

# Monthly Financial Report

For the period ended 30 June 2022



**CITY OF KALGOORLIE-BOULDER**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2022**

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

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# MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2022

## INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 02 August 2022

Prepared by: Martina Liu

Reviewed by: Xandra Curnock

### BASIS OF PREPARATION

#### REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 13.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

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.

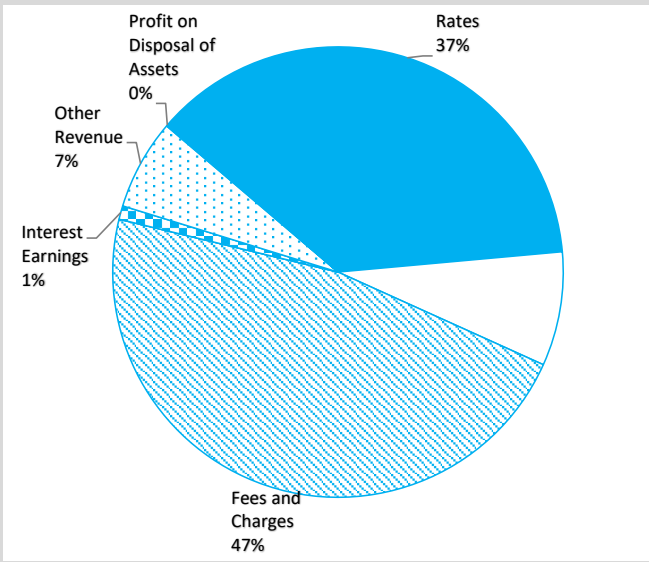
#### CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

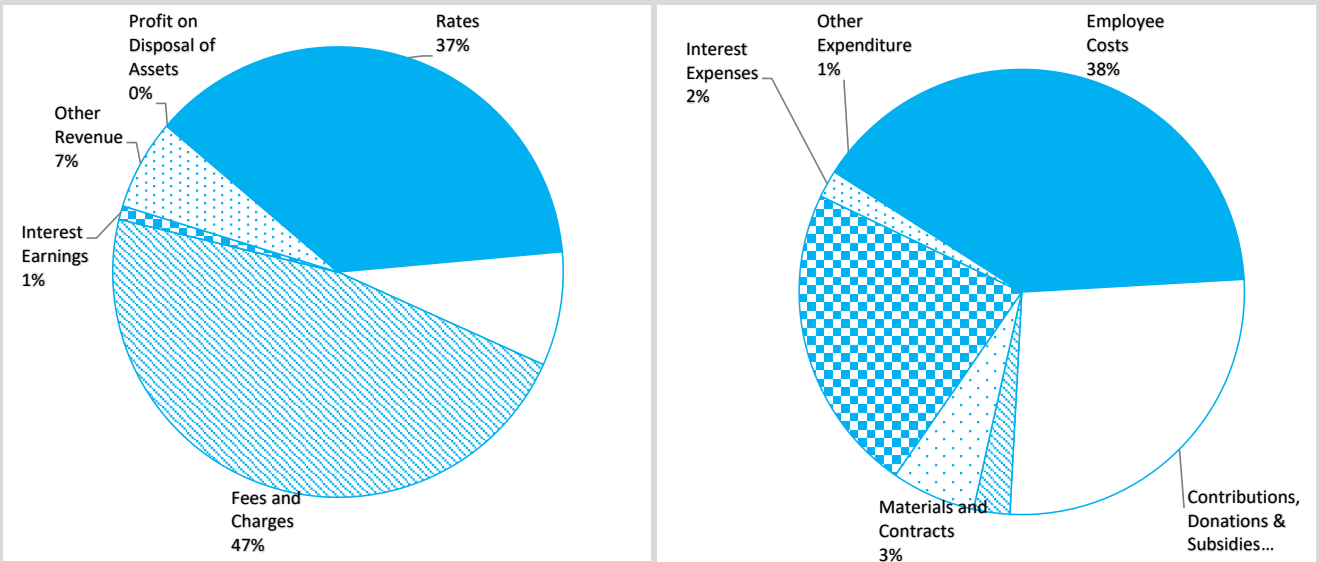
#### ROUNDING OFF FIGURES

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

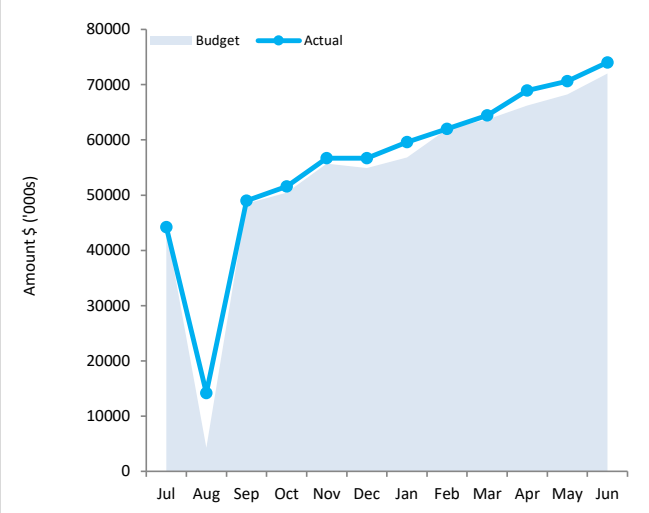
OPERATING REVENUE



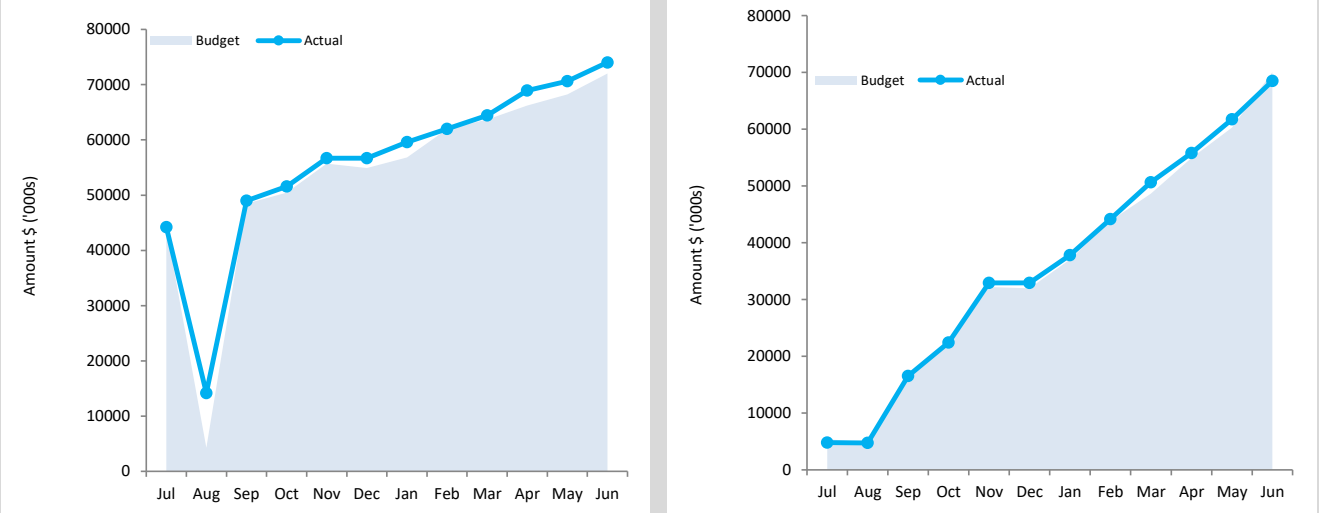
OPERATING EXPENSES



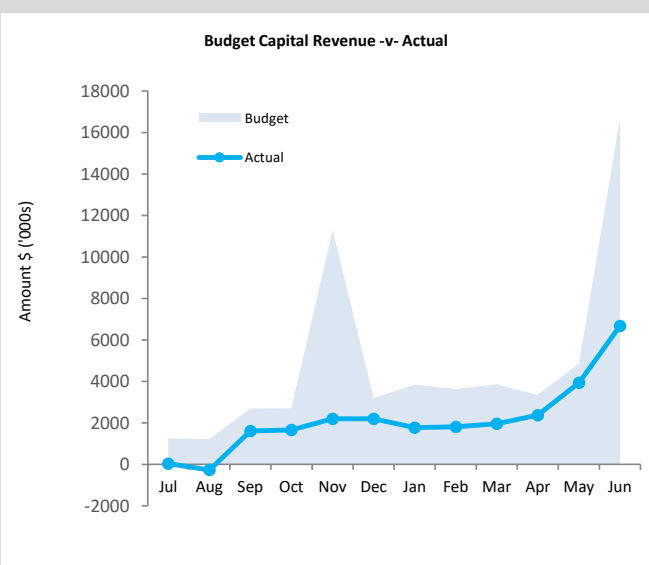
Budget Operating Revenues -v- Actual



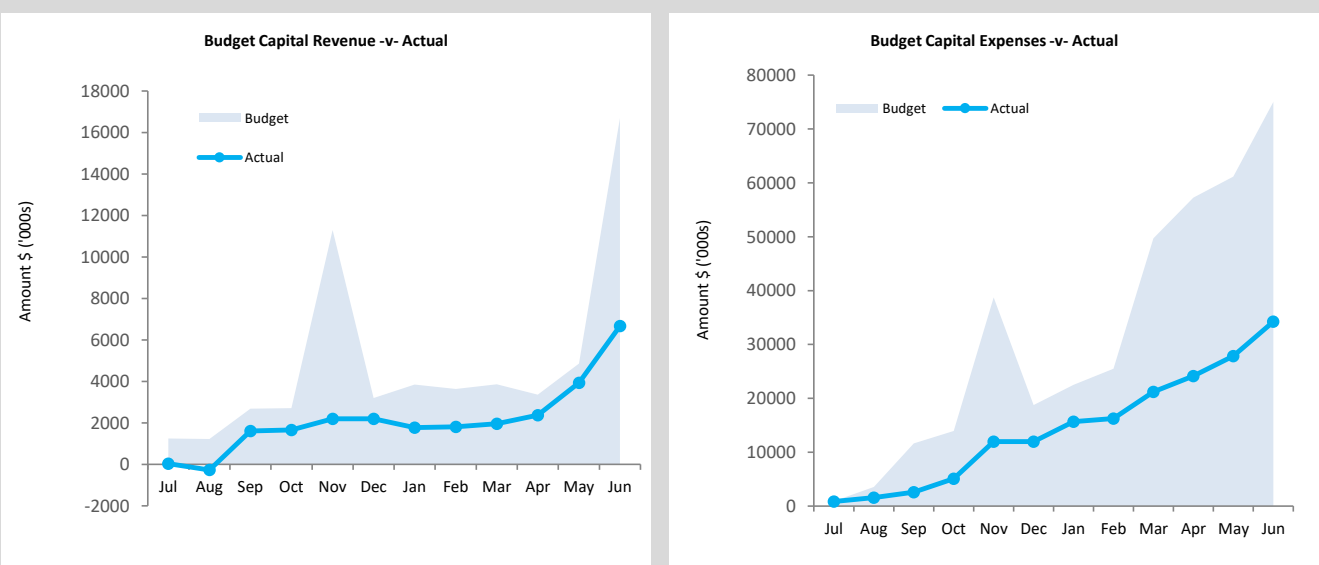
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,953,361	7,953,361	<b>7,953,361</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		360	360	<b>726</b>	366	101.67%	
General Purpose Funding	6	27,419,729	27,419,729	<b>27,518,843</b>	99,114	0.36%	
General Purpose Funding - Other		3,746,000	3,746,000	<b>5,972,402</b>	2,226,402	59.43%	▲
Law, Order & Public Safety		220,588	220,588	<b>270,454</b>	49,866	22.61%	
Health		463,344	463,344	<b>497,835</b>	34,491	7.44%	
Housing		44,320	44,320	<b>37,676</b>	(6,644)	(14.99%)	
Community Amenities		17,849,037	17,849,037	<b>18,166,688</b>	317,651	1.78%	
Education & Welfare		336,585	336,585	<b>747,126</b>	410,541	121.97%	▲
Recreation & Culture		5,711,452	5,711,452	<b>5,480,230</b>	(231,222)	(4.05%)	
Transport		12,769,826	12,769,826	<b>12,009,737</b>	(760,089)	(5.95%)	
Economic Services		2,113,093	2,113,093	<b>2,126,657</b>	13,564	0.64%	
Other Property & Services		1,343,490	1,343,490	<b>1,202,517</b>	(140,974)	(10.49%)	▼
		<b>72,017,822</b>	<b>72,017,822</b>	<b>74,030,891</b>	2,013,069		
<b>Expenditure from operating activities</b>							
Governance		(3,542,708)	(3,542,708)	<b>(2,991,962)</b>	550,746	15.55%	▲
General Purpose Funding		(1,205,944)	(1,205,944)	<b>(960,218)</b>	245,726	20.38%	▲
Law, Order and Public Safety		(2,204,013)	(2,204,013)	<b>(2,278,832)</b>	(74,819)	(3.39%)	
Health		(1,267,764)	(1,267,764)	<b>(1,102,743)</b>	165,021	13.02%	▲
Education and Welfare		(1,265,961)	(1,265,961)	<b>(1,419,600)</b>	(153,639)	(12.14%)	▼
Housing		(83,153)	(83,153)	<b>(98,407)</b>	(15,254)	(18.34%)	
Community Amenities		(14,966,246)	(14,966,246)	<b>(14,026,544)</b>	939,702	6.28%	
Recreation and Culture		(21,709,843)	(21,709,843)	<b>(22,433,984)</b>	(724,141)	(3.34%)	
Transport		(19,522,680)	(19,522,680)	<b>(18,877,355)</b>	645,325	3.31%	
Economic Services		(3,442,804)	(3,442,804)	<b>(3,434,399)</b>	8,405	0.24%	
Other Property and Services		(816,022)	(816,022)	<b>(850,918)</b>	(34,896)	(4.28%)	
		<b>(70,027,138)</b>	<b>(70,027,138)</b>	<b>(68,474,962)</b>	1,552,176		
Non-cash amounts excluded from operating activities	1(a)	15,001,818	15,001,818	<b>15,472,607</b>	470,789	3.14%	
<b>Amount attributable to operating activities</b>		<b>16,992,502</b>	<b>16,992,502</b>	<b>21,028,536</b>	4,036,034		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	15,466,190	15,466,190	<b>6,312,642</b>	(9,153,548)	(59.18%)	▼
Proceeds from disposal of assets	7	1,223,402	1,223,402	<b>354,641</b>	(868,761)	(71.01%)	▼
Capital acquisitions	8	(75,015,267)	(75,015,267)	<b>(34,231,108)</b>	40,784,159	54.37%	▲
<b>Amount attributable to investing activities</b>		<b>(58,325,675)</b>	<b>(58,325,675)</b>	<b>(27,563,825)</b>	30,761,850		
<b>Financing Activities</b>							
Proceeds from New Debentures	9	15,000,000	15,000,000	<b>576,259</b>	(14,423,741)	(96.16%)	▼
Proceeds from self supporting loans	9	0	0	<b>100,629</b>	100,629	0.00%	▲
Transfer from Reserves	10	30,800,058	30,800,058	<b>15,353,258</b>	(15,446,800)	(50.15%)	▼
Repayment of Debentures	9	(1,205,228)	(1,205,228)	<b>(1,194,240)</b>	10,988	(0.91%)	
Transfer to Reserves	10	(9,786,476)	(9,786,476)	<b>(6,733,951)</b>	3,052,525	(31.19%)	
<b>Amount attributable to financing activities</b>		<b>34,808,354</b>	<b>34,808,354</b>	<b>8,101,955</b>	(26,706,399)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>1,428,542</b>	<b>1,428,542</b>	<b>9,520,027</b>			

