

Shire of Goomalling



SPECIAL MEETING AGENDA

April 2021





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NYOONGAR ACKNOWLEDGEMENT

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

NOTICE OF MEETING

Meeting Special Meeting No. 1 of 2021 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 28 April 2021 beginning at **6.00 pm** for the purpose of complete a Budget Review.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE

2.1. Attendance

Council	President & Chairperson	Cr Barry Haywood
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Julie Chester
	Councillor	Cr Rodney Sheen
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird

2.2. Apologies

2.3. Approved Leave of Absence

Nil

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST



4. OFFICERS' REPORTS

4.1 BUDGET REVIEW

File Reference	22
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	28 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of the Budget Review Document

Summary

To consider and adopt the Budget Review as presented for the period 1 July 2020 to 31 March 2021.

Background

The Local Government (Financial Management) Regulations 1996, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Consultation

Statutory Environment

Local Government Act 1995 (as amended).

Local Government (Financial Management) Regulations 1996.

Regulation 33A of the Local Government (Financial Management) Regulations 1996 requires:

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

***Absolute majority required.**



- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Non-compliance with Financial Management Regulations.

The financial report is scrutinized to ensure that all statutory requirements are met. To meet compliance, the budget review must be carried out between 1 January and 31 March, adopted by Council within 30 days, and then a copy must be sent to the Department within 30 days of the determination.

Policy Implications

Nil

Financial Implications

Ongoing management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner
4.2.3	Use resources efficiently and effectively
4.2.1	Operate in a financially sustainable manner

Comment/Conclusion

The purpose of the budget review is to ensure that the Council is informed of the likely financial position of the Shire to 30 June 2021 in terms of its adopted Budget. For the purposes of annual reporting, Council is required to report against the adopted budget.

In reviewing the 2020/21 Budget and incorporating the amendments and the increased audited deficit for the 2019/20 financial year, the changes made to the various accounts has resulted in the revised forecast closing deficit of \$256,636 to 30 June 2021. This report includes any major impacts that COVID 19 may have had on this financial year.

A List of Budget Amendments is shown in Note 2 in the attached report and the following is a snapshot by classification of changes.

Voting Requirements

Absolute Majority

OFFICERS' RECOMMENDATION

That the Council:

1. In accordance with Local Government (Financial Management) Regulation 33A and the Local Government Act, Council adopts the 2020/21 Budget Review for the period ending 31 March 2021, as attached to the Agenda.
2. That the CEO provides a copy of the review and determination to the Department within 30 days of determination.
3. The CEO investigate any and all reasonable measures that may reduce the deficit position prior to the financial year end.



14. MEETING CLOSURE

SHIRE OF GOOMALLING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 MARCH 2021

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF GOOMALLING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 MARCH 2021

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	(160,439)	(286,328)	(125,889)		(286,328)
Revenue from operating activities (excluding rates)					
Specified area rates	223,937	35,143	3,940		227,877
Operating grants, subsidies and contributions	890,722	727,069	132,112		1,022,834
Fees and charges	1,419,770	1,208,589	(40,000)		1,379,770
Service charges		0	0		0
Interest earnings	29,700	29,577	5,900		35,600
Other revenue	95,100	109,459	48,600		143,700
Profit on asset disposals	0	0	0		0
	2,659,229	2,109,837	150,552	0	2,809,781
Expenditure from operating activities					
Employee costs	(2,188,284)	(1,641,040)	8,658		(2,179,626)
Materials and contracts	(1,119,446)	(730,893)	73,280		(1,046,167)
Utility charges	(253,805)	(173,812)	10,664		(243,142)
Depreciation on non-current assets	(1,515,599)	(1,216,228)	0		(1,515,599)
Interest expenses	(395,405)	(71,224)	296,980		(98,425)
Insurance expenses	(163,480)	(173,398)	5,024		(158,456)
Other expenditure	(116,504)	(118,072)	(31,260)		(147,764)
Loss on asset disposals	0	0	0		0
	(5,752,523)	(4,124,667)	363,345	0	(5,389,178)
Non-cash amounts excluded from operating activities	1,517,099	1,216,761	0		1,517,099
Amount attributable to operating activities	(1,736,634)	(1,084,397)	388,008	0	(1,348,626)
INVESTING ACTIVITIES					
Proceeds from non-operating grants, subsidies and contributions	2,441,769	1,720,713	(20,552)		2,421,217
Less Unspent Non-Operating Grants represented as Contract Liabilities	0	(77,673)	0		0
Net Revenue from Non-Operating Grants	2,441,769	1,643,040	(20,552)	0	2,421,217
Proceeds from disposal of assets	0	0			0
Proceeds from financial assets at amortised cost - self supporting loans	36,791	18,027	(84)		36,707
Payments for financial assets at amortised cost - self supporting loans	0	0			0
Payments for property, plant and equipment and infrastructure	(3,075,836)	(2,107,657)	156,444		(2,919,392)
Purchase of right of use assets					0
	(597,276)	(446,590)	135,808	0	(461,468)
Non-cash amounts excluded from investing activities	0	0			0
Amount attributable to investing activities	(597,276)	(446,590)	135,808	0	(461,468)
FINANCING ACTIVITIES					
Proceeds from new debentures	3,450,000	945,000	(2,505,000)		945,000
Transfer from reserves	0	0	0		0
Payments for principal portion of lease liabilities	(2,088)	(2,088)	0		(2,088)
Repayment of debentures	(3,048,956)	(1,238,338)	1,724,548		(1,324,408)
Transfer to reserves	(32,851)	(4,323)	0		(32,851)
Amount attributable to financing activities	366,105	(299,749)	(780,452)	0	(414,347)
Budget deficiency before general rates	(1,967,805)	(1,830,736)	(256,636)	0	(2,224,441)
Estimated amount to be raised from general rates	1,967,805	1,970,600			1,967,805
Closing funding surplus(deficit)	0	139,864	(256,636)	0	(256,636)

