

**Shire of Brookton**  
**BUDGET REVIEW REPORT**  
**For the Period Ended 31 January 2019**

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

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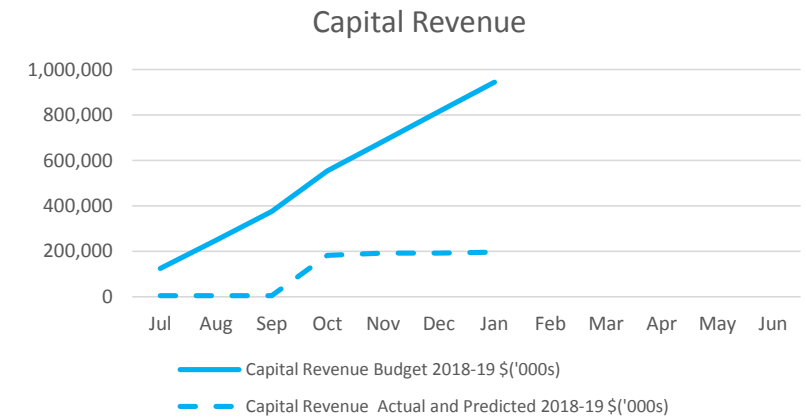
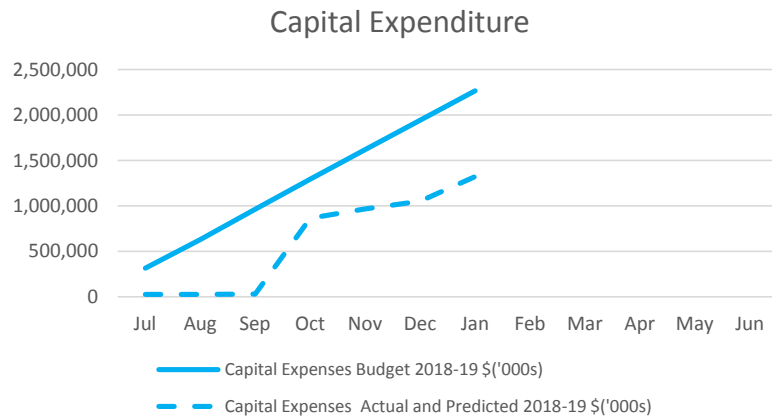
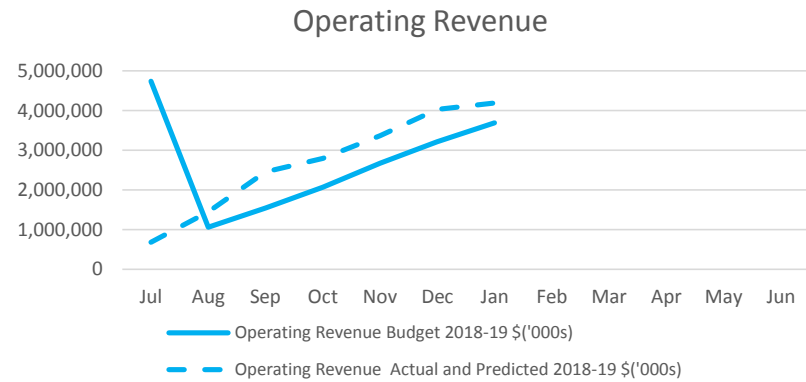
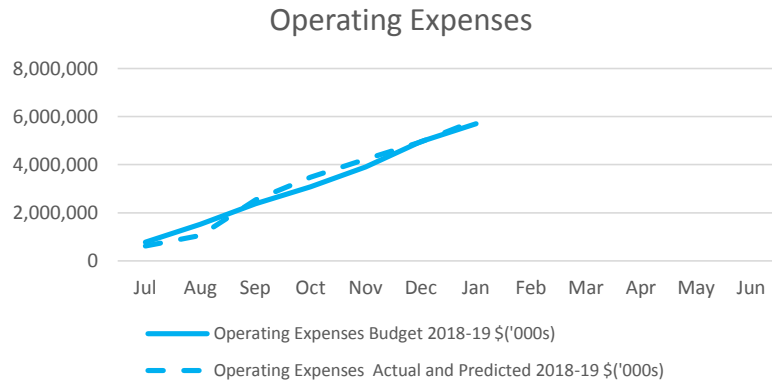
**Shire of Brookton**  
**STATEMENT OF BUDGET REVIEW**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2019**