**KEY INFORMATION**

2 for an explanation of the reasons for the variance.

threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$50,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 JUNE 2022

REVENUE

RATES

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

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.

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.

FEES AND CHARGES

Revenues (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.

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. Exclude 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.

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, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate 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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,953,361	7,953,361	<b>7,953,361</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	27,419,729	27,419,729	<b>27,518,843</b>	99,114	0.36%	▲
Operating grants, subsidies and contributions	12(a)	3,771,105	3,771,105	<b>6,059,971</b>	2,288,866	60.69%	▲
Fees and charges		35,938,688	35,938,688	<b>34,812,632</b>	(1,126,056)	(3.13%)	▼
Interest earnings		735,921	735,921	<b>723,303</b>	(12,618)	(1.71%)	
Other revenue		3,774,395	3,774,395	<b>4,803,808</b>	1,029,413	27.27%	▲
Profit on disposal of assets	7	377,984	377,984	<b>112,334</b>	(265,650)	(70.28%)	▼
		<b>72,017,822</b>	<b>72,017,822</b>	<b>74,030,891</b>	2,013,069		▲
<b>Expenditure from operating activities</b>							
Employee costs		(26,096,955)	(26,096,955)	<b>(25,815,526)</b>	281,429	1.08%	▲
Materials and contracts		(20,288,683)	(20,288,683)	<b>(18,327,742)</b>	1,960,941	9.67%	▲
Contributions, Donations & Subsidies		(1,989,353)	(1,989,353)	<b>(1,799,390)</b>			
Utility charges		(3,908,558)	(3,908,558)	<b>(4,196,368)</b>	(287,810)	(7.36%)	▼
Depreciation on non-current assets		(14,902,018)	(14,902,018)	<b>(15,391,406)</b>	(489,388)	(3.28%)	▼
Interest expenses		(1,334,032)	(1,334,032)	<b>(1,361,224)</b>	(27,192)	(2.04%)	
Insurance expenses		(845,341)	(845,341)	<b>(874,552)</b>	(29,211)	(3.46%)	
Other expenditure		(443,389)	(443,389)	<b>(606,704)</b>	(163,315)	(36.83%)	▼
Loss on disposal of assets	7	(218,809)	(218,809)	<b>(102,050)</b>	116,759	53.36%	▲
		<b>(70,027,138)</b>	<b>(70,027,138)</b>	<b>(68,474,962)</b>	1,552,176		▲
Non-cash amounts excluded from operating activities	1(a)	15,001,818	15,001,818	<b>15,472,607</b>	470,789	3.14%	▲
<b>Amount attributable to operating activities</b>		<b>16,992,502</b>	<b>16,992,502</b>	<b>21,028,536</b>	4,036,034		▲
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	15,466,190	15,466,190	<b>6,312,642</b>	(9,153,548)	(59.18%)	▼
Proceeds from disposal of assets	7	1,223,402	1,223,402	<b>354,641</b>	(868,761)	(71.01%)	▼
Capital acquisitions	8	(75,015,267)	(75,015,267)	<b>(34,231,108)</b>	40,784,159	(54.37%)	
<b>Amount attributable to investing activities</b>		<b>(58,325,675)</b>	<b>(58,325,675)</b>	<b>(27,563,825)</b>	30,761,850		
<b>Financing Activities</b>							
Proceeds from new debentures	9	15,000,000	15,000,000	<b>576,259</b>	(14,423,741)	(96.16%)	▼
Proceeds from self-supporting loans	9	0	0	<b>100,629</b>	100,629	0.00%	▲
Transfer from reserves	10	30,800,058	30,800,058	<b>15,353,258</b>	(15,446,800)	(50.15%)	▼
Repayment of debentures	9	(1,205,228)	(1,205,228)	<b>(1,194,240)</b>	10,988	0.91%	
Transfer to reserves	10	(9,786,476)	(9,786,476)	<b>(6,733,951)</b>	3,052,525	31.19%	▲
<b>Amount attributable to financing activities</b>		<b>34,808,354</b>	<b>34,808,354</b>	<b>8,101,955</b>	(26,706,399)		▼
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>1,428,542</b>	<b>1,428,542</b>	<b>9,520,027</b>			

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(377,984)	(377,984)	(112,335)
Movement in lease liabilities (non-current)		258,975		
Add: Loss on asset disposals		218,809	218,809	102,050
Add: Depreciation on assets		14,902,018	14,902,018	15,391,406
<b>Total non-cash items excluded from operating activities</b>		<b>15,001,818</b>	<b>14,742,843</b>	<b>15,472,607</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		This Year Opening 01 Jul 2021	Year to Date 30 Jun 2022
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	10	(44,851,665)	(36,232,358)
Less: Loan receivable - club/institutions	3	(101,398)	0
Add: Borrowings	9	1,092,018	593,605
Add: Provisions - employee	11	1,948,346	2,107,706
<b>Total adjustments to net current assets</b>		<b>(41,912,699)</b>	<b>(33,531,047)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>			
Cash and cash equivalents	2	55,812,725	50,984,714
Rates receivables	3	2,544,886	3,034,354
Receivables	3	7,013,005	6,166,410
Other current assets	4	7,514,545	7,568,554
<b>Less: Current liabilities</b>			
Payables	5	(9,106,916)	(12,878,113)
Borrowings	9	(983,922)	(996,404.00)
Contract liabilities	11	(10,816,477)	(8,641,147)
Lease liabilities	9	(108,096)	(79,588)
Provisions	11	(2,003,690)	(2,107,706)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(41,912,699)</b>	<b>(33,531,047)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>7,953,361</b>	<b>9,520,027</b>

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash and Cash Equivalents		14,752,355	36,232,358	50,984,714				
Total		14,752,355	36,232,358	50,984,714	0			
Comprising								
Cash and cash equivalents		14,752,355	36,232,358	50,984,714	0			
Financial assets at amortised cost		0	0	0	0			
		14,752,355	36,232,358	50,984,714	0			

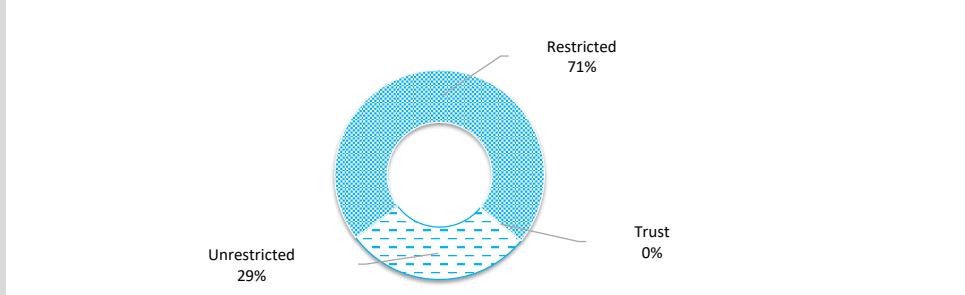
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$50.98 M	\$14.75 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

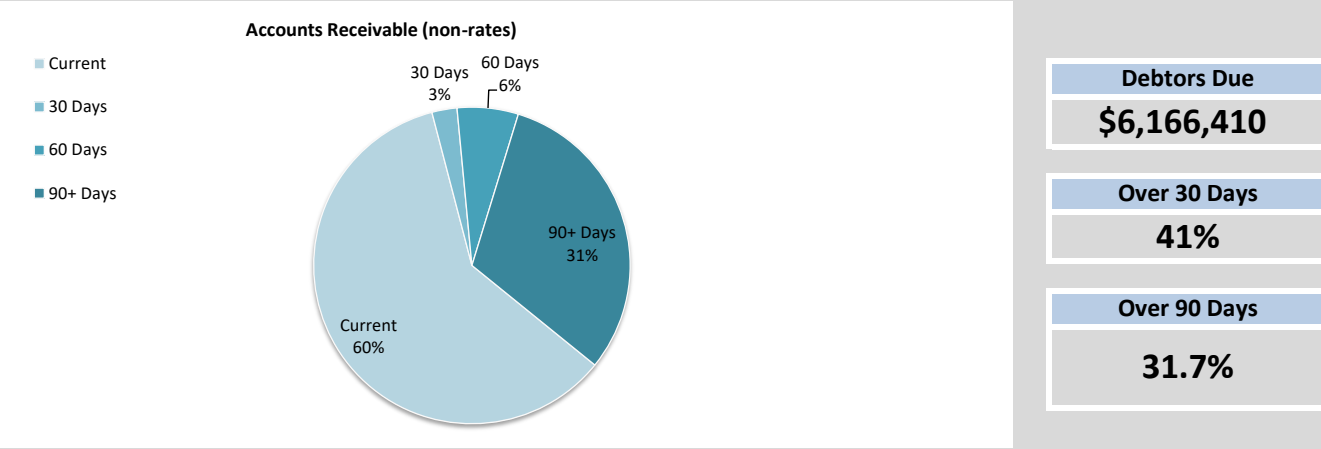
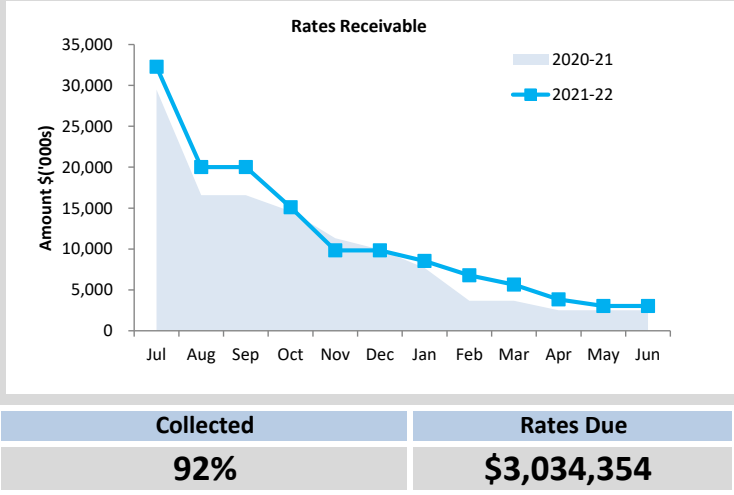
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates Receivable	30 June 2021	30 Jun 22
	\$	\$
Opening Arrears Previous Years	2,959,640	2,544,886
Levied this year - Rates and Service Charges	27,419,729	27,518,843
Levied this year - Sewerage Rates	8,116,126	7,870,682
Less - Collections to date	(35,950,609)	(34,900,057)
Equals Current Outstanding	2,544,886	3,034,354
<b>Net Rates Collectable</b>	<b>2,544,886</b>	<b>3,034,354</b>
% Collected	93.4%	92%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(58,447)	1,857,012	79,361	193,077	960,703	3,031,706
Percentage	-1.9%	61.3%	2.6%	6.4%	31.7%	
<b>Balance per Trial Balance</b>						
GST Receivable						514,637
Loans receivable - clubs/institutions						0
Sundry Debtors						5,245,900
SD Provision for DD						(1,009,728)
Accrued Income						1,202,773
Prepayments						212,828
<b>Total Receivables General Outstanding</b>						<b>6,166,410</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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.



Other Current Assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 June 2022
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets	7,373,876	5,102	0	7,378,978
<b>Inventory</b>				
Fuel and Materials	63,710	28,413	0	92,123
Oasis Stock	7,960	0	(908)	7,052
Golf course Stock	61,578	20,194	0	81,772
GAC Stock	7,421	1,208	0	8,629
<b>Total Other Current assets</b>				<b>7,568,554</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Inventory

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.

