20,000
Toyota Hilux (KH61) - Grader Service Hyden	30,000									10,000	20,000
Side Tipper (KH2418) - c/f	100,000									20,000	80,000
<b>Total</b>	<b>760,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>600,000</b>
<b>Economic Services</b>											
WR Tourist Precinct Improvement	80,000								50,000		
Hyden Entry Signs	80,000										80,000
Submersible Pump	20,000								20,000		
<b>Total</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>80,000</b>
<b>Other Property &amp; Services</b>											
Toyota Prado (KH0)	60,000									54,000	6,000
<b>Total</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000</b>	<b>6,000</b>
<b>OVERALL TOTALS</b>	<b>10,261,649</b>	<b>6,568,308</b>	<b>-</b>	<b>390,807</b>	<b>508,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>349,000</b>	<b>2,377,117</b>

Summary:

Land & Buildings	2,478,645
Furniture and Equipment	28,620
Plant and Equipment	1,155,000
Infrastructure - Roads	5,668,038
Infrastructure - Footpath	200,000
Infrastructure - Other	735,425
<b>Total</b>	<b>10,261,649</b>

IMBALANCE -

Supplementary Information - Account Detail (Summary)

Notes to and forming part of the 2022/2023 Budget Document

Financial summary of detailed accounts to follow

181,889.81	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
	Budget 2022/23	Actual 2021/22	Budget 2021/22	Budget 2022/23	Actual 2021/22	Budget 2021/22	Budget 2022/23	Actual 2021/22	Budget 2021/22	Budget 2022/23	Actual 2021/22	Budget 2021/22	Budget 2022/23	Actual 2021/22	Budget 2021/22
	<i>Reporting Program</i>														
Governance	19,621	68,023.41	21,387	106,000	109,718	94,000	0	0	0	6,623	39,348	8,387	118,998	138,393	106,998
General Purpose Funding	3,957,930	6,615,110.01	4,346,481	0	0	0	0	0	0	0	0	0	3,957,930	6,615,110	4,346,482
Law Order & Public Safety	25,721	33,424.52	27,904	0	0	0	0	0	0	0	0	0	25,721	33,425	27,904
Health	323,301	330,746.79	335,475	25,000	33,549	21,000	0	0	0	0	11,276	0	349,301	353,019	356,475
Education & Welfare	1,630,078	73,695.47	73,695	0	0	0	0	0	0	0	0	0	1,630,078	73,695	73,695
Housing	70,500	72,136.29	50,500	0	0	0	0	0	0	0	0	0	70,500	72,136	50,500
Community Amenities	231,500	132,757.31	113,400	0	0	0	0	0	0	0	0	0	231,500	132,757	113,400
Recreation & Culture	1,020,966	270,053.87	286,522	3,000	18,500	0	58,180	56,140	256,140	0	5,048	0	1,082,146	339,646	542,662
Transport	4,890,748	3,163,091.92	3,100,730	160,000	250,500	155,000	0	0	0	16,082	58,525	0	5,034,666	3,355,067	3,255,730
Economics Services	333,500	417,894.58	4,082,935	0	0	0	70,000	30,000	1,402,306	0	0	0	403,500	447,895	5,485,241
Other Property & Services	202,103	224,057.63	171,103	54,000	56,364	48,000	0	0	0	7,101	12,420	1,101	249,002	268,001	218,002
Surplus/Deficit B/Fwd	0	0.00	0	0	0	0	0	0	0	0	0	0	3,150,752	3,198,819	3,217,380
<b>Total</b>	<b>12,705,968</b>	<b>11,400,991.80</b>	<b>12,610,132</b>	<b>349,000</b>	<b>468,630</b>	<b>318,000</b>	<b>128,180</b>	<b>86,140</b>	<b>1,658,446</b>	<b>29,806</b>	<b>126,617</b>	<b>9,488</b>	<b>16,304,094</b>	<b>15,027,965</b>	<b>17,794,470</b>

  

	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2021/22	Actual 2020/21	Budget 2020/21	Budget 2021/22	Actual 2021/22	Budget 2020/21	Budget 2021/22	Actual 2021/22	Budget 2020/21	Budget 2021/22	Actual 2021/22	Budget 2020/21	Budget 2021/22	Actual 2021/22	Budget 2020/21
	<i>Reporting Program</i>														
Governance	372,955	337,680.90	384,245	254,000	134,342	130,000	50,000	0	0	80,497	102,325	82,906	596,458	369,697	431,339
General Purpose Funding	193,844	176,899.67	193,046	0	0	0	55,785	7,719	4,680	0	11,993	0	249,629	172,627	197,726
Law Order & Public Safety	132,486	107,764.26	135,471	0	0	0	0	0	0	16,750	16,696	16,750	115,736	91,068	118,721
Health	584,999	585,996.65	623,694	38,000	86,829	82,880	61,617	61,122	61,122	23,091	54,457	25,101	661,525	679,490	742,595
Education & Welfare	128,946	106,830.93	97,220	1,630,078	451,668	359,143	0	0	0	72,900	75,059	58,920	1,686,124	483,440	397,444
Housing	304,251	297,099.23	298,318	78,620	132,819	155,000	115,131	214,669	214,669	105,100	107,246	105,100	392,903	537,340	562,887
Community Amenities	760,819	720,985.01	757,576	91,000	91	0	100,551	96,699	96,699	35,665	39,579	35,665	916,704	778,196	818,610
Recreation & Culture	2,048,136	1,913,336.97	1,976,193	1,325,893	446,349	608,312	81,888	78,838	78,838	728,865	723,150	708,165	2,727,052	1,715,375	1,955,179
Transport	2,924,120	2,871,377.79	2,905,596	6,634,058	4,505,560	4,688,908	100,000	547,263	547,263	1,609,390	1,615,318	1,613,567	8,048,788	6,308,883	6,528,200
Economics Services	901,722	698,874.41	884,895	150,000	181,890	5,488,430	236,344	281,142	56,061	127,100	132,188	98,500	1,160,966	1,029,718	6,330,888
Other Property & Services	174,209	113,599.41	170,883	60,000	59,828	60,000	0	0	0	486,000	462,048	520,000	(251,791)	(288,621)	(289,117)
<b>Total</b>	<b>8,526,487</b>	<b>7,930,445.23</b>	<b>8,427,137</b>	<b>10,261,649</b>	<b>5,999,375</b>	<b>11,572,673</b>	<b>801,316</b>	<b>1,287,452</b>	<b>1,059,332</b>	<b>3,285,358</b>	<b>3,340,059</b>	<b>3,264,674</b>	<b>16,304,094</b>	<b>11,877,213</b>	<b>17,794,470</b>

  

Surplus(Deficit)	4,179,481	3,470,546.57	4,182,995											(3,213,442)	0	3,150,752	0
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**GOVERNANCE - MEMBERS OF COUNCIL**