|  | Note | Budget v Actual    |                    | Predicted          |                    |                    | Material Variance |
|--|------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
|  |      | Annual Budget      | YTD Actual         | Variance Permanent | Timing (Carryover) | Year End           |                   |
|  |      | (a)                | (b)                | (c)                | (d)                | (a)+(c)+(d)        |                   |
|  |      | \$                 | \$                 | \$                 | \$                 | \$                 |                   |
| <b>Net current assets at start of financial year surplus/(deficit)</b> |      | <b>914,150</b>     | <b>914,150</b>     | <b>0</b>           |                    | <b>914,150</b>     |                   |
| <b>Revenue from operating activities (excluding rates)</b>             |      |                    |                    |                    |                    |                    |                   |
| Governance   | 4    | 14,699             | 19,859             | 1,700              |                    | 16,399             | ▲                 |
| General Purpose Funding  | 4    | 710,877            | 863,995            |                    |                    | 710,877            |                   |
| Law, Order and Public Safety   | 4    | 20,000             | 12,593             |                    |                    | 20,000             |                   |
| Health   | 4    | 1,300              | 808                |                    |                    | 1,300              |                   |
| Education and Welfare  | 4    | 4,473,600          | 2,523,114          | 21,638             |                    | 4,495,238          | ▲                 |
| Housing  | 4    | 81,696             | 56,721             |                    |                    | 81,696             |                   |
| Community Amenities  | 4    | 391,933            | 386,166            |                    |                    | 391,933            |                   |
| Recreation and Culture   | 4    | 43,002             | 30,076             |                    |                    | 43,002             |                   |
| Transport  | 4    | 83,440             | 78,213             |                    |                    | 83,440             |                   |
| Economic Services  | 4    | 50,430             | 25,105             |                    |                    | 50,430             |                   |
| Other Property and Services  | 4    | 36,560             | 28,198             |                    |                    | 36,560             |                   |
|  |      | <b>5,907,537</b>   | <b>4,024,849</b>   | <b>23,338</b>      | <b>0</b>           | <b>5,930,875</b>   |                   |
| <b>Expenditure from operating activities</b>                           |      |                    |                    |                    |                    |                    |                   |
| Governance   | 4    | (505,146)          | (248,055)          | (25,898)           |                    | (531,044)          | ▲                 |
| General Purpose Funding  | 4    | (206,116)          | (90,322)           |                    |                    | (206,116)          |                   |
| Law, Order and Public Safety   | 4    | (172,331)          | (103,129)          | (8,000)            |                    | (180,331)          | ▲                 |
| Health   | 4    | (84,702)           | (49,054)           | 5,137              |                    | (79,565)           | ▼                 |
| Education and Welfare  | 4    | (4,408,698)        | (2,425,109)        | (25,817)           |                    | (4,434,515)        | ▲                 |
| Housing  | 4    | (241,994)          | (99,888)           |                    |                    | (241,994)          |                   |
| Community Amenities  | 4    | (505,624)          | (234,205)          | 12,870             |                    | (492,754)          | ▼                 |
| Recreation and Culture   | 4    | (1,013,017)        | (461,380)          | (2,672)            |                    | (1,015,688)        | ▲                 |
| Transport  | 4    | (2,430,797)        | (1,849,515)        | (5,095)            |                    | (2,435,892)        | ▲                 |
| Economic Services  | 4    | (175,834)          | (82,720)           | 5,137              |                    | (170,697)          | ▼                 |
| Other Property and Services  | 4    | (28,970)           | (201,689)          |                    |                    | (28,970)           |                   |
|  |      | <b>(9,773,229)</b> | <b>(5,845,064)</b> | <b>(44,338)</b>    | <b>0</b>           | <b>(9,817,566)</b> |                   |
| <b>Operating activities excluded from budget</b>                       |      |                    |                    |                    |                    |                    |                   |
