



# SHIRE OF KONDININ

## BUDGET

**2020/2021**

Adopted by the  
Kondinin Shire Council  
15<sup>th</sup> July 2020

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## SHIRE OF KONDININ

Shire office and Chambers: 11 Gordon Street Kondinin  
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The Shire of Kondinin covers an area 7,340sqkm in the Central Wheat belt region of Western Australia and has a population of approximately 1200 people. The shire comprises of three towns being Kondinin, Hyden and Karlgarin. Kondinin is located 271km from Perth.

The main agricultural activities of the shire are grain growing, sheep, cattle and mining in the eastern section of the shire. Tourism is an important part of the Shire with Wave Rock being found in close proximity to the Hyden townsite.

### COUNCILLORS

President: Cr Sue Meeking	9980 8051
Deputy President: Cr Kent Mouritz	9889 5132
Cr Bruce Browning	0429637035
Cr Steve Jones	9880 5238
Cr Gerard Lynch	0429805079
Cr Murray James	9889 5045
Cr Beverly Gangell	0427470625
Cr Darren Pool	0429891009
Cr Thomas Mulcahy	0427805292

# SHIRE OF KONDININ

## STAFF

Chief Executive Officer	Mia Maxfield
Manager Corporate Services	Vince Bugna
Manager Planning & Development	Tory Young
Asset Management Coordinator	Ian Holland
Senior Administration Officer	Ellen Valenta
Rates & Payroll Officer	Heather Lockyer
Executive Support Officer	Hannah Repacholi
Customer Service Officer/CDO	Ayu Muftidhati
Assistant customer Service Officer	Beau Lucas
Admin/Library Officer – Hyden	Rachael Hendry
Admin/Library Officer – Hyden	Cherith Smith
Environmental Health Officer	Brendan Gerrard
Swim Pool Manager – Kondinin	Contractor
Swim Pool Manager – Hyden	Wayne Dicker-Lee
Practice Manager (Medical Centre)	Wendy White
Medical Receptionist	Jennifer Henderer

## WORKS

Manager of Works	Mark Burgess
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### **Construction**

Senior Plant Operator	Gary Valenta
Plant Operator	Eric Kraokouer
Plant Operator	Justin Bennell
Plant Operator	Paul Chambers
Grader Operator	Brian Lucas
Plant Operator	Robert Lockyer
Plant Operator/Depot Officer	Debra Wright
Plant Operator	Russel Grimshaw

### **Maintenance**

Grader Driver (Hyden based)	David Halliday
Grader Operator (Hyden based)	Geoffrey Hann
Plant Operator	Justin Bennel
Depot Administration	Mike Pratzky

### **Parks & Gardens**

Gardener/Mtce leading hand	Sacha Akesson-Werth
Gardener/Mtce	Steve Werth
Gardener/Mtce (Hyden based)	Dave Symcox

### **Other**

Transfer Site	Scott Pratzky
Transfer Site	David Cooney

- Provide support and loans to upgrade existing and complete new housing for low income families and singles
- Increase aged care accommodation options within the Shire, including extending Yeerakine Lodge and constructing additional independent living units at West Court Retirement Village (Kondinin) and Whispering Gums (Hyden), coupled with appropriate and complementary health, recreation and community services e.g. Senior Citizens Centre, Home And Community Care (HACC), Silver Chain, Men's Shed. "

#### VOTING REQUIREMENT

Simple majority

#### RECOMMENDATION

Moved **Seconded**

That the tender for the design and construction of Four (4) Aged Housing Units be awarded to Stallion Homes for the sum of \$943,800 plus GST.

LAPSED

#### RESOLUTION 3615

Moved Cr Gangell **Seconded Cr Browning**

That council defer this decision to the next Ordinary Council Meeting on 19<sup>th</sup> August, 2020 in order to obtain more information.

CARRIED 9/0

4.00pm T Young and B Burgess leave the meeting.

#### 9.2 FINANCE REPORT

##### 9.2.1 2020/2021 Annual Budget Adoption

NAME OF APPLICANT: Shire of Kondinin  
 AUTHOR: Manager Corporate Services  
 DECLARATION OF INTEREST: Nil  
 DATE: 8<sup>th</sup> July 2020  
 ATTACHMENT : Statutory Budget 2020/2021

#### SUMMARY

To present to Council the Shire of Kondinin's 2020/2021 Annual Budget for formal adoption.

#### BACKGROUND

The draft 2020/2021 budget has been compiled based on the principles contained in the Integrated Plans and in accordance with presentations made to Council at the previous two (x2) Council meetings and budget workshops held in June and most recently the 8<sup>th</sup> July 2020.

The 2020/2021 budget imposes no increase in rates following directives from the Minister of Local Government. Consequently, Ministerial approval to impose for differential rates (mandated by the *Local Government Act 1995*) is not required, however the proposed rates need to be advertised in the Shire website.

#### DETAILS



The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

- A capital works program totalling \$4.7m for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Expenditure on land and buildings is the major component – 1.274m of which is for four (x4) aged care units. While \$522,000 is fully funded by Roads to Recovery (R2R) and \$573,000 is 2/3 funded by Regional Road Group (RRG) Main Roads WA. An amount of \$796,000 is provided for the changeover/acquisition of Plant and Equipment and \$764,000 is for other infrastructure including \$250,000 for footpaths. Detailed capital expenditure and sources of funding is on page 50 of the 2020/2021 budget.
- Principal grant funding for the year is estimated as follows:
  - Aged Care Grant Funding - \$800,000
  - Regional Road Group (RRG) Funding - \$329,772.
  - Roads to Recovery (R2R) Funding - \$522,336.
  - Local Roads and Community Infrastructure (Stimulus) Funding - \$543,234
- An estimated surplus of about \$2M is anticipated to be brought forward from 30 June 2020 comprising an advanced FAGS allocation; \$428,000 grant payments received for four (x4) Aged units and capital projects carried forward. However this amount is unaudited and may change. Any changes will be addressed as part of the mid-year budget review.

### **CONSULTATION**

Extensive internal consultation has occurred between Executive Management and through discussions/briefings with elected members at budget workshops.

### **STATUTORY ENVIRONMENT**

Section 6.2 of the *Local Government Act 1995* requires that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Division 5 and 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2020/2021 budget as presented is considered to meet the statutory requirements.

### **POLICY IMPLICATIONS**

The budget is based on the principles contained in the Integrated Plans such as: Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, Asset Management Plan and Workforce Plan.

### **FINANCIAL IMPLICATIONS**

Specific financial implications are as outlined in the detailed section of this report and as itemised in the draft 2020/2021 budget for adoption.

### **STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENT**

Absolute Majority required: Yes for some of the parts of the recommendations.

**TRIPLE BOTTOM LINE ASSESSMENT**

**Economic Implications**

The draft 2020/2021 budget has been developed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for council and the community.

**Social Implications**

The draft 2020/2021 budget delivers social outcomes identified in various planning and community supporting strategies that have previously been adopted by the Council.

**RESOLUTION 3616**

**THAT Council adopt the tabled 2020/2021 budget:**

**PART A – MUNICIPAL FUND BUDGET FOR 2020/2021**

Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the council adopt the Municipal Fund Budget as contained in Attachment of this agenda, for the Shire of Kondinin for the 2020/2021 financial year which includes the following:

1. Statement of comprehensive Income by Nature and Type on page 2 showing a net result for the year of (\$889,159).
2. Statement of comprehensive Income by Program on page 4 showing a net result of (\$889,159).
3. Statement of Cash Flows on page 6.
4. Rate Setting Statement on page 7 showing an amount required to be raised from rates of \$3,202,696.
5. Index to Notes as Forming Part of the Statutory Budget on pages 9 to 28.
6. Budget Summary and Program Schedules (detailed) on pages 29 to 49.
7. Budget Capital Expenditure (itemised) as detailed in page 50.

**Moved Cr James**

**Seconded Cr Browning**

**CARRIED 9/0  
ABSOLUTE MAJORITY REQUIRED**

**PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS**

1. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following differential general and minimum rates on Gross Rental and Unimproved Values.

<b>1.1 Differential General Rates</b>	
- Residential (GRV)	12.2465 cents in the dollar
- Mining (GRV)	24.4391 cents in the dollar
- Rural (UV)	1.6010 cents in the dollar
- Mining (UV)	29.1498 cents in the dollar
<b>1.2 Minimum Rates</b>	
- Residential (GRV)	\$440

- Mining (GRV)	\$440
- Rural (UV)	\$440
- Mining (UV)	\$440

2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:

- Full payment and 1 <sup>st</sup> instalment due date	30 September 2020
- 2 <sup>nd</sup> half instalment due date	1 February 2021
- 2 <sup>nd</sup> quarterly instalment due date	30 November 2020
- 3 <sup>rd</sup> quarterly instalment due date	1 February 2021
- 4 <sup>th</sup> and final quarterly payment due date	2 April 2021

3. Pursuant to section 6.46 of the *Local Government Act 1995*, council offers a discount of 5% to ratepayers who have paid their rates in full, including arrears on or before 30 September 2020 or 35 days after the date the service appearing on the rate notice, whichever is the later.

4. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has to pay rates through an instalment option of \$10 for each instalment after the initial instalment is paid.

5. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5% where the owner has elected to pay rates through an instalment option.

6. Pursuant to section 6.47 of the *Local Government Act 1995*, council grants full rating concession to the following:

**Assessment**

**Number**

7037	Kondinin Community Resource Centre	3-5 Gordon Street, Kondinin
7039	Kondinin Golf Club Inc.	Avon Location 28325, Kondinin
7042	Kondinin Arts Centre	Lot 11 Rankin Street, Kondinin
7517	Hyden Golf Club	Roe Location 2936, Hyden
7017	Kondinin Country Club	Lot 263-1 Gordon Street, Kondinin
7018	Kondinin Tennis Club	Lot 263-2 Gordon Street, Kondinin
7508	Hyden Tennis Club	Lot 151/3 Marshall Street, Hyden
7514	Hyden Resource & Telecentre	Lot 151 Naughton Street, Hyden
7027	Kondinin Lions Club & Seniors Centre	Lot 22 Jones Street, Kondinin
515	Karlgarin Country Club	Lot 19,20,21,23&24 Karlgarin
210	Kondinin Men's Shed	Lot 277 Nicholls Street, Kondinin
7513	Hyden Occasional Childcare Committee	Lot 70 McPherson Street, Hyden

**Moved Cr Jones**

**Seconded Cr Mulcahy**

**CARRIED 9/0**

**ABSOLUTE MAJORITY REQUIRED**

**PART C – OTHER STATUTORY FEES FOR 2020/2021**

Pursuant to Section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, Council adopts the following charges for the removal and deposit of domestic and commercial waste:

- 240ltr bin	\$375 pa
- 140ltr bin	\$260 pa

-	Rural Waste	\$60 pa
-	Kondinin Golf Club	\$130 pa
-	Hyden Golf Club	\$130 pa
-	Karlgarin Bowling Club	\$130 pa

Moved Cr Gangell

Seconded Cr Jones

CARRIED 9/0  
ABSOLUTE MAJORITY

**PART D – MATERIAL VARIANCE REPORTING FOR 2020/2021**

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2020/2021 for reporting material variances shall be 10% or \$10,000 whichever is the greater.

Moved Cr Pool

Seconded Cr Mouritz

CARRIED 9/0

**9.2.2 List of Accounts**

Name of Applicant: Shire of Kondinin  
 Author: Manager Corporate Services  
 Voting: Simple  
 Date: 7<sup>th</sup> July 2020

**SUMMARY/COMMENT:**

A list of accounts is attached.

**RESOLUTION 3617**

Moved Cr Lynch

Seconded Cr Jones

That Muni Cheques 18849 - 18848, Muni & Trust EFTs 12152 – 12275, Trust Cheque 000655, Transport Direct Debits, Other Direct Debits, Payroll and Bank Fees (for the month June 2020) totalling \$540,152.02 be endorsed.

CARRIED 9/0

M Burgess returned to the meeting at 4.24pm

**9.2.3 Financial Reports**

Name of Applicant: Shire of Kondinin  
 Author: Manager Corporate Services  
 Voting: Simple  
 Date: 8<sup>th</sup> July, 2020

**SUMMARY/COMMENT:**

The financial statements for the period ending 30<sup>th</sup> June 2020 are attached.

**RESOLUTION 3618**

Moved Cr Lynch

Seconded Cr Browning

That the Financial Reports for the period ended 30<sup>th</sup> June 2020 as presented be accepted.

