## SHIRE OF CUNDERDIN

#### STATEMENT OF FINANCIAL ACTIVITY

(By Nature or Type)

For the Period Ended 31 October 2023

evenue from operating activities ates         8         2,428,161         2,428,161         2,428,161         2,428,161         2,429,435         1,274         0%           perating Grants, Subsidies and ontributions         662,214         662,214         266,232         274,187         53,469         266, 276,596         566,796         166,832         274,187         53,469         266, 283,22         12,105         (253,62)         (689,)         273,582         146,60,676         168,032         273,582         146,60,676         168,032         273,582         146,60,676         168,032         273,582         146,60,676         168,071         3,816,371         3,816,371         3,816,371         3,816,371         2,890,988         2,994,479         100,00         10,002,01         142,003         144,970         (163,033)         (44,940)         (78)           veenditure from operating activities         (1,831,461)         (1,831,461)         (1,003,649)         0         1,008,649         0         1,008,649         1,008,649         0         1,008,649         1,008,649         0         1,008,649         1,008,649         0         1,008,649         1,008,649         0         1,008,649         1,008,649         1,008,649         1,008,649         1,008,649         1,008,649         1,008,		Note	Original Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Va
evenue from operating activities         ate         8         2,428,161				\$	\$	\$	\$	%	
attes         8         2,428,161         2,428,161         2,428,161         2,428,161         2,429,455         1,274         0%           perating Grant, Subsidies and ontributions         662,214         662,214         220,738         274,137         53,449         284           ses and Charges         506,796         506,796         108,932         273,582         10,000         62,944         662,214         620,216         (2,940,100)         63,867         11,200         (2,940,100)         63,867         11,100         (1,967,100)         63,867         11,200         13,867         0         (1,967,100)         (1,967,100)         (1,973,100)         (4,974,975)         (479,856)         (1,983,461)         (1,813,461)         (1,813,461)         (610,487)         (654,533)         (44,646)         (190)           starelis and Contracts         (1,873,470)         (1,470,340)         (44,577)         (1,293,440)         (1,493,451)         (1,293,440)         (1,293,440)         (1,293,440)         (193,420)         (193,420)         (193,420)         (193,420)         (193,420)         (193,420)         (193,420)         (193,420)         (193,420)         (194,441)         (1,293,440)         (1,293,441)         (1,294,424)         (2,274,421)         (1,296,421)         (1,296,421)	pening Funding Surplus (Deficit)	3	3,801,219	3,801,219			535,811	14%	C
perating Grants, Subsidies and ontributions         662,214         662,214         220,738         274,187         51,449         245           ontributions         506,736         506,796         16,823         273,582         10,660         62,83           terest Earnings         114,200         114,200         38,067         12,105         (25,962)         (68)           ther Revenue         10,000         10,000         3,333         5,169         1,388         536           roll on Disposal of Assets         95,000         95,000         3,1667         2,899,489         2,994,479           spenditure from operating activities         (1,831,461)         (1,831,461)         (610,487)         (654,533)         (44,066)         (79)           taterials and Contracts         (1,070,340)         (1,070,340)         (45,670)         (45,670)         0         0         0         0         1,888,42         128,884         (213,888)         (213,888)         (213,888)         (213,888)         (213,888)         (213,888)         (214,888)         (214,888)         (214,888)         (214,888)         (214,888)         (214,888)         (213,888)         (213,888)         (213,888)         (214,888)         (214,888)         (214,888)         (214,888)         (216,	evenue from operating activities								
Ontributions         662,214         662,214         220,738         274,187         33,49         24%           ees and Changes         506,796         506,796         18,8,932         273,582         194,800         68%,           therest Earnings         114,200         31,400         3,333         5,169         1,848,         55%           rolft on Disposil of Assets         95,000         55,000         3,165,771         2,899,498         2,994,479           spenditure from operating activities         95,000         3,816,371         2,899,498         2,994,479           spenditure from operating activities         (1,831,461)         (1,831,461)         (610,487)         (45,033)         5,437         5,57%           uterest Expenditure from operating activities         (1,207,0340)         (44,577)         (2,235)         (654,533)         (1,849,44)         (178)           uterest Expenditure         (3,268,947)         (3,268,947)         (1,262,35)         (1,844,94)         (1,308)         (2,31,888)         (210,314)         21,374         9%           there Expenditure         (85,325)         (6,833,343)         (6,833,343)         (2,529,180)         (1,444,201)         2,57           uterest Expenditure         3,268,947         3,268,947	ates	8	2,428,161	2,428,161	2,428,161	2,429,435	1,274	0%	