| Add Back Depreciation  | 4    | 2,109,945          | 1,737,035          |                    |                    | 2,109,945          |                   |
| Adjust (Profit)/Loss on Asset Disposal                                 | 4    | (2,384)            | (3,149)            |                    |                    | (2,384)            |                   |
| Adjust Provisions and Accruals   | 4    | 0                  |                    |                    |                    | 0                  |                   |
| <b>Amount attributable to operating activities</b>                     |      | <b>(843,981)</b>   | <b>827,822</b>     | <b>(21,000)</b>    | <b>0</b>           | <b>(864,980)</b>   |                   |
| <b>INVESTING ACTIVITIES</b>  |      |                    |                    |                    |                    |                    |                   |
| Non-operating grants, subsidies and contributions                      | 4    | 521,106            | 160,990            |                    |                    | 521,106            |                   |
| Purchase of Investments  | 4    | 0                  | 0                  |                    |                    | 0                  |                   |
| Land Held for Resale   | 4    | 0                  | 0                  |                    |                    | 0                  | ▼                 |
| Land and Buildings   | 4    | (975,500)          | (40,523)           | 13,000             |                    | (962,500)          | ▲                 |
| Plant and Equipment  | 4    | (405,485)          | (111,619)          |                    |                    | (405,485)          | ▲                 |
| Furniture and Equipment  | 4    | (75,000)           | 0                  | 6,000              |                    | (69,000)           | ▼                 |
| Infrastructure Assets - Roads and Bridges                              | 4    | (1,002,664)        | (185,433)          |                    |                    | (1,002,664)        | ▲                 |
| Infrastructure Assets - Sewerage                                       | 4    | (10,000)           | (522)              |                    |                    | (10,000)           | ▲                 |
| Infrastructure Assets - Parks  | 4    | 0                  | 0                  |                    |                    | 0                  | ▲                 |
| Proceeds from Disposal of Assets                                       | 4    | 106,818            | 41,818             |                    |                    | 106,818            |                   |
| Proceeds from Sale of Investments                                      | 4    | 0                  | 0                  |                    |                    | 0                  |                   |
| Proceeds from Advances   | 4    | 0                  | 0                  |                    |                    | 0                  |                   |
| <b>Amount attributable to investing activities</b>                     |      | <b>(1,840,725)</b> | <b>(135,289)</b>   | <b>19,000</b>      | <b>0</b>           | <b>(1,821,725)</b> |                   |
| <b>FINANCING ACTIVITIES</b>  |      |                    |                    |                    |                    |                    |                   |
| Repayment of Debentures  | 10   | (138,654)          | (95,967)           |                    |                    | (138,654)          |                   |
| Proceeds from New Debentures   |      | 0                  | 0                  |                    |                    | 0                  |                   |
| Advances to Community Groups   |      | 0                  | 0                  |                    |                    | 0                  |                   |
| Self-Supporting Loan Principal   | 4    | 28,754             | 18,640             |                    |                    | 28,754             |                   |
| Transfer to Reserves   | 9    | (1,410,988)        | (887,571)          |                    |                    | (1,410,988)        |                   |
| Transfer from Reserves   | 9    | 1,510,983          | 136,389            | 2,000              |                    | 1,512,983          | ▲                 |
| <b>Amount attributable to financing activities</b>                     |      | <b>(9,905)</b>     | <b>(828,509)</b>   | <b>2,000</b>       | <b>0</b>           | <b>(7,905)</b>     |                   |
| <b>Budget deficiency before general rates</b>                          |      | <b>(2,694,611)</b> | <b>(135,976)</b>   | <b>0</b>           | <b>0</b>           | <b>(2,694,610)</b> |                   |
| <b>Estimated amount to be raised from general rates</b>                |      | <b>2,219,064</b>   | <b>2,269,433</b>   |                    |                    | <b>2,219,064</b>   |                   |
| <b>Closing Funding Surplus(Deficit)</b>                                | 2    | <b>(475,546)</b>   | <b>2,133,456</b>   | <b>0</b>           | <b>0</b>           | <b>(475,546)</b>   |                   |