CARRIED 9/0

**9.3 MANAGER OF WORKS**



# Shire of Kondinin

## *ADOPTED BUDGET*

**FOR THE YEAR ENDED 30 JUNE 2021**

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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 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	3,202,696	3,189,086	3,131,650
Operating grants, subsidies and contributions	10(a)	1,535,003	2,722,247	1,804,298
Fees and charges	9	731,200	762,281	979,604
Service charges	1(f)	0	0	0
Interest earnings	12(a)	31,218	73,884	75,519
Other revenue	12(b)	384,323	442,182	377,155
		5,884,440	7,189,681	6,368,226
<b>Expenses</b>				
Employee costs		(2,181,208)	(2,119,995)	(2,256,135)
Materials & contracts		(2,071,191)	(2,178,362)	(2,327,392)
Utility charges		(331,350)	(328,097)	(317,300)
Depreciation	5	(3,240,043)	(3,208,413)	(3,163,185)
Interest expenses	2(d)	(142,048)	(144,770)	(150,847)
Insurance expenses		(228,428)	(216,785)	(226,089)
Other expenditure		(285,913)	(222,449)	(277,155)
		(8,480,182)	(8,418,871)	(8,718,104)
<b>Subtotal</b>		(2,595,742)	(1,229,190)	(2,349,879)
Non-operating grants, subsidies and contributions	10(b)	1,766,565	1,540,523	1,122,579
Profit on asset disposals	4(b)	7,202	0	-
Loss on asset disposals	4(b)	(67,183)	(102,659)	(190,401)
		1,706,584	1,437,864	932,178
<b>Net result</b>		(889,159)	208,672	(1,417,702)
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	4,440,521	0
<b>Total other comprehensive income</b>		0	4,440,521	0
<b>Total comprehensive income</b>		(889,159)	4,649,193	(1,417,702)

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

#### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate selling 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.

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the time of budget preparation and are subject to final adjustments.

#### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

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

AASB 1059 is not expected to impact the annual budget.  
Specific impacts of AASB 2018-7 have not been identified.

#### 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 on instalments, interest on 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 services.

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.

#### REVENUES (CONTINUED)

##### 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, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of 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.



**Shire of Kondinin**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		20,000	63,211	14,813
General Purpose Funding		4,257,402	5,452,187	4,477,259
Law, Order, Public Safety		20,850	29,095	18,740
Health		345,428	358,055	337,107
Education and Welfare		0	0	0
Housing		55,000	55,213	54,732
Community Amenities		114,000	116,690	139,909
Recreation and Culture		41,044	44,930	47,334
Transport		206,455	197,677	194,798
Economic Services		487,260	577,330	607,045
Other Property and Services		337,000	294,289	478,568
		5,884,440	7,188,678	6,370,305
<b>Expenses excluding finance costs</b>	4(a),5,12(b)(e)(f)(g)			
Governance		(322,132)	(317,965)	(302,282)
General Purpose Funding		(207,599)	(152,235)	(197,267)
Law, Order, Public Safety		(135,162)	(126,100)	(105,164)
Health		(529,693)	(459,991)	(578,591)
Education and Welfare		(88,988)	(83,932)	(97,806)
Housing		(290,782)	(269,079)	(309,153)
Community Amenities		(631,238)	(605,559)	(764,474)
Recreation & Culture		(1,929,774)	(1,858,767)	(1,882,780)
Transport		(2,843,252)	(2,781,029)	(2,840,106)
Economic Services		(1,030,203)	(1,016,849)	(998,797)
Other Property and Services		(331,483)	(595,327)	(512,228)
		(8,340,308)	(8,266,830)	(8,588,649)
<b>Finance Costs</b>	7,6(a),12(d)			
Health		(7,805)	(9,464)	(9,464)
Welfare		(5,471)	0	0
Housing		(2,412)	(3,720)	(3,720)
Community Amenities		(98,444)	(103,738)	(31,798)
Recreation & Culture		(25,743)	(34,117)	(86,553)
		(139,876)	(151,040)	(131,535)
<b>Subtotal</b>		(2,595,743)	(1,229,192)	(2,349,880)
Non-operating grants, subsidies and contribu	10(b)	1,766,565	1,540,523	1,122,579
Profit on asset disposals	4(b)	7,202	(0)	0
Loss on asset disposals	4(b)	(67,183)	(102,659)	(190,401)
		1,706,584	1,437,864	932,178
<b>Net result</b>		(889,159)	208,672	(1,417,702)
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	4,440,521	0
<b>Total other comprehensive income</b>		0	4,440,521	0
<b>Total comprehensive income</b>		(889,159)	4,649,193	(1,417,702)

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

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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**

**GOVERNANCE**

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

**ACTIVITIES**

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  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,202,696	3,172,130	3,131,650
Operating grants, subsidies and contributions		1,535,003	2,722,247	1,804,298
Fees and charges		731,200	762,281	979,604
Service charges		0	0	0
Interest earnings		31,218	73,884	75,519
Goods and services tax		617,105	537,933	583,960
Other revenue		384,323	442,182	377,155
		<u>6,501,545</u>	<u>7,710,659</u>	<u>6,952,185</u>
<b>Payments</b>				
Employee costs		(2,181,208)	(2,043,188)	(2,256,135)
Materials and contracts		(2,071,191)	(2,178,362)	(2,327,392)
Utility charges		(331,350)	(328,097)	(317,300)
Insurance expenses		(228,428)	(216,785)	(226,089)
Interest expenses		(142,048)	(144,770)	(150,847)
Goods and services tax		(820,051)	(626,179)	(583,960)
Other expenditure		(285,913)	(222,449)	(277,155)
		<u>(6,060,192)</u>	<u>(5,759,829)</u>	<u>(6,138,881)</u>
<b>Net cash provided by (used in) operating activities</b>	3	<u>441,353</u>	<u>1,950,830</u>	<u>813,305</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale		0	0	0
Payments for purchase of property, plant & equipment	4(a)	(2,504,256)	(729,528)	(1,343,252)
Payments for construction of infrastructure	4(a)	(2,200,180)	(1,904,816)	(2,017,005)
Non-operating grants, subsidies and contributions		1,766,565	1,540,523	1,122,579
Proceeds from sale of land held for resale				
Proceeds from sale of plant & equipment	4(b)	313,000	309,454	302,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	54,173	52,277	52,277
		<u>(2,570,698)</u>	<u>(732,091)</u>	<u>(1,883,401)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(199,570)	(181,531)	(181,531)
Principal elements of lease payments	7	(134,080)	(131,451)	0
Proceeds from new borrowings	6(b)	250,000	0	0
		<u>(83,650)</u>	<u>(312,982)</u>	<u>(181,531)</u>
<b>Net cash provided by (used in) financing activities</b>		<u>(83,650)</u>	<u>(312,982)</u>	<u>(181,531)</u>
<b>Net increase (decrease) in cash held</b>		<u>(2,212,995)</u>	<u>905,756</u>	<u>(1,251,628)</u>
Cash at beginning of year		4,078,255	3,172,499	3,172,499
<b>Cash and cash equivalents at the end of the year</b>		<u>1,865,260</u>	<u>4,078,255</u>	<u>1,920,871</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 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)(iii)	2,022,156	1,404,349	1,418,922
		2,022,156	1,404,349	1,418,922
<b>Revenue from operating activities (excluding rates)</b>				
Governance		26,711	63,211	14,813
General purpose funding		1,054,706	2,259,230	1,345,609
Law, order, public safety		20,850	29,095	18,740
Health		345,428	358,055	337,107
Education and welfare		0	0	0
Housing		55,000	55,213	54,732
Community amenities		114,000	116,690	139,909
Recreation and culture		41,044	44,930	47,334
Transport		206,455	197,677	192,719
Economic services		487,260	577,330	607,045
Other property and services		337,491	294,289	478,568
		2,688,946	3,995,721	3,236,576
<b>Expenditure from operating activities</b>				
Governance		(322,132)	(321,920)	(340,390)
General Purpose Funding		(207,599)	(152,235)	(197,267)
Law, Order, Public Safety		(135,162)	(126,100)	(105,164)
Health		(537,825)	(469,455)	(588,055)
Education and Welfare		(94,459)	(83,932)	(97,806)
Housing		(293,195)	(272,798)	(312,873)
Community Amenities		(729,682)	(709,297)	(796,272)
Recreation & Culture		(1,955,518)	(1,893,884)	(1,969,333)
Transport		(2,910,108)	(2,875,542)	(2,987,391)
Economic Services		(1,030,203)	(1,016,849)	(998,797)
Other Property and Services		(331,483)	(599,518)	(515,157)
		(8,547,366)	(8,521,529)	(8,908,506)
Non-cash amounts excluded from operating activities	2(a)(i)	3,300,024	3,311,072	3,353,585
Amount attributable to operating activities		(536,241)	189,612	(899,423)
<b>INVESTING ACTIVITIES</b>				
Non-perating grants, subsidies and contributions	10(b)	1,766,565	1,541,523	1,122,579
Purchase of property, plant and equipment	4(a)	(2,504,256)	(729,528)	(1,343,252)
Purchase and construction of infrastructure	4(a)	(2,200,180)	(1,904,816)	(2,017,005)
Proceeds from disposal of assets	4(b)	313,000	309,454	302,000
Proceeds from self supporting loans	6(a)	54,173	52,277	52,277
Amount attributable to investing activities		(2,570,698)	(731,091)	(1,883,401)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(199,570)	(181,531)	(181,531)
Principal elements of finance lease payments	7	(134,080)	(131,451)	0
Proceeds from new borrowings	6(b)	250,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(502,108)	(316,340)	(317,295)
Transfers from cash backed reserves (restricted assets)	8(a)	490,000	0	150,000
Amount attributable to financing activities		(95,758)	(629,322)	(348,826)
Budget deficiency before general rates		(3,202,696)	(1,170,801)	(3,131,650)
Estimated amount to be raised from general rates	1	3,202,696	3,192,957	3,131,650
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)(ii)	0	2,022,156	0

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

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SHIRE OF KONDININ  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	2020/21 Budgeted interim rates \$	2020/21 Budgeted back rates \$	2020/21 Budgeted total revenue \$	2019/20 Actual total revenue \$	2019/20 Budget total revenue \$
<b>Differential general rate or general rate</b>									
Gross rental valuations									
GRV - Residential	0.122465	301	2,537,400	310,743	0	0	310,743	310,743	310,743
GRV - Mining	0.244391	4	1,046,750	255,816	0	0	255,816	255,816	742,738
Unimproved valuations									
UV - Rural	0.016010	373	117,377,000	1,879,206	0	0	1,879,206	1,883,797	1,881,881
UV - Mining	0.291498	112	2,778,473	809,919	0	0	809,919	806,087	255,816.00
Sub-Totals		790	123,739,623	3,255,684	0	0	3,255,684	3,256,442	3,191,178
<b>Minimum payment</b>									
Gross rental valuations									
GRV - Residential	440	44	43,750	19,360	0	0	19,360	19,360	19,360
Unimproved valuations									
UV - Rural	440	24	396,300	10,560	0	0	10,560	9,680	9,680
UV - Mining	440	32	21,738	14,080	0	0	14,080	13,640	11,440
Sub-Totals		100	461,788	44,000	0	0	44,000	42,680	40,480
<b>Discounts (Refer note 1(h))</b>									
Concessions (Refer note 1(f))		890	124,201,411	3,299,684	0	0	3,299,684	3,299,122	3,231,658
<b>Total amount raised from general rates</b>							(140,000)	(139,304)	(130,008)
Ex-Gratia Rates							3,159,684	3,159,818	3,101,650
Specified area rates (Refer note 1(f))							43,012	33,139	30,000
<b>Total Rates</b>							<b>3,202,696</b>	<b>3,192,957</b>	<b>3,131,650</b>

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also 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 2021

1. 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	30/09/2020	0	5	5
<b>Option two</b>				
First instalment	30/09/2020	0	5	5
Second instalment	30/11/2020	10	5	5
Third instalment	1/02/2021	10	5	5
Fourth instalment	2/04/2021	10	5	5
<b>Option three</b>				
First instalment	30/09/2020	0	5	5
Second instalment	1/02/2021	10	5	5

  

	2020/21 Budget revenue \$	2019/20 Actual revenue \$	2019/20 Budget revenue \$
Instalment plan admin charge revenue	2,000	1,530	2,000
Instalment plan interest earned	1,500	3,630	3,000
Unpaid rates interest earned	6,000	27,582	12,000
	<b>9,500</b>	<b>32,742</b>	<b>17,000</b>



**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. 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**

Description	Characteristics	Objects	Reasons
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**

Description	Characteristics	Objects	Reasons
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.