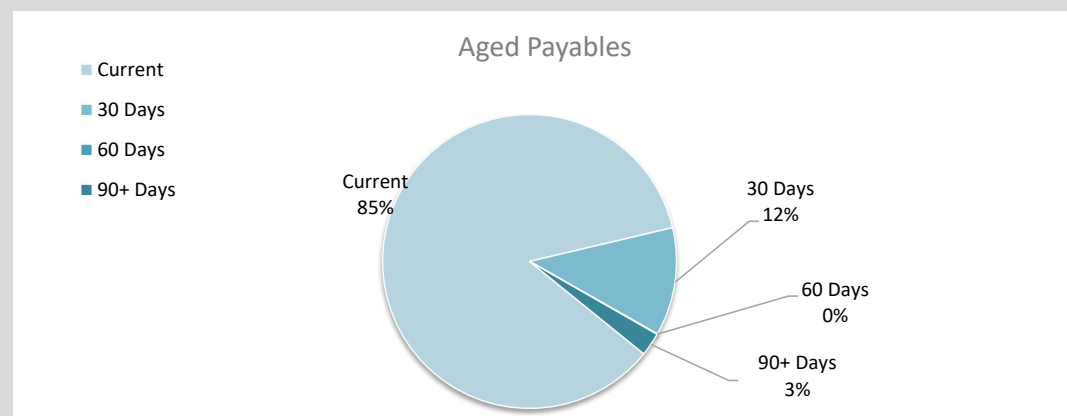
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES  
**NOTE 5**  
**Payables**

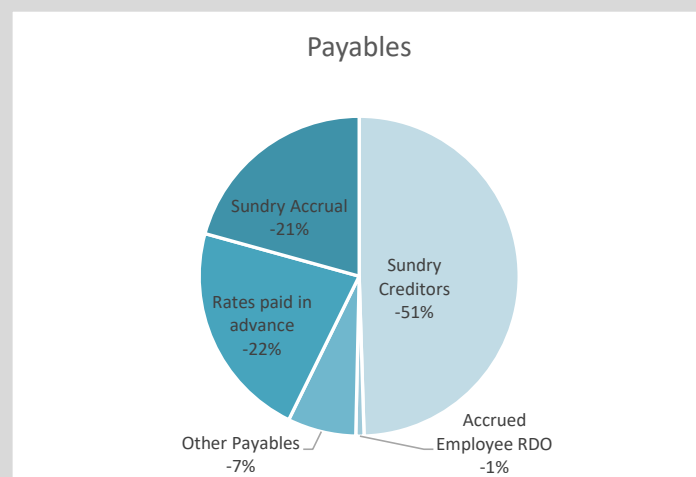
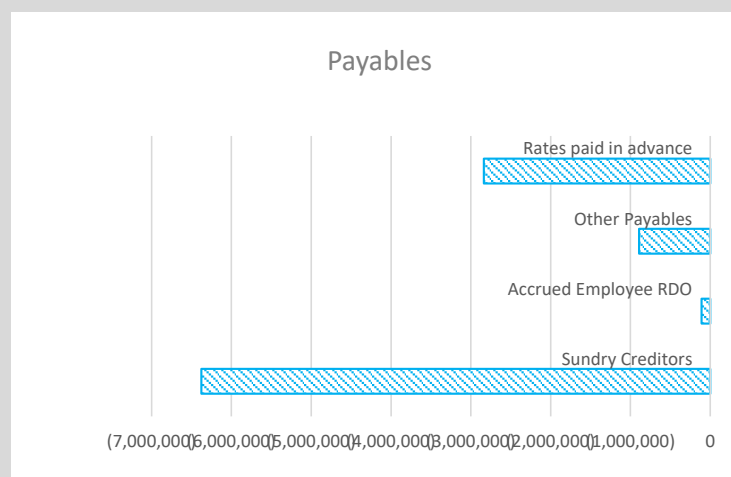
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	1,970,082	274,285	1,300	59,096	2,304,764
Percentage	0%	85.5%	11.9%	0.1%	2.6%	
<b>Balance per Trial Balance</b>						
Sundry Creditors						(6,376,091)
Accrued Employee RDO						(107,147)
Other Payables						(890,505)
Rates paid in advance						(2,837,850)
Sundry Accrual						(2,666,520)
<b>Total Payables General Outstanding</b>						<b>(12,878,113)</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



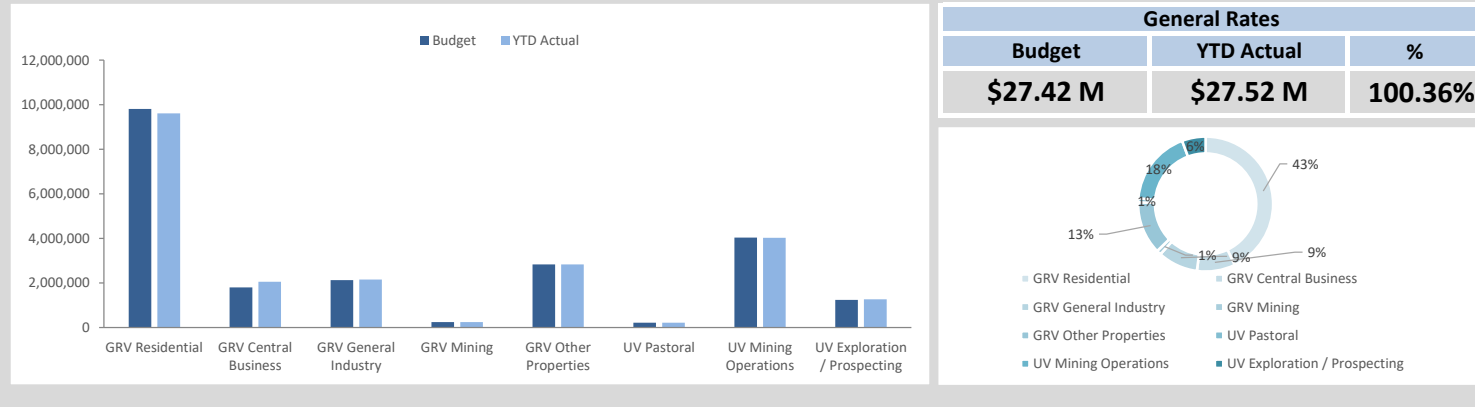
<b>Creditors Due</b>
<b>(\$12,878,113)</b>
<b>Over 30 Days</b>
<b>15%</b>
<b>Over 90 Days</b>
<b>2.6%</b>





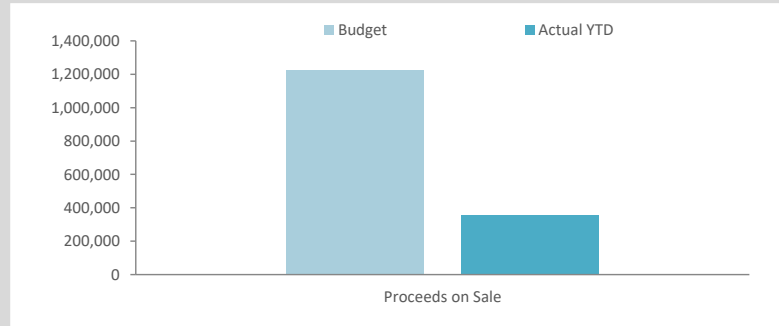
General Rate Revenue				Budget				YTD Actual			
RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
GRV Residential	0.066741	7,117	146,749,947	9,794,238	15,000	0	9,809,238	9,683,812	(100,333)	30,062	9,613,541
GRV Central Business	0.070073	248	25,486,738	1,785,932	15,000	0	1,800,932	1,800,932	247,459	1,837	2,050,228
GRV General Industry	0.075664	348	28,030,671	2,120,913	8,000	0	2,128,913	2,128,913	21,211	283	2,150,407
GRV Mining	0.048114	7	5,072,500	244,058	0	0	244,058	244,058	0	0	244,058
GRV Other Properties	0.074738	559	37,740,615	2,820,658	7,000	0	2,827,658	2,827,658	16,214	(14,446)	2,829,426
UV Pastoral	0.079254	45	3,004,862	238,147	(20,000)	0	218,147	218,147	(3,521)	0	214,626
UV Mining Operations	0.188999	540	21,068,633	3,981,951	50,000	2,000	4,033,951	4,033,951	(4,479)	0	4,029,472
UV Exploration / Prospecting	0.188973	1,272	6,288,072	1,188,276	45,000	3,000	1,236,276	1,236,276	25,684	4,569	1,266,529
Sub-Total		10,136	273,442,038	22,174,173	120,000	5,000	22,299,173	22,173,747	202,236	22,306	22,398,287
<b>Minimum Payment</b>											
<b>Gross Rental Value</b>											
GRV Residential	933	5,040	53,918,620	4,702,320	0	0	4,702,320	4,702,320	0	0	4,702,320
GRV Central Business	933	67	590,994	62,511	0	0	62,511	62,511	0	0	62,511
GRV General Industry	933	10	66,901	9,330	0	0	9,330	9,330	0	0	9,330
GRV Mining	933	6	5,020	5,598	0	0	5,598	5,598	0	0	5,598
GRV Other Properties	933	99	518,642	92,367	0	0	92,367	92,367	0	0	92,367
UV Pastoral	290	7	4,700	2,030	0	0	2,030	2,030	0	0	2,030
UV Mining Operations	404	340	280,238	137,360	0	0	137,360	137,360	0	0	137,360
UV Exploration / Prospecting	290	376	314,499	109,040	0	0	109,040	109,040	0	0	109,040
Sub-Total		5,945	55,699,614	5,120,556	0	0	5,120,556	5,120,556	0	0	5,120,556
Amount from General Rates							27,419,729				27,518,843
Total General Rates							27,419,729				27,518,843

**KEY INFORMATION**  
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Law, order, public safety</b>								
	Budgeted	46,227	40,000	7,293	(13,520)	0	0	0	0
	<b>Health</b>								
	Budgeted	51,730	36,000	0	(15,730)	0	0	0	0
MV603	KBC031K - 2015 NISSAN ST PATROL STNSDN, MANUAL	0	0	0	0	25,000	27,273	2,273	0
	<b>Education and welfare</b>								
	Budgeted	14,033	10,000	32,000	(68,533)	0	0	0	0
MV546	KBC762F - Mercedes Benz Van	0	0	0	0	13,822	24,595	10,773	0
MV638	KBC067M - Mercedes Benz Van	0	0	0	0	11,045	32,529	21,483	0
MV446	KBC18790 - Mitsubishi Rosa Bus	0	0	0	0	37,080	0	0	(37,080)
MV410	KBC17185 - Mitsubishi Fuso Rosa Bus	0	0	0	0	31,300	0	0	(31,300)
	<b>Community amenities</b>								
	Budgeted	29,093	22,000	0	(7,093)	0	0	0	0
MV604	KBC028K - 2015 Nissan X-Trail	0	0	0	0	16,079	12,727	0	(3,352)
MV617	MAZDA BT-50 FREESTYLE TRAYTOP 2WD	0	0	0	0	12,000	10,969	0	(1,031)
	<b>Recreation and culture</b>								
	Budgeted	56,421	42,277	7,186	(39,330)	0	0	0	0
MV605	KBC041K - 2015 Nissan X-Trail	0	0	0	0	12,115	12,864	749	0
MV571	KBC128H - 2014 FORD RANGER XL 4X2 SUPER CAB	0	0	0	0	0	13,741	13,741	0
MV587	KBC957H - ISUZU 4 X 2 CREW CAB SX AUTO	0	0	0	0	0	12,727	12,727	0
MV619	KBC727L MAZDA BT-50 FREESTYLE TRAYTOP 2WD	0	0	0	0	12,000	14,482	2,482	0
MV618	KBC252K - MAZDA BT-50 FREESTYLE TRAYTOP	0	0	0	0	14,000	14,467	467	0
MV616	KBC157L - MAZDA BR-50 FREESTYLE TRAYTOP 2WD	0	0	0	0	14,000	15,378	1,378	0
FE695	Oasis Health Club Equipment	0	0	0	0	39,903	18,000	0	(21,903)
	<b>Transport</b>								
	Budgeted	678,566	997,125	315,827	(29,268)	0	0	0	0
MV614	KBC100K - 2015 Mitsubishi Triton	0	0	0	0	15,012	12,504	0	(2,507)
MV597	KBC010K - 2015 Holden Colorado	0	0	0	0	15,000	18,150	3,150	0
PE144	KBC1228 - Diesel Trailer	0	0	0	0	0	1,238	1,238	0
	<b>Economic services</b>								
	Budgeted	47,285	34,000	5,630	(18,915)	0	0	0	0
	<b>Other property and services</b>								
	Budgeted	58,372	42,000	10,048	(26,420)	0	0	0	0
MV589	KBC69J - Mistubishi Outlander	0	0	0	0	0	13,420	13,420	0
MV606	KBC040K 2015 NISSAN X-TRAIL ST 2WD	0	0	0	0	12,000	10,475	0	(1,525)
MV607	KBC866J - 2015 Holden Colorado	0	0	0	0	11,000	13,636	2,636	0
MV592	KBC710J NISSAN X TRAIL STL	0	0	0	0	0	21,069	21,069	0
MV610	KBC047K - 2015 MITSUBISHI TRITON GLX	0	0	0	0	13,000	12,803	0	(197)
MV594	KBC663J - HOLDEN COLORADO LS CREW CAB UTILITY	0	0	0	0	13,000	15,455	2,455	0
MV620	KBC286K - MAZDA BT50 FREESTYLE TRAY TOP 2WD	0	0	0	0	17,000	13,846	0	(3,154)
MV601	KBC871J - Hyundai i30	0	0	0	0	10,000	12,293	2,293	0
		981,727	1,223,402	377,984	(218,809)	344,357	354,641	112,334	(102,050)