Schedule 04  
Sub Program 041

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
04100	President's Allowance Paid		12,000		12,000.00		12,000
04104	Members Silling Fees Paid		29,910		27,960.00		29,910
04108	Members Telephone Subsidy Paid		3,500		1,289.88		4,500
04108	Members Travelling Expenses Paid		6,000		4,945.15		7,000
04110	Members Conference Expenses		20,000		10,964.06		20,000
04112	Refreshment & Reception Expenses		11,000		10,531.32		11,000
04114	Members Insurance		425		425.00		425
04116	Members Subscriptions		9,000		3,758.34		9,000
04118	Members Training Expenses		10,000		0.00		20,000
04130	Civic Reception Expense		5,000		2,159.97		5,000
04132	Council Chamber Maintenance		500		0.00		500
04134	Council Election Expenses		0		2,801.36		5,000
04136	Contributions		120,141		122,330.62		132,571
04138	Community Funding		0		0.00		0
04140	Depreciation - Council Chambers		4,315		4,082.07		4,315
04150	Regional Council Expenses		0		0.00		0
04155	Consultancy Services		45,000		42,897.73		30,000
04160	Allocated Administration Costs		96,165		91,345.25		93,024
04173	Loss On Asset disposal		0		190.15		0
<b>OPERATING INCOME</b>							
04170	Reimbursements	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
04180	Transfer to Office Equipment Reserve		50,000		0		0
04181	Purchase Land & Buildings		0		0.00		0
04182	Purchase Furniture & Equipment		0		0.00		0
<b>CAPITAL INCOME</b>							
04191	Proceeds on Sale of Asset	0		(627.27)			
04192	Realisation on Asset Disposal			627.27			
			422,955	0.00	337,680.90	-	384,245



## ADMINISTRATION

Schedule 04  
Sub Program 042

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
04200	Salaries & Wages - Admin		606,547		615,115.74		601,083
04201	Superannuation - Admin		108,997		87,523.09		94,054
04202	Workers Comp - Insurance Premiums		70,960		72,600.00		72,600
04203	Accrued AI & Lsl		60,000		89,329.03		15,000
04204	Staff Uniform		5,000		3,045.15		5,000
04206	Training Expenses		15,000		5,100.09		15,000
04208	Travel & Accommodation		7,000		7,175.97		7,000
04210	Conferences Expenses		5,500		5,098.55		5,000
04212	Fringe Benefits Tax		50,000		53,284.00		57,000
04214	Other Employee Costs		600		595.18		500
04216	Subscriptions and Membership - Admin		22,930		23,086.58		18,800
04220	Kondlin Office Maintenance		63,000		43,868.86		45,000
04221	Hyden Office Maintenance		25,000		22,404.58		25,000
04222	Kondlin Office Equipment Mlce		30,000		26,272.73		35,000
04223	Hyden Office Equipment Mlce		5,000		1,099.21		5,000
04224	Telecommunications		18,000		15,954.13		18,000
04226	Legal Expenses		25,000		19,505.10		35,000
04228	Printing and Stationery		17,500		15,250.44		17,500
04230	Consultancy Services		40,000		34,224.92		30,000
04232	Accounting Services		0		0.00		0
04234	Administration Vehicle Operating Expenses		26,000		20,139.93		25,000
04236	Bank Service Charges		16,000		15,727.17		15,000
04238	Postage and Freight		5,000		3,287.10		5,000
04240	Advertising Expense		8,000		5,932.25		8,000
04242	Insurance (ex W/comp)		30,573		38,915.42		44,567
04250	Depreciation - Administration		75,000		74,695.95		75,000
04251	Audit Fees		35,000		31,600.00		35,000
04255	Doubtful debts expense (ECL)		0		-43,403.62		4,224
04260	Office Expenses - Other		12,000		11,123.33		12,000
04262	Allocated Housing Costs		0		0.00		0
04273	Loss On Asset Disposal - Administration		1,182		0.00		3,591
04265	Administration Costs Allocated To Programs (ABC)		(1,373,779)		(1,298,550.88)		(1,328,919)
<b>OPERATING INCOME</b>							
04270	Sundry Income - Gst Incl	(1,000)		(5,442.02)		(1,000)	
04271	Reimbursements - Gst Free	(12,000)		(17,031.18)		(12,000)	
04272	Profit on Asset Disposal	(6,623)		(36,350.51)		(6,387)	
04274	Profit on Financial Assets - LG House Trust	0		(2,997.62)		0	
04275	Sundry Income - ex Gst	0		(1,572.08)		0	
04276	Grants, Contrib & Reimb.	0		(4,630.00)		0	
04277	Insurance Rebate	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
04280	Transfer to Lsl Reserve		0		0.00		0
04281	Purchase Land & Buildings - Administration		110,000		0.00		0
04282	Purchase Furniture & Equipment - Administration		8,000		0.00		0
04283	Purchase Plant and Equipment - Administration		136,000		134,341.57		130,000
<b>CAPITAL INCOME</b>							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	(106,000)		(109,090.92)		(94,000)	
04292	Realisation On Asset Disposal	106,000		109,090.92		94,000	
		(19,623)	264,000	(68,023)	134,342.57	(21,387)	130,000

GENERAL PURPOSE FUNDING

RATES

Schedule 03  
Sub Program 031

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<u>OPERATING EXPENDITURE</u>							
03101	Salaries Rates		35,828		32,687.80		34,237
03102	Superannuation Rates		8,819		6,498.77		6,306
03103	Accrued AI & Lsl - Rates		0		586.96		0
03105	Rate Notice/Advertising Costs		1,000		0.00		1,000
03106	Debt Collection/Legal Costs		10,000		3,110.11		15,000
03108	Financial Hardship Discount		0		0.00		0
03110	Valuation Expenses & Title Searches		27,000		27,146.39		27,000
03116	Allocated Administration Costs		96,165		90,897.43		93,024
<u>OPERATING INCOME</u>							
03120	General Rates Levied	(3,494,540)		(3,413,401.67)		(3,376,371)	
03121	Interim Rates Levied	0		190.80		0	
03130	Rates Discount	92,000		91,065.84		84,000	
03135	Ex-Gratia Rates (CBH)	(45,500)		(45,517.05)		(43,012)	
03140	Rates Written-back	0		0.00		0	
03145	Back Rates Levied	0		0.00		0	
03150	Penally Interest Raised on Rates	(15,000)		(21,813.02)		(10,000)	
03152	Legal Fees Relating To Rates	(5,000)		(1,775.40)		(5,000)	
03155	Instalment Interest	(3,000)		(3,151.42)		(3,000)	
03160	Rates Administration Fee	(1,500)		(1,710.00)		(1,500)	
03170	Rates Inquiry Fees	(750)		(1,830.00)		(750)	
		(3,473,290)	176,809	(3,397,942)	160,927.46	(3,355,633)	176,567

GENERAL PURPOSE FUNDING

OTHER

Schedule 03  
Sub Program 032

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<u>OPERATING EXPENDITURE</u>							
03200	Allocated Administration Costs		17,035		15,972.21		16,479
<u>OPERATING INCOME</u>							
03201	Grants Commission Grant Received - General	(282,906)		(2,073,813.00)		(615,049)	
03202	Grants Commission Grant Received - Roads	(141,449)		(1,131,416.00)		(363,119)	
03210	Interest Received - Reserves	(55,785)		(7,719.37)		(4,680)	
03212	Interest on Investments	(4,500)		(4,219.72)		(8,000)	
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL INCOME</u>							
03290	Transfer from Reserve	0		0.00		-	
		(484,640)	17,035	(3,217,168.09)	15,972.21	(990,848)	16,479

## FIRE PREVENTION

Schedule 05  
Sub Program 051

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05100	Maintenance Plant & Equipment - Fire Prev		5,000		2,244.16		10,000
05102	Maintenance - Vehicles/Trailers		15,000		12,675.08		15,000
05104	Maintenance - Land & Buildings		2,000		1,901.62		1,500
05108	Other Goods & Services		7,000		4,350.12		13,574
05110	Insurances - Fire Prevention		16,397		8,560.46		8,755
05115	Purchases Plant >=\$1200 to \$5000		5,000		0.00		5,000
05150	Depreciation Expense		16,300		16,266.42		16,300
05160	Allocated Administration Costs		6,869		6,046.11		6,645
05165	Other Expenses - Fire Prev		7,000		7,109.82		7,000
<b>OPERATING INCOME</b>							
05170	Fesa Grant	(19,421)		(19,738.00)		(15,028)	
05171	Reimbursements - Fire Prev	0		0.00		0	
05172	Fines and Penalties	0		0.00		0	
05173		0		(2,775.27)		(6,576)	
	Grants, Subsidies and Contributions						
05175	ESL Subsidy	(4,000)		(4,000.00)		(4,000)	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(23,421)	80,566	(26,513)	59,143.79	(25,604)	83,774

