



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire of Merredin for the 2018/19 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	80.61%	18,119,536	18,119,536	14,605,394	(3,514,142)
Plant & Equipment	65.73%	600,000	600,000	394,405	(205,595)
Furniture & Equipment	87.95%	45,100	45,100	39,664	(5,436)
Infrastructure - Roads	89.75%	2,558,358	2,558,358	2,296,228	(262,129)
Infrastructure -Footpaths	98.85%	188,986	188,986	186,821	(2,165)

% Compares current ytd actuals to annual budget

	* Note	Prior Year 30 June 2018	Current Year 30 June 2019
Financial Position			
Adjusted Net Current Assets	103%	\$ 2,981,267	\$ 3,065,452
Cash and Equivalent - Unrestricted	118%	\$ 4,028,309	\$ 4,769,776
Cash and Equivalent - Restricted	42%	\$ 19,913,741	\$ 8,402,834
Receivables - Rates	110%	\$ 396,681	\$ 436,147
Receivables - Other	85%	\$ 400,020	\$ 339,791
Payables	175%	\$ 1,446,281	\$ 2,525,460

* Note: Compares current ytd actuals to prior year actuals at the same time

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 Jul 2019
Prepared by: Executive Manager Corporate Services

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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 12.

SIGNIFICANT ACCOUNTING POLICIES

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.

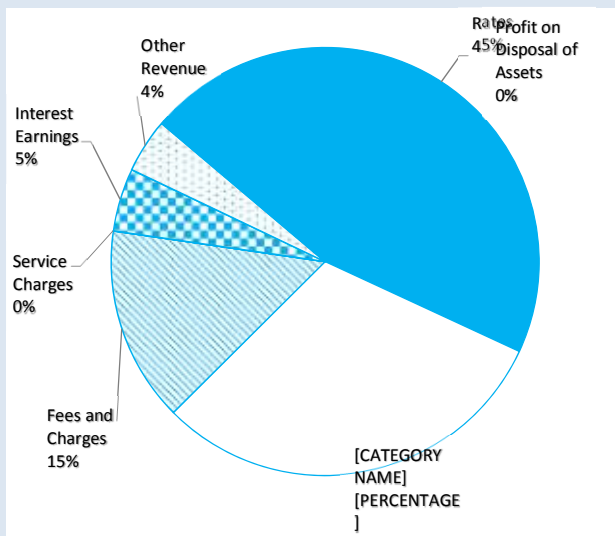
CRITICAL ACCOUNTING ESTIMATES

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.