sees and Charges         506,796         506,796         168,932         273,582         104,500         121,05         625,40           treteret Enrings         114,200         114,200         38,067         12,105         (25,902,100)         (886)           rofit on Disposal of Assets         95,000         95,000         31,667         0         (31,867,100)         (10,000,100)         (10,000,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,87,91,100)         (11,97,91,100)         (11,97,91,100)         (11,97,91,100)         (11,97,91,100)         (11,99,91,100)         (11,99,91,100)         (11,91,100)	perating Grants, Subsidies and								
terest Earnings       114,200       114,200       38,067       12,105       (12,962)       (1890)         ther Revenue       10,000       10,000       3,333       5,169       1.558       595         offt on Disposal of Assets       95,000       35,677       2,890,898       2,994,479         spenditure from operating activities       (1,670,340)       (1,070,340)       (445,975)       (479,856)       (13,881)       (89)         aterials and Contracts       (1,070,340)       (1,070,340)       (445,975)       (479,856)       (13,881)       (89)         tillity Charges       (229,712)       (299,712)       (199,806)       0       1,889,494       100         surance Expenses       (45,670)       (42,88,947)       (1,288,88)       (21,314)       12,154       056       258         surance Expenses       (45,670)       (45,833)       (21,314)       12,154       056       258         gitt (Profit)/Loss on Asset Disposal       10       0	ontributions		662,214	662,214	220,738	274,187	53,449	24%	6
ther Revenue         10,000         3,333         5,169         1,836         55%           offit on Disposal of Assets         95,000         95,000         31,667         0         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,677)         (\$1,678)         (\$1,673)         (\$1,633)         (\$1,673)         (\$1,673)         (\$1,633)         (\$1,673)         (\$1,633)         (\$1,673)         (\$1,633)	ees and Charges		506,796	506,796	168,932	273,582	104,650	62%	6
ofit on Disposal of Assets         95,000         95,000         31,667         0         (31,667)         0           penditure from operating activities         3,816,371         2,890,489         2,994,479         (44,046)         (74)           sterials and Contracts         (1,070,340)         (14,070,340)         (445,075)         (473,856)         (48,084)         (78)           sterials and Contracts         (229,712)         (299,712)         (99,904)         (450,033)         54,872         5%           percisition on Non-Current Assets         (3,268,947)         (3,268,947)         (3,268,947)         (2,268,947)         (2,268,947)         (3,268,947)         (2,22,812)         (210,314)         21,574         9%           surace Expenses         (45,570)         (45,525)         (25,325)         (22,433)         (2,22,42)         (1,004)           joint Provisions and Accruals         0	terest Earnings		114,200	114,200	38,067	12,105	(25,962)	(68%)	Q
spenditure from operating activities         3,816,371         3,816,371         2,890,898         2,994,479           spenditure from operating activities         (1,831,461)         (1,831,461)         (610,487)         (654,533)         (440,46)         (78)           aterials and Contracts         (1,070,340)         (1,070,340)         (445,975)         (479,3856)         (3,8881)         (89)           tillity Charges         (299,712)         (299,712)         (99,904)         (45,033)         5,8572         55%           epreciation on Non-Current Assets         (3,268,947)         (1,268,947)         (1,089,649)         0         1,089,649         108,959         108,959         25%           surance Expenses         (23,1888)         (231,888)         (231,888)         (231,888)         (210,314)         21,574         9%           ss on Disposal of Assets         10         0	ther Revenue		10,000	10,000	3,333	5,169	1,836	55%	