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

**1. RATING INFORMATION (Continued)**

**(e) Specified Area Rate**

The Shire has not imposed any specified area rate for 2020/2021.

**(f) Service Charges**

The Shire has not imposed any service charges for 2020/2021.

**(g) Rates Discounts**

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Actual	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General rates	5%		\$ 139,870	\$ 139,174	\$ 139,174	Full payment made within 35 days of the date service appearing on the rate notice.
Rubbish charges - Kondinin Golf Club	50%		130	130	130	Being a community sporting club and as declared by council
			<u>140,000</u>	<u>139,304</u>	<u>139,304</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
Karigarin Country Club	Concession	100	0	0
Kondinin Mens Shed	Concession	100	0	0
			<u>0</u>	<u>0</u>



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

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$

(i) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(7,202)	0	0
Add: Loss on disposal of assets	4(b)	67,183	102,659	190,401
Add: Depreciation on assets	5	3,240,043	3,208,413	3,163,185
<b>Non cash amounts excluded from operating activities</b>		<b>3,300,024</b>	<b>3,311,072</b>	<b>3,353,586</b>

(ii) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(1,570,259)	(1,558,151)	(1,409,106)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(56,140)	(54,173)	(52,277)
- rates receivable		(250,000)	(238,008)	(225,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		218,403	188,780	188,780
- Current portion of lease liabilities		36,513	134,080	0
- Employee benefit provisions		363,076	363,076	368,878
<b>Total adjustments to net current assets</b>		<b>(1,258,408)</b>	<b>(1,164,396)</b>	<b>(1,128,725)</b>

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$

(iii) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	250,000	2,520,104	511,765
Cash and cash equivalents - restricted				
Cash backed reserves	8	1,570,259	1,558,151	1,409,106
Receivables		425,000	399,660	521,390
Inventories		20,000	20,990	38,247
		<b>2,265,259</b>	<b>4,498,905</b>	<b>2,480,508</b>

Less: current liabilities

Trade and other payables		(381,937)	(626,417)	(859,524)
Lease liabilities		(36,513)	(134,080)	0
Long term borrowings		(218,403)	(188,780)	(188,780)
Provisions		(370,000)	(363,076)	(303,479)
		<b>(1,006,852)</b>	<b>(1,312,353)</b>	<b>(1,351,783)</b>

Net current assets

<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	<b>(1,258,408)</b>	<b>(1,164,396)</b>	<b>(1,128,725)</b>
<b>Closing funding surplus / (deficit)</b>		<b>(0)</b>	<b>2,022,156</b>	<b>0</b>

## 2(b). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions 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 City of Somewhere becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### CONTRACT ASSETS

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

#### 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.

#### 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 City of Somewhere contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Somewhere contributes are defined contribution plans.

#### LEASE LIABILITIES

The present value of future 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.

#### TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

Provision is made for the City of Somewhere'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 City of Somewhere's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The City of Somewhere's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### 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. Finance 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.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

#### 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.



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

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		250,000	2,476,442	511,765
Term deposits		1,615,260	1,601,813	1,409,106
		<u>1,865,260</u>	<u>4,078,255</u>	<u>1,920,871</u>
Cash and cash equivalents		1,865,260	4,078,255	1,920,871
		<u>1,865,260</u>	<u>4,078,255</u>	<u>1,920,871</u>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(889,159)	208,672	(1,417,702)
Depreciation	5	3,240,043	3,208,413	3,163,185
(Profit)/loss on sale of asset	4(b)	59,981	102,659	190,401
(Increase)/decrease in receivables		(107,126)	(56,182)	(82,953)
(Increase)/decrease in inventories		990	(4,285)	0
Increase/(decrease) in payables		(103,735)	78,274	157,232
Increase/(decrease) in employee provisions		6,924	(46,199)	(74,279)
Non-operating grants, subsidies and contributions		(1,766,565)	(1,540,523)	(1,122,579)
<b>Net cash from operating activities</b>		<u>441,353</u>	<u>1,950,829</u>	<u>813,305</u>

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 2 - 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  
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2019/20 Actual total	
	Governance	Health	Education and welfare	Housing and culture	Recreation	Transport	Economic services and services		Other property and services
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Land - freehold land	0	0	0	0	0	0	10,000	0	60,000
Buildings - non-specialised	0	0	0	0	200,000	0	148,234	0	348,234
Buildings - specialised	0	0	1,274,830	0	0	25,000	0	0	1,299,830
Furniture and equipment	23,192	0	0	0	0	0	0	0	23,192
Plant and equipment	131,000	35,000	0	0	0	550,000	0	57,000	773,000
	154,192	35,000	1,274,830	50,000	200,000	575,000	158,234	57,000	2,504,256
<i>Infrastructure</i>									
Infrastructure - Roads	0	0	0	0	0	1,435,835	0	0	1,435,835
Infrastructure - Footpaths	0	0	0	0	0	250,000	0	0	250,000
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	0	0
Infrastructure - Other	0	0	0	0	219,345	130,000	165,000	0	514,345
	0	0	0	0	219,345	1,815,835	165,000	0	2,200,180
<b>Total acquisitions</b>	154,192	35,000	1,274,830	50,000	419,345	2,390,835	323,234	57,000	4,704,436
									2,634,345

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document on page 50.

**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.





5. 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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
76,320	65,912	99,453	
0	0	0	
13,450	13,212	15,320	
17,800	17,664	17,975	
53,700	53,566	55,855	
98,426	98,329	100,470	
46,336	44,606	46,336	
738,000	730,704	644,137	
1,571,900	1,569,779	1,546,373	
111,110	109,019	114,258	
513,000	505,621	523,007	
<b>3,240,042</b>	<b>3,208,413</b>	<b>3,163,185</b>	
758,529	751,124	740,536	
67,600	66,940	65,997	
415,799	411,740	405,936	
1,571,568	1,556,226	1,534,289	
13,174	13,045	12,861	
12,287	12,167	11,995	
28,137	27,862	27,469	
372,948	369,308	364,102	
<b>3,240,042</b>	<b>3,208,413</b>	<b>3,163,185</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 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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated

**Depreciation (Continued)**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and carrying amount of the asset taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.



**SHIRE OF KONDININ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Loan #141 - Aged Care Unit	WA Treasury Corporation	Debenure	10	3.04	250,000	41,803	0	0
					250,000	41,803	0	0

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2020/21 Budget	New loans unspent at 30 June 2021	Amount as at 30 June 2021
Loan ?????????		2021	\$ 0	\$ 0	\$ 0	\$ 0

**(d) Credit Facilities**

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	20,000			20,000		20,000
Credit card balance at balance date	0			0		0
Total amount of credit card unused	20,000			20,000		20,000
Loan facilities						
Loan facilities in use at balance date	3,153,100			3,102,670		3,102,670
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 quality 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 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget (from)	2019/20 Budget Closing Balance
(a) Plant Reserve	\$ 577,277	\$ 104,849	\$ (240,000)	\$ 442,126	\$ 464,872	\$ 112,405	\$ 0	\$ 577,277	\$ 464,872	\$ 112,297	\$ 0	\$ 577,169
(b) Housing Reserve	137,148	51,152	0	188,300	84,538	52,610	0	137,148	84,538	52,586	0	137,124
(c) Employee Leave Reserve	212,398	151,784	0	364,183	208,079	4,319	0	212,398	208,079	5,200	0	213,279
(d) Tourism Development Reserve	148,539	34,638	(50,000)	133,177	113,750	34,790	0	148,539	113,750	34,882	0	148,632
(e) Community Bus Reserve	50,364	423	0	50,787	49,354	1,010	0	50,364	49,354	1,224	0	50,578
(f) Radio Reserve	24,710	208	0	24,917	24,214	496	0	24,710	24,214	600	0	24,814
(g) Landfill Reserve	21,008	5,176	0	26,184	15,573	5,435	0	21,008	15,573	5,372	0	20,945
(h) Medical Services Reserve	77,415	650	0	78,065	76,021	1,394	0	77,415	76,021	1,900	0	77,921
(i) Hyden Recreation Centre Reserve	309,291	2,598	(200,000)	111,889	205,409	103,882	0	309,291	205,409	103,234	(150,000)	158,643
(j) Water Infrastructure Reserve	0	100,420	0	100,420	0	0	0	0	0	0	0	0
(k) SJA Capital Upgrade Reserve	1,558,151	502,108	(490,000)	1,570,260	1,241,811	316,340	0	1,558,151	1,241,811	317,295	(150,000)	1,409,106

(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	to be used for the purchase of major plant.
(b) Housing Reserve	Ongoing	to be used for the construction of a new housing as Council decreases.
(c) Employee Leave Reserve	Ongoing	to be used to fund annual and long service leave requirements.
(d) Tourism Development Reserve	Ongoing	to be used to ensure that the Wave Rock area is kept at a good standard.
(e) Community Bus Reserve	Ongoing	to be used for the replacement of community bus.
(f) Radio Reserve	Ongoing	to account for service charges raised.
(g) Landfill Reserve	Ongoing	to be used for the operational costs of Bendering Landfill site.
(h) Medical Services Reserve	Ongoing	to be used for the operational costs of Kondinin Medical Centre.
(i) Hyden Recreation Centre Reserve	2021-23	to be used for the construction of Hyden Recreation Building Extension.
(j) Water Infrastructure Reserve	2021-22	to be used for the installation of standpipe controllers and storage tanks.
(k) SJA Capital Upgrade Reserve	2022-23	to be used for SJA Sub Centre Capital upgrades in Kondinin and Hyden.

Shire of Kondinin  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	8,000	278	5,000
General Purpose Funding	1,750	7,895	1,738
Law, Order, Public Safety	5,600	7,203	3,513
Health	30,300	28,988	35,300
Education and Welfare	0	0	0
Housing	53,500	53,714	53,860
Community Amenities	114,000	116,690	139,909
Recreation & Culture	23,850	24,168	18,721
Transport	0	0	0
Economic Services	207,200	276,810	312,995
Other Property & Services	287,000	230,812	408,568
	<u>731,200</u>	<u>746,558</u>	<u>979,604</u>

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding	0	0	0	0	0	1,019,738	2,179,793	1,266,352
Law, order, public safety	0	0	0	0	0	15,250	14,330	15,227
Recreation and culture	0	0	0	0	0	0	1,000	0
Transport	0	0	0	0	0	206,455	197,677	192,719
Economic services	0	0	0	0	0	243,560	267,497	260,000
Other property and services	0	0	0	0	0	50,000	60,951	70,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,535,003</u>	<u>2,721,247</u>	<u>1,804,298</u>
<b>(b) Non-operating grants, subsidies and contributions</b>								
Education and welfare	428,777	0	(428,777)	0	0	371,223	428,777	0
Recreation and culture	0	0	0	0	0	80,000	50,055	60,000
Transport	0	0	0	0	0	1,192,108	1,001,380	1,001,268
Economic services	0	0	0	0	0	123,234	61,311	61,311
	<u>428,777</u>	<u>0</u>	<u>(428,777)</u>	<u>0</u>	<u>0</u>	<u>1,766,565</u>	<u>1,541,523</u>	<u>1,122,579</u>
<b>Total</b>	<u>428,777</u>	<u>0</u>	<u>(428,777)</u>	<u>0</u>	<u>0</u>	<u>3,301,568</u>	<u>4,262,770</u>	<u>2,926,877</u>

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	428,777
	<u>0</u>	<u>428,777</u>



11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Service charges	Charge for specific service	Over time	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments Licences/ Registrations/ Approvals	General appropriations and contributions with no reciprocal commitment Building, planning, development and animal management, having the same nature as a licence regardless of naming.	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Pool Inspections	Compliance safety check	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
Other Inspections	Regulatory Food, Health and Safety	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
Waste management collections	Kerbside collection service	Over time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	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
Property hire and entry	Use of halls and facilities	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
Memberships	Pool membership	Single point in time	Payment 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
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	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
Sale of stock	Fuel, sand and gravel	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
Commissions	Commissions on licencing	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
Reimbursements	Insurance claims	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
		Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



Shire of Kondinin  
**NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021**

**12. OTHER INFORMATION**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	13,718	28,814	29,769
- Other funds	10,000	13,856	30,750
Late payment of fees and charges *			
Other interest revenue (refer note 1b)	7,500	31,212	15,000
	31,218	73,883	75,519
* 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	384,323	442,183	377,155
Other	0	0	0
	384,323	442,183	377,155
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	31,000	29,250	29,000
Other services	2,000	900	1,000
	33,000	30,150	30,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note6(a))	139,876	151,040	150,847
Interest expense on lease liabilities	2,173	4,801	0
Other	0	0	0
	142,048	155,841	150,847
<b>(e) Elected members remuneration</b>			
Meeting fees	30,000	21,382	30,000
Mayor/President's allowance	12,000	12,000	12,000
Deputy Mayor/President's allowance	0	0	0
Travelling expenses	6,500	4,797	8,500
Telecommunications allowance	0	0	0
	48,500	38,180	50,500

**SHIRE OF KONDININ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**13. INTERESTS IN JOINT ARRANGEMENTS**

The Shire together with the Shires of Corrigin, Kulin, Narembeen and Lake Grace have a joint operation arrangement with regard to the provision of environmental health service. The joint-controlled assets are motor vehicles, Bending Tip site (RoeROC) facility at Narembeen-Kondinin Road. The Bending Tip site facility assets have been taken-up at valuation costs while the Shire's 23.08% share in motor vehicle is included in Property, Plant and Equipment is as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Non-current assets</b>			
Land	15,750	15,750	15,750
Less: accumulated depreciation	0	0	0
	15,750	15,750	15,750
Light vehicle	7,659	7,659	7,804
Less: accumulated depreciation	(3,830)	(1,951)	(1,951)
	3,829	5,708	5,853
Other Infrastructure - Independent valuation - 2018	138,400	138,400	138,400
Cost	0	0	0
Less: accumulated depreciation	(32,290)	(21,527)	(10,763)
	106,110	116,873	127,637

**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)**

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

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land undertakings will occur in 2020/21.