3 (c)

SHIRE OF GOOMALLING
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 MARCH 2021

	Budget v Actual		Predicted			Material Variance		
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$			
OPERATING ACTIVITIES								
Net current assets at start of financial year surplus/(deficit)		(160,439)	(286,328)	(125,889)	0	(286,328)	▼	
Revenue from operating activities (excluding rates)								
Governance		19,500	33,710	24,250		43,750	▲	
General purpose funding		449,002	341,827	8,500		457,502	▲	
Law, order, public safety		115,950	97,096	3,800		119,750	▲	
Health		662,000	449,531	(28,850)		633,150	▼	
Education and welfare		600	141	0		600		
Housing		276,500	178,009	(22,300)		254,200	▼	
Community amenities		495,294	477,062	4,940		500,234	▲	
Recreation and culture		56,400	45,013	14,897		71,297	▲	
Transport		112,500	110,765	109,115		221,615	▲	
Economic services		408,563	316,687	17,750		426,313	▲	
Other property and services		62,920	59,996	18,450		81,370	▲	
		2,659,229	2,109,837	150,552	0	2,809,781		
Expenditure from operating activities								
Governance		(214,387)	(106,577)	(4,559)		(218,946)	▲	
General purpose funding		(98,582)	(70,875)	8,424		(90,158)	▼	
Law, order, public safety		(301,532)	(228,798)	(3,530)		(305,062)	▲	
Health		(706,306)	(511,602)	25,680		(680,626)	▼	
Education and welfare		(17,516)	(11,932)	3,160		(14,356)	▼	
Housing		(386,746)	(252,714)	22,334		(364,412)	▼	
Community amenities		(680,171)	(469,957)	14,463		(665,708)	▼	
Recreation and culture		(905,590)	(704,838)	9,170		(896,420)	▼	
Transport		(1,403,610)	(1,166,947)	(49,750)		(1,453,360)	▲	
Economic services		(982,905)	(527,520)	288,163		(694,742)	▼	
Other property and services		(55,178)	(72,907)	49,792		(5,386)	▼	
		(5,752,523)	(4,124,667)	363,345	0	(5,389,178)		
Non-cash amounts excluded from operating activities		1,517,099	1,216,761			1,517,099		
Amount attributable to operating activities		(1,736,634)	(1,084,397)	388,008	0	(1,348,626)		
INVESTING ACTIVITIES								
Proceeds from non-operating grants, subsidies and contributions		2,441,769	1,720,713	(20,552)	0	2,421,217	▲	
Less Unspent Non-Operating Grants represented as Contract Liabilities		0	(77,673)	0	0	0		
Net Revenue from Non-Operating Grants		2,441,769	1,643,040	0	(20,552)	0	2,421,217	▲
Proceeds from financial assets at amortised cost - self supporting loans		36,791	18,027	(84)	0	36,707	▲	
Payments for property, plant and equipment and infrastructure		(3,075,836)	(2,107,657)	156,444	0	(2,919,392)	▼	
		(597,276)	(446,590)	135,808	0	(461,468)		
Non-cash amounts excluded from investing activities		0	0	0	0	0		
Amount attributable to investing activities		(597,276)	(446,590)	135,808	0	(461,468)		
FINANCING ACTIVITIES								
Proceeds from new debentures		3,450,000	945,000	(2,505,000)	0	945,000	▲	
Payments for principal portion of lease liabilities		(2,088)	(2,088)	0	0	(2,088)		
Repayment of debentures		(3,048,956)	(1,238,338)	1,724,548	0	(1,324,408)	▼	
Transfer to reserves		(32,851)	(4,323)	0	0	(32,851)		
Amount attributable to financing activities		366,105	(299,749)	(780,452)	0	(414,347)		
Budget deficiency before general rates		(1,967,805)	(1,830,736)	(256,636)	0	(2,224,441)		
Estimated amount to be raised from general rates		1,967,805	1,970,600	0	0	1,967,805		
Closing Funding Surplus(Deficit)	3 (c)	0	139,864	(256,636)	0	(256,636)	▼	

1. BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

2020-21 ACTUAL BALANCES

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

BUDGET COMPARATIVE FIGURES

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

NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

	(As reported)	Adopted Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$	\$		\$	\$	\$	\$
Non-operating grants and subsidies							
General purpose funding							
Grants - Federal Government		271,061	271,061	203,292	123,210	45,537	(77,673)
Transport							
Revenue - Grants Regional Road Group		1,813,111	444,839	333,621	378,074	498,045	0
Revenue - Grant Wheatbelt Secondary Freigh		0	1,393,272	1,044,954	1,141,904	1,377,949	0
Revenue - Grants R 2 R		234,520	234,520	0	0	0	0
Revenue - Grants Black Spot		123,077	49,280	36,963	49,280	91,733	0
Revenue - Grants Pathways		0	19,870	14,895	19,870	56,376	0
Economic services							
Revenue - Pioneer Pathways		0	8,375	6,273	8,375	8,375	0
		2,441,769	2,421,217	1,639,998	1,720,713	2,078,014	(77,673)