KEY INFORMATION



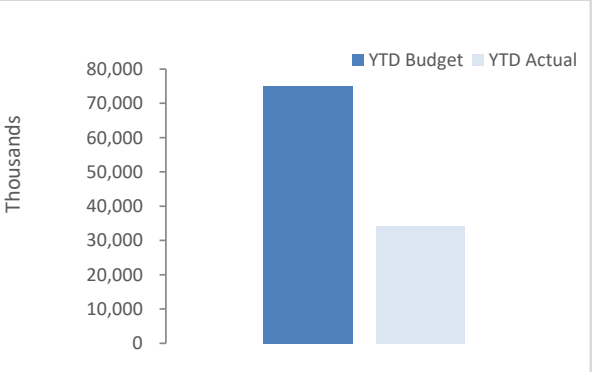
Proceeds on Sale		
Annual Budget	YTD Actual	%
\$1,223,402	\$354,641	29%

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	119,000	119,000	120,760	1,760
Buildings	6,818,017	6,818,017	1,278,923	(5,539,094)
Furniture and Equipment - Cost	2,390,510	2,390,510	1,033,369	(1,357,141)
Plant and Equipment - Cost	816,878	816,878	792,832	(24,046)
Motor Vehicles - Cost	2,403,415	2,403,415	835,310	(1,568,105)
Work in Progress	28,832,791	28,832,791	6,292,997	(22,539,794)
Investment Property	486,000	486,000	128,172	(357,828)
Roads - Cost	14,217,554	14,217,554	11,146,651	(3,070,903)
Footpaths - Cost	272,423	272,423	132,855	(139,568)
Airport - Cost	2,524,270	2,524,270	1,432,657	(1,091,613)
Sewerage - Cost	9,723,000	9,723,000	7,851,264	(1,871,736)
Parks & Reserves - Cost	967,878	967,878	97,187	(870,691)
Drainage - Cost	531	531	3,886	3,355
Water Conservation	4,328,000	4,328,000	2,970,594	(1,357,406)
Landfill	1,115,000	1,115,000	110,000	(1,005,000)
<b>Capital Expenditure Totals</b>	<b>75,015,267</b>	<b>75,015,267</b>	<b>34,231,108</b>	<b>(40,784,159)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	15,466,190	15,466,190	6,312,642	(9,153,548)
Other (Disposals & C/Fwd)	1,223,402	1,223,402	354,641	(868,761)
Cash Backed Reserves				
Plant Reserve	2,500,000		1,600,000	1,600,000
Computer Facilities	200,000		100,000	100,000
Sewerage Construction Reserve	6,060,000		2,000,000	2,000,000
Senior Citizens Reserve	120,058		0	0
Oasis Reserve	990,000		650,000	650,000
Aerodrome	3,100,000		750,000	750,000
Valuations Equalisation Reserve	0		150,000	150,000
Town Halls Refurbishment Reserve	880,000		150,000	150,000
Airport and City Promotions	100,000		150,000	150,000
Future Projects Reserve	16,850,000		1,000,000	1,000,000
Contribution - operations	27,525,617	58,325,675	21,013,825	(37,311,850)
<b>Capital Funding Total</b>	<b>75,015,267</b>	<b>75,015,267</b>	<b>34,231,108</b>	<b>(40,784,159)</b>

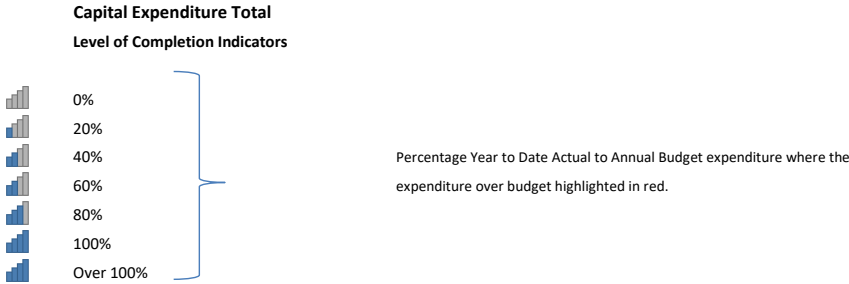
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$75.02 M	\$34.23 M	46%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$15.47 M	\$6.31 M	41%



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
Golf Course Site Work (New/Upgrade)	7,000,000	7,000,000	1,037,452	(5,962,548)
Cbd Revitalisation Project (New/Upgrade)	15,020,000	15,020,000	1,728,962	(13,291,038)
Grand Total	22,020,000	22,020,000	2,766,414	(19,253,586)



Repayments - Borrowings

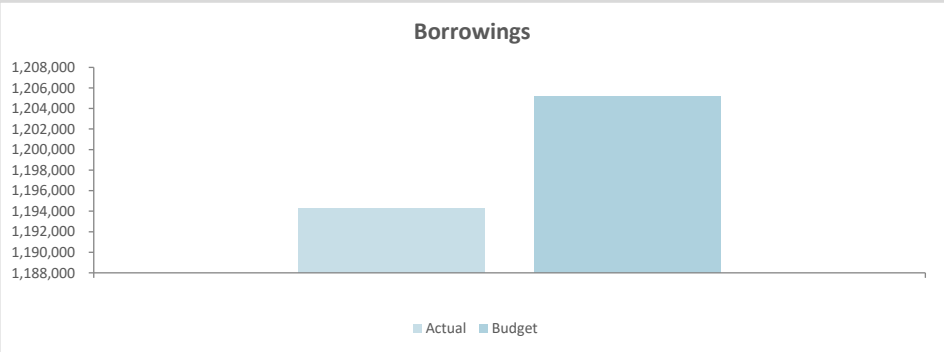
Information on Borrowings	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>									
Loan 352 (340)- Methane Control	412,054	0	0	46,148	46,148	365,906	365,906	11,073	11,073
Loan - Sewerage		0	8,000,000	0	0	0	8,000,000	0	0
<b>Recreation and culture</b>									
Loan 352 (336) - Library Extensions	469,270	0	0	59,527	59,527	409,743	409,743	14,283	14,283
Loan 352 (339) - Oasis Alternative Energy	412,342	0	0	59,385	44,836	352,957	367,506	14,249	10,758
Loan 352 (341) - RFSC Construction	1,899,009	0	0	248,513	263,063	1,650,496	1,635,946	59,627	59,627
Loan 352 (343)- Museum Relocation	636,806	0	0	76,113	76,113	560,693	560,693	18,262	18,262
Loan 352 (344) - Oasis Alternative Energy	373,380	0	0	44,734	44,734	328,646	328,646	10,733	10,733
Loan 352 (345)- Shepherson Oval Lighting	509,891	0	0	60,089	60,089	449,802	449,802	14,418	14,418
Loan 352 (350) - Ray Finlayson Sporting Complex	1,664,476	0	0	237,313	237,313	1,427,163	1,427,163	56,940	56,940
Loan - Kalgoorlie Basket Ball Club		0	500,000	0	0	0	500,000	0	0
Lease - E6N0162159	7,067	0	0	5,654	5,654	4,240	1,413	205	0
Lease - 10716	25,219	0	0	41,003	25,219	(15,783)	0	1,532	0
<b>Economic services</b>									
Loan - CBD Land & Development		0	6,500,000	0		0	6,500,000	0	0
Lease - Lot 500	1,256,950	0	0	57,594	57,594	1,199,356	1,199,356	42,406	0
<b>Other property and services</b>									
Loan 352 (342) - Endowment Block Roof	449,519	0	0	51,469	51,469	398,050	398,050	12,349	12,349
Lease - E6N0159905	36,381	0	0	13,230	13,230	23,152	23,151	480	0
Lease - E6N0160151	19,198	0	0	6,399	6,400	12,799	12,798	232	0
Lease - Golf Carts		576,259	0	86,439	113,209	489,820	452,838	8,035	4,717
	8,171,564	576,259	15,000,000	1,093,611	1,104,598	7,657,039	22,633,013	264,822	213,160
<b>Self Supporting Loans</b>									
<b>Education and welfare</b>									
Loan 355 Masonic Homes Ssl	775,934	0	0	94,172	94,172	705,556	681,762	20,817	20,817
<b>Recreation and culture</b>									
Loan 352 (326)- Goldfields Tennis Club - SSL	53,168	0	0	6,458	6,458	48,345	46,710	1,549	1,549
	829,102	0	0	100,629	100,630	753,901	728,472	22,366	22,366
<b>Total</b>	9,000,666	576,259	15,000,000	1,194,240	1,205,228	8,410,940	23,361,485	287,188	235,526
Current borrowings	1,205,228					1,075,992			
Non-current borrowings	7,795,438					7,334,948			
	9,000,666					8,410,940			

All debenture repayments were financed by general purpose revenue.

Self Supporting Loans are financed by repayments from third parties.

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.



Principal Repayments	
\$1,194,240	
Interest Earned	Interest Expense
\$723,303	\$287,188
Reserves Bal	Loans Due
\$36.23 M	\$8.41 M

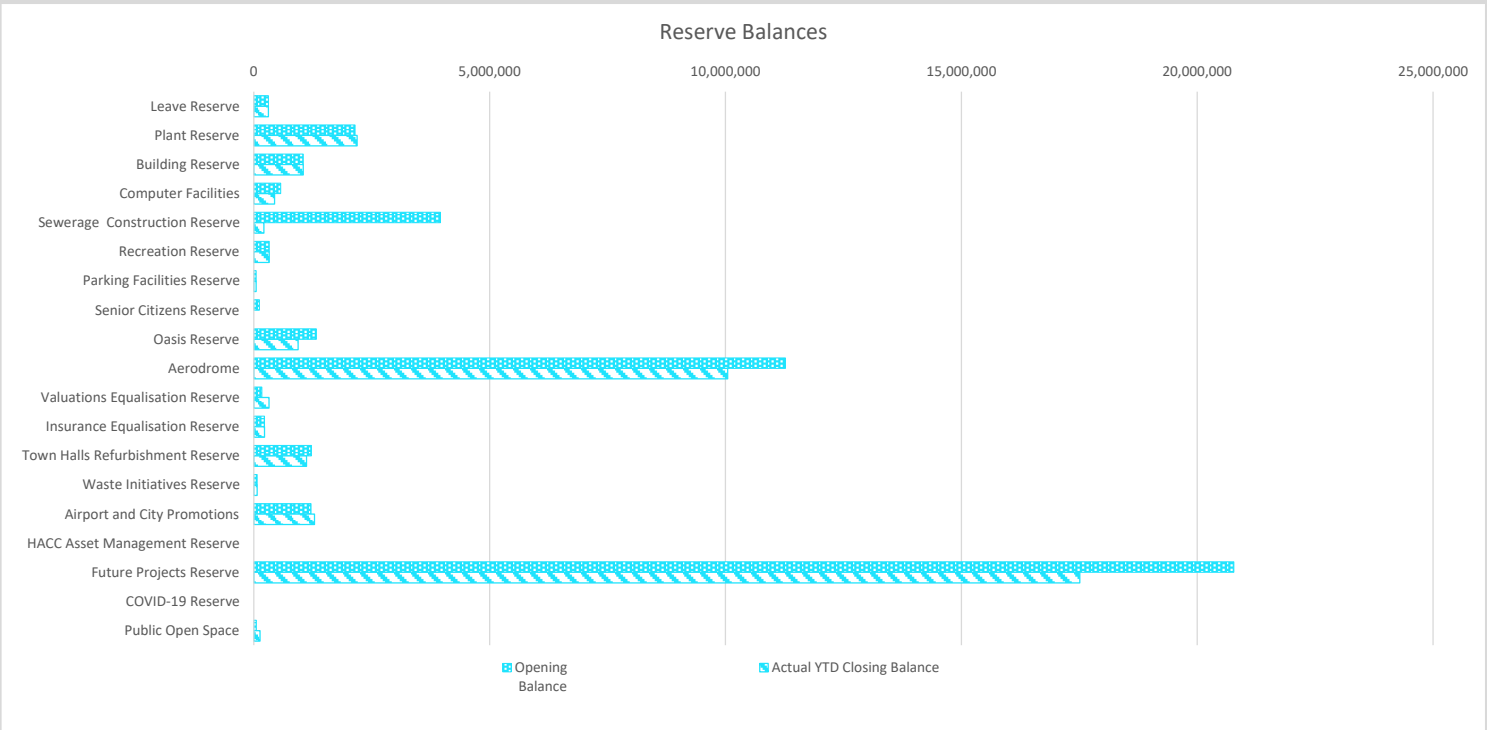
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	310,597	11,576	720	0	0	0	0	322,173	311,317
Plant Reserve	2,144,703	694	4,971	1,200,000	1,600,000	(2,500,000)	(1,560,000)	845,397	2,189,674
Building Reserve	1,045,681	18,650	2,424	0	0	0	0	1,064,331	1,048,105
Computer Facilities	570,169	9,823	1,321	100,000	100,000	(200,000)	(234,000)	479,992	437,490
Sewerage Construction Reserve	3,957,874	65,901	9,173	2,300,000	2,000,000	(6,060,000)	(5,751,200)	263,775	215,847
Recreation Reserve	327,388	4,567	759	0	0	0	0	331,955	328,147
Parking Facilities Reserve	47,923	3,417	111	0	0	0	0	51,340	48,034
Senior Citizens Reserve	120,058	9,986	0	0	0	(120,058)	(120,058)	9,986	0
Oasis Reserve	1,323,663	535	3,068	430,000	650,000	(990,000)	(1,039,000)	764,198	937,731
Aerodrome	11,271,931	163,801	26,124	600,000	750,000	(3,100,000)	(2,000,000)	8,935,732	10,048,055
Valuations Equalisation Reserve	170,493	4,887	395	150,000	150,000	0	0	325,380	320,888
Insurance Equalisation Reserve	226,419	428	525	0	0	0	0	226,847	226,944
Town Halls Refurbishment Reserve	1,219,793	18,796	2,827	150,000	150,000	(880,000)	(255,000)	508,589	1,117,620
Waste Initiatives Reserve	70,723	1,439	164	0	0	0	0	72,162	70,887
Airport and City Promotions	1,214,766	7,507	2,815	150,000	150,000	(100,000)	(80,000)	1,272,273	1,287,581
HACC Asset Management Reserve	0	450	0	0	0	0	0	450	0
Future Projects Reserve	20,776,178	147,441	48,430	4,706,476	1,000,000	(16,850,000)	(4,314,000)	8,780,095	17,510,608
COVID-19 Reserve	0	4,470	0	0	0	0	0	4,470	0
Public Open Space	53,307	0	124	0	80,000	0	0	0	133,431
	<b>44,851,665</b>	<b>474,368</b>	<b>103,951</b>	<b>9,786,476</b>	<b>6,630,000</b>	<b>(30,800,058)</b>	<b>(15,353,258)</b>	<b>24,259,144</b>	<b>36,232,358</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 June 2022
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Contract liabilities from contracts with customers		(2,734,403)	0	1,438,647	(1,295,756)
Bonds and deposits held		(8,082,074)	0	736,683	(7,345,391)
<b>Provisions</b>					
Annual leave		(1,291,745)	(71,903)	0	(1,363,648)
Long service leave		(660,245)	0	47,887	(612,358)
Public Open Space		(51,700)	(80,000)	0	(131,700)
<b>Total Provisions</b>					(2,107,706)
<b>Total Other Current assets</b>					<b>(10,748,853)</b>
<b>Amounts shown above include GST (where applicable)</b>					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12(a) and 12(b)

#### KEY INFORMATION

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

##### Short-term employee benefits

Provision is made for the City'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'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 calculation of net current assets.