**Shire of Kondinin**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**15. 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-20 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-21 \$
Staff Christmas Funds	10,000	35,000	(40,000)	5,000
Housing Bonds	4,580	0	0	4,580
Trust Miscellaneous Bonds	200	0	(200)	0
Trust Miscellaneous Funds	1,000	0	0	1,000
	<u>15,780</u>	<u>35,000</u>	<u>(40,200)</u>	<u>10,580</u>



## 16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### 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.

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### 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.

**Supplementary Information - Account Detail (Summary)**

Notes to and forming part of the 2020/2021 Budget Document

Financial summary of detailed accounts to follow

Reporting Program	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.		Net Revenue, Proceeds		Transfers etc.					
	Budget 2020/21	Actual 2019/20	Budget 2019/20	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2020/21	Actual 2019/20				
Governance	26,711	63,211	14,813	76,136	95,000	0	66,000	0	0	0	0	0	0	115,000	139,347	80,813				
General Purpose Funding	4,457,402	5,452,187	4,477,259	0	0	0	0	0	0	0	0	0	0	4,257,402	5,452,187	4,477,259				
Law Order & Public Safety	20,850	29,095	18,740	0	0	0	0	0	0	0	0	0	0	20,850	29,095	18,740				
Health	345,428	358,055	337,107	0	23,000	0	0	0	0	0	0	0	0	368,428	358,055	337,107				
Education & Welfare	371,223	428,777	0	0	0	0	0	0	250,000	0	0	0	0	621,223	428,777	0				
Housing	55,000	55,213	54,732	0	0	0	0	0	0	0	0	0	0	55,000	55,213	54,732				
Community Amenities	114,000	116,690	139,909	0	0	0	0	0	0	0	0	0	0	114,000	116,690	139,909				
Recreation & Culture	121,044	94,985	107,334	0	0	0	0	0	254,173	0	0	0	0	375,217	147,262	309,611				
Transport	1,348,563	1,199,057	1,193,987	185,817	150,000	0	170,000	0	240,000	0	0	0	0	1,788,563	1,364,874	1,363,987				
Economics Services	610,494	688,164	688,356	0	0	0	0	0	50,000	0	0	0	0	660,494	688,164	688,356				
Other Property & Services	337,491	294,289	478,568	47,500	45,000	0	66,000	0	0	0	0	0	0	382,000	341,789	544,568				
Surplus/Deficit B/Fwd	0	0	0	0	45,000	0	66,000	0	0	0	0	0	0	2,022,156	1,404,349	1,418,922				
<b>Total</b>	<b>7,658,207</b>	<b>8,730,201</b>	<b>7,490,805</b>	<b>308,453</b>	<b>313,000</b>	<b>302,000</b>	<b>302,277</b>	<b>794,173</b>	<b>52,277</b>	<b>202,277</b>	<b>7,202</b>	<b>0</b>	<b>10,780,334</b>	<b>10,496,280</b>	<b>9,414,004</b>					

Reporting Program	Expenses				Purchases/Construction				Financing Outward				Deprn. & Losses et al.				Net Expenses, Assets, Transfers etc.			
	Actual 2019/20		Budget 2019/20		Actual 2019/20		Budget 2019/20		Actual 2019/20		Budget 2019/20		Actual 2019/20		Budget 2019/20		Actual 2019/20		Budget 2019/20	
	Budget 2020/21	Actual 2019/20	Budget 2019/20	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2019/20	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2019/20	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2019/20	Actual 2019/20	Budget 2020/21	Actual 2019/20	Budget 2019/20	
Governance	322,132	321,920	340,390	154,192	0	91,996	140,000	0	200,000	0	0	69,867	76,320	600,004	344,049	342,829				
General Purpose Funding	207,599	152,235	197,267	0	0	0	0	0	13,718	28,814	29,769	0	0	221,318	181,049	227,036				
Law Order & Public Safety	135,162	126,100	105,164	0	0	0	0	0	10,649	0	0	0	13,450	121,712	112,888	89,844				
Health	537,825	469,455	588,055	35,000	0	0	0	0	10,649	10,195	10,195	17,664	18,127	565,347	481,985	580,275				
Education & Welfare	94,459	83,932	97,806	1,274,830	283	0	20,000	0	10,790	63,785	63,785	53,700	53,566	1,326,379	30,648	61,951				
Housing	293,195	272,798	312,873	50,000	0	0	30,000	0	64,220	89,468	89,468	98,329	98,426	308,989	238,254	306,188				
Community Amenities	729,682	709,287	796,272	0	0	0	0	0	93,007	89,468	89,468	44,336	44,336	776,352	754,159	839,403				
Recreation & Culture	1,955,518	1,893,884	1,969,333	419,345	101,952	337,000	337,000	0	75,905	173,083	173,083	738,000	738,000	1,712,768	1,438,215	1,835,279				
Transport	2,910,108	2,875,542	2,987,391	2,390,835	2,280,508	2,478,257	2,478,257	0	234,080	231,451	100,000	1,638,756	1,664,292	3,896,267	3,723,210	3,871,991				
Economics Services	1,030,203	1,016,849	998,797	323,234	103,969	265,000	265,000	0	133,390	32,526	32,526	111,110	109,019	1,375,717	1,044,324	1,182,065				
Other Property & Services	331,483	599,518	515,157	57,000	55,636	90,000	90,000	0	0	0	0	513,000	509,812	-124,517	145,343	77,142				
<b>Total</b>	<b>8,547,366</b>	<b>8,521,529</b>	<b>8,908,508</b>	<b>4,704,436</b>	<b>2,634,345</b>	<b>3,360,257</b>	<b>3,360,257</b>	<b>629,322</b>	<b>835,768</b>	<b>498,826</b>	<b>3,311,072</b>	<b>3,353,583</b>	<b>10,780,335</b>	<b>8,474,124</b>	<b>9,414,004</b>					

Surplus/Deficit (889,159) 208,672 (1,417,702)

## GOVERNANCE - MEMBERS OF COUNCIL

**Schedule 04  
Sub Program 041**

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
04100	President's Allowance Paid		12,000		12,000		12,000
04104	Members Sitting Fees Paid		30,000		21,382		30,000
04106	Members Telephone Subsidy Paid		1,500		480		0
04108	Members Travelling Expenses Paid		6,500		4,797		8,500
04110	Members Conference Expenses		12,000		10,552		12,000
04112	Refreshment & Reception Expenses		10,000		7,493		17,000
04114	Members Insurance		425		425		425
04116	Members Subscriptions		8,100		8,050		8,838
04118	Members Training Expenses		5,000		22,522		2,500
04130	Civic Reception Expense		3,000		2,853		1,891
04132	Council Chamber Maintenance		500		0		500
04134	Council Election Expenses		0		5,627		0
04136	Contributions		114,113		96,829		110,842
04138	Community Funding		0		0		0
04140	Depreciation - Council Chambers		1,320		894		1,320
04150	Regional Council Expenses		0		0		0
04155	Consultancy Services		30,000		29,991		40,000
04160	Allocated Administration Costs		87,674		75,014		94,574
<b><u>OPERATING INCOME</u></b>							
04170	Reimbursements	0		0		0	
<b><u>CAPITAL EXPENDITURE</u></b>							
04180	Transfer to SJA Capital Upgrade Reserve		50,000		0		0
04181	Purchase Land & Buildings		0		0		0
04182	Purchase Furniture & Equipment		0		0		0
<b><u>CAPITAL INCOME</u></b>							
	Proceeds on Sale of Asset						
	Realisation on Asset Disposal						
		-	372,132	-	298,909	-	340,390



# ADMINISTRATION

**Schedule 04  
Sub Program 042**

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
04200	Salaries & Wages - Admin		595,608		575,945		650,439
04201	Superannuation - Admin		92,614		85,537		99,630
04202	Workers Comp - Insurance Premiums		61,745		73,800		73,800
04203	Accrued AI & Lsl		0		-60,342		0
04204	Staff Uniform		5,000		5,203		5,000
04206	Training Expenses		7,000		7,095		7,000
04208	Travel & Accommodation		1,500		1,270		5,000
04210	Conferences Expenses		3,500		2,842		10,000
04212	Fringe Benefits Tax		55,000		54,550		55,250
04214	Other Employee Costs		500		468		1,000
04216	Subscriptions and Membership - Admin		13,500		8,212		6,680
04220	Kondinin Office Maintenance		39,000		38,021		35,000
04221	Hyden Office Maintenance		25,000		25,781		25,000
04222	Kondinin Office Equipment Mtce		45,000		9,164		5,000
04223	Hyden Office Equipment Mtce		800		719		500
04224	Telecommunications		15,000		15,114		15,000
04226	Legal Expenses		25,000		14,105		5,206
04228	Printing and Stationery		15,000		20,184		20,000
04230	Consultancy Services		30,000		38,213		30,000
04232	Accounting Services		0		0		0
04234	Administration Vehicle Operating Expenses		25,000		24,795		25,000
04236	Bank Service Charges		15,000		14,063		15,000
04238	Postage and Freight		5,000		4,068		5,000
04240	Advertising Expense		5,000		4,008		5,000
04242	Insurance (ex W/comp)		43,157		25,877		36,071
04250	Depreciation - Administration		75,000		65,018		98,133
04251	Audit Fees		33,000		30,150		30,000
04255	Debtors Written-off		0		0		30,000
04260	Office Expenses - Other		12,000		11,138		10,000
04273	Loss On Asset Disposal - Administration		0		3,955		38,108
04265	Administration Costs Allocated To Programs (ABC)		(1,243,923)		-1,075,940		(1,341,817)
<b>OPERATING INCOME</b>							
04270	Sundry Income - Gst Incl	(8,000)		(8,673)		(5,000)	
04271	Reimbursements - Gst Free	(12,000)		(23,489)		(9,813)	
04272	Profit on Asset Disposal	(6,711)		0		0	
04274	Fringe Benefit Tax Recoups	0		0		0	
04275	Sundry Income - ex Gst	0		(10,220)		0	
04276	Grants, Contrib & Reimb.	0		0		0	
04277	Insurance Rebate	0		(20,830)		0	
<b>CAPITAL EXPENDITURE</b>							
04280	Transfer to Lsl Reserve		150,000		0		0
04281	Purchase Land & Buildings - Administration		0		0		0
04282	Purchase Furniture & Equipment - Administration		23,192		37,178		50,000
04283	Purchase Plant and Equipment - Administration		131,000		54,818		90,000
<b>CAPITAL INCOME</b>							
04290	Transfer from Reserves						
04291	Proceeds on Sale of Asset	(95,000)		(76,136)		(66,000)	
04292	Realisation On Asset Disposal	95,000		76,136		66,000	
		(26,711)	304,192	(63,211)	115,008	(14,813)	140,000