penditure from operating activities         (1,831,461)         (1,831,461)         (610,457)         (654,533)         (+4,466)         (7%)           aterials and Contracts         (1,070,340)         (1,070,340)         (445,975)         (479,9856)         (13,881)         (88)           speciation on Non-Current Assets         (29,712)         (299,712)         (1,089,649)         0         1,089,649         100%           speciation on Non-Current Assets         (3,268,947)         (1,289,642)         (24,688)         (21,888)         (231,888)         (231,888)         (231,888)         (21,0314)         21,574         9%           synamce Expenses         (231,888)         (231,888)         (231,888)         (231,888)         (24,040)         0 <t< td=""><td>ofit on Disposal of Assets</td><td></td><td>95,000</td><td>95,000</td><td>31,667</td><td>0</td><td>(31,667)</td><td>(100%)</td><td>0</td></t<>	ofit on Disposal of Assets		95,000	95,000	31,667	0	(31,667)	(100%)	0
pipoyee Costs       (1,831,461)       (1,831,461)       (1,831,461)       (610,467)       (654,533)       (44,046)       (78)         aterials and Contracts       (1,070,340)       (1,070,340)       (470,3856)       (3,881)       (88)         generation on Non-Current Assets       (3,268,947)       (2,28,351)       (26,683)       (1,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,848)       (21,842)       (6,83,343)       (6,833,343)       (2,529,180)       (1,444,201)       0			3,816,371	3,816,371	2,890,898	2,994,479			
atterials and Contracts       (1,070,340)       (1,070,340)       (445,975)       (479,856)       (13381)       (89)         illity Charges       (299,712)       (299,712)       (299,04)       (45,033)       5+872       55%         apreciation on Non-Current Assets       (3,268,947)       (1,268,647)       (1,089,649)       0       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,089,649       1,289,847       1,28,818       (210,314)       21,574       9%         ss on Disposal of Assets       0	penditure from operating activities								
tillty Charges       (299,712)       (299,712)       (99,904)       (45,033)       54,872       554         ppreciation on Non-Current Assets       (3,268,947)       (3,268,947)       (1,089,649)       0       1,089,649       1005         terest Expenses       (45,670)       (45,670)       (22,835)       (26,683)       (3,848)       (17%)         syrance Expenses       (45,670)       (45,570)       (22,835)       (26,683)       (3,848)       (17%)         syrance Expenses       (231,888)       (231,888)       (231,888)       (210,314)       21,574       9%         ther Expenditure       (85,325)       (88,33,343)       (6,833,343)       (2,529,180)       (1,444,201)         perating activities excluded from budget       Jo       0       0       0       0       0         dipt Provisions and Accruals       0       0       0       0       0       0       0         graph Provisions and Accruals       0       0       0       0       0       0       0       0       0         yreting activities       3,691,945       3,691,945       1,230,648       194,434       (1,036,214)       (84%)       0       0       0       0       0       0       0<	nployee Costs		(1,831,461)	(1,831,461)	(610,487)	(654,533)	(44,046)	(7%)	
spereciation on Non-Current Assets         (3,268,947)         (3,268,947)         (1,089,649)         0         1,089,649         100%           terrest Expenses         (45,670)         (45,670)         (22,335)         (26,683)         (3,448)         (210,314)           surance Expenses         (231,888)         (231,888)         (231,888)         (220,314)         21,574         9%           ther Expenditure         (85,325)         (28,432)         (27,782)         659         2%           ss on Disposal of Assets         0	laterials and Contracts		(1,070,340)	(1,070,340)	(445,975)	(479,856)	(33,881)	(8%)	
terest Expenses       (45,670)       (42,670)       (22,835)       (26,683)       (8,848)       (27%)         surance Expenses       (231,888)       (231,888)       (231,888)       (211,838)       (210,314)       21,574       9%         ss on Disposal of Assets       0 <td>tility Charges</td> <td></td> <td>(299,712)</td> <td>(299,712)</td> <td>(99,904)</td> <td>(45,033)</td> <td>54,872</td> <td>55%</td> <td>(</td>	tility Charges		(299,712)	(299,712)	(99,904)	(45,033)	54,872	55%	(
surance Expenses         (231,888)         (231,883)         (2,68,42)         (16,842)         (16,84)         (1,444,201)         (10,98)         (10,98)         (10,98)         (10,98)         (10,98)         (10,98)         (10,98)         (10,98)         (10,98,214)         (10,98,214)         (10,98,214)         (10,98,214)         (10,98,214)         (10,98,214)         (10,98)         (10,98,117)         (10,98)         (10,98,117)	epreciation on Non-Current Assets		(3,268,947)	(3,268,947)	(1,089,649)	0	1,089,649	100%	0
ther Expenditure         (85,325)         (85,325)         (28,42)         (27,722)         659         2%           ass on Disposal of Assets         10         0	terest Expenses		(45,670)	(45,670)	(22,835)	(26,683)	(3,848)	(17%)	
sss on Disposal of Assets         10         0 </td <td>surance Expenses</td> <td></td> <td>(231,888)</td> <td>(231,888)</td> <td>(231,888)</td> <td>(210,314)</td> <td>21,574</td> <td>9%</td> <td></td>	surance Expenses		(231,888)	(231,888)	(231,888)	(210,314)	21,574	9%	