## ANIMAL CONTROL

Schedule 05  
Sub Program 052

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05200	Salaries & Wages		0		290.32		0
05201	Superannuation		0		0.00		0
05205	Animal Control Expenses		44,600		41,397.48		44,600
05250	Depreciation - Animal Control		450		439.91		450
05300	Expenses Relating to Other Law, ....		0		0.00		0
05260	Allocated Administration costs		6,870		6,492.76		6,646
<b>OPERATING INCOME</b>							
05270		(200)		(200.00)		(200)	
	Fines and Penalties - Animal Control						
05271	Grants, Subsidies & Contributions	0		(3,971.59)		0	
05272	Dog Registration Fees	(2,000)		(2,518.75)		(2,000)	
05273	Cat Registration Fees	(100)		(218.18)		(100)	
05274	Dog & Cat - Tag Replacement	0		(2.73)		0	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
	Transfer from Reserves						
		(2,300)	51,920	(6,911)	48,620.47	(2,300)	51,696

## PREVENTIVE SERVICES

Schedule 07  
Sub Program 074

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07400	Preventive services expenses		40,000		70,176.41		80,000
07405	EDRHS Scheme Expenses		58,302		43,822.00		60,000
07410	Analytical Expenses		500		533.00		500
07415	EHO Vehicle Operating Expenses		0		0.00		0
07450	Depreciation - HPS Admin		0		0.00		0
07460	Allocated Administration Costs		2,748		2,597.13		2,658
<b>OPERATING INCOME</b>							
07470	Grant & Contrib. - Preventive Serv	0		0.00		0	
07471	Food Business Registration Income	0		(1,934.09)		0	
		0	101,549	(1,934.09)	117,128.54	0	143,158

## PEST CONTROL

Schedule 07  
Sub Program 075

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07500	Pest control - Expenses		7,000		5,750.00		8,000
07560	Allocated Administration Costs		1,374		1,298.60		1,329
		-	8,374	0.00	7,048.60	-	9,329

## PREVENTIVE SERVICES - OTHER

Schedule 07  
Sub Program 076

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07600	Other Preventive Serv - Expenses		-		0		0
		-	0	0	0	0	0

## OTHER HEALTH

Schedule 07  
Sub Program 077

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07700	Medical Centre Expenses		70,000		67,002.73		65,000
07701	GP Locum Expenses		220,000		206,039.59		230,000
07702	Salaries and Wages - Staff		87,896		69,159.66		64,111
07703	Superannuation - Staff		9,107		6,782.51		6,326
07704	Accrued Annual & Long Service Leave		0		-1,834.90		6,000
07710	Doctor's Vehicle Expenses		10,000		9,199.04		10,000
07712	Pharmacy Expense		5,000		2,989.96		15,000
07720	Doctors Residence		0		0		0
07725	Rural Health West (Membership)		0		0		0
07730	Sundry Expenses - Other Health		0		0		0
07736	Bank Service Charges (Tyro)		1,000		742.14		1,000
07740	Loss On Asset Disposal - Other Health		591		30,908.30		4,201
07750	Depreciation Expense - Other Health		22,500		23,548.97		20,900
07760	Allocated Administration Costs		41,213		38,956.62		39,868
07765	Allocated Housing Costs		0		0.00		0
16137	Interest Loan #137A - Doctor's Residence		7,769		8,324.89		8,801
<b>OPERATING INCOME</b>							
07711	Profit on Asset Disposal	0		(11,275.87)		0	
07770	Consult Room Hire	(300)		(218.16)		(300)	
07771	Kondinin Medical Centre - Income	(250,000)		(254,619.13)		(290,000)	
07772	Kondinin Medical Centre - Pharmacy	(9,000)		(8,990.73)		(15,000)	
07773	Grant, Subsidies and Contributions	0		0.00		0	
07774	Shire of Kulin Contribution	(64,001)		(53,708.81)		(30,175)	
<b>CAPITAL EXPENDITURE</b>							
07780	Transfer to SJA Capital Upgrade Reserve		50,000		50,000		50,000
07781	Purchase Land & Buildings		0		0		0
07782	Purchase Furniture & Equipment		0		42,472.73		49,880
07783	Purchase Plant & Equipment		38,000		44,355.90		33,000
07785	Purchase Other Infrastructure		0		0		0
16187	Principal Repayment Loan#137A - Doctor's Residence		11,617		11,122.23		11,122
<b>CAPITAL INCOME</b>							
07791	Proceeds on Sale of Asset	(26,000)		(33,548.55)		0	
07792	Realisation On Asset Disposal	26,000		33,548.55		0	
		<b>(323,301)</b>	<b>574,693</b>	<b>(328,813)</b>	<b>609,770</b>	<b>(335,475)</b>	<b>615,209</b>

## CARE OF FAMILIES & CHILDREN

Schedule 08  
Sub Program 083

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
08305	Building Maintenance - Child Care Ctre		25,000		3,880.01		8,000
08350	Depreciation - Care		17,900		17,303.94		17,900
08360	Allocated Administration Costs		1,374		1,298.60		1,329
<b>OPERATING INCOME</b>							
<b>CAPITAL EXPENDITURE</b>							
08381	Purchase Land & Buildings - Daycare Building (ReRoof)		0				0
		0	44,274	0.00	22,482.55	0	27,229

## AGED & DISABLED - SENIOR CITIZENS

Schedule 08  
Sub Program 084

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
08400	Yeerakine Lodge		5,000		4,234.98		5,000
08405	Building Maintenance		5,000		5,524.98		4,860
08410	Senior Citizens Operating Expense		2,500		222.20		2,500
08415	Loan #141 Interest - Aged Care Unit		0		0.00		0
08450	Depreciation Expense - Aged & Disabled		55,000		57,755.14		41,020
08460	Allocated Administration Costs		17,172		16,611.08		16,611
<b>OPERATING INCOME</b>							
08470	Grants & Contributions	(1,630,078)		(73,695.47)		(73,695)	
08471	Reimbursements	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
08481	Purchase Land & Buildings		1,630,078		451,668.15		359,143
08484	Yeerakine Lodge Car Park		0		0		0
08486	Principal Repayment Loan #141 - Aged Care Unit		0		0		0
<b>CAPITAL INCOME</b>							
08496	Proceeds from New Debenture (Aged Care Unit)	0		0		0	
		(1,630,078)	1,714,750	(73,695)	536,017	(73,695)	429,134