## GENERAL PURPOSE FUNDING

### RATES

Schedule 03  
Sub Program 031

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
03101	Salaries Rates		33,547		33,043		32,745
03102	Superannuation Rates		5,973		5,900		5,830
03103	Accrued AI & Lsl - Rates		1,000		2,968		1,000
03105	Rate Notice/Advertising Costs		0		0		1,500
03106	Debt Collection/Legal Costs		7,000		6,414		35,000
03108	Financial Hardship Discount		30,000		0		0
03110	Valuation Expenses & Title Searches		27,000		15,360		10,000
03116	Allocated Administration Costs		87,673		75,315		94,573
<b>OPERATING INCOME</b>							
03120	General Rates Levied	(3,299,684)		(3,279,829)		(3,231,658)	
03121	Interim Rates Levied	0		(15,422)		0	
03130	Rates Discount	140,000		139,304		130,008	
03135	Ex-Gratia Rates (CBH)	(43,012)		(33,139)		(30,000)	
03140	Rates Written-back	0		0		0	
03145	Back Rates Levied	0		0		0	
03150	Penalty Interest Raised on Rates	(6,000)		(27,582)		(12,000)	
03152	Legal Fees Relating To Rates	(1,000)		(7,055)		(1,000)	
03155	Instalment Interest	(1,500)		(3,631)		(3,000)	
03160	Rates Administration Fee	(2,000)		(1,530)		(2,000)	
03170	Rates Inquiry Fees	(750)		(840)		(738)	
		(3,213,946)	192,193	(3,229,724)	139,001	(3,150,388)	180,648

## GENERAL PURPOSE FUNDING

### OTHER

Schedule 03  
Sub Program 032

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
03200	Allocated Administration Costs		15,406		13,234		16,619
<b>OPERATING INCOME</b>							
03201	Grants Commission Grant Receiv	(655,160)		(1,354,971)		(824,895)	
03202	Grants Commission Grant Receiv	(364,577)		(824,822)		(441,457)	
03210	Interest Received - Reserves	(13,718)		(28,814)		(29,769)	
03212	Interest on Investments	(10,000)		(13,860)		(30,750)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
03290	Transfer from Reserve	0		-		-	
		(1,043,456)	15,406	(2,222,467)	13,234	(1,326,871)	16,619

## FIRE PREVENTION

**Schedule 05**

**Sub Program 051**

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05100	Maintenance Plant & Equipment - Fire Pre		30,000		39,205		2,500
05102	Maintenance - Vehicles/Trailers		12,000		12,597		10,000
05104	Maintenance - Land & Buildings		1,500		1,246		5,000
05108	Other Goods & Services		7,000		5,432		7,000
05110	Insurances - Fire Prevention		6,800		4,314		4,050
05115	Purchases Plant >=\$1200 to \$5000		5,000		0		5,000
05150	Depreciation Expense		12,600		12,505		14,295
05160	Allocated Administration Costs		17,649		5,681		19,038
05165	Other Expenses - Fire Prev		500		4,938		500
<b>OPERATING INCOME</b>							
05170	Fesa Grant	(11,250)		(10,330)		(11,227)	
05171	Fines and Penalties	-		(7,563)		0	
05172	Fines and Penalties	(3,000)		(3,364)		(2,283)	
05175	ESL Subsidy	(4,000)		(4,000)		(4,000)	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(18,250)	93,049	(25,256)	85,918	(17,510)	67,383

## ANIMAL CONTROL

**Schedule 05**

**Sub Program 052**

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
05200	Salaries & Wages		0		177		0
05201	Superannuation		0		0		0
05205	Animal Control Expenses		35,000		33,918		30,000
05250	Depreciation - Animal Control		850		707		1,025
05260	Allocated Administration costs		6,263		5,380		6,756
<b>OPERATING INCOME</b>							
05270	Fines and Penalties - An	(500)		(1,003)		(130)	
05271	Reimbursements - Ranged	0		0		0	
05272	Dog Registration Fees	(2,000)		(2,346)		(1,000)	
05273	Cat Registration Fees	(100)		(302)		(100)	
05274	Dog & Cat - Tag Replace	0		(6)		0	
05370	Fines and Penalties - Ille	0		(182)		0	
<b>CAPITAL EXPENDITURE</b>							
	Furniture & Equipment						
	Transfer to Reserves						
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
	Transfer from Reserves						
		(2,600)	42,113	(3,839)	40,182	(1,230)	37,781



## PREVENTIVE SERVICES

Schedule 07  
Sub Program 074

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07400	Preventive services expenses		20,000		135		27,890
07405	EDRHS Scheme Expenses		60,000		58,051		60,000
07410	Analytical Expenses		500		498		500
07415	EHO Vehicle Operating Expenses		0		0		0
07450	Depreciation - HPS Admin		0		0		0
07460	Allocated Administration Costs		2,505		2,152		2,702
<b>OPERATING INCOME</b>							
07470	Grant & Contrib. - Pre	0		0		0	
07471	Food Business Regis	0		(88)		0	
		0	83,005	(88)	58,836	0	91,092

## PEST CONTROL

Schedule 07  
Sub Program 075

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
07500	Pest control - Expenses		8,000		7,620		8,200
07560	Allocated Administration Costs		1,253		1,076		1,351
		-	9,253	-	8,696	-	9,551

## PREVENTIVE SERVICES - OTHER

Schedule 07  
Sub Program 076

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		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 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
07700	Medical Centre Expenses		45,000		42,307		50,000
07701	GP Locum Expenses		230,000		222,000		250,000
07702	Salaries and Wages - Staff		62,820		51,188		63,559
07703	Superannuation - Staff		5,889		4,713		5,958
07704	Accrued Annual & Long Service Leave		0		919		0
07710	Doctor's Vehicle Expenses		10,000		9,055		10,000
07712	Pharmacy Expense		15,000		11,495		25,000
07720	Doctors Residence		0		0		0
07725	Rural Health West (Membership)		0		0		100
07730	Sundry Expenses - Other Health		0		0		500
07736	Bank Service Charges (Tyro)		1,000		839		1,000
07740	Loss On Asset Disposal - Other Health		327		0		0
07750	Depreciation Expense - Other Health		17,800		17,664		17,975
07760	Allocated Administration Costs		49,927		32,278		53,856
07765	Other Expenses Relating To Other Health		0		0		0
16137	Interest Loan #137A - Doctor's Residence		7,805		9,464		9,464
<b><u>OPERATING INCOME</u></b>							
07711	Profit on Asset Disposal	0		0		0	
07770	Consult Room Hire	(300)		(507)		(300)	
07771	Kondinin Medical Centre - Income	(300,000)		(315,921)		(290,000)	
07772	Kondinin Medical Centre - Pharmacy	(30,000)		(28,393)		(35,000)	
07773	Reimbursements	0		0		0	
07774	Shire of Kulin Contribution	(15,128)		(13,146)		(11,807)	
<b><u>CAPITAL EXPENDITURE</u></b>							
07780	Transfer to Medical Services Reserve		0		0		0
07781	Purchase Land & Buildings		0		0		0
07782	Purchase Furniture & Equipment		0		0		0
07783	Purchase Plant & Equipment		35,000		0		0
07785	Purchase Other Infrastructure		0		0		0
16187	Principal Repayment Loan#137A - Doctor's Residence		10,649		10,195		10,195
<b><u>CAPITAL INCOME</u></b>							
07791	Proceeds on Sale of Asset	0		0		0	
07792	Realisation On Asset Disposal	0		0		0	
		(345,428)	491,217	(357,967)	412,117	(337,107)	497,607

## CARE OF FAMILIES & CHILDREN

Schedule 08

Sub Program 083

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
08305	Building Maintenance - Child Care Ctre		8,000		7,961		8,185
08350	Depreciation - Care		17,200		17,188		17,938
08360	Allocated Administration Costs		1,253		11,195		1,351
<b><u>OPERATING INCOME</u></b>							
<b><u>CAPITAL EXPENDITURE</u></b>							
08381	Purchase Land & Buildings - Daycare Build		0				20,000
		0	26,453	0	36,344	0	47,474

## AGED & DISABLED - SENIOR CITIZENS

Schedule 08

Sub Program 084

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
08400	Yeerakine Lodge		5,000		4,255		10,000
08405	Building Maintenance		1,000		614		1,000
08410	Senior Citizens Operating Expense		2,500		1,396		2,500
08415	Loan #141 Interest - Aged Care Unit		5,471		0		0
08450	Depreciation Expense - Aged & Disabled		36,500		36,378		37,917
08460	Allocated Administration Costs		17,535		4,944		18,915
<b><u>OPERATING INCOME</u></b>							
08470	Grants & Contributions	(371,223)		(428,777)		0	
08471	Reimbursements	0		0		0	
<b><u>CAPITAL EXPENDITURE</u></b>							
08481	Purchase Land & Buildings		1,274,830		283		
08484	Yeerakine Lodge Car Park		0		0		0
08486	Principal Repayment Loan #141 - Aged Car		10,790		0		0
<b><u>CAPITAL INCOME</u></b>							
08496	Proceeds from New Deber	(250,000)		0		0	
		(621,223)	1,353,626	(428,777)	47,870	0	70,332



## STAFF HOUSING

Schedule 09  
Sub Program 091

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09101	Maintenance Staff House - Lot 252 Young Avenue, Kondinin		7,000		9,813		7,000
09102	Maintenance Staff House - Lot 44 Graham St, Kondinin		7,000		5,021		7,000
09103	Maintenance Staff House - Lot 125 Graham St, Kondinin		7,000		8,378		7,000
09104	Maintenance Staff House - 255 Young Avenue, Kondinin		7,000		5,759		7,000
09105	Maintenance Staff House - 233 Graham St, Kondinin		10,000		9,473		10,000
09106	Maintenance Staff House - Lot 210 Wignell St, Kondinin		3,000		2,127		3,000
09107	Maintenance Staff House - #28 Repacholi Pde, Kondinin (School Principal)		10,000		8,323		10,000
09108	Maintenance Staff House - Lot 130 Graham St, Kondinin		7,000		5,043		7,000
09109	Maintenance Staff House - Lot 283 Repacholi Pde Kondinin (Holland)		7,000		6,362		7,000
09110	Maintenance Staff House - Lot 243, Hinck St, Kondinin		15,000		14,922		15,000
09111	Maintenance Staff House - Lot 143, Radbourne Drive, Kondinin		10,000		9,906		10,000
09112	Maintenance Staff House - Lot 284 Repacholi Parade, Kondinin		7,000		6,968		9,000
09113	Maintenance Staff House - Lot 169B Hynes St, Hyden		6,000		5,280		7,000
09114	Maintenance Staff House - Lot 161 Smiths Loop, Hyden		6,000		4,760		6,000
09115	Maintenance Staff House - Lot 246 Repacholi Parade, Kondinin		10,000		9,469		10,000
09140	Loss On Asset Disposal - Staff Housing		0		0		0
09150	Depreciation Expense - Staff Housing		92,500		92,404		94,544
09155	Loan #140 Interest - Staff Housing		2,412		3,720		3,720
09165	Allocated Administration O'heads		61,356		48,417		66,185
09156	Loan #143 Interest - Staff Housing		0		0		0
<b>OPERATING INCOME</b>							
09170	Staff Housing Rental Income	(29,000)		(29,188)		(27,000)	
09171	Reimbursements - Gst Free	(1,500)		(1,499)		(872)	
09198	Profit on Asset Disposal - Staff Housing						
<b>CAPITAL EXPENDITURE</b>							
09180	Transfer to Housing Reserves		50,000		50,000		50,000
09181	Purchase Land & Buildings - Staff Housing		50,000		0		30,000
09182	Purchase Furniture & Equipment - Staff Housing		0		0		0
09185	Purchase Other Infrastructure - Staff Housing		0		0		0
09195	Principal Repayment Loan #140 - Staff Housing		14,220		13,785		13,785
09198	Principal Repayment Loan #141 - Staff Housing		0		0		0
<b>CAPITAL INCOME</b>							
09190	Transfer from Housing Reserve	-		0		0	
09296	Proceeds from New Loan	-		0			
		(30,500)	389,489	(30,687)	319,931	(27,872)	380,234

## OTHER HOUSING

Schedule 09  
Sub Program 092

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
09240	Maintenance Other Housing		12,000		10,728		20,498
09250	Depreciation Expense - Other Housing		5,926		5,926		5,926
<b>OPERATING INCOME</b>							
09279	Income from Other Housing	(24,500)		(24,526)		(26,860)	
<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>							
		(24,500)	17,926	(24,526)	16,653	(26,860)	26,424