(6,833,343)         (6,833,343)         (2,529,180)         (1,444,201)           perating activities excluded from budget         3,268,947         3,268,947         272,412         0         (272,412)         (10%)           did back Depreciation         3,268,947         3,268,947         272,412         0         (272,412)         (10%)           djust (Profit)/Loss on Asset Disposal         10         (95,000)         (95,000)         (7,917)         0         7,917         (100%)           just Provisions and Accruals         0	ther Expenditure		(85,325)	(85,325)	(28,442)	(27,782)	659	2%	
perating activities excluded from budget         3,268,947         3,268,947         272,412         0         (272,412)         (100%)           jjust (Profit)/Loss on Asset Disposal         10         (95,000)         (95,000)         (7,917)         0         7,917         (100%)           jjust Profit)/Loss on Asset Disposal         0 <td>oss on Disposal of Assets</td> <td>10</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0%</td> <td></td>	oss on Disposal of Assets	10	0	0	0	0	0	0%	
Index       3,268,947       3,268,947       2,72,412       0       (272,412)       (100%)         djust (Profit)/Loss on Asset Disposal       10       (95,000)       (95,000)       (7,917)       0       7,917       0       7,917       0       7,917       0       7,917       0       7,917       0       7,917       100%)       7,917       0       <			(6,833,343)	(6,833,343)	(2,529,180)	(1,444,201)			
djust (Profit)/Loss on Asset Disposal       10       (95,000)       (7,917)       0       7,917       (100%)         djust (Profit)/Loss on Asset Disposal       10       (95,000)       (7,917)       0       7,917       (100%)         djust Provisions and Accruals       0	perating activities excluded from budget								
Just Provisions and Accruals         0			3,268,947	3,268,947	272,412	0	(272,412)	(100%)	(
Amount attributable to operating activities         156,975         156,975         626,214         1,550,278           vesting activities		10		(95,000)			7,917	(100%)	
Avesting activities       3,691,945       3,691,945       1,230,648       194,434       (1,036,214)       (84%)         cocceds from Disposal of Assets       10       95,000       95,000       7,917       0       (7,917)       (100%)         urchase property, plant and equipment       11       (6,783,087)       (565,257)       (1)       555,256       (100%)         urchase and construction of infrastructure       11       (2,240,664)       (12,240,664)       (186,722)       (553,109)       (366,387)       196%         Amount attributable to investing activities       (5,236,806)       (5,236,806)       486,586       (358,676)         rocceds from New Debentures       1,238,125       1,238,125       103,177       0       (103,177)       100%         rocceds from Advances       0       0       0       0       0       0       0%         ransfer from Reserves       7       400,000       400,000       33,333       0       (33,333)       100%         epayment of Debentures       9       (78,993)       (78,993)       (39,497)       (48,202)       (8,706)       (22%)         ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       100%	•						0	0%	
rants, Subsidies and Contributions3,691,9453,691,9451,230,648194,434(1,036,214)(84%)occeeds from Disposal of Assets1095,00095,0007,9170(7,917)(100%)urchase property, plant and equipment11(6,783,087)(6,783,087)(565,257)(1)565,256(10%)urchase and construction of infrastructure11(2,240,664)(12,240,664)(186,722)(553,109)(366,387)196%Amount attributable to investing activities(5,236,806)(5,236,806)(5,236,806)486,586(358,676)nancing Activities1,238,1251,238,125103,1770(103,177)100%occeeds from New Debentures1,238,1251,238,125103,1770(103,177)100%occeeds from Advances00000%0%object to Community Groups7400,00033,3330(33,333)100%object to Reserves9(78,993)(78,993)(39,497)(48,202)(8,706)(22%)ansfer to Reserves7(280,000)(280,000)(23,333)023,333023,333100%Amount attributable to financing activities1,279,1321,279,13273,681(48,202)10%10%	Amount attributable to operating activitie	25	156,975	156,975	626,214	1,550,278			
rocceds from Disposal of Assets       10       95,000       95,000       7,917       0       (7,917)       (100%)         urchase property, plant and equipment       11       (6,783,087)       (6,783,087)       (565,257)       (1)       565,256       (100%)         urchase and construction of infrastructure       11       (2,240,664)       (2,240,664)       (186,722)       (553,109)       (366,387)       196%         Amount attributable to investing activities       (5,236,806)       (5,236,806)       486,586       (358,676)         nancing Activities       1,238,125       1,238,125       103,177       0       (103,177)       100%         rocceds from New Debentures       1,238,125       1,238,125       103,177       0       (0       0       0         rocceds from Advances       0 <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-								