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>General purpose funding</b>											
Federal Assistance Grant Scheme				0	0	(2,731,000)	(2,731,000)	(2,731,000)	0	(2,731,000)	(5,060,360)
<b>Law, order, public safety</b>											
Bush Fire Brigade Grant - LGGS Grant				0	0	(2,500)	(2,500)	(2,500)	0	(2,500)	(1,875)
State Emergency Service - LGGS Grant				0	0	(37,000)	(37,000)	(37,000)	0	(37,000)	(29,078)
<b>Health</b>											
Aboriginal Environmental Health	169,143			169,143	169,143	(240,000)	(240,000)	(240,000)	0	(240,000)	(241,874)
<b>Education and welfare</b>											
Mens Shed Association Grant				0	0	(4,545)	(4,545)	(4,545)	0	(4,545)	0
Youth Grants	18,971			18,971	0	(25,000)	(25,000)	(25,000)	0	(25,000)	0
Other Welfare - Grants Received				0	0	0	0	0	0	0	(9,398)
<b>Community amenities</b>											
Sanitation Others - Grant				0	0	0	0	0	0	0	(5,000)
<b>Recreation and culture</b>											
Raise The Roof Funding				0	0	(80,000)	(80,000)	(80,000)	0	(80,000)	0
Healthy Communities Grant				0	0	(30,000)	(30,000)	(30,000)	0	(30,000)	0
Children's Book Week Govt Grant				0	0	(3,960)	(3,960)	(3,960)	0	(3,960)	(15,643)
Outdoor Concert Series Grant				0	0	(20,000)	(20,000)	(20,000)	0	(20,000)	(38,948)
<b>Transport</b>											
Regional Road Group Direct Grant				0	0	(420,000)	(420,000)	(420,000)	0	(420,000)	(454,016)
Roadwise Grants				0	0	(51,500)	(51,500)	(51,500)	0	(51,500)	(52,456)
<b>Other property and services</b>											
Trainee Government Subsidies				0	0	(50,000)	(50,000)	(50,000)	0	(50,000)	(55,048)
	188,114	0	0	188,114	169,143	(3,695,505)	(3,695,505)	(3,695,505)	0	(3,695,505)	(6,030,615)
<b>Operating Contributions</b>											
<b>General purpose funding</b>											
Rates - Incentive Income						(5,000)	(5,000)	(5,000)		(5,000)	(5,000)
<b>Education and welfare</b>											
Seniors Xmas Function Donations						(2,500)	(2,500)	(2,500)		(2,500)	(992)
Youth Council Fundraising						(4,500)	(4,500)	(4,500)		(4,500)	0
Men's Shed Donations Received						(500)	(500)	(500)		(500)	0
<b>Community amenities</b>											
Bus Shelter Maintenance Contribution						(8,000)	(8,000)	(8,000)		(8,000)	0
<b>Recreation and culture</b>											
Rfsc Income						(20,000)	(20,000)	(20,000)		(20,000)	0
Art Prize Sponsorships/Donations						(35,000)	(35,000)	(35,000)		(35,000)	(23,045)
Heritage - Contributions/Donations						0		0		0	(318)
<b>Economic services</b>											
Hammond Park Donations						(100)	(100)	(100)		(100)	0
	0	0	0	0	0	(75,600)	(75,600)	(75,600)	0	(75,600)	(29,355)
<b>TOTALS</b>	188,114	0	0	188,114	169,143	(3,771,105)	(3,771,105)	(3,771,105)	0	(3,771,105)	(6,059,971)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	nspent Non Operating Grants, Subsidies and Contributions Liabili				Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Law, order, public safety</b>									
Department of Fire Emergency Services Grant				0	0	0	0	0	(38,516)
<b>Transport</b>									
Govt Grant - Special Federal - Fag's Aboriginal Roads				0	(154,667)	(134,000)	(134,000)	(134,000)	(154,666)
Govt Grant - Blackspot (Federal)	542,103			542,103	(542,103)	(1,835,500)	(1,835,500)	(1,835,500)	(345,694)
Govt Grant - Roads To Recovery	453,632			453,632	(1,400,000)	(1,323,000)	(1,323,000)	(1,323,000)	(2,095,217)
Govt Grant - Blackspot (State)				0	0	(179,700)	(179,700)	(179,700)	(2,960)
State Special Grant	159,914			159,914	0	(220,000)	(220,000)	(220,000)	0
Regional Roads Group Projects (Rrg)				0	(3,138,557)	(1,334,331)	(1,334,331)	(1,334,331)	(1,739,557)
Strategic Industrial Land Infrastructure Grant				0	(1,735,863)	(1,735,863)	(1,735,863)	(1,735,863)	(1,486,997)
Other Road Construction Grants (Bbfr)	1,374,909			1,374,909	0	0	0	0	0
Regional Airports Development Scheme (Rads) Grant				0	0	0	0	2	(98,722)
Regional Airport Security Screening Grant	15,730			15,730	(25,000)	(25,000)	(25,000)	(25,000)	0
<b>Economic services</b>									
CBD Transformation Project Grant				0	(7,470,000)	(7,470,000)	(7,470,000)	(7,470,000)	0
<b>Other property and services</b>									
CBD Wi Fi - Grant				0	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(350,314)
	<b>2,546,288</b>	<b>0</b>	<b>0</b>	<b>2,546,288</b>	<b>(15,466,190)</b>	<b>(15,257,394)</b>	<b>(15,257,394)</b>	<b>(15,257,391)</b>	<b>(6,312,642)</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>2,546,288</b>	<b>0</b>	<b>0</b>	<b>2,546,288</b>	<b>(15,466,190)</b>	<b>(15,257,394)</b>	<b>(15,257,394)</b>	<b>(15,257,391)</b>	<b>(6,312,642)</b>

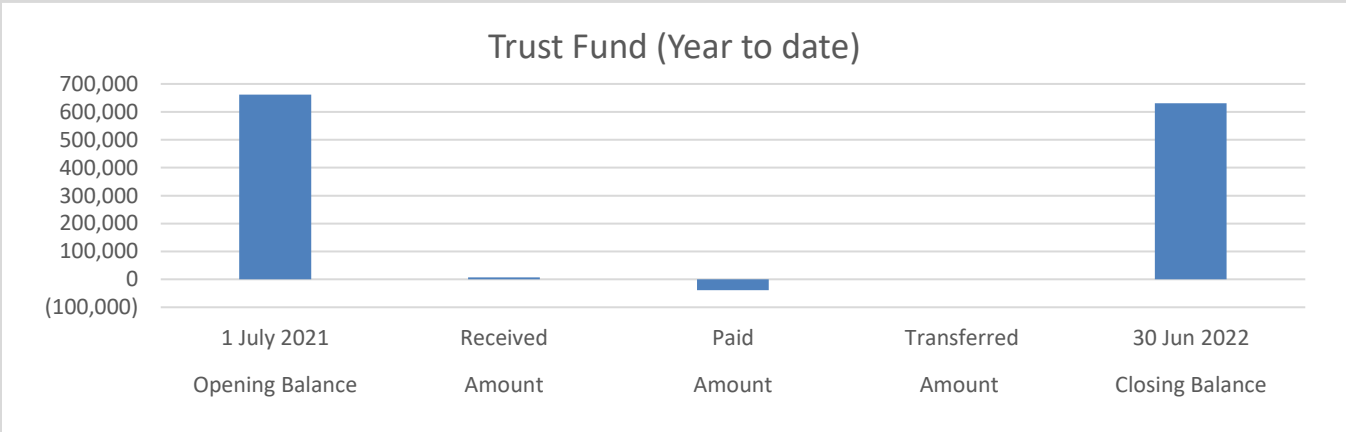
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

NOTE 13  
TRUST FUND

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

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Amount Transferred	Closing Balance 30 Jun 2022
	\$	\$	\$		\$
Cash In Lieu Public Open Space	473,923	0	0	0	473,923
General	102,938	0	0	0	102,938
Property Tenancy	45,974	7,576	0	0	53,550
Sale of land	39,133	0	(39,133)	0	0
	661,968	7,577	(39,133)	0	630,412

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
<b>Budget Adoption</b>			Opening Surplus				1,453,542
75090102	Operating expenses for maintenance at airport screening area		Operating Expenses		25,000		1,478,542
75065362			Operating Expenses			25,000	1,453,542
75048034	Capital expenses for maintenance at airport screening area		Operating Expenses		25,000		1,478,542
75020113			Operating Expenses			25,000	1,453,542
53200132	Operating expenses for maintenance at water services		Operating Expenses		22,000		1,475,542
53200102			Operating Expenses			12,000	1,463,542
86065032			Operating Expenses			10,000	1,453,542
70128154	Capital expense relocation for street lights		Capital Expenses		1,000,000		2,453,542
97010175			Capital Expenses			1,000,000	1,453,542
11200162	Operating expenses for increased animal transport service		Operating Expenses		8,000		1,461,542
11200172			Operating Expenses			2,000	1,459,542
12065002			Operating Expenses			1,000	1,458,542
11003003			Operating Expenses			5,000	1,453,542
64068114	Capital expense for replacing range ball machine		Capital Expenses		25,000		1,478,542
64290112			Operating Expenses			25,000	1,453,542
75168104	Capital expense relocation for replacement of internal bins for airport terminal		Capital Expenses		5,306		1,458,848
52200132			Capital Expenses			5,306	1,453,542
63048144	Capital expense relocation for Oasis refurbishment		Capital Expenses		80,000		1,533,542
1103275			Capital Expenses			80,000	1,453,542
64108254	Capital expense reloaction for replacement of furniture		Capital Expenses		14,000		1,467,542
64300142			Operating Expenses			10,000	1,457,542
64290112			Operating Expenses			4,000	1,453,542
75168104	Capital expense reloaction for enclosed bind for Airport		Capital Expenses		5,000		1,458,542
52200132			Operating Expenses			5,000	1,453,542
56038004	Capital expense increase for purchase of land		Capital Expenses			119,000	1,334,542
75168104	Capital expense increase for advertising screens for Airport		Capital Expenses		99,500		1,434,042
82016025			Capital Expenses			99,500	1,334,542
69010032	Operating expense relocation from purchase show 'Catherine Britt'		Operating Expenses			11,100	1,323,442
69010152			Operating Expenses		11,100		1,334,542
69010092	Operating expense relocation from purchase show 'Don't Mess With the Dummies'		Operating Expenses			11,100	1,323,442
69010102			Operating Expenses		11,100		1,334,542
04240102	Operating expense relocation for tourism strategy advertising		Operating Expenses			1,000	1,333,542
82200142			Operating Expenses			5,000	1,328,542
82200102			Operating Expenses		6,000		1,334,542
91090112	Operating expense increase for finance management review		Operating Expenses			25,000	1,309,542
01090103	Mid Year Budget Review		Operating Income			5,000	1,304,542
0301112	Mid Year Budget Review		Operating Expenses		20,000		1,324,542
0301222	Mid Year Budget Review		Operating Expenses		10,000		1,334,542