**Shire of Brookton**  
**STATEMENT OF BUDGET REVIEW**  
**(Nature or Type)**  
**For the Period Ended 31 January 2019**

|  | Budget v Actual |                            | Predicted                  |  |  |                               |
|--|-----------------|----------------------------|----------------------------|--|--|-------------------------------|
|  | Note            | Annual<br>Budget (a)<br>\$ | YTD<br>Actual<br>(b)<br>\$ | Variance<br>Permanen<br>t<br>(c)<br>\$ | Variance<br>Timing<br>(Carryover)<br>(d)<br>\$ | Year End<br>(a)+(c)+(d)<br>\$ |
| <b>Net current assets at start of financial year surplus/(deficit)</b> |                 | 914,150                    | 914,150                    | 0                                      |  | 914,150                       |
| <b>Revenue from operating activities (excluding rates)</b>             |                 |                            |                            |  |  |                               |
| Grants, Subsidies and Contributions                                    |                 | 3,885,553                  | 2,691,670                  |  |  | 3,885,553                     |
| Profit on Asset Disposal   |                 | 3,149                      | 3,149                      |  |  | 3,149                         |
| Fees and Charges   |                 | 1,685,956                  | 1,183,192                  |  |  | 1,685,956                     |
| Service Charges  |                 | 0                          | 0                          |  |  | 0                             |
| Interest Earnings  |                 | 238,527                    | 83,601                     |  |  | 238,527                       |
| Reimbursements and Donations   |                 | 40,822                     | 33,347                     | 3,516                                  |  | 44,338                        |
| Other Revenue  |                 | 53,530                     | 29,892                     | 19,822                                 |  | 73,352 ▲                      |
|  |                 | <b>5,907,537</b>           | <b>4,024,849</b>           | <b>23,338</b>                          | <b>0</b>                                       | <b>5,930,875</b>              |
| <b>Expenditure from operating activities</b>                           |                 |                            |                            |  |  |                               |
| Employee Costs   |                 | (1,463,975)                | (893,021)                  |  |  | (1,463,975) ▲                 |
| Materials and Contracts  |                 | (5,482,089)                | (2,771,949)                | (42,522)                               |  | (5,524,611) ▲                 |
| Utilities Charges  |                 | (168,071)                  | (80,947)                   | (1,816)                                |  | (169,887) ▲                   |
| Depreciation (Non-Current Assets)                                      |                 | (2,109,945)                | (1,737,035)                |  |  | (2,109,945)                   |
| Interest Expenses  |                 | (104,476)                  | (46,791)                   |  |  | (104,476)                     |
| Insurance Expenses   |                 | (183,625)                  | (179,651)                  |  |  | (183,625)                     |
| Loss on Asset Disposal   |                 | (765)                      | -                          |  |  | (765)                         |
| Contributions/Donations/Grants   |                 | (259,529)                  | (135,668)                  |  |  | (259,529)                     |
| Other Expenditure  |                 | (754)                      | (2)                        |  |  | (754)                         |
|  |                 | <b>(9,773,229)</b>         | <b>(5,845,064)</b>         | <b>(44,338)</b>                        | <b>0</b>                                       | <b>(9,817,566)</b>            |
| <b>Funding Balance Adjustment</b>                                      |                 |                            |                            |  |  |                               |
| Add Back Depreciation  |                 | 2,109,945                  | 1,737,035                  |  |  | 2,109,945                     |
| Adjust (Profit)/Loss on Asset Disposal                                 |                 | (2,384)                    | (3,149)                    |  |  | (2,384)                       |
| Adjust Provisions and Accruals   |                 | 0                          | 0                          |  |  | 0                             |
| <b>Amount attributable to operating activities</b>                     |                 | <b>(843,980)</b>           | <b>827,822</b>             | <b>(21,000)</b>                        | <b>0</b>                                       | <b>(864,980)</b>              |
| <b>INVESTING ACTIVITIES</b>  |                 |                            |                            |  |  |                               |
| Grants, Subsidies and Contributions                                    |                 | 521,106                    | 160,990                    |  |  | 521,106                       |
| Land Held for Resale   |                 | 0                          | 0                          |  |  | 0                             |
| Land and Buildings   |                 | (975,500)                  | (40,523)                   | 13,000                                 |  | (962,500) ▼                   |
| Plant and Equipment  |                 | (405,485)                  | (111,619)                  |  |  | (405,485)                     |
| Furniture and Equipment  |                 | (75,000)                   | 0                          | 6,000                                  |  | (69,000) ▼                    |
| Infrastructure Assets - Roads  |                 | (1,002,664)                | (185,433)                  |  |  | (1,002,664)                   |
| Infrastructure Assets - Sewerage                                       |                 | (10,000)                   | (522)                      |  |  | (10,000)                      |
| Infrastructure Assets - Footpaths & Parks                              |                 | 0                          | 0                          |  |  | 0                             |
| Purchase of Investments  |                 | 0                          | 0                          |  |  | 0                             |
| Proceeds from Disposal of Assets                                       |                 | 106,818                    | 41,818                     |  |  | 106,818                       |
| Proceeds from Sale of Investments                                      |                 | 0                          | 0                          |  |  | 0                             |
| <b>Amount attributable to investing activities</b>                     |                 | <b>(1,840,725)</b>         | <b>(135,289)</b>           | <b>19,000</b>                          | <b>0</b>                                       | <b>(1,821,725)</b>            |
| <b>FINANCING ACTIVITIES</b>  |                 |                            |                            |  |  |                               |
| Proceeds from New Debentures   |                 | 0                          | 0                          |  |  | 0                             |
| Proceeds from Advances   |                 | 0                          | 0                          |  |  | 0                             |
| Self-Supporting Loan Principal   |                 | 28,754                     | 18,640                     |  |  | 28,754                        |
| Transfer from Reserves   | 9               | 1,510,983                  | 136,389                    | 2,000                                  |  | 1,512,983 ▲                   |
| Repayment of Debentures  | 10              | (138,654)                  | (95,967)                   |  |  | (138,654)                     |
| Advances to Community Groups   |                 | 0                          | 0                          |  |  | 0                             |
| Transfer to Reserves   | 9               | (1,410,988)                | (887,571)                  |  |  | (1,410,988)                   |
| <b>Amount attributable to financing activities</b>                     |                 | <b>(9,905)</b>             | <b>(828,509)</b>           | <b>2,000</b>                           | <b>0</b>                                       | <b>(7,905)</b>                |
| <b>Budget deficiency before general rates</b>                          |                 | <b>(2,694,610)</b>         | <b>(135,976)</b>           | <b>0</b>                               | <b>0</b>                                       | <b>(2,694,610)</b>            |
| <b>Estimated amount to be raised from general rates</b>                |                 | <b>2,219,064</b>           | <b>2,269,433</b>           |  |  | <b>2,219,064</b>              |
| <b>Closing Funding Surplus(Deficit)</b>                                | 2               | <b>(475,546)</b>           | <b>2,133,456</b>           | <b>0</b>                               | <b>0</b>                                       | <b>(475,546)</b>              |