urchase property, plant and equipment       11       (6,783,087)       (567,83,087)       (567,257)       (1)       565,256       (100%)         urchase and construction of infrastructure       11       (2,240,664)       (2,240,664)       (186,722)       (553,109)       (366,387)       196%         Amount attributable to investing activities       (5,236,806)       (5,236,806)       (486,586)       (358,676)       100%         nancing Activities       1,238,125       1,238,125       103,177       0       (103,177)       100%         roceeds from New Debentures       0 <td< td=""><td></td><td></td><td></td><td>3,691,945</td><td>1,230,648</td><td></td><td>(1,036,214)</td><td>(84%)</td><td>(</td></td<>				3,691,945	1,230,648		(1,036,214)	(84%)	(
urchase and construction of infrastructure       11       (2,240,664)       (186,722)       (553,109)       (366,387)       196%         Amount attributable to investing activities       (5,236,806)       (5,236,806)       (5,236,806)       (386,782)       (358,676)         nancing Activities       1,238,125       1,238,125       103,177       0       (103,177)       100%         cocceeds from New Debentures       0       <			,				(7,917)	(100%)	
Amount attributable to investing activities       (5,236,806)       (5,236,806)       486,586       (358,676)         inancing Activities       1,238,125       1,238,125       103,177       0       (103,177)       100%         roceeds from New Debentures       1,238,125       1,238,125       103,177       0       (103,177)       100%         roceeds from Advances       0       0       0       0       0       0       0         ransfer from Reserves       7       400,000       400,000       33,333       0       (33,333)       100%         dvances to Community Groups       0       0       0       0       0       0       0         epayment of Debentures       9       (78,993)       (78,993)       (39,497)       (48,202)       (8,706)       (22%)         ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       100%         Amount attributable to financing activities       1,279,132       1,279,132       73,681       (48,202)								(100%)	
nancing Activities       1,238,125       1,238,125       103,177       0       (103,177)       100%         roceeds from New Debentures       0       0       0       0       0       0       0       0       0       0       0%         roceeds from Advances       0       0       0       0       0       0       0% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>(366,387)</td><td>196%</td><td></td></t<>							(366,387)	196%	
000000000000000000000000000000000000	Amount attributable to investing activitie	25	(5,236,806)	(5,236,806)	486,586	(358,676)			
occeeds from Advances       0	nancing Activities								
ransfer from Reserves       7       400,000       400,000       33,333       0       (33,333)       100%         dvances to Community Groups       0       0       0       0       0       0       0       0%         epayment of Debentures       9       (78,993)       (78,993)       (39,497)       (48,202)       (8,706)       (22%)         ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       100%         Amount attributable to financing activities       1,279,132       1,279,132       73,681       (48,202)       1       1	roceeds from New Debentures		1,238,125	1,238,125	103,177	0	(103,177)	100%	
dvances to Community Groups       0       0       0       0       0%         epayment of Debentures       9       (78,993)       (78,993)       (39,497)       (48,202)       (8,706)       (22%)         ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       10%         Amount attributable to financing activities       1,279,132       1,279,132       73,681       (48,202)       10%	roceeds from Advances		0	0	0	0	0	0%	
pepayment of Debentures       9       (78,993)       (78,993)       (39,497)       (48,202)       (8,706)       (22%)         ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       100%         Amount attributable to financing activities       1,279,132       1,279,132       73,681       (48,202)	ransfer from Reserves	7	400,000	400,000	33,333	0	(33,333)	100%	
ransfer to Reserves       7       (280,000)       (280,000)       (23,333)       0       23,333       100%         Amount attributable to financing activities       1,279,132       1,279,132       73,681       (48,202)	dvances to Community Groups			0	0	0	0	0%	
Amount attributable to financing activities 1,279,132 1,279,132 73,681 (48,202)	epayment of Debentures	9	(78,993)	(78,993)	(39,497)	(48,202)	(8,706)	(22%)	
	ransfer to Reserves	7	(280,000)	(280,000)	(23,333)	0	23,333	100%	(
losing Funding Surplus (Deficit) 3 520 520 4,987,699 5,480,429 492,730 10%	Amount attributable to financing activitie	25	1,279,132	1,279,132	73,681	(48,202)	_		
	osing Funding Surplus (Deficit)	3	520	520	4,987,699	5,480,429	492,730	10%	
cates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. 🙂 More Revenue OR Less Expendit									