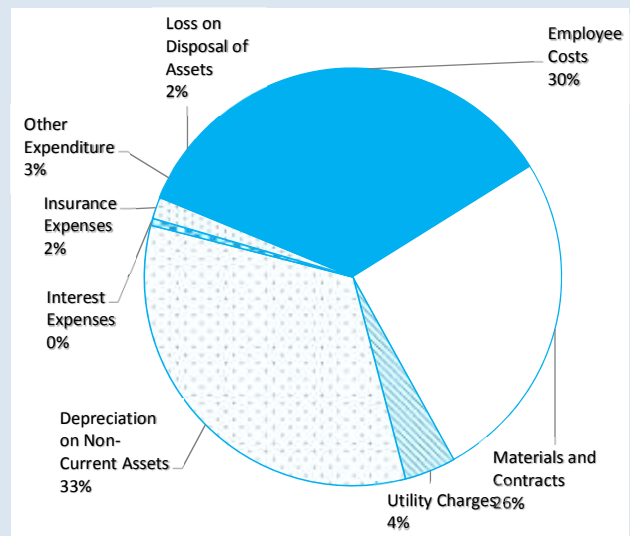
ROUNDING OFF FIGURES

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

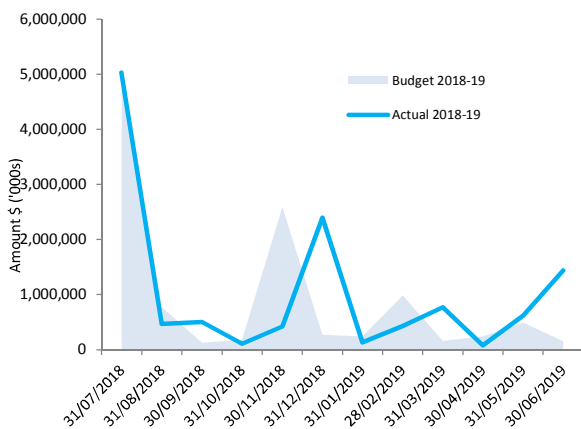
OPERATING REVENUE



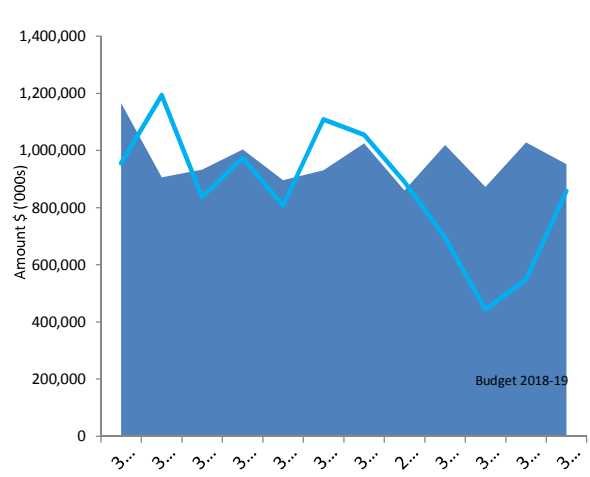
OPERATING EXPENSES



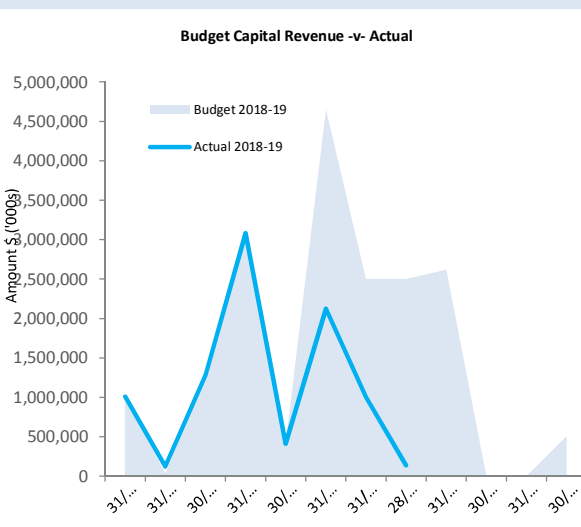
Budget Operating Revenues -v- Actual



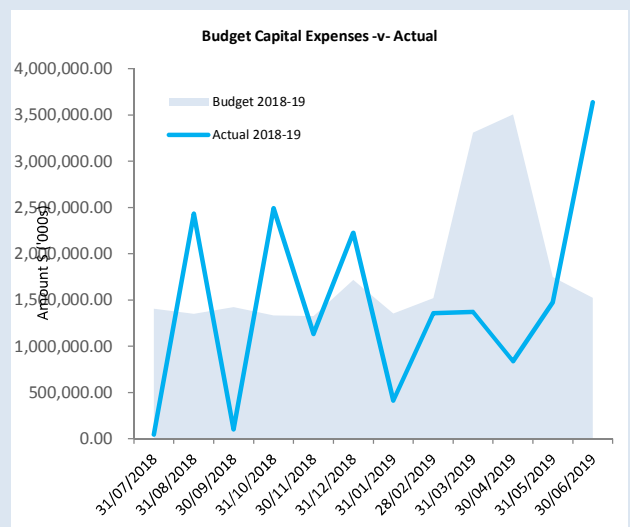
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2019**