30/06/2021

31/03/2021

Account Description		Adopted Budget	Current/Proposed Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Land and Buildings						
48002	Archive Shelving - Admin Building storage	15,000	15,000	15,000	4,364	10,636
98001	Capital housing Up grades	17,000	17,000	12,753	5,495	7,258
138001	Public Buildings - Capital upgrade projects	16,500	16,500	16,500	0	16,500
Total		48,500	48,500	44,253	9,859	34,394
Plant & Equipment						
118003	Oval Reticulation filtration	16,000	16,000	16,000	0	16,000
123904	Plant replacement - Utility GO 023 Ford Ranger	0	10,909	10,909	10,909	(0)
Total		16,000	26,909	26,909	10,909	16,000
Infrastructure - Roads						
129904	EXPENSE - Regional Road Group Construction	811,431	811,431	608,577	498,045	110,532
129901	EXPENSE - R 2 R Construction	234,520	234,520	234,520	91,733	142,787
129912	Black Spot Funding	184,800	5,774	5,774	5,577	197
129910	Local Road and Community Infrastructure Program	245,740	245,740	184,320	45,537	138,783
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,492,845	1,492,845	1,119,636	1,377,949	(258,313)
Total		2,969,336	2,790,310	2,152,827	2,018,841	133,986
Furniture & Equipment						
78001	Replacement Server (Medical Surgery)	0	11,673	0	11,673	(11,673)
Total		0	11,673	0	11,673	(11,673)
Infrastructure - Footpaths						
129911	Local Road and Community Infrastructure Program (footpaths)	42,000	42,000	42,000	56,376	(14,376)
Total		42,000	42,000	42,000	56,376	(14,376)
TOTALS		3,075,836	2,919,392	2,265,989	2,107,657	158,332

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

FINANCING ACTIVITIES
NOTE 4
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	New Loans			Current Budget	Principal Repayments			Principal Outstanding			Interest Repayments		
		1 July 2020	Actual	Original Budget		Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget	Actual	Original Budget	Current Budget
		\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
Aged Housing Wollyam Street	114	176,217	0	0	0	16,949	176,264	16,949	159,268	-47	159,268	9,026	6,450	9,025
Recreation and culture														
New Sports Pavilion	111	1,106,776	0	0	0	13,291	1,106,776	26,607	1,093,485	0	1,080,169	35,085	30,000	70,144
Retic Football/Hockey Ovals	113	44,176	0	0	0	6,897	44,176	13,968	37,279	0	30,208	1,153	0	2,121
Economic services														
Community Centre	104	67,959	0	0	0	22,739	68,217	45,220	45,220	-258	22,739	1,994	2,857	2,857
Slater Homestead	105	20,382	0	0	0	6,822	20,466	13,560	13,560	-84	6,822	598	850	857
Rural Community Centre	106	359,173	0	0	0	17,418	359,173	35,201	341,755	0	323,972	7,371	15,643	14,377
Salmon Gum & Grange Subdivision	108	292,092	0	0	0	191,196	292,093	191,196	100,896	-1	100,896	11,230	0	18,812
Bank Overdraft - subdivision	112	945,000	0	0	0	945,000	945,000	945,000	0	0	0	34,154	324,280	34,154
Bank Overdraft - subdivision - new loan	115	0	945,000	945,000	945,000	0	0	0	945,000	0	945,000	0	0	0
New Cumulative Loan				2,505,000	0			0	0	2,505,000	0			
B/Fwd Balance		3,011,775	945,000	3,450,000	945,000	1,220,311	3,012,165	1,287,701	2,736,464	2,504,610	2,669,074	100,612	380,080	152,347
C/Fwd Balance		3,011,775	945,000	3,450,000	945,000	1,220,311	3,012,165	1,287,701	2,736,464	2,504,610	2,669,074	100,612	380,080	152,347
Self supporting loans														
Recreation and culture														
Self Supporting Loan MSC	110	235,040	0	0		18,027	36,791	36,707	217,013	198,249	198,333	7,448	14,322	14,406
Total		3,246,815	945,000	3,450,000	945,000	1,238,338	3,048,956	1,324,408	2,953,477	2,702,859	2,867,407	108,060	394,402	166,753
Current borrowings		3,048,956							1,324,408					
Non-current borrowings		197,859							1,922,407					
		3,246,815							3,246,815					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

FINANCING ACTIVITIES
NOTE 4
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Current Budget	Principal Repayments		Current Budget	Principal Outstanding		Current Budget	Interest Repayments		
Particulars	Loan No.	1 July 2020	Actual	Original Budget		Actual	Original Budget		Actual	Original Budget		Actual	Original Budget	Current Budget
		\$	\$	\$		\$	\$		\$	\$		\$	\$	