**COMMUNITY AMENITIES**

**SANITATION - HOUSEHOLD REFUSE**

Schedule 10  
Sub Program 101

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10100	Domestic Refuse Collection		74,074		72,550		80,000
10105	Kondinin Waste Transfer Station		73,740		72,224		95,000
10106	Hyden Waste Transfer Station		105,078		102,917		110,000
10110	Recycling		66,103		63,764		75,000
10115	Tip Rehabilitation Costs		0		0		0
10120	RoeRoc Regional Refuse Site Expenses		30,680		30,049		50,000
10140	Bin Replacement Costs		500		420		1,028
10150	Depreciation Expense - Sanitation		14,740		14,738		14,740
10160	Allocated Administration Costs		25,050		21,519		27,022
10200	Other Sanitation Expenses		0		0		0
<b>OPERATING INCOME</b>							
10170	Domestic & Commercial Rubbish Bin Charges	(100,000)		(101,240)		(95,000)	
10171	Other Income - Refuse Management	0		0		(27,500)	
10172	Income - Regional Rubbish Site Management	0		0		0	
10270	Waste Removal (Bulk Bins) - Income	(3,500)		(3,558)		(2,500)	
<b>CAPITAL EXPENDITURE</b>							
10180	Transfer to Reserve (Bendering Landfill)		5,000		5,000		5,000
		(103,500)	393,966	(104,798)	383,181	(125,000)	457,790

**SEWERAGE**

Schedule 10  
Sub Program 103

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10300	Sewerage Expenses		-		0		1,538
10301	Interest Loan #139 - Hyden Sewerage		26,765		31,798		31,798
10302	Expenses Relating To Hyden STED		0		0		0
10350	Depreciation - Sewerage		0		0		0
10360	Allocated Administration Costs		25,050		21,519		27,022
<b>OPERATING INCOME</b>							
10370	Sewerage Disposal Income	(500)		(409)		(2,609)	
10371	Income Relating To Hyden STED	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10383	Purchase Infrastructure - Hyden Sewerage		0		0		0
16188	Principal Repayment Loan #139 - Hyden Sewerage		25,896		24,581		24,581
<b>CAPITAL INCOME</b>							
10393	Proceeds from New Loan (for Hyden Sewerage)			0			
		(500)	77,711	(409)	77,897	(2,609)	84,939

## URBAN STORMWATER DRAINAGE

Schedule 10  
Sub Program 104

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10400	Drainage Management		0		0		0
10450	Depreciation Expense - Drainage		1,596		1,560		1,596
10455	Loan #142 Interest - Townsite Drainage		71,679		71,940		71,940
10460	Allocated Administration Costs		12,526		10,759		13,511
<b>OPERATING INCOME</b>							
10470	Grants/Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10483	Purchase Infrastructure Other - Stormwater Drainage		0		0		0
10486	Principal Repayment Loan #142 - Townsite Drainage		62,111		59,887		59,887
<b>CAPITAL INCOME</b>							
10496	Proceeds from New Debenture (Townsite Drainage)	0		0		0	
		-	147,911	-	144,146	0	146,934

## TOWN PLANNING & REGIONAL DEVELOPMENT

Schedule 10  
Sub Program 106

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10600	Expenses Relating To Town Planning		7,000		5,642		7,000
10650	Depreciation - Town Planning		0		0		0
10660	Allocated Administration Costs		25,050		21,519		27,022
<b>OPERATING INCOME</b>							
10670	Income Relating To Town Planning	(300)		(1,440)		(300)	
		(300)	32,050	(1,440)	27,161	(300)	34,022

## OTHER COMMUNITY AMENITIES

Schedule 10  
Sub Program 107

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
10710	Maintenance - Public Conveniences		95,000		94,143		78,035
10720	Maintenance - Cemeteries		9,000		10,217		15,000
10740	Community Bus Expenses		12,000		12,192		12,000
10750	Depreciation - Other Community Amenities		30,000		28,307		30,000
10760	Allocated Administration Costs		25,050		21,519		27,022
<b>OPERATING INCOME</b>							
10770	Cemetery Fees	(1,200)		(1,467)		(500)	
10771	Community Bus Income	(8,500)		(8,576)		(11,500)	
10776	Grants & Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
10780	Transfer to Bus Reserve		0		0		-
10781	Purchase Land & Buildings				0		
10782	Purchase Furniture & Equipment				0		
10783	Purchase Plant & Equipment		0		0		0
<b>CAPITAL INCOME</b>							
10790	Transfer from Community Bus Reserve	0					
		(9,700)	171,050	(10,043)	166,378	(12,000)	162,057



## PUBLIC HALLS & CIVIC CENTRES

Schedule 11  
Sub Program 111

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11101	Hall Maintenance		35,000		31,125		35,952
11102	Hyden Youth Base		10,000		10,840		10,000
11104	Community Lodge Hall Maintenance		2,500		1,138		2,500
11105	Hyden Resource Centre Maintenance		5,000		4,410		10,000
11106	Kondinin Resource/Telecentre Maintenance		5,000		4,690		5,686
11150	Depreciation - Public Halls/Civic Centres		150,000		145,564		131,602
11160	Allocated Administration Costs		38,764		32,278		41,804
<b>OPERATING INCOME</b>							
11174	Community Lodge Hall - Income	0		0		0	
11176	Kondinin Resource/Telecentre - Income	(250)		(250)		(250)	
11179	Other Income Relating to Public Halls & Civic Centres	(4,000)		(4,490)		(1,500)	
<b>CAPITAL EXPENDITURE</b>							
11181	Purchase Land & Buildings - Public Halls & Civic Centres		0		0		5,000
11182	Purchase Furniture & Equipment - Public Hall/Civic Cent.		0		0		7,000
11183	Purchase Plant & Equipment - Public Hall/Civic Cent.		0		0		0
11184	Purchase Infrastructure Other - Hall Street Paving		0		0		0
<b>CAPITAL INCOME</b>							
	Proceeds on Sale of Asset						
		(4,250)	246,254	(4,740)	230,045	(1,750)	249,544

## SWIMMING AREAS & BEACHES

Schedule 11  
Sub Program 112

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11200	Contract Manager - Wages		65,000		65,338		65,000
11201	Superannuation - Kondinin Pool		0		0		0
11203	Accrued AT & Lsl - Hyden Swim		0		(3,610)		0
11204	Salaries and Wages - Hyden Pool		71,849		71,651		77,112
11205	Superannuation - Hyden Pool		5,768		5,705		5,628
11211	Kondinin Pool - Operating Expenses		60,000		53,543		80,000
11212	Hyden Pool - Operating Expenses		90,000		83,242		100,000
11250	Depreciation - Swimming Areas & Beaches		150,000		149,649		150,735
11260	Allocated Administration Costs		75,148		64,556		81,062
11261	Swimming Pool Insurance		0		0		0
11262	Kondinin Swimming Pool Upgrade Expenses		0		0		0
16136	Interest Loan#136 - Kondinin Swimming Pool		15,549		19,312		19,312
<b>OPERATING INCOME</b>							
11270	Swimming Pool Subsidy (GST Free)	0		0		0	
11271	Grant - Swimming Pool Construction (KN)	0		0		0	
11272	Hyden Pool - Income	(4,500)		(4,338)		(5,500)	
11273	Kondinin swimming Pool Income	(5,500)		(5,515)		(5,500)	
11275	Aquatic Centre Room Hire	(500)		(41)		(671)	
11280	Sundry Income	0		(48)		0	
<b>CAPITAL EXPENDITURE</b>							
11281	Purchase Land & Buildings - Kondinin Swimming Pool		0		0		0
11282	Purchase Furniture & Equipment - Swimming Areas & Beaches		0		0		0
11284	Purchase Infrastructure Other - Swimming Pool Carpark (Uncovered)		0		0		0
11285	Purchase Infrastructure Other - Swimming Pool Improvement		0		0		0
16186	Principal Repayment Loan #136 - Kondinin Pool		21,732		20,806		20,806
<b>CAPITAL INCOME</b>							
		(10,500)	555,045	(9,943)	530,191	(11,671)	599,655

## OTHER RECREATION & SPORT

Schedule 11  
Sub Program 113

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11300	Public Parks, Gardens, Reserves		85,000		80,806		80,000
11302	Hyden Parks and Gardens		65,000		50,990		55,000
11303	Karlgarin Parks and Gardens		20,000		20,712		20,000
11310	Sporting Pavilion - Maintenance		500		476		500
11312	Kondinin Country Club - Maintenance		25,000		24,670		15,000
11320	Kondinin Sporting Precinct		160,000		159,585		145,000
11321	Hyden sporting Precinct		100,000		100,711		120,000
11322	Hyden Tennis Club - Maintenance		5,000		1,854		5,000
11323	Karlgarin Sporting Precinct		8,000		7,579		8,000
11324	Karlgarin Bowling Club		12,500		10,804		12,500
11327	Golf Tournament - Expenses		2,000		0		2,000
11329	Kondinin Golf Club Expenses		10,000		51,244		53,000
11330	Hyden Golf Club Expenses		3,000		1,854		3,000
11336	Wheatbelt Kidsport Expenses		0		0		0
11350	Depreciation - Other Recreation & Sport		435,000		432,502		358,800
11352	Community Recreation Programs		25,000		21,298		25,000
11356	Community Arts Project Expense		0		0		0
11360	Allocated Administration Costs		75,149		64,556		81,063
11365	Other Operating Expenses		0		0		0
16131	Interest Loan #131A - Kondinin Community Recreation		1,566		2,273		2,273
16133	Interest Loan #133 - Karlgarin Bowling Club		0		0		0
16134	Interest Loan#134A - Hyden Progress Assn		6,657		9,358		9,358
16138	Interest Loan#138 - Karlgarin Progress Assn		1,971		3,175		2,982
<b>OPERATING INCOME</b>							
11370	Grants and Contributions	(80,000)		(51,055)		(60,000)	
11371	Sporting Amenities Kondinin - Income	(2,000)		(2,318)		(2,000)	
11372	Kondinin Country Club Income	(3,500)		(3,341)		(4,000)	
11373	Sporting Amenities Hyden - Income	(3,000)		(2,723)		(3,000)	
11374	Contribution from Community Groups	0		0		0	
11375	Sporting Amenities Karlgarin - Income	(4,000)		(4,391)		(200)	
11376	Grant - Kidsport Wheatbelt	0		0		0	
11377	Golf Tournament - Income	0		0		0	
11378	Self Supporting Loan#131A - Interest Reimbursement	(1,566)		(2,041)		(2,273)	
11379	Self Supporting Loan#129 - Interest Reimbursement	0		0		0	
11380	Self Supporting Loan#133 - Interest Reimbursement	0		0		0	
11384	Self supporting Loan#138 - Interest Reimbursement	(1,971)		(2,757)		(2,982)	
11394	Self supporting Loan#134A - Interest Reimbursement	(6,657)		(7,715)		(9,358)	
<b>CAPITAL EXPENDITURE</b>							
11381	Purchase Land & Buildings - Other Recreation & Sport		200,000		1,952		200,000
11382	Purchase Furniture & Equipment - Other Recreation & Sport		0		0		0
11383	Purchase Plant & Equipment - Other Recreation & Sport		0		0		0
11385	Purchase Infrastructure Other - Other Rec & Sports		80,000		0		20,000
11387	Purchase Infrastructure Other - Retic System (Hyden Oval)		100,000		100,000		100,000
11388	Purchase Infrastructure Other - Parks and Gardens		39,345		0		5,000
11386	Advances to Community Groups		0		0		0
11389	Purchase Infrastructure Other - Pioneer Wall		0		0		0
11396	Transfer to Recreation Bldg Reserves		0		100,000		100,000
16181	Principal Repayment Loan #131A - KCRC		9,511		9,124		9,124
16182	Principal Repayment Loan #133 - Karlgarin Bowling Assn		0		0		0
16183	Principal Repayment Loan #134A - Hyden Progress Assn		28,137		27,301		27,301
16185	Principal Repayment Loan #138 - Karlgarin Progress Assn		16,525		15,852		15,852
<b>CAPITAL INCOME</b>							
11390	Self supporting Loan#131A - Principal Reimbursement	(9,511)		(9,124)		(9,124)	
11392	Self supporting Loan#133 - Principal Reimbursement	0		0		0	
11393	Self supporting Loan#134 - Principal Reimbursement	(28,137)		(27,301)		(27,301)	
11395	Self supporting Loan#138 - Principal Reimbursement	(16,525)		(15,852)		(15,852)	
11398	Transfer from Hyden Recreation Ctr Reserve	(200,000)		0		(150,000)	
		(356,867)	1,504,862	(128,617)	1,298,677	(286,090)	1,475,753