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

#### Note 2: 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 budget materially. The material variance adopted by Council for the 2023/24 Financial Year is \$10,000 or 10% whichever is

٢ More Revenue OR Less Expenditure the greater. 8

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Less Revenue OR More Expenditure
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	· · · ·		1	Timing/	1
Reporting Program	Var. \$	Var. %	Var.	Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	0	0%			
Rates	1,274	0%			
Operating Grants, Subsidies and	0				
Contributions	53,449	24%	0	Timing	Grant funding has not yet been received.
Fees and Charges	104,650	62%	0	Timing	Invoices have not been generated as of yet.
Interest Earnings	(25,962)	(68%)	8		
Other Revenue	1,836	55%			
Profit on Disposal of Assets	(31,667)	(100%)	8	Timing	Assests not yet disposed of.
Operating Expense	\$	%			
Employee Costs	(44,046)	(7%)			
Materials and Contracts	(33,881)	(8%)			
Utility Charges	54,872	55%	$\odot$	Timing	Expenses not yet incurred
Depreciation on Non-Current Assets	1,089,649	100%	٢	Timing	Depreciation has not yet been applied.
Interest Expenses	(3,848)	(17%)			
Insurance Expenses	21,574	9%			
Other Expenditure	659	2%			
Loss on Disposal of Assets	0	0%			
Operating activities excluded from budget					
Add back Depreciation	(272,412)	(100%)	8	Timing	Depreciation has not yet been applied.
Adjust (Profit)/Loss on Asset Disposal	7,917	(100%)			
Adjust Provisions and Accruals	0	0%			
Capital Revenues					
Grants, Subsidies and Contributions	(1,036,214)	(84%)	8	Timing	Grant funding has not yet been received.
Proceeds from Disposal of Assets	(7,917)	(100%)			
Capital Expenses					
Purchase property, plant and equipment	565,256	(100%)			
Purchase and construction of infrastructure Financing	(366,387)	196%			
Transfer from Reserves	(33,333)	100%			
Repayment of Debentures	(8,706)	(22%)			
Opening Funding Surplus(Deficit)	492,730	0			

## Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

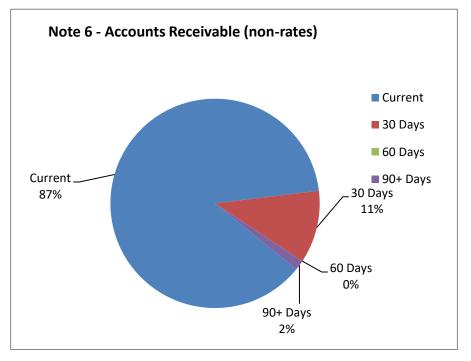
		Last Years Actual Closing	Last Years Actual Closing - Per Adopted Budget	Current
	Note	30 June 2023	30 June 2023	31 Oct 2023
		\$		\$
Current Assets				
Cash Unrestricted	4	4,889,037	2,892,025	4,820,802
Cash Restricted - Conditions over Grants	11			
Cash Restricted	4	1,388,689	1,589,418	1,388,689
Financial Assets		0		350,930
Receivables - Rates		179,943		727,881
Receivables - Other		(66,933)	295,285	(70,969)
Interest / ATO Receivable/Trust		(37,973)	45,175	(2,253)
Inventories		0		0
		6,352,762	4,821,903	7,215,081
Less: Current Liabilities				
Payables		(244,597)	(175,644)	(50,558)
Current Borrowings		(97,241)	(82,850)	(49,039)
Contract Liabilities		(318,638)	(361,879)	(318,638)
Provisions		(248,976)	(226,150)	(248,976)
		(909,452)	(846,523)	(667,211)
Net Current Assets		5,443,310	3,975,380	6,547,870
Less: Cash Reserves	7	(1,388,689)	(1,501,396)	(1,388,689)
Plus: Current Borrowings included in Budget	,	97,241	,	97,241
Plus: Employee Provisions		185,168	226,150	185,168
Plus; Bonds & Deposits Held		0	)200	
Add: Movements in provision between current & non current		-		38,839
Net Current Funding Position		4,337,030	2,782,984	5,480,429