New borrowings 2020-21

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
Consolidation of existing loans (x12)	\$ 0	\$ 3,450,000	WATC	Debenture	20	\$ 0	2.90%	\$ 0	\$ 0	\$ 0
	0	3,450,000				0		0	0	0

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
	Closing funding surplus(deficit)	Closing surplus/(deficit)					0	
	Audited Surplus/Deficit	Opening deficit	(160,439)	(286,328)		(125,889)	(125,889)	AS per Audited Annal Report
31001	RATES - GRV	Operating Revenue	215,709	218,709	3,000		(122,889)	
31006	RATES - Penalty Interest	Operating Revenue	7,000	13,000	6,000		(116,889)	
031007	RATES - Admin Fee Instalments	Operating Revenue	1,900	3,400	1,500		(115,389)	
031008	RATES - Instalment Interest	Operating Revenue	3,000	5,500	2,500		(112,889)	
031015	RATES - Rate Enquiries	Operating Revenue	2,500	1,500		(1,000)	(113,889)	
031109	EXPENSE - Rates General	Operating Expenses	(68,937)	(60,275)	8,662		(105,227)	
032008	REVENUE - Other General Purpose - No GST	Operating Revenue	12,500	9,000		(3,500)	(108,727)	
032105	EXPENSE - Other General Purpose - GST Incl	Operating Expenses	(29,646)	(29,884)		(238)	(108,965)	
041115	EXPENSE - Members of Council - GST Incl	Operating Expenses	(108,347)	(92,392)	15,955		(93,010)	
041120	EXPENSE - Administration Building	Operating Expenses	(13,900)	(19,600)		(5,700)	(98,710)	
041121	EXPENSE - Audit	Operating Expenses	(25,000)	(30,000)		(5,000)	(103,710)	
042130	EXPENSE - Administration General	Operating Expenses	(825,321)	(752,047)	73,274		(30,436)	
042005	REVENUE - Administration General - GST Incl	Operating Revenue	18,000	13,150		(4,850)	(35,286)	
042006	REVENUE - Administration General - No GST	Operating Revenue	1,000	30,100	29,100		(6,186)	
043101	EXPENSE - Other Governance	Operating Expenses	(47,842)	(7,103)	40,739		34,553	
042140	EXPENSE - Administration Allocation	Operating Expenses	832,624	708,297		(124,327)	(89,774)	
043102	EXPENSE - AROC	Operating Expenses	(5,500)	(5,000)	500		(89,274)	
051003	REVENUE - ESL Collected	Operating Revenue	55,000	58,000	3,000		(86,274)	
051020	REVENUE - Other Fire Prevention Income	Operating Revenue	750	2,250	1,500		(84,774)	
051022	REVENUE - ESL Penalty Interest	Operating Revenue	200	600	400		(84,374)	
051103	EXPENSE - ESL Grant - Vehicle Maintenance	Operating Expenses	(11,000)	(12,000)		(1,000)	(85,374)	
051104	EXPENSE - ESL Grant - Building Maintenance	Operating Expenses	(5,500)	(6,000)		(500)	(85,874)	
051112	EXPENSE - ESL Grant - Utilities & Taxes	Operating Expenses	(5,000)	(5,150)		(150)	(86,024)	
051122	EXPENSE - ESL Remitted	Operating Expenses	(55,000)	(58,000)		(3,000)	(89,024)	
051123	EXPENSE - Other Fire Prevention	Operating Expenses	(58,641)	(62,966)		(4,325)	(93,349)	
051199	Expense - Other Fire Prevention - Depreciation	Operating Expenses	(66,000)	(71,000)		(5,000)	(98,349)	
052005	REVENUE - Animal Control	Operating Revenue	8,000	6,000		(2,000)	(100,349)	
052006	REVENUE - Animal Control - No GST	Operating Revenue	3,000	4,000	1,000		(99,349)	
052107	EXPENSE - Animal Control	Operating Expenses	(67,291)	(60,046)	7,245		(92,104)	
053001	REVENUE - Other Law, Order & Public Safety	Operating Revenue	0	(100)		(100)	(92,204)	
053105	EXPENSE - Other Law, Order & Public Safety	Operating Expenses	(3,800)	(500)	3,300		(88,904)	
053107	EXPENSE - CCTV	Operating Expenses	(1,800)	(1,900)		(100)	(89,004)	
072009	REVENUE - Health Inspection	Operating Revenue	3,000	4,000	1,000		(88,004)	
072010	REVENUE - Health Inspection - No GST	Operating Revenue	0	150	150		(87,854)	
072121	EXPENSE - Health Inspection	Operating Expenses	(18,308)	(13,853)	4,455		(83,399)	