## TELEVISION AND REBROADCASTING

Schedule 11  
Sub Program 114

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11400	Kondinin Radio Service - Maintenance		3,500		2,221		3,500
11410	Hyden Radio Service - Maintenance		3,500		2,093		3,500
11420	Varley - Holl Rock - Maintenance		685		0		685
11430	Other Expenses Relating To TV & Rebroadcasting		0		0		0
11450	Depreciation Expense - TV & Rebroadcasting		3,000		2,990		3,000
11460	Allocated Administration Costs		1,253		1,076		1,351
<b>OPERATING INCOME</b>							
	Television Rebroadcasting Income	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
11402	Purchase Land & Buildings - Television & Rebroadcast.		0		0		0
11403	Purchase Furniture & Equipment - Television & Rebroad.		0		0		0
11404	Purchase Infrastructure Other - Television & Rebroadcast.		0		0		0
		0	11,938	0	8,380	0	12,036

## LIBRARIES

Schedule 11  
Sub Program 115

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11500	Subscriptions/Periodicals/Supplies		5,000		1,076		5,000
11501	Salaries and Wages - Kondinin Library		31,776		27,216		40,129
11502	Salaries and Wages - Hyden Library		34,958		18,326		24,511
11503	Accrued AL & Lsl - Kondinin		0		0		0
11504	Accrued AL & Lsl - Hyden		0		5,306		0
11505	Library - Postage & Freight		1,500		1,045		1,500
11507	Library - Lost/Damaged Books		500		300		500
11510	Library - Sundry Expenses		7,500		5,659		7,500
11550	Depreciation Expense - Libraries		0		0		0
11560	Allocated Administration Costs		18,787		16,139		20,265
<b>OPERATING INCOME</b>							
11570	Charges - Lost Books	(100)		(102)		(100)	
11571	Grants & Contribution	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
		(100)	100,019	(102)	75,066	(100)	99,405

## OTHER CULTURE

Schedule 11  
Sub Program 116

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
11600	Australia Day		600		582		1,000
11602	Building Mice - Art Centre		1,000		805		2,500
11603	Building Mice - Men's Shed		500		245		1,000
11605	Anzac Day Expenses		500		227		1,500
11612	Rentals Property Maintenance		5,000		3,181		10,000
11650	Depreciation Expense - Other Culture		0		0		0
11660	Allocated Administration Costs		25,050		21,519		27,022
<b>OPERATING INCOME</b>							
11670	Contributions/Donations			0			
11672	Other Culture Income	(3,500)		(3,860)		(10,000)	
<b>CAPITAL EXPENDITURE</b>							
			0				
		(3,500)	32,650	(3,860)	26,560	(10,000)	43,022



## TRANSPORT

### STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION

Schedule 12  
Sub Program 121

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
<b>OPERATING INCOME</b>							
12271	Grant - MRWA RRG Project	(329,772)		(344,500)		(344,500)	
12274	Grant - Footpath Construction (LRCI)	(250,000)		(50,000)		(50,000)	
12276	Grant - Roads To Recovery	(522,336)		(506,417)		(506,417)	
12277	Grant - MRWA Blackspot	0		(100,463)		(100,351)	
12270	Grant - LRCI Program	(90,000)					
<b>CAPITAL EXPENDITURE</b>							
12100	Roads Construction - Council		410,221		384,094		419,901
12110	Roads - Regional Road Group		503,278		533,850		520,160
12130	Roads To Recovery Construction		522,336		508,101		506,417
12140	Blackspot Road Construction		0		150,558		150,527
12170	Footpath Construction (LRCI funding)		250,000		124,245		140,000
12175	Local Roads & Com Infrastructure (LRCI)		90,000		0		0
<b>CAPITAL INCOME</b>							
	Proceeds from New Debenture						
	Transfer from Reserves						
		(1,192,108)	1,775,835	(1,001,380)	1,700,847	(1,001,268)	1,737,005

### STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE

Schedule 12  
Sub Program 122

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12200	Road Maintenance		320,000		301,582		320,000
12202	Winter Grading		250,000		249,839		200,000
12204	Summer Grading		230,000		230,061		270,000
12220	Street Lighting		33,000		27,807		33,000
12222	Streetscape/Cleaning		130,000		127,157		140,000
12224	Street Trees & Watering		2,500		0		2,500
12226	Street signs Maintenance		2,500		71		2,500
12228	Street/Traffic Signage		2,500		484		2,500
12230	Traffic Signs Maintenance		5,000		1,768		5,000
12232	Traffic Counter Maintenance		3,000		1,636		3,000
12250	Footpath Maintenance		0		0		0
12260	Depot Maintenance		70,000		66,553		70,000
12265	Roads Maintenance - Other Expense		0		6,000		6,000
12266	Depreciation - Roads/Streets		1,485,000		1,484,933		1,478,350
12267	Depreciation - Other Infrastructure		35,000		33,014		16,500
12290	Allocated Administration Costs		150,302		129,113		162,130
<b>OPERATING INCOME</b>							
12272	Grant - MRWA Direct	(201,455)		(192,719)		(192,719)	
12278	Subsidies & Contributions	0		0		0	
12279	Reimbursements/Reinstatements	(5,000)		(4,958)		0	
<b>CAPITAL EXPENDITURE</b>							
12281	Purchase Land & Buildings - Streets, Roads, Bridges		25,000		0		0
12283	Purchase Plant & Equipment - Streets, Roads, Bridges		0		0		0
<b>CAPITAL INCOME</b>							
		(206,455)	2,743,802	(197,677)	2,660,015	(192,719)	2,711,480

## ROAD PLANT PURCHASES

Schedule 12  
Sub Program 123

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12400	Expenses Relating To Parking Facilities		0		0		0
12323	Loss on Asset Disposal - Road Plant		66,856		94,513		147,285
12326	Interest expense on lease liabilities		2,173		4,801		0
12450	Depreciation - Parking Facilities		1,800		1,768		1,523
12460	Allocated Administration Costs		62,625		53,797		67,553
<b>OPERATING INCOME</b>							
12301	Insurance Claim	0		0		0	
12350	Profit on Sale of Asset - Road Plant	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
12380	Transfer To Plant Reserve		100,000		100,000		100,000
12481	Purchase Land & Buildings - Parking Facilities		0		0		0
12383	Purchase Plant & Equipment - Road Plant		550,000		579,661		741,252
12485	Purchase Infrastructure Other - Wash down bay		40,000		0		0
12486	Principal Repayment on Lease Assets		134,080		131,451		0
<b>CAPITAL INCOME</b>							
12390	Proceeds from Sale of Plant & Equipment	(150,000)		( 185,817)		(170,000)	
12391	Realisation on Asset Disposal	150,000		185,817		170,000	
	Transfer from Plant Reserve	(240,000)				0	
		(240,000)	957,533	0	965,991	0	1,057,613

## AERODROMES

Schedule 12  
Sub Program 126

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
12600	Expenses Relating To Aerodrome		0		0		1,699
12604	Airport Maintenance		6,500		9,507		6,500
12650	Depreciation Expense - Aerodromes		50,100		50,064		50,000
12660	Allocated Administration Costs		1,253		1,076		1,351
<b>OPERATING INCOME</b>							
12670	Income Relating To Aerodrome	0		0		0	
<b>CAPITAL EXPENDITURE</b>							
12675	Purchase Other Infrastructure - Aerodromes		0		0		0
		0	57,853	0	60,647	0	59,550

## ECONOMIC SERVICES

### RURAL SERVICES

Schedule 13  
Sub Program 131

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13100	Mosquito control Maintenance		6,000		4,217		6,000
13105	Noxious Weeds/Pest Plants - APB Mtce		0		0		0
13110	Skeleton Weed Committee - Maintenance		174,405		202,471		204,200
13111	Hyden LCDC		0		4,203		0
13115	Drum Muster - Maintenance		0		0		0
13120	Vermin Control - Wild Dogs		0		100		0
13125	Salaries and Wages		61,400		60,554		61,580
13130	Superannuation		5,755		5,707		5,772
13133	Accrued AL & Lst		0		6,944		0
13140	Community Garden		20,000		43,389		20,000
13150	Depreciation - Rural Services		0		0		0
13160	Allocated Administration Costs		2,077		1,829		2,241
<b>OPERATING INCOME</b>							
13173	Skeleton Weed (LLAG) - Grant	(243,560)		(260,000)		(260,000)	
13174	Drum Muster Income	0		0		(2,000)	
13177	Community Event Income	(10,000)		(9,416)		(7,050)	
13179	Grants & Contribution - Community Garden	0		(7,497)		0	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(253,560)	269,637	(276,913)	329,414	(269,050)	299,793

## TOURISM & AREA PROMOTION

Schedule 13  
Sub Program 132

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13200	Hyden Tourism & Area Promotion		70,000		69,119		70,000
13230	Wave Rock Entrance Commission Expense		25,000		20,729		30,000
13235	Wave Rock Caravan Park Maintenance		0		0		0
13240	Kondinin Caravan Park Maintenance		3,000		0		3,000
13250	Kondinin Tourism & Area Promotion		65,000		67,077		65,000
13254	Other Tourist Facilities Maintenance		25,000		24,164		24,990
13258	Shire Area Promotion General Maintenance		7,500		1,798		500
13260	Depreciation Expense - Tourism & Area Promo		80,000		78,011		82,484
13265	Advertising/Tourism Promotion Expenses		17,000		16,556		15,000
13267	Community Action Program Expenses		0		0		0
13290	Allocated Administration Costs		100,199		86,075		108,085
<b>OPERATING INCOME</b>							
13271	Wave Rock Precinct - Income	(165,000)		(226,007)		(250,000)	
13272	Wave Rock Caravan - Income	0		0		0	
13274	Wild flower Shoppe Income	(1,500)		(2,507)		(2,000)	
13275	Kondinin Caravan Park Income	(35,000)		(43,038)		(50,000)	
13277	Grants & Contributions	(75,000)		(61,311)		(61,311)	
<b>CAPITAL EXPENDITURE</b>							
13280	Transfer to Tourism Reserve		33,390		32,526		32,526
13281	Purchase Land & Buildings - Tourism & Area Promotion		100,000		0		100,000
13282	Purchase Furniture & Equipment		0		0		0
13283	Purchase Infrastructure Other		50,000		6,175		50,000
13284	Purchase Infrastructure Other		40,000		79,888		85,000
13285	Purchase Infrastructure Other		75,000		17,906		20,000
<b>CAPITAL INCOME</b>							
13295	Transfer from Tourism Reserve	(50,000)		0		0	
		(326,500)	691,089	(332,863)	500,024	(363,311)	686,585



## BUILDING CONTROL

Schedule 13  
Sub Program 133

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13300	Building Services - Expense		25,000		20,813		25,625
13350	Depreciation - Building Control		4,100		4,028		4,164
13360	Allocated Administration Costs		25,050		21,519		27,022
<b>OPERATING INCOME</b>							
13301	Building Licenses/Permits	(4,000)		(4,338)		(3,500)	
13304	BRB Commission	(200)		(119)		(190)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(4,200)	54,150	(4,457)	46,360	(3,690)	56,811

## SALEYARDS & MARKETING

Schedule 13  
Sub Program 134

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13410	Kondinin Saleyards - Maintenance		3,000		13,640		2,603
13450	Depreciation Expense - Saleyards		2,900		2,872		2,939
13460	Allocated Administration Costs		1,254		1,076		1,353
13465	Utilities - Saleyards		2,000		1,048		2,000
<b>OPERATING INCOME</b>							
13471	Kondinin Saleyards - Income	(2,000)		(2,198)		(2,305)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(2,000)	9,154	(2,198)	18,636	(2,305)	8,895

## TRANSPORT LICENSING

Schedule 13  
Sub Program 135

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
13500	Licensing Expenses		0		0		0
13503	Accrued AL & Lsf - Kondinin		0		623		3,830
13504	Accrued AL & Lsf - Hyden		0		(1,406)		0
13505	Staff Training		2,500		1,503		2,500
13510	Salaries and Wages - Licensing		69,065		41,142		53,796
13515	Utilities - Transport Licensing		5,000		2,694		5,000
13560	Allocated Administration Costs		62,624		53,797		67,552
<b>OPERATING INCOME</b>							
13511	Transport Licensing - Income	(25,000)		(21,100)		(25,000)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(25,000)	139,189	(21,100)	98,352	(25,000)	132,678