**Comments - Net Current Funding Position** 

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	63,755	8,221	0	1,117	73,129
Balance per Trial Balance					
Sundry Debtors					72,598

Total Receivables General Outstanding (includes GST)

73,129



**Comments/Notes - Receivables General** 

#### Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest In	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$		\$	\$	\$	\$
Reserves Plant Replacement	57,161		0	100,000	0	0	0	157,161	57,161
Reserves Staff Entitlements	185,168		0	0	0	0	0	185,168	185,168
Reserves Airfield	99,846		0	0	0	0	0	99,846	99,846
Reserves Community Bus	21,159		0	0	0	0	0	21,159	21,159
Reserves Asset Replacement	261,398		0	0	0	0	0	261,398	261,398
Reserves Buildings	474,309		0	0	0	(400,000)	0	74,309	474,309
Reserves Cunderdin Museum	34,717		0	15,000			0	49,717	34,717
Reserves Sporting Surfaces Replacement	131,633		0	20,000	0	0	0	151,633	131,633
Reserves AAA	123,299		0	45,000	0		0	168,299	123,299
Reserves Swimming Pool	0		0	100,000	0	0	0	100,000	0
	1,388,689	0	0	280,000	0	(400,000)	0	1,268,689	1,388,689

## <u>Comments</u>

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer to Note 4.

Note 8: Rating Information		Number			Original	Budget			YTD Act	ual	
		of	Rateable	Rate	Interim	Back	Total	Rate	Interim	Back	Total
	Rate in	Properties	Value	Revenue	Rate	Rate	Revenue	Revenue	Rates	Rates	Revenue
RATE TYPE	Ś		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate	Ļ		Ļ	Ŷ	Ļ	Ļ	ç	Ļ	Ļ	Ļ	Ļ
GRV	0.09830	397	5,645,984	555,000		0	555,000				555,000
UV	0.00587	269	280,831,000	1,648,478	0	0	1,648,478		1,274		1,649,752
	0.00507	205	200,051,000	1,040,470	0	0	1,040,470	-	-	-	-
					0	0	0	-			-
					0	0	0	-	-	-	-
Sub-Totals		666	286,476,984	2,203,478	0	0	2,203,478	-	1,274	-	2,204,752
	Minimum										
Minimum Payment	\$										
GRV	809.00	115	397,034	93,035	0	0	93,035		-	-	93,035
UV	809.00	111	8,132,300	89,799	0	0	89,799		-	-	89,799
Mining	809.00	17	269,299	13,753	0	0	13,753		-	-	13,753
				0	0	0	0	-	-	-	-
				0	0	0	0	-	-	-	-
				0	0	0	0	-	-	-	-
				0	0	0	0	-	-	-	-
Cub Tabala		242	0 700 633	0	0	0	0	-	-	-	-
Sub-Totals		243	8,798,633	196,587	0	0	196,587	-	-	-	196,587
		909	295,275,617	2,400,065	0	0	2,400,065	-		-	2,401,339.23
Concession/discount/write offs				_,,	Ū	Ŭ	_,,005				2,,
Amount from General Rates											
Ex-Gratia Rates							28,096				28,096
Totals							2,428,161				2,429,435

Note 9 : Information on Borrowings (a) Debenture Repayments

		Budget Actual		Principal udget Actual Repayments			ipal nding	Interest Repayments	
Particulars	01 Jul 2023	New Loans	New Loans	Actual	Budget	Actual	Budget	Actual	Budget
				\$	\$	\$	\$	\$	\$
Housing									
Housing	0	1,238,125	0		0		1,238,125		0
Recreation and Culture									
Loan 76 - Recreation Centre	877,259	0	0	30,004	60,794	847,255	816,465	22,940	45,100
Other Property and Services									
Loan 73 - Ettamogah Pub	10,725	0	0	10,725	10,725	0	0	331	337
Loan 74 - Ettamogah Pub	7,473	0	0	7,473	7,473	-0	0	229	233
	895,457	1,238,125	0	48,202	78,992	847,255	2,054,590	23,500	45,670

## (b) New Debentures

The Shire has budgeted to take out a new debenture during the year to construct Staff housing.

#### (c) Unspent Debentures

The Shire has no unspent debentures.

## (d) Overdraft

Council has no overdaraft facility.