## STAFF HOUSING

Schedule 09  
Sub Program 091

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & ESTD 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin (Lucas)		5,000		3,104.11		7,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin (Hospital Staff)		10,000		23,560.49		7,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin (MCS)		7,000		4,148.53		7,000
09104	Maintenance Staff House - Lot 255 Young Avenue, Kondinin (S/Pool Mgr)		10,000		11,305.89		7,000
09105	Maintenance Staff House - Lot 233 Graham St, Kondinin (Jones)		5,000		2,613.10		10,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin (R White)		4,000		2,957.96		3,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		7,000		2,474.27		12,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin (Valenta)		10,000		9,882.43		7,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Wright)		7,000		5,971.93		7,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin (CEO)		15,000		11,778.55		15,000
09111	Maintenance Staff House - Lot 143 Radbourne Drive, Hyden (Riddell)		7,000		6,808.63		10,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin (MoV)		7,000		7,403.13		7,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden Hann)		6,000		2,706.09		6,000
09114	Maintenance Staff House - Lot 161 Smiths Loop, Hyden (Thomas)		6,000		5,393.84		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin (Doctor)		12,000		12,649.68		10,000
09116	Maintenance Staff House - Lot 97 (No. 51) Jones Street, Kondinin (Bennell)		5,000		2,857.73		0
09140	Loss On Asset Disposal - Staff Housing		0		0.00		0
09150	Depreciation Expense - Staff Housing		100,150		102,302.25		100,150
09155	Loan #140 Interest - Staff Housing		2,079		2,606.23		3,074
09160	Housing Costs Allocated to Programs		0		0.00		0
09165	Allocated Administration O'heads		59,072		57,134.84		57,144
09156	Loan #143 Interest - Staff Housing		0		0.00		0
<b>OPERATING INCOME</b>							
09170	Staff Housing Rental Income	(33,000)		(33,140.00)		(25,000)	
09171	Reimbursements - Gst Free	(1,500)		(1,877.28)		(500)	
09198	Profit on Asset Disposal - Staff Housing						
<b>CAPITAL EXPENDITURE</b>							
09180	Transfer to Housing Reserves		100,000		200,000.00		200,000
09181	Purchase Land & Buildings - Staff Housing		60,000		132,818.85		155,000
09182	Purchase Furniture & Equipment - Staff Housing		18,620		0.00		0
09185	Purchase Other Infrastructure - Staff Housing		0		0.00		0
09195	Principal Repayment Loan #140 - Staff Housing		15,131		14,668.51		14,669
09198	Principal Repayment Loan #141 - Staff Housing		0		0.00		0
<b>CAPITAL INCOME</b>							
09190	Transfer from Housing Reserve	0		0.00		0	
09296	Proceeds from New Loan	0		0.00			
		<b>(34,500)</b>	<b>478,053</b>	<b>( 35,017.28)</b>	<b>625,147.04</b>	<b>(25,500)</b>	<b>651,037</b>

## OTHER HOUSING

Schedule 09  
Sub Program 092

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & ESTD 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09240	Maintenance Other Housing		15,000		14,495.31		12,000
09250	Depreciation Expense - Other Housing		4,950		4,944.24		4,950
<b>OPERATING INCOME</b>							
09279	Income from Other Housing	(36,000)		(37,119.01)		(25,000)	
<b>CAPITAL EXPENDITURE</b>							
09281	Purchase Land & Buildings - Staff Housing		0		0		0
09282	Purchase Furniture & Equipment - Staff Housing				0		0
<b>CAPITAL INCOME</b>							
		<b>(36,000)</b>	<b>19,950</b>	<b>(37,119)</b>	<b>19,440</b>	<b>(25,000)</b>	<b>16,950</b>

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

Schedule 10  
Sub Program 101

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10100	Domestic Refuse Collection		80,000		74,948.34		75,000
10105	Kondinin Waste Transfer Station		90,000		83,484.31		75,000
10106	Hyden Waste Transfer Station		109,000		101,461.33		110,000
10110	Recycling		80,200		74,544.69		75,000
10115	Tip Rehabilitation Costs		0		0.00		10,000
10120	RoeRoc Regional Refuse Site Expenses		42,500		39,349.82		35,000
10140	Bin Replacement Costs		500		0.00		500
10150	Depreciation Expense - Sanitation		3,975		3,974.73		3,975
10160	Allocated Administration Costs		27,476		25,971.01		26,578
10200	Other Sanitation Expenses		0		0.00		0
<b>OPERATING INCOME</b>							
10170	Domestic & Commercial Rubbish Bin Charges	(125,000)		(115,859.42)		(100,000)	
10171	Other Income - Refuse Management	(500)		(706.64)		0	
10172	Income - Regional Rubbish Site Management	(1,500)		(1,613.12)		0	
10173	Grant, Subsidies & Contributions	(91,000)		0.00		0	
10270	Waste Removal (Bulk Bins) - Income	(1,000)		(1,154.50)		(4,000)	
<b>CAPITAL EXPENDITURE</b>							
10180	Transfer to Reserve (Bendering Landfill)		5,000		5,000.00		5,000
10183	Bin Enclosures		91,000		90.91		
		(219,000)	629,651	(119,333.68)	408,825.14	(104,000)	416,053

SEWERAGE

Schedule 10  
Sub Program 103

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10300	Sewerage Expenses		0		0.00		0
10301	Interest Loan #139 - Hyden Sewerage		32,123		35,816.45		30,094
10302	Expenses Relating To Hyden STED		0		0.00		0
10350	Depreciation - Sewerage		0		0.00		0
10360	Allocated Administration Costs		27,476		25,971.01		26,578
<b>OPERATING INCOME</b>							
10370	Sewerage Disposal Income	(500)		0.00		(500)	
10371	Income Relating To Hyden STED	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
10383	Purchase Infrastructure - Hyden Sewerage		0		0.00		0
16188	Principal Repayment Loan #139 - Hyden Sewerage		28,741		27,281.32		27,281
<b>CAPITAL INCOME</b>							
10393	Proceeds from New Loan (for Hyden Sewerage)			0.00			
		(500)	88,339	-	89,067.78	(500)	83,953



## URBAN STORMWATER DRAINAGE

Schedule 10  
Sub Program 104

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10400	Drainage Management		0		0.00		0
10450	Depreciation Expense - Drainage		1,690		1,559.93		1,690
10455	Loan #142 Interest - Townsite Drainage		74,191		79,463.98		68,715
10460	Allocated Administration Costs		13,738		12,985.59		13,289
<b>OPERATING INCOME</b>							
10470	Grants/Contribution	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
10483	Purchase Infrastructure Other - Stormwater Drainage		0		0.00		0
10486	Principal Repayment Loan #142 - Townsite Drainage		66,810		64,417.36		64,417
<b>CAPITAL INCOME</b>							
10496	Proceeds from New Debenture (Townsite Drainage)	0		0.00		0	
		-	156,428	0.00	158,427.84	0	148,111

## TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10  
Sub Program 106

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10600	Expenses Relating To Town Planning		7,000		0.00		7,000
10650	Depreciation - Town Planning		0		0.00		0
10660	Allocated Administration Costs		27,476		25,971.01		26,578
<b>OPERATING INCOME</b>							
10670	Income Relating To Town Planning	(3,000)		(3,612.65)		(300)	
		(3,000)	34,476	(3,612.65)	25,971.01	(300)	33,578

## OTHER COMMUNITY AMENITIES

Schedule 10  
Sub Program 107

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10710	Maintenance - Public Conveniences		65,000		62,075.63		95,000
10720	Maintenance - Cemeteries		9,000		6,577.97		9,000
10740	Community Bus Expenses		12,000		11,063.84		12,000
10750	Depreciation - Other Community Amenities		30,000		29,794.06		30,000
10760	Allocated Administration Costs		27,476		25,971.33		26,578
<b>OPERATING INCOME</b>							
10770	Cemetery Fees	(1,000)		(1,381.81)		(600)	
10771	Community Bus Income	(8,000)		(8,429.17)		(8,000)	
10776	Grants & Contribution	0		-		0	
<b>CAPITAL EXPENDITURE</b>							
10780	Transfer to Bus Reserve		0		-		-
10781	Purchase Land & Buildings				-		
10782	Purchase Furniture & Equipment				-		
10783	Purchase Plant & Equipment		0		-		0
<b>CAPITAL INCOME</b>							
10790	Transfer from Community Bus Reserve	0					
		(9,000)	143,476	(9,810.98)	135,482.83	(8,600)	172,578