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
073100	MOSQUITO CONTROL	Operating Expenses	(8,000)	(1,000)	7,000		(76,399)	
074002	REVENUE - Surgery Billings	Operating Revenue	659,000	629,000		(30,000)	(106,399)	
074102	EXPENSE - Surgery	Operating Expenses	(679,248)	(665,023)	14,225		(92,174)	
078001	Replacement Server (Medical Surgery)	Capital Expenses	0	(11,673)		(11,673)	(103,847)	
082102	EXPENSE - Education	Operating Expenses	(1,000)	(150)	850		(102,997)	
084104	EXPENSE - Other Welfare	Operating Expenses	(16,516)	(14,206)	2,310		(100,687)	
091004	REVENUE - Staff Housing	Operating Revenue	7,400	3,000		(4,400)	(105,087)	
091005	REVENUE - Rent Staff Housing	Operating Revenue	19,760	24,760	5,000		(100,087)	
091100	EXPENSE - 32 Eaton Street	Operating Expenses	(11,561)	(12,761)		(1,200)	(101,287)	
091103	EXPENSE - 13 High Street	Operating Expenses	0	(2,061)		(2,061)	(103,348)	
091104	EXPENSE - 7 Forward Street	Operating Expenses	(6,599)	(7,999)		(1,400)	(104,748)	
091109	EXPENSE - 59 Railway Terrace	Operating Expenses	(4,340)	(4,240)	100		(104,648)	
091121	EXPENSE - 8 Forrest Street	Operating Expenses	(430)	(1,130)		(700)	(105,348)	
091122	EXPENSE - 45 James Street	Operating Expenses	(6,493)	(9,243)		(2,750)	(108,098)	
091123	EXPENSE - 47 James Street	Operating Expenses	(4,853)	(8,053)		(3,200)	(111,298)	
091125	EXPENSE - 32B Eaton Street	Operating Expenses	(4,935)	(4,735)	200		(111,098)	
091197	EXPENSE - Housing cost allocated to services	Operating Expenses	0	44,758	44,758		(66,340)	
091198	EXPENSE - Other Staff Housing	Operating Expenses	(57,807)	(49,722)	8,085		(58,255)	
092026	REVENUE - Aged Persons Units - No GST	Operating Revenue	140,140	145,240	5,100		(53,155)	
092130	EXPENSE - Unit 1 Hoddy Street	Operating Expenses	(7,240)	(6,240)	1,000		(52,155)	
092131	EXPENSE - Unit 2 Hoddy Street	Operating Expenses	(4,080)	(5,090)		(1,010)	(53,165)	
092132	EXPENSE - Unit 3 Hoddy Street	Operating Expenses	(8,748)	(7,188)	1,560		(51,605)	
092133	EXPENSE - Unit 4 Hoddy Street	Operating Expenses	(4,630)	(5,090)		(460)	(52,065)	
092134	EXPENSE - Unit 5 Hoddy Street	Operating Expenses	(4,154)	(4,854)		(700)	(52,765)	
092135	EXPENSE - Unit 6 Hoddy Street	Operating Expenses	(4,191)	(4,491)		(300)	(53,065)	
092137	EXPENSE - 44 Hoddy Street	Operating Expenses	(6,330)	(7,180)		(850)	(53,915)	
092143	EXPENSE - Unit 3 Koomal Village	Operating Expenses	(4,115)	(4,415)		(300)	(54,215)	
092144	EXPENSE - Unit 4 Koomal Village	Operating Expenses	(4,680)	(5,130)		(450)	(54,665)	
093002	REVENUE - Community Housing - No GST	Operating Revenue	109,200	81,200		(28,000)	(82,665)	
093101	EXPENSE - 60B Forrest Street	Operating Expenses	(3,810)	(1,860)	1,950		(80,715)	
093103	EXPENSE - 73A James Street	Operating Expenses	(12,760)	(10,260)	2,500		(78,215)	
093105	EXPENSE - 39 Throssell Street	Operating Expenses	(4,900)	(6,000)		(1,100)	(79,315)	
093106	EXPENSE - 41 Throssell Street	Operating Expenses	(4,670)	(22,370)		(17,700)	(97,015)	
093107	EXPENSE - 43 Throssell Street	Operating Expenses	(5,690)	(16,190)		(10,500)	(107,515)	
093108	EXPENSE - 45 Throssell Street	Operating Expenses	(7,250)	(7,750)		(500)	(108,015)	
093110	EXPENSE - 60A Forrest Street Street	Operating Expenses	(6,810)	(3,310)	3,500		(104,515)	
093112	EXPENSE - 41 High Street	Operating Expenses	(3,449)	(7,549)		(4,100)	(108,615)	