**SHIRE OF BROOKTON**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**For the Period Ended For the Period Ended 31 January 2019**



This information is to be read in conjunction with the accompanying financial statements and notes.

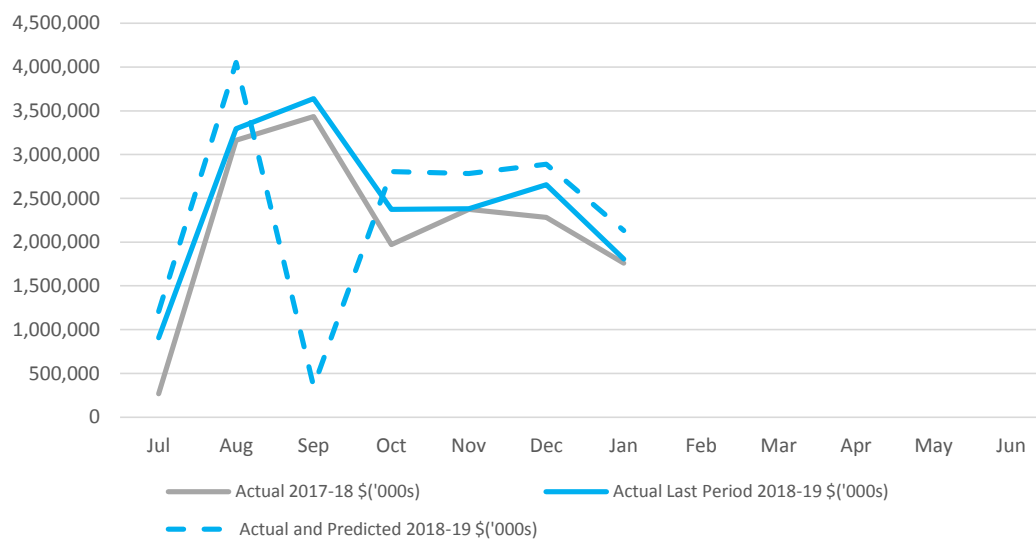
**Shire of Brookton**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**For the Period Ended 31 January 2019**

**Note 3: NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)  
**2018-19**

|                                     | Note | This Period        | Last Period        | Same Period<br>Last Year |
|-------------------------------------|------|--------------------|--------------------|--------------------------|
|                                     |      | \$                 | \$                 | \$                       |
| <b>Current Assets</b>               |      |                    |                    |                          |
| Cash Unrestricted                   |      | 2,325,762          | 2,175,285          | 2,116,547                |
| Cash Restricted                     |      | 5,025,777          | 4,045,830          | 3,244,209                |
| Receivables - Rates and Rubbish     |      | 4,004,032          | 413,617            | 3,349,166                |
| Receivables -Other                  |      | 234,381            | 3,276,805          |                          |
| Inventories                         |      | 28,432             | 17,193             | 15,926                   |
|                                     |      | <b>11,618,384</b>  | <b>9,928,730</b>   | <b>8,725,848</b>         |
| <b>Less: Current Liabilities</b>    |      |                    |                    |                          |
| Payables                            |      | (4,285,325)        | (3,354,334)        | (3,200,505)              |
| Provisions                          |      | (173,825)          | (147,128)          | (3,200,505)              |
|                                     |      | <b>(4,459,150)</b> | <b>(3,501,462)</b> | <b>(3,200,505)</b>       |
| Less: Cash Restricted               |      | (5,025,777)        | (4,045,830)        | (3,244,209)              |
| <b>Net Current Funding Position</b> |      | <b>2,133,457</b>   | <b>2,381,438</b>   | <b>2,281,134</b>         |