## PUBLIC HALLS & CIVIC CENTRES

Schedule 11  
Sub Program 111

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11101	Hall Maintenance		95,000		37,825.21		50,000
11102	Hyden Youth Base		4,500		2,230.93		4,383
11104	Community Lodge Hall Maintenance		2,500		1,164.98		2,500
11105	Hyden Resource Centre Maintenance		25,000		16,088.84		10,880
11106	Kondinin Resource/Telecentre Maintenance		6,000		5,572.73		5,000
11150	Depreciation - Public Halls/Civic Centres		163,500		163,142.13		163,500
11160	Allocated Administration Costs		41,213		38,956.62		39,868
<b>OPERATING INCOME</b>							
11174	Community Lodge Hall - Income	0		0.00		0	
11176	Kondinin Resource/Telecentre - Income	(250)		(250.00)		(250)	
11179	Other Income Relating to Public Halls & Civic Centres	(2,000)		(1,991.94)		(4,000)	
<b>CAPITAL EXPENDITURE</b>							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		0		0.00		0
11182	Purchase Furniture & Equipment - Public Hall/Civic Cent.		0		0.00		0
11183	Purchase Plant & Equipment - Public Hall/Civic Cent.		0		0.00		0
11184	Purchase Infrastructure Other - Hall Street Paving		0		0.00		0
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(2,250)	337,713	(2,241.94)	264,981.44	(4,250)	276,131

## SWIMMING AREAS & BEACHES

Schedule 11  
Sub Program 112

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11200	Contract Manager - Wages		69,940		65,000.00		65,000
11201	Superannuation - Kondinin Pool		0		0.00		0
11203	Accrued AL & Lsl - Hyden Swim		0		8,238.74		0
11204	Salaries and Wages - Hyden Pool		78,894		69,562.23		73,322
11205	Superannuation - Hyden Pool		7,000		6,178.10		6,196
11211	Kondinin Pool - Operating Expenses		70,000		66,593.51		68,470
11212	Hyden Pool - Operating Expenses		90,993		71,785.89		90,000
11250	Depreciation - Swimming Areas & Beaches		190,000		189,791.96		188,610
11260	Allocated Administration Costs		82,427		77,913.04		79,735
11261	Swimming Pool Insurance		0		0.00		0
11262	Kondinin Swimming Pool Upgrade Expenses		0		0.00		0
11265	Allocated Housing Costs		0		0.00		0
16136	Interest Loan#136 - Kondinin Swimming Pool		15,894		16,986.83		17,942
<b>OPERATING INCOME</b>							
11270	Swimming Pool Subsidy (GST Free)	0		0.00		0	
11271	Grant - Swimming Pool Construction (KN)	0		0.00		0	
11272	Hyden Pool - Income	(5,000)		(5,004.98)		(3,500)	
11273	Kondinin swimming Pool Income	(5,000)		(5,248.17)		(4,500)	
11275	Aquatic Centre Room Hire	0		-		0	
11279	Grants, Subsidies & Contributions - LRCI	(695,468)		(27,259.70)		(144,825)	
11280	Sundry Income	0		-		0	
<b>CAPITAL EXPENDITURE</b>							
11281	Purchase Land & Buildings - Swimming Areas & Beaches		520,468		0.00		100,000
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		0		0.00		0
11284	Purchase Infrastructure Other - Swimming Pool Carpark (Hyden)		175,000		119,736.02		39,260
11285	Purchase Infrastructure Other - Swimming Pool BBQ's		0		6,774.24		5,565
16186	Principal Repayment Loan #136 - Kondinin Pool		23,708		22,698.43		22,698
<b>CAPITAL INCOME</b>							
		(705,468)	1,324,323	(37,512.85)	721,258.99	(152,025)	756,798

## OTHER RECREATION & SPORT

Schedule 11  
Sub Program 113

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11300	Public Parks, Gardens, Reserves		93,000	90,049.49		85,000	
11302	Hyden Parks and Gardens		35,000	22,711.33		55,000	
11303	Karlgarin Parks and Gardens		20,000	19,634.88		25,000	
11310	Sporting Pavilion - Maintenance		3,000	2,764.04		500	
11312	Kondinin Country Club - Maintenance		9,000	9,120.13		25,000	
11320	Kondinin Sporting Precinct		160,000	160,287.92		130,000	
11321	Hyden Sporting Precinct (Hyden Oval Retic)		130,000	129,648.18		125,000	
11322	Hyden Tennis Club - Maintenance		5,000	4,223.71		5,000	
11323	Karlgarin Sporting Precinct		10,000	7,005.35		25,000	
11324	Karlgarin Bowling Club		5,000	1,893.09		12,500	
11327	Golf Tournament - Expenses		2,000	0.00		2,000	
11329	Kondinin Golf Club Expenses		8,000	5,447.65		15,000	
11330	Hyden Golf Club Expenses		20,000	47,567.54		3,000	
11336	Whealbell Kidsport Expenses		0	0.00		0	
11350	Depreciation - Other Recreation & Sport		366,000	365,327.06		351,000	
11352	Community Recreation Programs		30,000	25,255.70		30,000	
11356	Loss on Asset Disposal		4,310	0.00		0	
11360	Allocated Administration Costs		82,427	77,913.04		79,735	
11365	Allocated Housing Costs		0	0.00		0	
16131	Interest Loan #131A - Kondinin Community Recreation		1,401	1,515.03		1,804	
16133	Interest Loan #133 - Karlgarin Bowling Club		0	0.00		0	
16134	Interest Loan#134A - Hyden Progress Assn		7,744	8,081.18		8,037	
16138	Interest Loan#138 - Karlgarin Progress Assn		1,591	1,737.74		2,057	
<b>OPERATING INCOME</b>							
11370	Grants, Subsidies and Contributions	(290,212)		(205,530.65)		(106,250)	
11371	Sporting Amenities Kondinin - Income	(2,000)		(2,318.18)		(2,000)	
11372	Kondinin Country Club Income	(4,000)		(4,920.53)		(3,500)	
11373	Sporting Amenities Hyden - Income	(2,500)		(3,269.06)		(2,000)	
11374	Contribution from Community Groups	0		0.00		0	
11375	Sporting Amenities Karlgarin - Income	(200)		(200.00)		(200)	
11376	Grant - WA Bike Week	0		0.00		0	
11377	Profit on Asset Disposal	0		0.00		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	(1,401)		(1,250.36)		(1,804)	
11379	Self Supporting Loan#129 - Interest Reimbursement	0		0.00		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	0		0.00		0	
11384	Self supporting Loan#138 - Interest Reimbursement	(1,591)		(1,382.61)		(2,057)	
11394	Self supporting Loan#134A - Interest Reimbursement	(7,744)		(6,017.01)		(8,037)	
<b>CAPITAL EXPENDITURE</b>							
11381	Purchase Land & Buildings - Other Recreation & Sport		150,000	0.00		200,000	
11382	Purchase Furniture & Equipment - Other Recreation & Sport		0	0.00		0	
11383	Purchase Plant & Equipment - Other Recreation & Sport		50,000	47,390.00		0	
11385	Purchase Infrastructure Other - Other Rec & Sports		280,426	128,556.36		127,736	
11387	Purchase Infrastructure Other - Retic System (Hyden Oval)		150,000	0.00		0	
11388	Purchase Infrastructure Other - Parks and Gardens		0	143,892.22		135,751	
11386	Advancas to Community Groups		0	0.00		0	
11389	Purchase Infrastructure Other		0	0.00		0	
11396	Transfer to Recreation Bldg Reserves		0	0.00		0	
16181	Principal Repayment Loan #131A - KCRC		10,336	9,914.72		9,915	
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		0	0.00		0	
16183	Principal Repayment Loan #134A - Hyden Progress Assn		29,888	28,999.37		28,999	
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		17,957	17,225.85		17,226	
<b>CAPITAL INCOME</b>							
11390	Self supporting Loan#131A - Principal Reimbursement	(10,336)		(9,914.72)		(9,915)	
11392	Self supporting Loan#133 - Principal Reimbursement	0		0.00		0	
11393	Self supporting Loan#134 - Principal Reimbursement	(29,888)		(28,999.37)		(28,999)	
11395	Self supporting Loan#138 - Principal Reimbursement	(17,957)		(17,225.85)		(17,226)	
11398	Transfer from Hyden Recreation Ctr Reserve	0		0.00		(200,000)	
		(367,828)	1,682,078	(281,028.34)	1,356,161.58	(381,988)	1,500,260