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
093113	EXPENSE - 35 Throssell Street	Operating Expenses	(5,285)	(5,385)		(100)	(108,715)	
093198	EXPENSE - Other Housing General	Operating Expenses	(69,387)	(61,325)	8,062		(100,653)	
101005	REVENUE - Household Refuse	Operating Revenue	140,000	133,000		(7,000)	(107,653)	
101100	EXPENSE - Household Waste	Operating Expenses	(63,258)	(57,103)	6,155		(101,498)	
101101	EXPENSE - Goomalling Tip	Operating Expenses	(76,258)	(74,603)	1,655		(99,843)	
101103	EXPENSE - Refuse Control - Town Streets	Operating Expenses	(18,000)	(22,000)		(4,000)	(103,843)	
101107	EXPENSE - Commercial Waste	Operating Expenses	(8,258)	(7,103)	1,155		(102,688)	
101108	EXPENSE - Other Refuse Collection	Operating Expenses	(30,000)	(26,000)	4,000		(98,688)	
102150	EXPENSE - Protection of the Environment	Operating Expenses	(5,250)	0	5,250		(93,438)	
102151	EXPENSE - Drummuster	Operating Expenses	(800)	(900)		(100)	(93,538)	
103315	EXPENSE - Town Planning	Operating Expenses	(20,758)	(14,603)	6,155		(87,383)	
104010	REVENUE - Other Community Amenities	Operating Revenue	7,500	18,500	11,000		(76,383)	
104301	EXPENSE - Goomalling Cemetery	Operating Expenses	(17,258)	(31,003)		(13,745)	(90,128)	
105104	EXPENSE - Public Conveniences Goomalling	Operating Expenses	(19,508)	(20,353)		(845)	(90,973)	
105110	EXPENSE - Public Conveniences Other	Operating Expenses	(1,050)	(23,050)		(22,000)	(112,973)	
106001	REVENUE - Sewerage Charges	Operating Revenue	188,794	189,734	940		(112,033)	
106100	EXPENSE - Sewerage Treatment Plant	Operating Expenses	(60,758)	(58,103)	2,655		(109,378)	
106101	EXPENSE - Sewerage Mains Maintenance	Operating Expenses	(48,108)	(60,953)		(12,845)	(122,223)	
106102	EXPENSE - Sewerage Pump Stations	Operating Expenses	(63,665)	(53,053)	10,612		(111,611)	
106103	EXPENSE - Sewerage Imhoff & Primary Dam	Operating Expenses	(45,298)	(25,093)	20,205		(91,406)	
106104	EXPENSE - Sewerage Irrigation Dam	Operating Expenses	(17,258)	(13,103)	4,155		(87,251)	
106105	EXPENSE - Other Sewerage & Septic Charges	Operating Expenses	(15,600)	(9,600)	6,000		(81,251)	
111102	EXPENSE - Goomalling Hall	Operating Expenses	(24,827)	(27,472)		(2,645)	(83,896)	
111103	EXPENSE - Jennacubbine Hall	Operating Expenses	(16,483)	(15,753)	730		(83,166)	
111104	EXPENSE - Konnongorring Hall	Operating Expenses	(17,038)	(15,383)	1,655		(81,511)	
111108	EXPENSE - Sporting Complex - Tennis	Operating Expenses	(20,158)	(29,753)		(9,595)	(91,106)	
111111	EXPENSE - Other	Operating Expenses	0	(100)		(100)	(91,206)	
111122	EXPENSE - Main Sporting Complex	Operating Expenses	(33,850)	(48,450)		(14,600)	(105,806)	
112004	REVENUE - Swimming Pool	Operating Expenses	5,000	5,500	500		(105,306)	
112110	EXPENSE - Swimming Pool	Operating Expenses	(106,001)	(97,646)	8,355		(96,951)	
113201	REVENUE - Gym Memberships	Operating Revenue	6,000	6,500	500		(96,451)	
113203	REVENUE - Jennacubbine Go Karts	Operating Revenue	1,600	1,627	27		(96,424)	
113204	REVENUE - Goomalling Go Karts	Operating Revenue	2,100	3,400	1,300		(95,124)	
113206	REVENUE - Mortlock Sports Council	Operating Revenue	7,150	9,650	2,500		(92,624)	
113208	REVENUE - Other Recreation & Sport - No GST	Operating Revenue	19,500	24,570	5,070		(87,554)	
113210	REVENUE - Football Club	Operating Revenue	4,000	5,500	1,500		(86,054)	
113211	REVENUE - Bowling Club	Operating Revenue	2,000	5,500	3,500		(82,554)	