Liquidity Over the Year



**Comments/Notes - Net Current Funding Position**

**Shire of Brookton**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31 January 2019**

**Note 4: PREDICTED VARIANCES**

| Comments/Reason for Variance   | Variance \$     |          |
|--|-----------------|----------|
|  | Permanent       | Timing   |
| <b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>   |                 |          |
| <b>Governance</b>  |                 |          |
| Budget increased to accommodate reimbursement from participating Shires for Wheatbelt South Regional Road Group Chairperson annual Honorarium. | \$1,700         |          |
| <b>General Purpose Funding</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Law, Order and Public Safety</b>  |                 |          |
| No Material Variance   |                 |          |
| <b>Health</b>  |                 |          |
| No Material Variance   |                 |          |
| <b>Education and Welfare</b>   |                 |          |
| Increase in revenue due to incorrect information being provided at budget preparation.   | \$19,822        |          |
| electricity reimbursement from Independent living units, budget was an estimate as no historical data available.                               | \$1,816         |          |
| <b>Housing</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Community Amenities</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Recreation and Culture</b>  |                 |          |
| No Material Variance   |                 |          |
| <b>Transport</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Economic Services</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Other Property and Services</b>   |                 |          |
| No Material Variance   |                 |          |
| <b>Budget Variances Carried Forward</b>  | <b>\$23,338</b> | <b>0</b> |

**4.2 OPERATING EXPENSES**

**Governance**

Budget allocated to capital but expenditure is under capital threshold so allocation being transferred to general operating. (\$6,000)

Budget increased to accommodate expenditure from participating Shires for Wheatbelt South Regional Road Group Chairperson annual Honorarium. (\$1,700)

Budget Correction - Wages allocation shifted due to alterations of Position Descriptions (\$18,198)

**General Purpose Funding**

No Material Variance

**Shire of Brookton**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31 January 2019**

**Note 4: PREDICTED VARIANCES**

| Comments/Reason for Variance  | Variance \$ |        |
|---|-------------|--------|
|   | Permanent   | Timing |
| <b>Law, Order and Public Safety</b>   |             |        |
| Budget Correction - Wages allocation shifted due to alterations of Position Descriptions  | (\$8,000)   |        |
| <b>Health</b>   |             |        |
| Budget Correction - Wages allocation shifted due to alterations of Position Descriptions  | \$5,137     |        |
| <b>Education and Welfare</b>  |             |        |
| Budget Correction - Wages allocation shifted due to alterations of Position Descriptions  | (\$4,179)   |        |
| Increase in expenditure due to incorrect information being provided at budget preparation.  | (\$19,822)  |        |
| Also electricity reimbursement from Independent living units, budget was an estimate as no historical data available.   | (\$1,816)   |        |
| <b>Housing</b>  |             |        |
| Budget adjustment in depreciation after fair value assessment   |             |        |
| <b>Community Amenities</b>  |             |        |
| Budget Correction - Wages allocation amended due to change in works program and job scheduling  | \$12,870    |        |
| <b>Recreation and Culture</b>   |             |        |
| Budget Correction - Wages allocation amended due to change in works program and job scheduling  | (\$2,672)   |        |
| <b>Transport</b>  |             |        |
| Budget Correction - expenditure to date is under the capital threshold. The general maintenance under the operational account had sufficient budget to account for expenditure. | (\$15,000)  |        |
| Budget Correction - Wages allocation amended due to change in works program and job scheduling  | \$9,905     |        |
| <b>Economic Services</b>  |             |        |
| Budget Correction - Wages allocation shifted due to alterations of Position Descriptions  | \$5,137     |        |
| <b>Other Property and Services</b>  |             |        |
| No Material Variance  |             |        |
| Budget Variances Carried Forward  | (\$44,338)  | 0      |