## TELEVISION AND REBROADCASTING

Schedule 11  
Sub Program 114

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11400	Kondinin Radio Service - Maintenance		2,500		1,901.72		3,500
11410	Hyden Radio Service - Maintenance		2,500		190.08		3,500
11420	Varley - Holt Rock - Maintenance		685		0.00		685
11430	Other Expenses Relating To TV & Rebroadcasting		0		0.00		0
11450	Depreciation Expense - TV & Rebroadcasting		3,055		3,055.25		3,055
11460	Allocated Administration Costs		1,374		1,298.60		1,329
<b>OPERATING INCOME</b>							
	Television Rebroadcasting Income	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
11402	Purchase Land & Buildings - Television & Rebroadcast.		0		0.00		0
11403	Purchase Furniture & Equipment - Television & Rebroad.		0		0.00		0
11404	Purchase Infrastructure Other - Television & Rebroadcast.		0		0.00		0
		0	10,114	0.00	6,445.65	0	12,069

## LIBRARIES

Schedule 11  
Sub Program 115

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11500	Subscriptions/Periodicals/Supplies		5,000		975.12		5,000
11501	Salaries and Wages - Kondinin Library		10,000		7,987.91		25,142
11502	Salaries and Wages - Hyden Library		17,064		17,696.24		20,831
11503	Accrued AL & Lsl - Kondinin		0		0.00		0
11504	Accrued AL & Lsl - Hyden		0		(528.14)		0
11505	Library - Postage & Freight		2,000		1,511.65		1,500
11507	Library - Lost/Damaged Books		500		0.00		500
11510	Library - Sundry Expenses		7,500		7,469.76		7,500
11550	Depreciation Expense - Libraries		0		0.00		0
11560	Allocated Administration Costs		20,607		19,478.34		19,934
<b>OPERATING INCOME</b>							
11570	Charges - Lost Books	(100)		(120.68)		(100)	
11571	Grants & Contribution	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
		(100)	62,671	(120.68)	54,590.88	(100)	80,406

## OTHER CULTURE

Schedule 11  
Sub Program 116

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11600	Australia Day		600		0.00		600
11602	Building Mice - Art Centre		3,000		2,658.80		1,500
11603	Building Mice - Men's Shed		1,000		419.78		1,000
11605	Anzac Day Expenses		1,500		1,276.38		1,000
11612	Rentals Property Maintenance		3,442		2,926.42		5,000
11650	Depreciation Expense - Other Culture		2,000		1,833.25		2,000
11660	Allocated Administration Costs		27,476		25,971.01		26,578
<b>OPERATING INCOME</b>							
11670	Contributions/Donations			(1,000.00)			
11672	Other Culture Income	(3,500)		(4,290.00)		(3,500)	
<b>CAPITAL EXPENDITURE</b>							
			0				
		(3,500)	39,018	(5,290.00)	35,085.64	(3,500)	37,678

## STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12  
Sub Program 121

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
<b>OPERATING INCOME</b>							
12172	Grant - Shared Pathway	(100,000)		0		0	
12184	Grant - Secondary Road Freight	(1,651,550)		( 1,822,166)		(1,834,996)	
12270	Grant - LRCI Program (Phase2)	0		( 119,366.00)		(89,684)	
12271	Grant - MRWA RRG Project	(390,807)		( 375,000.00)		(369,440)	
12274	Grant - LRCI Program (Phase1)	0		( 65,017.29)		(87,897)	
12276	Grant - Roads To Recovery	(606,417)		( 606,417.00)		(606,417)	
12277	Grant - Remote Road Upgrade (RRUPP)	(2,000,000)		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
12100	Roads Construction - Council		303,850		292,666.26		479,841
12110	Roads - Regional Road Group		586,211		617,247.33		576,660
12130	Roads To Recovery Construction		606,417		531,078.35		606,417
12140	Remote Roads Upgrade		2,500,000		0.00		0
12150	Secondary Road (Freight) Construction		1,769,580		2,067,646.16		1,967,954
12170	Footpath Construction (LRCI-1&2)		0		198,737.96		177,581
12175	Shared Pathway (Kondinin)		200,000		6,626.79		100,000
<b>CAPITAL INCOME</b>							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(4,648,774)	6,666,058	( 2,887,966.29)	3,714,202.85	(2,888,434)	3,808,453

## STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12  
Sub Program 122

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12200	Road Maintenance		300,000		272,311.42		320,000
12202	Winter Grading		220,000		216,559.16		250,000
12204	Summer Grading		270,000		270,474.23		230,000
12220	Street Lighting		33,000		31,932.53		33,000
12222	Streetscape/Cleaning		145,000		146,834.60		135,000
12224	Street Trees & Watering		2,500		0.00		2,500
12226	Street signs Maintenance		2,500		2,376.88		2,500
12228	Street/Traffic Signage		2,500		106.00		2,500
12230	Traffic Signs Maintenance		5,000		5,301.75		5,000
12232	Traffic Counter Maintenance		3,000		2,974.88		3,000
12250	Footpath Maintenance		0		0.00		0
12260	Depot Maintenance		85,000		83,552.25		70,000
12265	Roads Maintenance - Other Expense		0		0.00		0
12266	Depreciation - Roads/Streets		1,514,500		1,518,578.74		1,501,500
12267	Depreciation - Other Infrastructure		43,000		42,871.23		36,300
12290	Allocated Administration Costs		169,666		155,826.11		164,126
<b>OPERATING INCOME</b>							
12272	Grant - MRWA Direct	(221,392)		(207,797.00)		(207,797)	
12278	Subsidies & Contributions	0		0.00		0	
12279	Reimbursements/Reinstatements	(4,500)		(3,756.00)		(4,500)	
<b>CAPITAL EXPENDITURE</b>							
12280	Transfer to Roadwork Reserve (Cash Backed)		0		300,000.00		300,000
12181	Purchase Land & Buildings - Streets, Roads, Bridges		8,000		0.00		25,000
12283	Purchase Plant & Equipment - Streets, Roads, Bridges		0		0.00		0
<b>CAPITAL INCOME</b>							
		(225,892)	2,803,666	(211,553.00)	3,049,699.78	(212,297)	3,060,426