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
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**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
113250	EXPENSE - Parks & Gardens	Operating Expenses	(257,700)	(252,200)	5,500		(77,054)	
113252	EXPENSE - Gymnasium	Operating Expenses	(32,644)	(34,644)		(2,000)	(79,054)	
113253	EXPENSE - Horse & Pony Club	Operating Expenses	(800)	(5,500)		(4,700)	(83,754)	
113254	EXPENSE - Konnongorrng Tennis Club	Operating Expenses	(3,640)	(2,440)	1,200		(82,554)	
113255	EXPENSE - Jennacubbine Go Karts	Operating Expenses	(750)	(1,000)		(250)	(82,804)	
113256	EXPENSE - Goomalling Go Karts	Operating Expenses	(2,443)	(450)	1,993		(80,811)	
113257	EXPENSE - CWA Building	Operating Expenses	(2,740)	(2,290)	450		(80,361)	
113258	EXPENSE - Recreation Dams	Operating Expenses	(16,300)	(14,450)	1,850		(78,511)	
113259	EXPENSE - Community Resource Centre	Operating Expenses	(42,000)	(37,600)	4,400		(74,111)	
113261	EXPENSE - Mortlock Sports Council	Operating Expenses	(14,325)	(15,375)		(1,050)	(75,161)	
113262	EXPENSE - Changerooms	Operating Expenses	(3,300)	(2,900)	400		(74,761)	
113263	EXPENSE - Hockey & Cricket Club Shed	Operating Expenses	(580)	(330)	250		(74,511)	
113266	EXPENSE - Lights Football Club	Operating Expenses	(5,450)	(2,450)	3,000		(71,511)	
113267	EXPENSE - Tennis & Netball Courts	Operating Expenses	(700)	(1,300)		(600)	(72,111)	
113269	EXPENSE - Youth Zone Activities	Operating Expenses	(16,000)	(6,400)	9,600		(62,511)	
113270	EXPENSE - Other Recreation	Operating Expenses	(31,000)	(37,040)		(6,040)	(68,551)	
114103	EXPENSE - Goomalling Library (CRC)	Operating Expenses	(20,808)	(18,053)	2,755		(65,796)	
114199	EXPENSE - Asset Depreciation	Operating Expenses	(5,000)	0	5,000		(60,796)	
115100	EXPENSE - Other Culture	Operating Expenses	(10,708)	(9,802)	906		(59,890)	
115103	EXPENSE - Maintenance - Museums	Operating Expenses	(12,593)	(12,888)		(295)	(60,185)	
115105	EXPENSE - Other Culture	Operating Expenses	(4,500)	(1,500)	3,000		(57,185)	
121001	REVENUE - Grants Black Spot	Capital Revenue	123,077	49,280		(73,797)	(130,982)	
121002	Revenue - Grant Wheatbelt Secondary Freight Network	Operating Revenue	0	1,393,272	1,393,272		1,262,290	
121003	REVENUE - Grants Regional Road Group	Operating Revenue	1,813,111	444,839		(1,368,272)	(105,982)	
121005	REVENUE - Grants R 2 R	Capital Revenue	234,520	234,520		0	(105,982)	
121009	REVENUE - Grants Pathways	Operating Revenue	0	19,870	19,870		(86,112)	
122005	REVENUE - Direct Grant	Operating Revenue	93,000	91,115		(1,885)	(87,997)	
122007	REVENUE - Contributions - Other	Operating Revenue	1,000	101,000	100,000		12,003	
122110	EXPENSE - Road Maintenance	Operating Expenses	(246,384)	(281,384)		(35,000)	(22,997)	
122112	EXPENSE - Bridge Maintenance	Operating Expenses	(11,600)	(37,600)		(26,000)	(48,997)	
122301	EXPENSE - Kerbing & Drainage	Operating Expenses	(2,800)	(3,500)		(700)	(49,697)	
122304	EXPENSE - Goomalling Depot	Operating Expenses	(16,200)	(16,950)		(750)	(50,447)	
122306	EXPENSE - Street Trees & Watering	Operating Expenses	(14,650)	(12,150)	2,500		(47,947)	
122307	EXPENSE - Signs General	Operating Expenses	(21,650)	(16,200)	5,450		(42,497)	
122308	EXPENSE - Roman II	Operating Expenses	(7,000)	(8,000)		(1,000)	(43,497)	
122320	EXPENSE - Footpaths	Operating Expenses	(14,600)	(13,250)	1,350		(42,147)	
122322	EXPENSE - Tree Lopping	Operating Expenses	(30,000)	(31,075)		(1,075)	(43,222)	

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
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**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
122323	EXPENSE - Gravel Pit Rehabilitation	Operating Expenses	(5,500)	0	5,500		(37,722)	
122324	EXPENSE - Street Cleaning	Operating Expenses	(28,500)	(27,700)	800		(36,922)	
122327	EXPENSE - Gardeners Depot	Operating Expenses	(2,686)	(5,886)		(3,200)	(40,122)	
122328	EXPENSE - Recreation Ground Depot	Operating Expenses	(39)	(1,939)		(1,900)	(42,022)	
123904	Plant replacement - Utility GO 023 Ford Ranger	Capital Expenses	0	(10,909)		(10,909)	(52,931)	
129912	Black Spot Funding	Capital Expenses	(184,800)	(5,774)	179,026		126,095	
124001	REVENUE - DOT Licensing	Operating Revenue	15,000	26,000	11,000		137,095	
124150	EXPENSE - DOT Licensing	Operating Expenses	(42,991)	(38,716)	4,275		141,370	
131101	EXPENSE - Weed Control	Operating Expenses	(13,558)	(12,403)	1,155		142,525	
131104	EXPENSE Vermin & Pest Control	Operating Expenses	(460)	0	460		142,985	
131106	OTHER RURAL EXPENDITURE	Operating Expenses	(13,058)	(9,603)	3,455		146,440	
132001	REVENUE - Caravan Park Charges	Operating Revenue	110,000	89,000		(21,000)	125,440	
132006	REVENUE - Area Promotion	Operating Revenue	3,000	5,500	2,500		127,940	
132021	REVENUE - Pioneer Pathways	Operating Revenue	163,363	171,738	8,375		136,315	
132101	EXPENSE - Area Promotion	Operating Expenses	(24,146)	(20,709)	3,437		139,752	
132103	EXPENSE - Caravan Park	Operating Expenses	(150,353)	(166,966)		(16,613)	123,139	
132104	EXPENSE - Pioneer Pathways	Operating Expenses	(170,058)	(172,158)		(2,100)	121,039	
132107	EXPENSE - Slater Homestead	Operating Expenses	(21,499)	(20,349)	1,150		122,189	
132109	EXPENSE - Avon Valley	Operating Expenses	(13,258)	(7,103)	6,155		128,344	
133001	REVENUE - Building Services	Operating Revenue	10,000	12,000	2,000		130,344	
133101	EXPENSE - Building Services	Operating Expenses	(13,258)	(12,103)	1,155		131,499	
133102	EXPENSE - BCITF Levy	Operating Expenses	(5,000)	(3,500)	1,500		132,999	
133103	EXPENSE - BSL Levy	Operating Expenses	(5,000)	(3,500)	1,500		134,499	
134001	REVENUE - Community Bus Hire	Operating Revenue	4,000	5,000	1,000		135,499	
134003	REVENUE - Knick Knack Shop	Operating Revenue	1,500	2,000	500		135,999	
134007	REVENUE - Whispers	Operating Revenue	3,000	7,000	4,000		139,999	
134009	REVENUE - Dentist Surgery	Operating Revenue	1,600	2,100	500		140,499	
134013	REVENUE - Toy Library	Operating Revenue	500	750	250		140,749	
134061	REVENUE - GoCafe	Operating Revenue	1,800	3,300	1,500		142,249	
134063	REVENUE - Community Centre (CRC)	Operating Revenue	3,500	4,500	1,000		143,249	
134064	REVENUE - Doctors Surgery	Operating Revenue	19,600	19,600		0	143,249	
134065	REVENUE - Endeavour	Operating Revenue	500	1,100	600		143,849	
134066	REVENUE - 39A Railway Tce (Janae Kodel)	Operating Revenue	1,600	2,400	800		144,649	
134067	REVENUE - Mirabelle Rental	Operating Revenue	1,400	2,500	1,100		145,749	
134068	REVENUE - Gumnuts	Operating Revenue	0	2,500	2,500		148,249	
134070	REVENUE - Other Economic Services	Operating Revenue	0	20,500	20,500		168,749	
134109	EXPENSE - Water Supply & Standpipes	Operating Expenses	(9,000)	(4,210)	4,790		173,539	

**NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
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**NOTE 2
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

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					\$	\$	\$	
134116	EXPENSE - Knick Knack Shop	Operating Expenses	(5,260)	(9,460)		(4,200)	169,339	
134121	EXPENSE - Dentist Surgery	Operating Expenses	(18,204)	(18,004)	200		169,539	
134134	EXPENSE - Whispers	Operating Expenses	(5,005)	(3,755)	1,250		170,789	
134201	EXPENSE - Lot39	Operating Expenses	(8,270)	(8,970)		(700)	170,089	
134202	EXPENSE - Railway Station	Operating Expenses	(4,875)	(8,575)		(3,700)	166,389	
134203	EXPENSE - Mirrabelle	Operating Expenses	(4,673)	(2,900)	1,773		168,162	
134204	Expense - Masonic Lodge	Operating Expenses	(7,170)	(10,870)		(3,700)	164,462	
134205	EXPENSE - Hairdresser 39A	Operating Expenses	(6,408)	(4,708)	1,700		166,162	
134206	Expense - Gumnuts	Operating Expenses	(26,021)	(19,250)	6,771		172,933	
134208	EXPENSE - Community Bus General	Operating Expenses	(7,500)	(5,500)	2,000		174,933	
134209	EXPENSE - Vacant Land Maintenance - Residential	Operating Expenses	(1,800)	(3,000)		(1,200)	173,733	
134210	EXPENSE - Vacant Land Maintenance - Industrial/Commerc	Operating Expenses	(1,000)	(1,440)		(440)	173,293	
134250	EXPENSE - Subdivisional works	Operating Revenue	(324,280)	(39,280)	285,000		458,293	
134251	Expense - Other Economics	Operating Expenses	(41,291)	(35,626)	5,665		463,958	
134252	Expense - Maangart Yorga Progam	Operating Expenses	0	(8,300)		(8,300)	455,658	
141001	REVENUE - Plant Hire & Material Sales	Operating Revenue	500	450		(50)	455,608	
141006	REVENUE - Private Works	Operating Revenue	20,000	30,000	10,000		465,608	
141100	EXPENSE - Private Works	Operating Expenses	(20,258)	(12,603)	7,655		473,263	
141102	EXPENSE - Plant hire & Materials	Operating Expenses	0	(450)		(450)	472,813	
142002	REVENUE - Public Works Overhead - No GST	Operating Revenue	10,920	12,420	1,500		474,313	
142112	EXPENSE - Works Training	Operating Expenses	(7,890)	(11,890)		(4,000)	470,313	
142120	EXPENSE - Public Works Overhead	Operating Expenses	(558,563)	(595,813)		(37,250)	433,063	
142121	EXPENSE - Occ Health & Safety	Operating Expenses	(22,050)	(15,200)	6,850		439,913	
142122	COVID19 - EXPENSES	Operating Expenses	0	(1,150)		(1,150)	438,763	
142190	EXPENSE - PWO Allocated	Operating Expenses	574,583	657,583	83,000		521,763	
143001	REVENUE - Plant Operation	Operating Revenue	21,000	26,000	5,000		526,763	
143130	EXPENSE - Plant Operation	Operating Expenses	(405,039)	(402,802)	2,237		529,000	
145010	REVENUE - Other Unclassified - No GST	Operating Revenue	6,000	8,000	2,000		531,000	
145150	EXPENSE - Other Unclassified inc GST	Operating Expenses	0	(7,100)		(7,100)	523,900	
	Proceeds from new debentures	Capital Revenue	3,450,000	945,000		(2,505,000)	(1,981,100)	
	Repayment loans	Operating Expenses	(3,048,956)	(1,324,408)	1,724,548		(256,552)	
	Proceeds from financial assets at amortised cost - self	Capital Revenue	36,791	36,707		(84)	(256,636)	
			(149,028)	(405,664)	4,397,432	(2,148,984)		