**Shire of Brookton**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**For the Period Ended 31 January 2019**

**Note 4: PREDICTED VARIANCES**

| Comments/Reason for Variance  | Variance \$    |          |
|---|----------------|----------|
|   | Permanent      | Timing   |
| <b>4.3 CAPITAL REVENUE</b>  |                |          |
| <b>Grants, Subsidies and Contributions</b>  |                |          |
| No Material Variance  |                |          |
| <b>Proceeds from Disposal of Assets</b>   |                |          |
| No Material Variance  |                |          |
| <b>Proceeds from New Debentures</b>   |                |          |
| No Material Variance  |                |          |
| <b>Proceeds from Sale of Investments</b>  |                |          |
| No Material Variance  |                |          |
| <b>Proceeds from Advances</b>   |                |          |
| No Material Variance  |                |          |
| <b>Self-Supporting Loan Principal</b>   |                |          |
| No Material Variance  |                |          |
| <b>Transfer from Reserves (Restricted Assets)</b>   |                |          |
| Budget Addition - further works identified after demolition of old kitchen. Works not in original estimated budget.   | \$2,000        |          |
| Budget Variances Carried Forward  | <b>\$2,000</b> | <b>0</b> |
| <b>4.4 CAPITAL EXPENSES</b>   |                |          |
| <b>Land Held for Resale</b>   |                |          |
| No Material Variance  |                |          |
| <b>Land and Buildings</b>   |                |          |
| Budget Addition - further works identified after demolition of old kitchen. Works not in original estimated budget  | (\$2,000)      |          |
| Budget Correction - expenditure to date is under the capital threshold. The general maintenance under the operational account had sufficient budget to account for expenditure. | \$15,000       |          |
| <b>Plant and Equipment</b>  |                |          |
| No Material Variance  |                |          |
| <b>Furniture and Equipment</b>  |                |          |
| Budget Correction - Expenditure is under the capital threshold so has been transferred to operating budget  | \$6,000        |          |
| <b>Infrastructure Assets - Roads and Bridges</b>  |                |          |
| No Material Variance  |                |          |
| <b>Infrastructure Assets - Sewerage</b>   |                |          |
| No Material Variance  |                |          |
| <b>Infrastructure Assets - Parks</b>  |                |          |
| No Material Variance  |                |          |



Shire of Brookton  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
For the Period Ended 31 January 2019

**Note 4: PREDICTED VARIANCES**

| Comments/Reason for Variance                                 | Variance \$     |          |
|--|-----------------|----------|
|  | Permanent       | Timing   |
| <b>Repayments of Debentures</b>                              |                 |          |
| No Material Variance   |                 |          |
| <b>Advances to Community Groups</b>                          |                 |          |
| No Material Variance   |                 |          |
| <b>Transfer to Reserves</b>                                  |                 |          |
| No Material Variance   |                 |          |
| Predicted Variances Carried Forward                          | <b>\$19,000</b> | <b>0</b> |
| <b>4.5 OTHER ITEMS</b>                                       |                 |          |
| <b>Rate Revenue</b>  |                 |          |
| No Material Variance   |                 |          |
| <b>Opening Funding Surplus(Deficit)</b>                      |                 |          |
| No Material Variance   |                 |          |
| <b>Non-Cash Write Back of Depreciation</b>                   |                 |          |
| No Material Variance   |                 |          |
| <b>Non-Cash Write Back of Profit (Loss)</b>                  |                 |          |
| No Material Variance   |                 |          |
| Predicted Variances Carried Forward                          | <b>\$0</b>      |          |
| <b>Total Predicted Variances as per Annual Budget Review</b> | <b>\$0</b>      | <b>0</b> |

Shire of Brookton  
**NOTES TO THE BUDGET REVIEW REPORT**  
For the Period Ended 31 January 2019