## OTHER ECONOMIC SERVICES

**Schedule 13  
Sub Program 136**

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b><u>OPERATING EXPENDITURE</u></b>							
13600	Water Supply (Standpipe) - Maintenance		85,000		83,631		58,135
13610	Rural Water Supplies Maintenance		50,000		47,439		12,000
13620	BEC - Contribution		0		0		0
13650	Depreciation Expense - Other Eco Services		24,110		24,108		24,671
13660	Allocated Administration Costs		6,263		5,380		6,756
13665	Sundry Expenses - Other Economic Services		0		0		0
<b><u>OPERATING INCOME</u></b>							
13671	Water Supply (Standpipes) - Income	(1,000)		(1,110)		(5,000)	
13679	Grant & Contribution	(48,234)		0		0	
<b><u>CAPITAL EXPENDITURE</u></b>							
13665	Transfer to Water Infrastructure Reserve		100,000		0		0
13681	Purchase Land and Buildings - Other Eco Serv		58,234		0		10,000
					0		0
<b><u>CAPITAL INCOME</u></b>							
		(49,234)	323,607	(1,110)	160,557	(5,000)	111,562

## OTHER PROPERTY & SERVICES

### PRIVATE WORKS

Schedule 14  
Sub Program 141

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14110	Private Works - Expenditure GEN		240,000		157,506		378,304
14114	Private Works Exp - Main Roads		0		0		0
<b>OPERATING INCOME</b>							
14100	LA Plates - Income	0		(200)		0	
14115	Income for Private Works	(205,000)		(198,546)		(408,068)	
14117	Income for Private Works - Other LG	0		(54)		0	
14120	Main Roads Projects - Income	0		0		0	
14125	Sand/Gravel supply Income	(2,000)		(1,921)		(500)	
<b>CAPITAL EXPENDITURE</b>							
<b>CAPITAL INCOME</b>							
		(287,000)	240,000	(200,720)	157,506	(408,568)	378,304

### PUBLIC WORKS OVERHEAD

Schedule 14  
Sub Program 142

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14200	Accrued AL & Lsl - Pwov		5,000		675		10,000
14201	Industry Allowance		0		0		0
14202	Other Minor Allowancws, MDLs, Etc		6,000		6,118		6,000
14203	Sick Leave Expense		60,672		40,433		60,419
14204	Public Holidays, Annual & Long Service Leaves		114,958		158,590		114,479
14205	Superannuation - Outside Staff		105,394		101,921		102,136
14206	Protective Clothing - Outside Staff		8,000		3,744		8,000
14207	Occupational Health & Safety Expenses		18,000		17,295		12,000
14208	Training - Outside Staff		15,000		12,194		20,000
14209	Unallocated Wages		0		0		0
14210	Engineering Salaries & Overheads		180,425		176,896		145,500
14211	Engineering Office & Vehicle Expenses		35,000		30,368		38,000
14212	Insurance - Works		450		300		300
14213	Relocation Expenses - Outside staff		3,500		0		3,500
14214	Expendable Stores Expense		6,000		6,856		6,000
14215	Minor/Sundry Plant Cost Recovery		60,000		50,758		75,000
14216	Workers Compensation Payments		0		974		0
14220	Building Maintenance Vehicle & Misc Expenses		5,000		4,597		5,000
14221	Building Maintenance Supplies		0		0		0
14223	Loss On Asset Disposal - Public Works		0		4,191		5,008
14226	Roman II Asset Management Services		6,600		6,377		6,500
14250	Depreciation Expense - Public Works		53,000		52,520		55,610
14290	Allocated Administration Costs		74,635		64,556		80,509
			757,635		739,362		753,961
<b>LESS</b>							
14260	Public Works Overhead Allocated To Works		(757,635)		-733,435		(753,961)
<b>OPERATING INCOME</b>							
14271	Insurance Claims	0		0		0	
14272	Workers compensation Reimbursements	0		(2,526)		0	
14278	Profit On Sale of Asset - PWOH	(491)		0		0	
<b>CAPITAL EXPENDITURE</b>							
14283	Purchase Plant & Equipment - PWOH		57,000		55,636		90,000
<b>CAPITAL INCOME</b>							
14280	Proceeds from Sale of Plant & Equipment	(45,000)		(47,500)		(66,000)	
14291	Realisation On Asset Disposal	45,000		47,500		66,000	
		(491)	57,000	(2,526)	61,564	0	90,000

## PLANT OPERATION COSTS

Schedule 14

Sub Program 143

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14300	Fuel & Oil		300,000		292,571		370,000
14305	Tyres & Tubes		35,000		25,657		45,000
14310	Parts		180,000		193,499		120,000
14311	External Repair Wages		100,000		106,604		95,000
14315	Internal Repair Wages		15,000		11,735		20,000
14320	Licenses - Plant		12,000		1,927		12,000
14322	Insurance - Plant		27,026		23,506		30,771
14323	Plant Operating lease		-		0		0
14324	Depreciation Expense - Plant		460,000		453,101		467,397
14326	Finance Charges - Lease Trucks		2,532		2,743		2,532
14362	Plant Depreciation Costs allocated To Works		(125,000)		(114,921)		(165,000)
14390	Allocated Administration Costs		62,278		86,075		67,182
		0	1,068,836	0	1,082,496	0	1,064,882
<b>LESS</b>							
14360	Plant Operation Costs Allocated To Works		(1,068,836)		(724,102)		(1,064,882)
<b>OPERATING INCOME</b>							
14371	Sundry income	0		0		0	
14471	Diesel Fuel Rebate/Reimbursements	(50,000)		(60,951)		(70,000)	
<b>CAPITAL INCOME</b>							
		(50,000)	-	(60,951)	358,393	(70,000)	-

## SALARIES & WAGES

Schedule 14

Sub Program 146

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14600	Gross Salaries & Wages		2,213,633		2,170,730		2,219,128
14620	Maternity Leave Payments						0
<b>LESS</b>							
14610	Salaries & Wages Allocated		(2,213,633)		(2,170,730)		(2,219,128)
14620	Maternity Leave Payments		0		0		0
<b>OPERATING INCOME</b>							
14671	Maternity Leave Reimbursements	0		0	0	0	
		0	0	0	0	0	0

Per LTFP

- 0

To balance

- 0

## TOWN PLANNING SCHEMES

Schedule 14

Sub Program 148

COA	DESCRIPTION	BUDGET 2020 - 2021		ACTUAL & EST'D 2019 - 2020 (To June 30)		BUDGET 2019 - 2020	
		REVENUES	EXPENSES	REVENUES	EXPENSES	REVENUES	EXPENSES
<b>OPERATING EXPENDITURE</b>							
14800	Town Planning Scheme Expenses		91,483		77,691		136,853
<b>OPERATING INCOME</b>							
14771	Other Income - Unclassified	0		(27)		0	
14871	Income Relating To Town Planning Schemes	0		(30,065)		0	
		-	91,483	(30,092)	77,691	-	136,853



**SUPPLEMENTARY INFORMATION**

**Shire of Kondinin  
CAPITAL EXPENDITURE - SOURCE OF FUNDING  
FOR THE YEAR ENDED 30 JUNE 2021**

Program	NEW 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>											
Photocopier Machine	10,532									-	10,532
Synergy Records Module (Bal) - c/f	12,660									-	12,660
Toyota Prado (KN)	57,000									45,000	12,000
Subaru Outback (KN04)	37,000									25,000	12,000
Subaru Outback (KN54)	37,000									25,000	12,000
<b>Total</b>	<b>154,192</b>									<b>95,000</b>	<b>59,192</b>
<b>Health</b>											
Toyota RAV4 - Doctor (KN52)	35,000									23,000	12,000
<b>Total</b>	<b>35,000</b>									<b>23,000</b>	<b>12,000</b>
<b>Aged &amp; Disabled</b>											
WSAHA - Aged Housing (4) Units	1,274,830	800,000						250,000			224,830
<b>Total</b>	<b>1,274,830</b>	<b>800,000</b>						<b>250,000</b>			<b>224,830</b>
<b>Housing</b>											
Land Purchase -x2 blocks	50,000										50,000
<b>Total</b>	<b>50,000</b>										<b>50,000</b>
<b>Recreation &amp; Culture</b>											
<i>Public Halls &amp; Civic Centres</i>											
<i>Other Rec &amp; Sports</i>											
Hyden Rec Centre Extension	200,000								200,000		-
Rec Centre Carpark	80,000	80,000									-
<b>Total</b>	<b>280,000</b>	<b>80,000</b>							<b>200,000</b>		<b>-</b>
<i>Swimming Pool</i>											
<b>Total</b>	<b>-</b>										<b>-</b>
<i>Parks &amp; Gardens</i>											
Relic upgrade (Hyden Oval)	100,000										100,000
Seal Coronation Park & Carpark CRC	139,345										139,345
<b>Total</b>	<b>139,345</b>										<b>139,345</b>
<b>Transport</b>											
<i>Roads</i>											
RRG - Hyden Mt Walker Road (Culvert, Pav..etc)	166,600			111,067							55,533
RRG - Aylmore Road (Second coat)	115,860			77,240							38,620
RRG - East Hyden Bin Road (Second coat)	128,198			85,465							42,733
RRG - Kondinin Narembeen Rd (Second coat)	92,620			56,000							36,620
RCC - Koorikln Road (Gravel Resheeting)	88,810										88,810
RCC - Bendering East Rd (Resheeting)	93,755										93,755
RCC - Hyden Norseman Rd (Reseal, Culvert)	34,260										34,260
RCC - Linto Rd (Form & Gravel)	22,525										22,525
RCC - Lake O'Connor Rd (Form & Gravel)	80,813										80,813
RCC - DeGruchy Rd (Form & Gravel)	80,058										80,058
R2R - Hyden Norseman Rd (Gravel Sheet)	150,722				150,722						-
R2R - White Road ( Form and Gravel)	100,918				100,918						-
R2R - Worland Road ( Form and Gravel)	126,035				126,035						-
R2R - Melba Street (Asphalt and Reseal)	144,661				144,661						-
Footpath Construction	250,000	250,000									-
Traffic Signs (directional)	30,000	30,000									-
Message Board (Trailer)	60,000	60,000									-
<b>Total</b>	<b>1,775,835</b>	<b>340,000</b>		<b>329,772</b>	<b>522,336</b>						<b>583,727</b>
<i>Depot</i>											
Dog Pound Upgrade	25,000										25,000
Wash down bay	40,000										40,000
<b>Total</b>	<b>65,000</b>										<b>65,000</b>
<i>Road Plant</i>											
Toyota Hilux (KN51) - Depot	30,000									10,000	20,000
Toyota Hilux (KN56) - Gardeners	30,000									10,000	20,000
John Deere 670G (KN66) Grader	350,000							240,000		110,000	-
Side Tipper (KN2418)	100,000									20,000	80,000
Road Sweeper (Second Hand)	40,000									-	40,000
<b>Total</b>	<b>650,000</b>								<b>240,000</b>	<b>150,000</b>	<b>160,000</b>
<b>Economic Services</b>											
Visitors Centre Hyden	100,000										100,000
WR Tourist Precinct Improvement	40,000								50,000		-
Karlgarin Centenary Project	40,000										40,000
Landscape Marshall Street	25,000	25,000									-
Bush Tucker Garden	50,000	50,000									-
Land purchase for water supply dam (c/f)	10,000										10,000
Community Garden Toilet	48,234	48,234									-
<b>Total</b>	<b>323,234</b>	<b>123,234</b>							<b>50,000</b>		<b>150,000</b>
<b>Other Property &amp; Services</b>											
Toyota Prado (KN0)	57,000									45,000	12,000
<b>Total</b>	<b>57,000</b>									<b>45,000</b>	<b>12,000</b>
<b>OVERALL TOTALS</b>	<b>4,704,436</b>	<b>1,343,234</b>		<b>329,772</b>	<b>522,336</b>			<b>250,000</b>	<b>490,000</b>	<b>313,000</b>	<b>1,456,094</b>

543,234

**Summary:**

Land & Buildings	1,708,084
Furniture and Equipment	23,192
Plant and Equipment	773,000
Infrastructure - Roads	1,435,835
Infrastructure - Footpath	250,000
Infrastructure - Other	518,319
<b>Total</b>	<b>4,704,436</b>

IMBALANCE