01999912	Mid Year Budget Review	Operating Expenses	132,604		1,467,146
02030103	Mid Year Budget Review	Operating Income	204,000		1,671,146
02030113	Mid Year Budget Review	Operating Income	70,000		1,741,146
03200222	Mid Year Budget Review	Operating Expenses		8,000	1,733,146
03909912	Mid Year Budget Review	Operating Expenses	384,217		2,117,363
04010112	Mid Year Budget Review	Operating Expenses		219,000	1,898,363
04200112	Mid Year Budget Review	Operating Expenses		24,000	1,874,363
04220112	Mid Year Budget Review	Operating Expenses		14,000	1,860,363
04232132	Mid Year Budget Review	Operating Expenses		10,000	1,850,363
04240102	Mid Year Budget Review	Operating Expenses		8,000	1,842,363
04240132	Mid Year Budget Review	Operating Expenses		10,000	1,832,363
04240142	Mid Year Budget Review	Operating Expenses		7,500	1,824,863
04240162	Mid Year Budget Review	Operating Expenses	15,000		1,839,863
04909912	Mid Year Budget Review	Operating Expenses	322,591		2,162,454
10200102	Mid Year Budget Review	Operating Expenses	109,660		2,272,114
10200122	Mid Year Budget Review	Operating Expenses	7,000		2,279,114
11010002	Mid Year Budget Review	Operating Expenses		55,000	2,224,114
11065022	Mid Year Budget Review	Operating Expenses	5,000		2,229,114
11080104	Mid Year Budget Review	Capital Expenses	270,210		2,499,324
11909912	Mid Year Budget Review	Operating Expenses	29,027		2,528,351
12010002	Mid Year Budget Review	Operating Expenses		71,500	2,456,851
12050002	Mid Year Budget Review	Operating Expenses	9,500		2,466,351
12065012	Mid Year Budget Review	Operating Expenses	24,000		2,490,351
12068004	Mid Year Budget Review	Capital Expenses	38,516		2,528,867
12088014	Mid Year Budget Review	Capital Expenses	45,000		2,573,867
11210012	Mid Year Budget Review	Operating Expenses	10,000		2,583,867
12230122	Mid Year Budget Review	Operating Expenses		67,000	2,516,867
12032402	Mid Year Budget Review	Operating Expenses		110,000	2,406,867
12032422	Mid Year Budget Review	Operating Expenses		6,000	2,400,867
12909912	Mid Year Budget Review	Operating Expenses	62,915		2,463,782
12920002	Mid Year Budget Review	Operating Expenses	9,000		2,472,782
22010012	Mid Year Budget Review	Operating Expenses		33,000	2,439,782
22088104	Mid Year Budget Review	Capital Expenses	81,336		2,521,118
22010002	Mid Year Budget Review	Operating Expenses		77,000	2,444,118
22210182	Mid Year Budget Review	Operating Expenses	10,000		2,454,118
22909912	Mid Year Budget Review	Operating Expenses	52,983		2,507,101
23120112	Mid Year Budget Review	Operating Expenses		10,000	2,497,101
33030112	Mid Year Budget Review	Operating Expenses	28,000		2,525,101
33010014	Mid Year Budget Review	Capital Expenses		600,000	1,925,101
33010024	Mid Year Budget Review	Capital Expenses	600,000		2,525,101
34010002	Mid Year Budget Review	Operating Expenses	12,000		2,537,101
36200132	Mid Year Budget Review	Operating Expenses	50,000		2,587,101
34920002	Mid Year Budget Review	Operating Expenses	79,000		2,666,101
34909912	Mid Year Budget Review	Operating Expenses	12,484		2,678,585
35010002	Mid Year Budget Review	Operating Expenses	130,000		2,808,585
35070002	Mid Year Budget Review	Operating Expenses	40,000		2,848,585
35800003	Mid Year Budget Review	Operating Income		32,000	2,816,585

35930002	Mid Year Budget Review	Operating Expenses	64,500		2,881,085
39200113	Mid Year Budget Review	Operating Income		203,000	2,678,085
39071002	Mid Year Budget Review	Operating Expenses	20,000		2,698,085
40060102	Mid Year Budget Review	Operating Expenses	8,000		2,706,085
37230172	Mid Year Budget Review	Operating Expenses	11,000		2,717,085
37970102	Mid Year Budget Review	Operating Expenses	8,228		2,725,313
45010103	Mid Year Budget Review	Operating Income		11,520	2,713,793
45909912	Mid Year Budget Review	Operating Expenses	2,527		2,716,320
51030024	Mid Year Budget Review	Capital Expenses	1,115,000		3,831,320
51030102	Mid Year Budget Review	Operating Expenses		8,000	3,823,320
51200102	Mid Year Budget Review	Operating Expenses		15,000	3,808,320
51210132	Mid Year Budget Review	Operating Expenses	47,000		3,855,320
51210152	Mid Year Budget Review	Operating Expenses		20,000	3,835,320
51210182	Mid Year Budget Review	Operating Expenses		15,000	3,820,320
51909912	Mid Year Budget Review	Operating Expenses	46,075		3,866,395
51920002	Mid Year Budget Review	Operating Expenses	2,550,751		6,417,146
52010002	Mid Year Budget Review	Operating Expenses		77,000	6,340,146
52010123	Mid Year Budget Review	Operating Income		12,000	6,328,146
52010133	Mid Year Budget Review	Operating Income		352,000	5,976,146
52065012	Mid Year Budget Review	Operating Expenses		10,000	5,966,146
52058114	Mid Year Budget Review	Capital Expenses		887	5,965,259
52068104	Mid Year Budget Review	Capital Expenses		886	5,964,373
52068034	Mid Year Budget Review	Capital Expenses		1,619	5,962,754
52070002	Mid Year Budget Review	Operating Expenses	10,000		5,972,754
1002113	Mid Year Budget Review	Operating Income		140,000	5,832,754
1002123	Mid Year Budget Review	Operating Income		30,000	5,802,754
52200112	Mid Year Budget Review	Operating Expenses		12,000	5,790,754
52909912	Mid Year Budget Review	Operating Expenses	46,852		5,837,606
52920002	Mid Year Budget Review	Operating Expenses		5,000	5,832,606
53010002	Mid Year Budget Review	Operating Expenses		75,999	5,756,607
53010133	Mid Year Budget Review	Operating Income		120,000	5,636,607
53010143	Mid Year Budget Review	Operating Income		90,000	5,546,607
53030142	Mid Year Budget Review	Operating Expenses		1,050	5,545,557
53050002	Mid Year Budget Review	Operating Expenses	7,000		5,552,557
53065022	Mid Year Budget Review	Operating Expenses		15,000	5,537,557
53065032	Mid Year Budget Review	Operating Expenses		20,700	5,516,857
53065042	Mid Year Budget Review	Operating Expenses	92,000		5,608,857
53070002	Mid Year Budget Review	Operating Expenses		7,300	5,601,557
53088014	Mid Year Budget Review	Capital Expenses	141,740		5,743,297
52148024	Mid Year Budget Review	Capital Expenses	260,000		6,003,297
52310024	Mid Year Budget Review	Capital Expenses		2,500,000	3,503,297
52310054	Mid Year Budget Review	Capital Expenses	2,500,000		6,003,297
53148174	Mid Year Budget Review	Capital Expenses		3,000,000	3,003,297
52158014	Mid Year Budget Review	Capital Expenses		180,000	2,823,297
52158024	Mid Year Budget Review	Capital Expenses		60,000	2,763,297
52158034	Mid Year Budget Review	Capital Expenses		150,000	2,613,297
52801804	Mid Year Budget Review	Capital Expenses	3,150,000		5,763,297

53200102	Mid Year Budget Review	Operating Expenses	50,100		5,813,397
53200112	Mid Year Budget Review	Operating Expenses		14,000	5,799,397
53200132	Mid Year Budget Review	Operating Expenses		6,000	5,793,397
53200152	Mid Year Budget Review	Operating Expenses	5,500		5,798,897
53200162	Mid Year Budget Review	Operating Expenses		5,000	5,793,897
53909912	Mid Year Budget Review	Operating Expenses	138,040		5,931,937
53920002	Mid Year Budget Review	Operating Expenses	103,905		6,035,842
57200112	Mid Year Budget Review	Operating Expenses		2,908	6,032,934
56010002	Mid Year Budget Review	Operating Expenses		132,000	5,900,934
56010123	Mid Year Budget Review	Operating Income		30,000	5,870,934
56038004	Mid Year Budget Review	Capital Expenses	119,000		5,989,934
56090102	Mid Year Budget Review	Operating Expenses		13,000	5,976,934
56200112	Mid Year Budget Review	Operating Expenses		35,000	5,941,934
56200122	Mid Year Budget Review	Operating Expenses		17,000	5,924,934
56909912	Mid Year Budget Review	Operating Expenses	144,805		6,069,739
57065052	Mid Year Budget Review	Operating Expenses		595	6,069,144
60010122	Mid Year Budget Review	Operating Expenses		27,804	6,041,340
60010153	Mid Year Budget Review	Operating Income		9,500	6,031,840
60048004	Mid Year Budget Review	Capital Expenses	45,055		6,076,895
60048074	Mid Year Budget Review	Capital Expenses		100,000	5,976,895
60909912	Mid Year Budget Review	Operating Expenses	40,004		6,016,899
62010002	Mid Year Budget Review	Operating Expenses		198,000	5,818,899
62010123	Mid Year Budget Review	Operating Income		30,000	5,788,899
65045544	Mid Year Budget Review	Capital Expenses	442		5,789,341
64068114	Mid Year Budget Review	Capital Expenses	6,623		5,795,964
65088104	Mid Year Budget Review	Capital Expenses	345,000		6,140,964
65138334	Mid Year Budget Review	Capital Expenses		72,799	6,068,165
65138344	Mid Year Budget Review	Capital Expenses	87,799		6,155,964
65138524	Mid Year Budget Review	Capital Expenses	19,616		6,175,580
65138554	Mid Year Budget Review	Capital Expenses	1,260		6,176,840
65138664	Mid Year Budget Review	Capital Expenses		100,000	6,076,840
62200162	Mid Year Budget Review	Operating Expenses	5,000		6,081,840
59210133	Mid Year Budget Review	Operating Income		5,000	6,076,840
59210143	Mid Year Budget Review	Operating Income		5,000	6,071,840
59210173	Mid Year Budget Review	Operating Income		5,000	6,066,840
64230123	Mid Year Budget Review	Operating Income	8,000		6,074,840
62088124	Mid Year Budget Review	Capital Expenses	64,374		6,139,214
65065072	Mid Year Budget Review	Operating Expenses	17,134		6,156,348
65065082	Mid Year Budget Review	Operating Expenses		5,000	6,151,348
65065102	Mid Year Budget Review	Operating Expenses	10,000		6,161,348
65065122	Mid Year Budget Review	Operating Expenses		39,000	6,122,348
65065152	Mid Year Budget Review	Operating Expenses		5,000	6,117,348
65065162	Mid Year Budget Review	Operating Expenses		20,000	6,097,348
65065202	Mid Year Budget Review	Operating Expenses	10,000		6,107,348
65065212	Mid Year Budget Review	Operating Expenses		30,000	6,077,348
65065392	Mid Year Budget Review	Operating Expenses	8,000		6,085,348
65065402	Mid Year Budget Review	Operating Expenses		48,000	6,037,348



65065412	Mid Year Budget Review	Operating Expenses	47,000		6,084,348
65065422	Mid Year Budget Review	Operating Expenses		100,500	5,983,849
65065462	Mid Year Budget Review	Operating Expenses	12,000		5,995,849
65065472	Mid Year Budget Review	Operating Expenses	32,000		6,027,849
64240103	Mid Year Budget Review	Operating Income	50,000		6,077,849
64240113	Mid Year Budget Review	Operating Income	20,000		6,097,849
64240123	Mid Year Budget Review	Operating Income	45,000		6,142,849
64240133	Mid Year Budget Review	Operating Income		140,000	6,002,849
64240143	Mid Year Budget Review	Operating Income		45,000	5,957,849
65250152	Mid Year Budget Review	Operating Expenses		65,244	5,892,605
64290203	Mid Year Budget Review	Operating Income	20,000		5,912,605
64290213	Mid Year Budget Review	Operating Income	70,000		5,982,605
65260132	Mid Year Budget Review	Operating Expenses	43,500		6,026,105
64068184	Mid Year Budget Review	Capital Expenses		349,930	5,676,175
64280112	Mid Year Budget Review	Operating Expenses	98,600		5,774,775
64280122	Mid Year Budget Review	Operating Expenses		22,000	5,752,775
64280132	Mid Year Budget Review	Operating Expenses		20,000	5,732,775
64280142	Mid Year Budget Review	Operating Expenses	40,000		5,772,775
64280192	Mid Year Budget Review	Operating Expenses	44,000		5,816,774
64088124	Mid Year Budget Review	Capital Expenses	38,430		5,855,204
64290112	Mid Year Budget Review	Operating Expenses		21,000	5,834,204
64290132	Mid Year Budget Review	Operating Expenses		22,000	5,812,204
64290182	Mid Year Budget Review	Operating Expenses		25,000	5,787,204
63290103	Mid Year Budget Review	Operating Income		300,000	5,487,205
64300102	Mid Year Budget Review	Operating Expenses	6,000		5,493,205
64300112	Mid Year Budget Review	Operating Expenses		55,000	5,438,204
64300172	Mid Year Budget Review	Operating Expenses	7,000		5,445,204
64300192	Mid Year Budget Review	Operating Expenses		20,000	5,425,204
64061022	Mid Year Budget Review	Operating Expenses	11,000		5,436,204
64061032	Mid Year Budget Review	Operating Expenses	6,000		5,442,204
64065012	Mid Year Budget Review	Operating Expenses	5,000		5,447,204
63310103	Mid Year Budget Review	Operating Income		80,000	5,367,204
63320102	Mid Year Budget Review	Operating Expenses	65,000		5,432,204
63320112	Mid Year Budget Review	Operating Expenses		88,000	5,344,204
63048154	Mid Year Budget Review	Capital Expenses		35,000	5,309,204
63328984	Mid Year Budget Review	Capital Expenses	87,822		5,397,026
63330104	Mid Year Budget Review	Capital Expenses	35,000		5,432,026
63330114	Mid Year Budget Review	Capital Expenses		85,000	5,347,026
63340102	Mid Year Budget Review	Operating Expenses	22,000		5,369,026
63340112	Mid Year Budget Review	Operating Expenses		22,000	5,347,027
63350102	Mid Year Budget Review	Operating Expenses	55,000		5,402,027
63350112	Mid Year Budget Review	Operating Expenses		121,000	5,281,026
63350142	Mid Year Budget Review	Operating Expenses	6,500		5,287,526
63350152	Mid Year Budget Review	Operating Expenses		6,500	5,281,026
63360102	Mid Year Budget Review	Operating Expenses	88,000		5,369,026
63380102	Mid Year Budget Review	Operating Expenses	5,000		5,374,026
63380112	Mid Year Budget Review	Operating Expenses	44,000		5,418,026