**Note 5: BUDGET AMENDMENTS**

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

| GL Account Code | Description   | Council Resolution | Classification           | No Change -<br>(Non Cash<br>Items) Adjust. | Increase in<br>Available Cash | Decrease in<br>Available Cash | Amended<br>Budget Running<br>Balance |
|-----------------|---|--------------------|--------------------------|--|-------------------------------|-------------------------------|--------------------------------------|
|                 |   |                    |                          | \$   | \$                            | \$                            | \$                                   |
|                 | <b>Budget Adoption</b>  |                    | Opening Surplus(Deficit) |  |                               |                               | 0                                    |
| E143530         | CEO Vehicle   | Sept 2018 OCM      | Capital Expenses         |  |                               | (7,000)                       | (7,000)                              |
| 0L01621         | CEO Vehicle - Transfer from Reserves  | Sept 2018 OCM      | Capital Revenue          |  | 7,000                         |                               | 0                                    |
| I042498         | ADMIN Sale of Assets GEN  | Sept 2018 OCM      | Capital Revenue          |  | 41,818                        |                               | 41,818                               |
| E042531         | ADMIN Purchase CEO Vehicle GEN  | Sept 2018 OCM      | Capital Expenses         |  |                               | (41,485)                      | 333                                  |
| 0L01861         | Kweda Hall - Transfer from Reserves   | Oct 2018 OCM       | Capital Revenue          |  | 15,500                        |                               | 15,833                               |
|                 | Kweda Hall - Kitchen Upgrade  | Oct 2018 OCM       | Capital Expenses         |  |                               | (15,500)                      | 333                                  |
| 0L01921         | Water Harvesting - Transfer from Reserves   | Oct 2018 OCM       | Capital Revenue          |  | 24,000                        |                               | 24,333                               |
| E107020         | Seabrook Aboriginal Corporation - Dam Lease   | Oct 2018 OCM       | Capital Expenses         |  |                               | (24,000)                      | 333                                  |
| I032030         | GPG Grants Commission - Bridges GEN - Budget Correction - Notification received, after budget adoption, of successful grant application in conjunction with MRWA to repair Aldersyde North Bridae     | Oct 2018 OCM       | Operating Revenue        |  | 50,025                        |                               | 50,358                               |
| E121572         | Bridge Construction - MRWA & WALGGC GEN - Budget Correction - Notification received, after budget adoption, of successful grant application in conjunction with MRWA to repair Aldersyde North Bridae | Oct 2018 OCM       | Capital Expenses         |  |                               | (50,025)                      | 333                                  |
| I032010         | GPG Grants Commission - General GEN - Budget Correction - Notification received after budget adoption of confirmed funding for the Financial Assistance Grant amounts for the 2018/19 fin year        | Oct 2018 OCM       | Operating Revenue        |  | 34,778                        |                               | 35,111                               |
| I032020         | GPG Grants Commission - Roads GEN - Budget Correction - Notification received after budget adoption of confirmed funding for the Financial Assistance Grant amounts for the 2018/19 fin year          | Oct 2018 OCM       | Operating Revenue        |  | 347                           |                               | 35,458                               |

|   |   |              |                    |          |                |                  |
|---|---|--------------|--------------------|----------|----------------|------------------|
| I122010   | INFRA MRWA Direct Grant GEN - Budget Correction - Main Roads Direct grant 2018/19 budget was estimated on last years receipt. Received notification in October from MRWA confirming final amount.   | Oct 2018 OCM | Operating Revenue  | 29,953   |                | 65,411           |
| E121560   | Brookton Kweda Road - Budget Addition - Due to increase in Main Roads Direct grant, able to complete an additional 0.8 kms of resealing   | Oct 2018 OCM | Capital Expenses   |          | (29,953)       | 35,458           |
| E111010   | Casual Hires Liability Insurance -Budget Deletion - LGIS provided cover for no charge   | Oct 2018 OCM | Capital Expenses   | 828      |                | 36,286           |
| E111020   | Casual Hires Liability Insurance -Budget Deletion - LGIS provided cover for no charge   | Oct 2018 OCM | Operating Expenses | 1,035    |                | 37,321           |
| I116010   | General Income - Budget Addition - Budget Addition - 17/18 Kidderport Acquittal misplaced by  | Oct 2018 OCM | Operating Revenue  | 1,120    |                | 38,441           |
| E115040   | OTH-CULT Community Events GEN - Budget Addition - Regeneration Farming Forum not included in the 18/19 budget - unable to obtain sponsorship so paid from Muni Account  | Oct 2018 OCM | Operating Expenses |          | (2,815)        | 35,626           |
| E073480   | Sabbleback Medical Centre - Budget Addition - gutters & downpipes have rusted through and are leaking - urgent replacement required \$2,900. Electrician to remove & disconnect solar panels to gain access to area of roof leaks to enable repair \$1,000. | Oct 2018 OCM | Operating Expenses |          | (3,900)        | 31,726           |
| OL01962   | Transfer to Reserve - Budget Addition - Transfer excess of Financial Assistance Grants, General and Roads to Cash Contingency Reserve after budget adjustments.   | Oct 2018 OCM | Capital Expenses   |          | (16,798)       | 14,928           |
| I085050   | Amended 2018/2019 budget received from Baptistcare as original budget did not reflect the correct income and expenditure  | Dec 2018 OCM | Operating Revenue  | 43,778   |                | 58,706           |
| E085020   | Amended 2018/2019 budget received from Baptistcare as original budget did not reflect the correct income and expenditure  | Dec 2018 OCM | Operating Expenses |          | (534,252)      | (475,546)        |
|   |   |              |                    |          |                | (475,546)        |
|   |   |              |                    |          |                | (475,546)        |
|   |   |              |                    |          |                | (475,546)        |
|   |   |              |                    |          |                | (475,546)        |
| <b>Amended Budget Cash Position as per Council Resolution</b> |   |              |                    | <b>0</b> | <b>250,182</b> | <b>(725,728)</b> |
|   |   |              |                    |          |                | <b>(475,546)</b> |