## ROAD PLANT PURCHASES

Schedule 12  
Sub Program 123

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12400	Expenses Relating To Parking Facilities		0		0.00		0
12323	Loss on Asset Disposal - Road Plant		0		2,482.80		23,947
12326	Interest expense on lease liabilities		0		127.02		127
12450	Depreciation - Parking Facilities		1,890		1,887.88		1,820
12460	Allocated Administration Costs		68,691		64,927.55		66,448
<b>OPERATING INCOME</b>							
12301	Insurance Claim	0		0.00		0	
12350	Profit on Sale of Asset - Road Plant	(16,082)		(63,572.57)		0	
<b>CAPITAL EXPENDITURE</b>							
12380	Transfer To Plant Reserve		100,000		210,750.00		210,750
12481	Purchase Land & Buildings - Parking Facilities		0		0.00		0
12383	Purchase Plant & Equipment - Road Plant		760,000		791,357.60		855,455
12485	Purchase Infrastructure Other - Wash down bay		0		0.00		0
12486	Principal Repayment on Lease Assets		0		36,512.71		36,513
<b>CAPITAL INCOME</b>							
12390	Proceeds from Sale of Plant & Equipment	(160,000)		(269,000.00)		(155,000)	
12391	Realisation on Asset Disposal	160,000		269,000.00		155,000	
12395	Transfer from Plant Reserve	0		0.00		0	
		(16,082)	930,581	(63,572.57)	1,108,045.56	0	1,195,060

## AERODROMES

Schedule 12  
Sub Program 126

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12600	Expenses Relating To Aerodrome		0		0.00		0
12604	Airport Maintenance		6,500		1,457.27		6,500
12650	Depreciation Expense - Aerodromes		50,000		49,496.89		50,000
12660	Allocated Administration Costs		1,374		1,298.60		1,329
<b>OPERATING INCOME</b>							
12670	Income Relating To Aerodrome	0		0.00		0	
<b>CAPITAL EXPENDITURE</b>							
12675	Purchase Other Infrastructure - Aerodromes		0		0.00		0
		0	57,874	0.00	52,252.76	0	57,829

## ECONOMIC SERVICES

### RURAL SERVICES

Schedule 13  
Sub Program 131

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & ESTD 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13100	Mosquito control Maintenance		9,000		8,818.08		6,000
13105	Noxious Weeds/Pest Plants - APB Mtce		0		0.00		0
13110	Skeleton Weed Committee - Maintenance		0		0.00		0
13111	Hyden LCDC		0		0.00		0
13115	Drum Muster - Maintenance		0		0.00		0
13120	Vermin Control - Wild Dogs		100		100.00		100
13125	Salaries and Wages		0		0.00		0
13130	Superannuation		0		0.00		0
13133	Accrued AL & Lsl		0		(13,509.40)		0
13140	Community Garden		25,000		8,724.36		30,000
13150	Depreciation - Rural Services		0		0.00		0
13160	Allocated Administration Costs		2,198		1,999.57		2,126
<b>OPERATING INCOME</b>							
13173	Skeleton Weed (LLAG) - Grant	0		0.00		0	
13174	Drum Muster Income	0		(178.79)		0	
13177	Community Event Income	(10,000)		(2,010.12)		(10,000)	
13179	Grants & Contribution - LRCI	0		(28,000.00)		(40,000)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
13183	Purchase Other Infrastructure - LRCI 2		0				
		(10,000)	36,298	(30,188.91)	6,132.61	(50,000)	38,226

## TOURISM & AREA PROMOTION

Schedule 13  
Sub Program 132

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & ESTD 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13200	Hyden Tourism & Area Promotion		60,000		50,919.19		70,000
13230	Wave Rock Entrance Commission Expense		15,000		9,935.75		25,000
13235	Wave Rock Caravan Park Maintenance		0		0.00		0
13240	Kondinin Caravan Park Maintenance		5,000		3,623.50		3,000
13250	Kondinin Tourism & Area Promotion		86,000		86,072.90		80,000
13252	Kargarin Centenary Expenses		0		160.00		0
13254	Other Tourist Facilities Maintenance		25,000		20,603.58		25,000
13258	Shire Area Promotion General Maintenance		5,000		774.80		10,000
13260	Depreciation Expense - Tourism & Area Promo		91,600		92,644.40		63,000
13265	Advertising/Tourism Promotion Expenses		20,000		20,398.18		20,000
13267	Hyden Centenary - Expenses		115,154		341.45		58,100
13268	Loan #143 Interest - Hyden Visitors Centre		0		0.00		36,674
13290	Allocated Administration Costs		109,902		103,884.10		106,314
<b>OPERATING INCOME</b>							
13271	Wave Rock Precinct - Income	(160,000)		(156,585.59)		(170,000)	
13272	Wave Rock Caravan - Income	0		0.00		0	
13274	Wild flower Shoppe Income	(2,500)		(2,607.16)		(2,500)	
13275	Kondinin Caravan Park Income	(85,000)		(88,227.17)		(45,000)	
13276	Information Bays Income	0		(80.01)		0	
13277	Grants, Subsidies & Contributions	(25,000)		(72,923.34)		(3,772,386)	
13278	Shire Area Promotion General - Income	0		(4.55)		0	
<b>CAPITAL EXPENDITURE</b>							
13280	Transfer to Tourism Reserve		36,344		31,142.00		31,142
13281	Purchase Land & Buildings - Tourism & Area Promotion		0		93,171.90		5,349,692
13282	Purchase Furniture & Equipment		0		0.00		0
13283	Purchase IO - Wave Rock Precinct Improvements		50,000		4,888.75		50,000
13284	Purchase IO - Hyden Entry Signs		80,000		35,683.00		40,000
13285	Purchase Infrastructure Other - LRCI-1 (Boardwalk, etc)		0		15,764.57		31,190
13287	Transfer to Hyden Visitors Centre Reserve		200,000		250,000.00		0
13288	Principal Repayment Loan #143 - Hyden Visitors Centre		0		0.00		24,919
<b>CAPITAL INCOME</b>							
13295	Transfer from Tourism Reserve	(50,000)		0.00		(50,000)	
13296	Proceeds from New Loan (Hyden Visitors Centre)	0				(1,352,306)	
		(322,500)	899,000	(320,427.82)	820,008.07	(5,392,192)	6,024,030

## BUILDING CONTROL

Schedule 13  
Sub Program 133

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13300	Building Services - Expense		25,000		20,196.33		25,000
13350	Depreciation - Building Control		8,000		7,940.06		8,000
13360	Allocated Administration Costs		27,476		24,171.01		26,578
<b>OPERATING INCOME</b>							
13301	Building Licenses/Permits	(4,000)		(4,175.10)		(4,000)	
13304	BRB Commission	(500)		(297.54)		(500)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(4,500)	60,476	(4,472.64)	52,307.40	(4,500)	59,578

## SALEYARDS & MARKETING

Schedule 13  
Sub Program 134

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13410	Kondinin Saleyards - Maintenance		6,000		1,702.38		5,000
13450	Depreciation Expense - Saleyards		2,900		2,871.71		2,900
13460	Allocated Administration Costs		1,374		1,298.60		1,329
13465	Utilities - Saleyards		3,600		282.26		3,500
<b>OPERATING INCOME</b>							
13471	Kondinin Saleyards - Income	(1,500)		(1,496.36)		0	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(1,500)	12,774	(1,496.36)	6,154.95	0	12,729

## TRANSPORT LICENSING

Schedule 13  
Sub Program 135

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13500	Licensing Expenses		0		0.00		0
13503	Accrued AL & Lsl - Kondinin		2,000		2,102.19		0
13504	Accrued AL & Lsl - Hyden		0		-1,197.77		3,000
13505	Staff Training		2,500		1,768.19		2,500
13510	Salaries and Wages - Licensing		34,867		32,777.50		34,090
13515	Utilities - Transport Licensing		5,000		5,052.29		5,000
13560	Allocated Administration Costs		68,683		64,927.55		66,440
<b>OPERATING INCOME</b>							
13511	Transport Licensing - Income	(20,000)		(22,502.43)		(20,000)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(20,000)	113,050	(22,502.43)	105,429.95	(20,000)	111,030