63390112	Mid Year Budget Review	Operating Expenses		20,000	5,398,026
62249044	Mid Year Budget Review	Capital Expenses	113,200		5,511,226
63400142	Mid Year Budget Review	Operating Expenses	88,000		5,599,226
63400172	Mid Year Budget Review	Operating Expenses	40,000		5,639,227
63400212	Mid Year Budget Review	Operating Expenses	15,000		5,654,227
63410102	Mid Year Budget Review	Operating Expenses	33,000		5,687,227
63410112	Mid Year Budget Review	Operating Expenses		33,000	5,654,227
63410182	Mid Year Budget Review	Operating Expenses	6,500		5,660,727
63410192	Mid Year Budget Review	Operating Expenses	5,000		5,665,727
63410202	Mid Year Budget Review	Operating Expenses	33,000		5,698,727
63410262	Mid Year Budget Review	Operating Expenses	30,000		5,728,727
63410502	Mid Year Budget Review	Operating Expenses		59,999	5,668,728
63065032	Mid Year Budget Review	Operating Expenses	45,000		5,713,728
62010012	Mid Year Budget Review	Operating Expenses		22,000	5,691,728
65065172	Mid Year Budget Review	Operating Expenses		52,000	5,639,728
65138674	Mid Year Budget Review	Capital Expenses		50,000	5,589,728
63420102	Mid Year Budget Review	Operating Expenses	18,000		5,607,728
62909912	Mid Year Budget Review	Operating Expenses	51,424		5,659,152
65920002	Mid Year Budget Review	Operating Expenses		261,319	5,397,833
63989912	Mid Year Budget Review	Operating Expenses	113,484		5,511,317
64999912	Mid Year Budget Review	Operating Expenses	101,629		5,612,946
66909912	Mid Year Budget Review	Operating Expenses	23,378		5,636,324
66920002	Mid Year Budget Review	Operating Expenses	25,000		5,661,324
68010012	Mid Year Budget Review	Operating Expenses	70,000		5,731,324
68010103	Mid Year Budget Review	Operating Income		13,000	5,718,324
68010113	Mid Year Budget Review	Operating Income	20,000		5,738,324
68010153	Mid Year Budget Review	Operating Income		15,000	5,723,324
68120112	Mid Year Budget Review	Operating Expenses	50,000		5,773,324
68200122	Mid Year Budget Review	Operating Expenses	30,000		5,803,324
68210112	Mid Year Budget Review	Operating Expenses	45,000		5,848,324
68210212	Mid Year Budget Review	Operating Expenses	20,000		5,868,324
68220112	Mid Year Budget Review	Operating Expenses	18,500		5,886,824
69408054	Mid Year Budget Review	Capital Expenses	24,060		5,910,884
68010002	Mid Year Budget Review	Operating Expenses	530,000		6,440,884
69300122	Mid Year Budget Review	Operating Expenses	10,000		6,450,884
69300142	Mid Year Budget Review	Operating Expenses	12,500		6,463,384
69300152	Mid Year Budget Review	Operating Expenses	85,000		6,548,384
69300252	Mid Year Budget Review	Operating Expenses	20,500		6,568,884
69300103	Mid Year Budget Review	Operating Income		20,500	6,548,384
69020413	Mid Year Budget Review	Operating Income		112,500	6,435,884
68909912	Mid Year Budget Review	Operating Expenses	24,411		6,460,295
68920002	Mid Year Budget Review	Operating Expenses		20,000	6,440,295
69909912	Mid Year Budget Review	Operating Expenses	20,982		6,461,277
70020103	Mid Year Budget Review	Operating Income		14,667	6,446,610
70020113	Mid Year Budget Review	Operating Income	2,745,798		9,192,408
70020173	Mid Year Budget Review	Operating Income		1,444,024	7,748,384
70088004	Mid Year Budget Review	Capital Expenses	853,124		8,601,508

70118124	Mid Year Budget Review	Capital Expenses	531		8,602,039
70128124	Mid Year Budget Review	Capital Expenses	247,423		8,849,462
70128154	Mid Year Budget Review	Capital Expenses		1,000,000	7,849,462
70238004	Mid Year Budget Review	Capital Expenses	237		7,849,699
70238174	Mid Year Budget Review	Capital Expenses	4,586		7,854,285
70258114	Mid Year Budget Review	Capital Expenses	20,000		7,874,285
70278114	Mid Year Budget Review	Capital Expenses	7,232		7,881,517
70278674	Mid Year Budget Review	Capital Expenses	40,000		7,921,517
70278214	Mid Year Budget Review	Capital Expenses	179,231		8,100,748
70278484	Mid Year Budget Review	Capital Expenses		33,703	8,067,045
70308394	Mid Year Budget Review	Capital Expenses	133,333		8,200,378
70318214	Mid Year Budget Review	Capital Expenses		400,000	7,800,378
70318254	Mid Year Budget Review	Capital Expenses		361,000	7,439,378
70318244	Mid Year Budget Review	Capital Expenses		300,000	7,139,378
70288044	Mid Year Budget Review	Capital Expenses	1,180,000		8,319,378
70288054	Mid Year Budget Review	Capital Expenses	777,308		9,096,686
70288064	Mid Year Budget Review	Capital Expenses	500,000		9,596,686
71020183	Mid Year Budget Review	Operating Income	2,000		9,598,686
71065012	Mid Year Budget Review	Operating Expenses	357,678		9,956,364
71065192	Mid Year Budget Review	Operating Expenses		20,000	9,936,364
71065022	Mid Year Budget Review	Operating Expenses		100,000	9,836,364
71065032	Mid Year Budget Review	Operating Expenses	230,000		10,066,364
71065042	Mid Year Budget Review	Operating Expenses	42,757		10,109,121
71065082	Mid Year Budget Review	Operating Expenses		15,000	10,094,121
71065372	Mid Year Budget Review	Operating Expenses		70,000	10,024,121
71065382	Mid Year Budget Review	Operating Expenses	293,877		10,317,998
71065092	Mid Year Budget Review	Operating Expenses	75,065		10,393,063
71065272	Mid Year Budget Review	Operating Expenses		25,000	10,368,063
71210212	Mid Year Budget Review	Operating Expenses		74,000	10,294,063
71210342	Mid Year Budget Review	Operating Expenses		135,000	10,159,063
71210352	Mid Year Budget Review	Operating Expenses		127,750	10,031,313
71065062	Mid Year Budget Review	Operating Expenses		149,487	9,881,826
71065122	Mid Year Budget Review	Operating Expenses	20,723		9,902,549
71065132	Mid Year Budget Review	Operating Expenses	269,837		10,172,386
71018014	Mid Year Budget Review	Capital Expenses	79,950		10,252,336
72068054	Mid Year Budget Review	Capital Expenses		2,936	10,249,400
71200102	Mid Year Budget Review	Operating Expenses	40,000		10,289,400
71200112	Mid Year Budget Review	Operating Expenses	40,000		10,329,400
71210122	Mid Year Budget Review	Operating Expenses		91,154	10,238,246
71210132	Mid Year Budget Review	Operating Expenses	31,592		10,269,838
71210162	Mid Year Budget Review	Operating Expenses		155,000	10,114,838
71210182	Mid Year Budget Review	Operating Expenses		20,000	10,094,838
71210192	Mid Year Budget Review	Operating Expenses	65,000		10,159,838
71210242	Mid Year Budget Review	Operating Expenses	43,750		10,203,588
71210292	Mid Year Budget Review	Operating Expenses	4,106		10,207,694
71210322	Mid Year Budget Review	Operating Expenses	35,000		10,242,694
71909912	Mid Year Budget Review	Operating Expenses	17,785		10,260,479

71920002	Mid Year Budget Review	Operating Expenses	200,000		10,460,479
72881014	Mid Year Budget Review	Capital Expenses	80,136		10,540,615
73200132	Mid Year Budget Review	Operating Expenses	12,934		10,553,549
73909912	Mid Year Budget Review	Operating Expenses	35,841		10,589,390
73920002	Mid Year Budget Review	Operating Expenses		15,938	10,573,452
73930003	Mid Year Budget Review	Operating Income	32,000		10,605,452
75010102	Mid Year Budget Review	Operating Expenses	66,000		10,671,452
75010123	Mid Year Budget Review	Operating Income		50,000	10,621,452
75010143	Mid Year Budget Review	Operating Income		1,080,250	9,541,202
75010153	Mid Year Budget Review	Operating Income		78,000	9,463,202
75010163	Mid Year Budget Review	Operating Income		47,300	9,415,902
75030162	Mid Year Budget Review	Operating Expenses	12,250		9,428,152
75040002	Mid Year Budget Review	Operating Expenses	10,000		9,438,152
75048034	Mid Year Budget Review	Capital Expenses		12,302	9,425,850
75050002	Mid Year Budget Review	Operating Expenses	12,000		9,437,850
75168104	Mid Year Budget Review	Capital Expenses		356	9,437,494
75065352	Mid Year Budget Review	Operating Expenses	99,000		9,536,494
75065002	Mid Year Budget Review	Operating Expenses		9,000	9,527,494
75065322	Mid Year Budget Review	Operating Expenses	5,000		9,532,494
75050104	Mid Year Budget Review	Capital Expenses	220,000		9,752,494
75050114	Mid Year Budget Review	Capital Expenses	84,956		9,837,450
75948014	Mid Year Budget Review	Capital Expenses		1,192,230	8,645,220
75200102	Mid Year Budget Review	Operating Expenses	28,000		8,673,220
75200112	Mid Year Budget Review	Operating Expenses	5,000		8,678,220
75909912	Mid Year Budget Review	Operating Expenses	94,129		8,772,349
75948004	Mid Year Budget Review	Capital Expenses	6,878		8,779,227
82065032	Mid Year Budget Review	Operating Expenses		58,749	8,720,478
82065072	Mid Year Budget Review	Operating Expenses	10,000		8,730,478
82001602	Mid Year Budget Review	Operating Expenses	13,073		8,743,551
82200162	Mid Year Budget Review	Operating Expenses		47,000	8,696,551
83010002	Mid Year Budget Review	Operating Expenses		60,000	8,636,551
83010103	Mid Year Budget Review	Operating Income		9,000	8,627,551
83010173	Mid Year Budget Review	Operating Income		36,000	8,591,551
83088144	Mid Year Budget Review	Capital Expenses	36,239		8,627,790
83909912	Mid Year Budget Review	Operating Expenses	24,718		8,652,508
85201002	Mid Year Budget Review	Operating Expenses	10,000		8,662,508
86010002	Mid Year Budget Review	Operating Expenses		70,000	8,592,508
86010103	Mid Year Budget Review	Operating Income		16,000	8,576,508
86010143	Mid Year Budget Review	Operating Income		123,700	8,452,808
86010183	Mid Year Budget Review	Operating Income		7,000	8,445,808
86065012	Mid Year Budget Review	Operating Expenses		10,100	8,435,708
86065042	Mid Year Budget Review	Operating Expenses		5,500	8,430,208
86065062	Mid Year Budget Review	Operating Expenses		30,749	8,399,459
86065052	Mid Year Budget Review	Operating Expenses		54,821	8,344,638
86120112	Mid Year Budget Review	Operating Expenses	5,000		8,349,638
86120122	Mid Year Budget Review	Operating Expenses		9,200	8,340,438
86120132	Mid Year Budget Review	Operating Expenses		3,000	8,337,438

86200192	Mid Year Budget Review	Operating Expenses	10,000		8,347,438
88120102	Mid Year Budget Review	Operating Expenses		10,000	8,337,438
88909912	Mid Year Budget Review	Operating Expenses	45,661		8,383,099
91010122	Mid Year Budget Review	Operating Expenses		33,000	8,350,099
91010142	Mid Year Budget Review	Operating Expenses	57,934		8,408,033
91010302	Mid Year Budget Review	Operating Expenses		30,000	8,378,033
91020103	Mid Year Budget Review	Operating Income		20,000	8,358,033
91030172	Mid Year Budget Review	Operating Expenses	43,000		8,401,033
91030292	Mid Year Budget Review	Operating Expenses		38,000	8,363,033
91040112	Mid Year Budget Review	Operating Expenses	40,066		8,403,099
91040122	Mid Year Budget Review	Operating Expenses	12,000		8,415,099
91040162	Mid Year Budget Review	Operating Expenses	16,000		8,431,099
91040182	Mid Year Budget Review	Operating Expenses	11,000		8,442,099
91040212	Mid Year Budget Review	Operating Expenses	11,000		8,453,099
91050002	Mid Year Budget Review	Operating Expenses		12,000	8,441,099
91108124	Mid Year Budget Review	Capital Expenses	25,000		8,466,099
91080112	Mid Year Budget Review	Operating Expenses		16,000	8,450,099
91088114	Mid Year Budget Review	Capital Expenses	55,000		8,505,099
91090142	Mid Year Budget Review	Operating Expenses	30,000		8,535,099
91149002	Mid Year Budget Review	Operating Expenses	2,000,000		10,535,099
91909912	Mid Year Budget Review	Operating Expenses		2,000,000	8,535,099
91920002	Mid Year Budget Review	Operating Expenses		27,000	8,508,099
91108144	Mid Year Budget Review	Capital Expenses	105,913		8,614,012
92010112	Mid Year Budget Review	Operating Expenses		129,241	8,484,771
92050002	Mid Year Budget Review	Operating Expenses	8,000		8,492,771
1403982	Mid Year Budget Review	Operating Expenses	121,241		8,614,012
93050002	Mid Year Budget Review	Operating Expenses		7,000	8,607,012
1404202	Mid Year Budget Review	Operating Expenses	134,000		8,741,012
1404212	Mid Year Budget Review	Operating Expenses		150,000	8,591,012
93200102	Mid Year Budget Review	Operating Expenses	22,423		8,613,435
93200122	Mid Year Budget Review	Operating Expenses	20,000		8,633,435
93909912	Mid Year Budget Review	Operating Expenses	16,577		8,650,012
93920002	Mid Year Budget Review	Operating Expenses		36,000	8,614,012
94010113	Mid Year Budget Review	Operating Income		26,000	8,588,012
94010123	Mid Year Budget Review	Operating Income		62,000	8,526,012
94010133	Mid Year Budget Review	Operating Income		87,000	8,439,012
95010002	Mid Year Budget Review	Operating Expenses		42,740	8,396,272
95065042	Mid Year Budget Review	Operating Expenses		10,000	8,386,272
88088104	Mid Year Budget Review	Capital Expenses	87,870		8,474,142
97909912	Mid Year Budget Review	Operating Expenses	6,630		8,480,772
51950002	Mid Year Budget Review	Operating Expenses	925,450		9,406,222
70288074	Mid Year Budget Review	Capital Expenses	1,485,863		10,892,085
11200172	Mid Year Budget Review	Operating Expenses		2,000	10,890,085
53065092	Mid Year Budget Review	Operating Expenses		18,750	10,871,335
53090122	Mid Year Budget Review	Operating Expenses		20,000	10,851,335
52148034	Mid Year Budget Review	Capital Expenses		20,000	10,831,335
65138294	Mid Year Budget Review	Capital Expenses		30,000	10,801,335