## OTHER ECONOMIC SERVICES

Schedule 13  
Sub Program 136

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
13600	Water Supply (Standpipe) - Maintenance		65,000		59,272.88		85,000
13610	Rural Water Supplies Maintenance		60,000		44,993.74		50,000
13620	BEC - Contribution		0		0.00		0
13650	Depreciation Expense - Other Eco Services		24,600		28,732.29		24,600
13660	Allocated Administration Costs		6,869		6,492.76		6,845
13665	Sundry Expenses - Other Economic Services		0		0.00		0
<b><u>OPERATING INCOME</u></b>							
13671	Water Supply (Standpipes) - Income	(26,000)		(25,956.42)		(1,000)	
13679	Grant & Contribution	0		(12,850.00)		(17,549)	
<b><u>CAPITAL EXPENDITURE</u></b>							
13680	Transfer to Water Infrastructure Reserve		0		0.00		0
13681	Purchase Land and Buildings - Other Eco Serv		0		0.00		0
13683	Purchase Plant and Equipment - Other Eco Serv		20,000		26,164.59		0
13685	Purchase Other Infrastructure - Other Eco Serv - LRCI		0		6,217.00		17,549
<b><u>CAPITAL INCOME</u></b>							
13698	Transfer from Water Infrastructure Reserve	(20,000)		(30,000.00)		0	
		(45,000)	166,469	(68,806.42)	171,873.24	(18,549)	183,794

## OTHER PROPERTY & SERVICES

### PRIVATE WORKS

Schedule 14  
Sub Program 141

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14110	Private Works - Expenditure GEN		100,000		35,918.71		100,000
14114	Private Works Exp - Main Roads		0		909.40		0
<b>OPERATING INCOME</b>							
14100	LA Plates - Income	0		(255.00)		0	
14115	Income for Private Works	(120,000)		(71,630.30)		(120,000)	
14117	Income for Private Works - Other LG	0		0.00		0	
14120	Main Roads Projects - Income	0		0.00		0	
14125	Sand/Gravel supply income	0		(498.84)		0	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(120,000)	100,000	(72,383.94)	36,828.11	(120,000)	100,000

### PUBLIC WORKS OVERHEAD

Schedule 14  
Sub Program 142

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14200	Accrued AL & Lsl - Pwoh		6,000		41,718.02		5,000
14201	Industry Allowance		0		0.00		0
14202	Other Minor Allowancvs, MDLs, Etc		6,000		1,002.45		6,000
14203	Sick Leave Expense		67,368		34,399.23		61,153
14204	Public Holidays, Annual & Long Service Leaves		167,626		120,034.22		165,869
14205	Superannuation - Outside Staff		125,994		111,198.62		109,985
14206	Protective Clothing - Outside Staff		10,000		6,624.36		10,000
14207	Occupational Health & Safety Expenses		18,000		11,388.48		18,000
14208	Training - Outside Staff		15,000		5,070.74		15,000
14209	Unallocated Wages		0		0.00		0
14210	Engineering Salaries & Overheads		183,087		167,006.10		181,727
14211	Engineering Office & Vehicle Expenses		35,000		31,388.98		35,000
14212	Insurance - Works		473		472.60		473
14213	Relocation Expenses - Outside staff		5,000		0.00		5,000
14214	Expendable Stores Expense		6,000		1,802.54		6,000
14215	Minor/Sundry Plant Cost Recovery		70,000		78,588.78		60,000
14216	Workers Compensation Payments		25,000		71,516.07		5,000
14220	Building Maintenance Vehicle & Misc Expenses		5,000		1,790.32		5,000
14221	Building Maintenance Supplies		0		0.00		0
14223	Loss On Asset Disposal - Public Works		0		0.00		0
14228	Roman II Asset Management Services		7,668		7,259.71		7,000
14250	Depreciation Expense - Public Works		36,000		35,980.50		45,000
14265	Allocated Housing Costs		0		0.00		0
14290	Allocated Administration Costs		82,427		79,317.41		79,735
			860,634		798,557.03		810,952
<b>LESS</b>							
14260	Public Works Overhead Allocated To Works		(860,634)		(796,557.03)		(810,952)
<b>OPERATING INCOME</b>							
14271	Insurance Claims	0		0.00		0	
14272	Workers compensation Reimbursements	(26,000)		(71,892.49)		0	
14278	Profit On Sale of Asset - PWOH	(7,101)		(12,419.83)		(1,101)	
<b>CAPITAL EXPENDITURE</b>							
14283	Purchase Plant & Equipment - PWOH		60,000		59,827.73		60,000
<b>CAPITAL INCOME</b>							
14280	Proceeds from Sale of Plant & Equipment	(64,000)		(56,363.64)		(48,000)	
14291	Realisation On Asset Disposal	54,000		56,363.64		48,000	
		(32,101)	60,000	(84,312.32)	59,827.73	(1,101)	60,000

## PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14300	Fuel & Oil		400,000		394,625.65		300,000
14305	Tyres & Tubes		40,000		30,512.75		40,000
14310	Parts		160,000		160,193.17		180,000
14311	External Repair Wages		115,000		112,690.87		100,000
14315	Internal Repair Wages		10,000		1,958.76		15,000
14320	Licenses - Plant		12,000		11,476.45		12,000
14322	Insurance - Plant		26,280		23,579.13		24,645
14323	Lease Settlement (Excess)		-		0.00		0
14324	Depreciation Expense - Plant		450,000		426,067.15		475,000
14326	Finance Charges - Lease Trucks		0		0.00		0
14362	Plant Depreciation Costs allocated To Works		(200,000)		(212,911.05)		(200,000)
14390	Allocated Administration Costs		109,902		107,356.39		106,314
		0	1,123,182	0.00	1,055,549.27	0	1,052,959
<b>LESS</b>							
14360	Plant Operation Costs Allocated To Works		(1,123,182)		(1,055,549.27)		(1,052,959)
<b>OPERATING INCOME</b>							
14371	Sundry Income	0		(8,171.69)		0	
14471	Diesel Fuel Rebate/Reimbursements	(50,000)		(58,895.68)		(50,000)	
<b>CAPITAL INCOME</b>							
		(50,000)	-	(67,067.37)	0.00	(50,000)	-

## SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14600	Gross Salaries & Wages		2,280,233		2,174,573.19		2,078,210
14620	Maternity Leave Payments						0
<b>LESS</b>							
14610	Salaries & Wages Allocated		(2,280,233)		(2,174,573.19)		(2,078,210)
14620	Maternity Leave Payments		0		0.00		
<b>OPERATING INCOME</b>							
14671	Maternity Leave Reimbursements	0		0.00	0.00	0	
		0	0	0.00	0.00	0	0

Per LTFP - 0  
To balance - 0

## TOWN PLANNING SCHEMES

Schedule 14

Sub Program 148

COA	DESCRIPTION	BUDGET 2022 - 2023		ACTUAL & EST'D 2021 - 2022 (To June 30)		BUDGET 2021 - 2022	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14800	Town Planning Scheme Expenses		74,209		76,771.30		70,883
<b>OPERATING INCOME</b>							
14771	Other Income - Unclassified	0		0.00		0	
14871	Income Relating To Town Planning Schemes	0		(294.00)		0	
		-	74,209	(294.00)	76,771.30	-	70,883