64230113	Mid Year Budget Review	Operating Income	4,000		10,805,335
68210142	Mid Year Budget Review	Operating Expenses		169,500	10,635,835
70020133	Mid Year Budget Review	Operating Income	71,111		10,706,946
70020143	Mid Year Budget Review	Operating Income	220,000		10,926,946
70020223	Mid Year Budget Review	Operating Income	1,368,536		12,295,482
70118004	Mid Year Budget Review	Capital Expenses		1,737,072	10,558,410
70318014	Mid Year Budget Review	Capital Expenses		691,901	9,866,509
70318264	Mid Year Budget Review	Capital Expenses		690,000	9,176,509
75065362	Mid Year Budget Review	Operating Expenses		60,000	9,116,509
82200152	Mid Year Budget Review	Operating Expenses		20,000	9,096,509
86065032	Mid Year Budget Review	Operating Expenses		6,000	9,090,509
86070004	Mid Year Budget Review	Capital Expenses		1,485,863	7,604,646
86920002	Mid Year Budget Review	Operating Expenses		40,833	7,563,813
91010163	Mid Year Budget Review	Operating Income	20,000		7,583,813
91030162	Mid Year Budget Review	Operating Expenses		5,000	7,578,813
91030192	Mid Year Budget Review	Operating Expenses		50,000	7,528,813
91040102	Mid Year Budget Review	Operating Expenses		10,000	7,518,813
91108154	Mid Year Budget Review	Capital Expenses		25,000	7,493,813
91068114	Mid Year Budget Review	Capital Expenses		1,600,000	5,893,813
1306014	Mid Year Budget Review	Capital Expenses		4,465,271	1,428,542
75065322	Airport purchase of Toro Pro Force Debris Blower	Operating Expenses		20,000	1,408,542
75168274	Airport purchase of Toro Pro Force Debris Blower	Capital Expenses	20,000		1,428,542
11200132	Increase in animals requiring medical treatment	Operating Expenses	10,000		1,438,542
88120102	Increase in animals requiring medical treatment	Operating Expenses		10,000	1,428,542
75065302	Purchase of 3xFOD Boss sweepers	Operating Expenses		25,000	1,403,542
75168274	Purchase of 3xFOD Boss sweepers	Capital Expenses	25,000		1,428,542
75065302	Glass tinting of airport terminal windows to be upgraded	Operating Expenses		25,000	1,403,542
75104104	Glass tinting of airport terminal windows to be upgraded	Capital Expenses	25,000		1,428,542
56090112	Further legal advice will be required	Operating Expenses	15,000		1,443,542
56200112	Further legal advice will be required	Operating Expenses		15,000	1,428,542

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$50,000 or 10.00% whichever is the greater.

Revenue		30/06/2022 YTD Actual (b) \$	30/06/2022 YTD Budget (a) \$	2021/22 Budget \$	Variance % (b)-(a) %	Reportable	Variance \$
0301	RATE REVENUE	(28,128,264)	(28,188,729)	(28,188,729)	-0.21%		-60,465
0302	OTHER GENERAL PURPOSE FUNDING	(5,369,468)	(2,977,000)	(2,977,000)	80.37%	Report	2,392,468
0403	OTHER GOVERNANCE	(240)	(360)	(360)	-33.33%		-120
0501	FIRE PREVENTION	(16,747)	(5,500)	(5,500)	204.49%		11,247
0502	ANIMAL CONTROL	(186,010)	(136,745)	(136,745)	36.03%		49,265
0503	OTHER LAW, ORDER & PUBLIC SAFETY	(106,213)	(78,343)	(78,343)	35.57%		27,870
0702	PREVENTIVE SERVICES - INSPECTION/ADMIN	(497,639)	(463,124)	(463,124)	7.45%		34,515
0704	Preventive Services - Meat Inspection	(195)	(220)	(220)	-11.16%		-25
0804	AGED AND DISABLED - SENIOR CITIZENS CENTRES	(12,241)	(36,000)	(36,000)	-66.00%		-23,759
0805	HACC	(41,473)	(32,000)	(32,000)	29.60%		9,473
0806	AGED AND DISABLED - MEALS ON WHEELS	2,186	0	0	0.00%		-2,186
0809	OTHER WELFARE	(695,598)	(268,585)	(268,585)	158.99%	Report	427,013
0901	STAFF HOUSING*	(37,676)	(44,320)	(44,320)	-14.99%		-6,644
1001	SANITATION - HOUSEHOLD REFUSE	(8,228)	(5,000)	(5,000)	64.56%		3,228
1002	SANITATION - OTHER	(8,117,161)	(7,812,800)	(7,812,800)	3.90%		304,361
1003	SEWERAGE	(9,846,489)	(9,822,237)	(9,822,237)	0.25%		24,252
1005	PROTECTION OF ENVIRONMENT	(364)	(1,000)	(1,000)	-63.64%		-636
1006	TOWN PLANNING & REGIONAL DEVELOPMENT	(183,483)	(200,000)	(200,000)	-8.26%		-16,517
1007	OTHER COMMUNITY AMENITIES	(10,963)	(8,000)	(8,000)	37.03%		2,963
1101	PUBLIC HALLS & CIVIC CENTRES	(75,814)	(66,654)	(66,654)	13.74%		9,160
1103	OTHER RECREATION & SPORT	(4,766,025)	(4,969,532)	(4,969,532)	-4.10%		-203,507
1104	LIBRARIES	(57,258)	(45,010)	(45,010)	27.21%		12,248
1105	HERITAGE	(10,114)	(5,900)	(5,900)	71.42%		4,214
1106	OTHER CULTURE	(571,020)	(624,356)	(624,356)	-8.54%		-53,336
1201	CONST ROADS BRIDGES DEPOTS	(6,279,107)	(7,391,190)	(7,391,190)	-15.05%	Report	-1,112,083
1202	MTCE ROADS BRIDGES DEPOTS	(52,456)	(51,500)	(51,500)	1.86%		956
1203	ROAD PLANT PURCHASES	(1,238)	(7,827)	(7,827)	-84.18%		-6,589
1204	PARKING FACILITIES	(26,916)	(336,000)	(336,000)	-91.99%	Report	-309,084
1206	AERODROMES	(11,573,833)	(11,979,499)	(11,979,499)	-3.39%		-405,666
1302	TOURISM & AREA PROMOTION	(13,306)	(5,563)	(5,563)	139.19%		7,743
1303	BUILDING CONTROL	(374,438)	(277,330)	(277,330)	35.02%	Report	97,108
1306	ECONOMIC DEVELOPMENT	(1,738,913)	(9,300,200)	(9,300,200)	-81.30%	Report	-7,561,287
1402	GENERAL ADMINISTRATION OVERHEADS	(491,248)	(1,208,048)	(1,208,048)	-59.34%	Report	-716,800
1403	PUBLIC WORKS OVERHEADS	(8,536)	0	0	0.00%		8,536
1404	PLANT OPERATION COSTS	896	(4,000)	(4,000)	-122.40%		-4,896
1405	SALARIES & WAGES	(258,977)	(323,000)	(323,000)	-19.82%	Report	-64,023
1406	BUSINESS UNIT OPERATIONS	(779,648)	(808,440)	(808,440)	-3.56%		-28,792
1407	GOLDFIELDS RECORD STORAGE	(279)	0	0	0.00%		279
1409	UNCLASSIFIED	(15,037)	0	0	0.00%		15,037
1601	FINANCE & BORROWING	0	0	0	0.00%		0
		(80,350,020)	(87,484,012)	(87,484,012)	-8.15%	8	7,133,992



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 13  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.  
The material variance adopted by Council for the 2020-21 year is \$50,000 or 10.00% whichever is the greater.

Expenses		30/06/2022 YTD Actual (b)	30/06/2022 YTD Budget (a)	2021/22 Budget	Variance % (b)-(a)	Reportable	Variance \$
		\$	\$	\$	%		
0301	RATE REVENUE	960,218	1,205,944	1,205,944	-20.38%	Report	-245,726
0402	MEMBERS OF COUNCIL	1,617,170	1,950,096	1,950,096	-17.07%	Report	-332,926
0403	OTHER GOVERNANCE	1,374,792	1,592,612	1,592,612	-13.68%	Report	-217,820
0501	FIRE PREVENTION	178,612	169,608	169,608	5.31%		9,004
0502	ANIMAL CONTROL	473,971	476,767	476,767	-0.59%		-2,796
0503	OTHER LAW, ORDER & PUBLIC SAFETY	1,626,249	1,557,638	1,557,638	4.40%		68,611
0701	MATERNAL AND INFANT HEALTH	5,122	5,122	5,122	-0.01%		0
0702	PREVENTIVE SERVICES - INSPECTION/ADMIN	1,089,570	1,222,142	1,222,142	-10.85%	Report	-132,573
0703	PREVENTIVE SERVICES - PEST CONTROL	1,118	31,000	31,000	-96.39%		-29,882
0705	PREVENTIVE SERVICES - OTHER	6,693	8,500	8,500	-21.26%		-1,807
0706	OTHER HEALTH	241	1,000	1,000	-75.92%		-759
0801	PRE SCHOOLS	13,221	13,194	13,194	0.20%		27
0802	EDUCATION	150	900	900	-83.33%		-750
0803	CARE OF FAMILIES AND CHILDREN	43,664	51,056	51,056	-14.48%		-7,393
0804	AGED AND DISABLED - SENIOR CITIZENS CENTRES	297,218	321,558	321,558	-7.57%		-24,340
0805	HACC	277,007	275,840	275,840	0.42%		1,167
0809	OTHER WELFARE	788,340	603,412	603,412	30.65%	Report	184,927
0901	STAFF HOUSING*	98,407	83,153	83,153	18.35%		15,254
1001	SANITATION - HOUSEHOLD REFUSE	7,376,602	7,707,045	7,707,045	-4.29%		-330,443
1002	SANITATION - OTHER	1,089,607	1,387,122	1,387,122	-21.45%	Report	-297,516
1003	SEWERAGE	3,888,167	3,856,770	3,856,770	0.81%		31,397
1005	PROTECTION OF ENVIRONMENT	26,613	45,982	45,982	-42.12%		-19,369
1006	TOWN PLANNING & REGIONAL DEVELOPMENT	1,165,544	1,398,853	1,398,853	-16.68%	Report	-233,309
1007	OTHER COMMUNITY AMENITIES	480,011	570,474	570,474	-15.86%	Report	-90,463
1101	PUBLIC HALLS & CIVIC CENTRES	550,692	639,507	639,507	-13.89%	Report	-88,814
1103	OTHER RECREATION & SPORT	17,658,188	16,860,731	16,860,731	4.73%		797,457
1104	LIBRARIES	962,896	989,305	989,305	-2.67%		-26,409
1105	HERITAGE	386,961	455,959	455,959	-15.13%	Report	-68,999
1106	OTHER CULTURE	2,875,246	2,764,341	2,764,341	4.01%		110,905
1201	CONST ROADS BRIDGES DEPOTS	15,769	13,396	13,396	17.72%		2,373
1202	MTCE ROADS BRIDGES DEPOTS	14,085,118	14,696,536	14,696,536	-4.16%		-611,418
1203	ROAD PLANT PURCHASES	77,474	85,600	85,600	-9.49%		-8,126
1204	PARKING FACILITIES	493,263	545,715	545,715	-9.61%		-52,452
1206	AERODROMES	4,205,731	4,181,433	4,181,433	0.58%		24,298
1302	TOURISM & AREA PROMOTION	1,099,341	987,919	987,919	11.28%	Report	111,422
1303	BUILDING CONTROL	705,353	832,304	832,304	-15.25%	Report	-126,951
1305	PLANT NURSERY	52,762	40,690	40,690	29.67%		12,072
1306	ECONOMIC DEVELOPMENT	1,413,309	1,364,583	1,364,583	3.57%		48,726
1308	OTHER ECONOMIC SERVICES	163,634	217,308	217,308	-24.70%	Report	-53,674
1402	GENERAL ADMINISTRATION OVERHEADS	(405)	0	0	100.00%		-405
1403	PUBLIC WORKS OVERHEADS	(13,089)	0	0	100.00%		-13,089
1404	PLANT OPERATION COSTS	(923)	4,000	4,000	-123.06%		-4,923
1406	BUSINESS UNIT OPERATIONS	832,887	755,893	755,893	10.19%	Report	76,994
1407	GOLDFIELDS RECORD STORAGE	286	0	0	0.00%		286
1409	UNCLASSIFIED	32,161	56,129	56,129	-42.70%		-23,968
		<b>68,474,962</b>	<b>70,027,139</b>	<b>70,027,139</b>	<b>-2.22%</b>	<b>14</b>	<b>(1,552,177)</b>