STATUTORY REPORTING PROGRAMS

City operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH EDUCATION AND WELFARE	To provide an operational framework To provide services to disadvantaged persons, the elderly, children and youth.	Inspection of food outlets and their control, provision of Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT ECONOMIC SERVICES	To provide safe, effective and To help promote the City and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control City overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	2,984,481	2,984,481	2,984,480	(1)	(0%)	
Revenue from operating activities							
Governance		44,213	44,212	34,595	(9,617)	(22%)	
General Purpose Funding - Rates	5	4,125,605	4,176,605	4,195,260	18,655	0%	
General Purpose Funding - Other		1,695,053	1,644,053	2,807,395	1,163,342	71%	▲
Law, Order and Public Safety		220,079	220,079	255,941	35,862	16%	▲
Health		45,592	45,592	24,666	(20,926)	(46%)	▼
Education and Welfare		18,728	18,728	18,727	(1)	(0%)	
Housing		157,886	157,886	145,411	(12,475)	(8%)	
Community Amenities		700,090	700,090	768,281	68,191	10%	
Recreation and Culture		630,560	630,560	387,267	(243,293)	(39%)	▼
Transport		326,645	326,645	292,281	(34,364)	(11%)	▼
Economic Services		191,862	191,862	175,511	(16,351)	(9%)	
Other Property and Services		124,600	124,600	112,535	(12,065)	(10%)	
		8,280,913	8,280,912	9,217,870	936,958	11%	▲
Expenditure from operating activities							
Governance		(659,342)	(659,342)	(529,385)	129,957	20%	▲
General Purpose Funding		(134,110)	(134,110)	(104,258)	29,852	22%	▲
Law, Order and Public Safety		(688,964)	(688,964)	(693,356)	(4,392)	(1%)	
Health		(232,756)	(232,756)	(231,040)	1,716	1%	
Education and Welfare		(132,342)	(132,342)	(132,118)	224	0%	
Housing		(364,129)	(364,129)	(261,771)	102,358	28%	▲
Community Amenities		(1,121,626)	(1,121,626)	(1,239,579)	(117,953)	(11%)	▼
Recreation and Culture		(3,049,240)	(3,049,240)	(2,727,050)	322,190	11%	▲
Transport		(4,110,153)	(4,110,153)	(3,350,949)	759,204	18%	▲
Economic Services		(976,915)	(976,915)	(861,400)	115,516	12%	▲
Other Property and Services		(111,936)	(111,936)	(238,130)	(126,194)	(113%)	▼
		(11,581,514)	(11,581,514)	(10,369,035)	1,212,479	10%	▲
Operating activities excluded from budget							
Add Back Depreciation		4,063,757	4,063,757	3,426,679	(637,078)	(16%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(66,844)	(66,844)	173,818	240,662	(360%)	
Adjust Provisions and Accruals		0	0	508,371	508,371		▲
Amount attributable to operating activities		696,312	696,311	2,957,703			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	2,992,776	2,992,776	3,179,026	186,250	6%	
Proceeds from Disposal of Assets	6	245,500	12,727	185,478	172,751	1357%	▲
Capital Acquisitions	7	(21,511,980)	(21,511,980)	(17,522,513)	3,989,467	19%	▲
Amount attributable to investing activities		(18,273,704)	(18,506,477)	(14,158,009)			
Financing Activities							
Self-Supporting Loan Principal		28,859	28,859	28,859	0	0%	
Transfer from Reserves	9	18,572,895	18,572,895	14,911,737	(3,661,158)	(20%)	▼
Repayment of Debentures	8	(231,069)	(231,069)	(258,487)	(27,418)	(12%)	▼
Transfer to Reserves	9	(3,884,095)	(3,884,095)	(3,400,829)	483,266	12%	▲
Amount attributable to financing activities		14,486,590	14,486,590	11,281,279			
Closing Funding Surplus(Deficit)	1(b)	(106,319)	(339,094)	3,065,453			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% 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 2019**

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 2019**

BY NATURE OR TYPE

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	2,984,481	2,984,481	2,984,480	(1)	(0%)	
Revenue from operating activities							
Rates	5	4,176,607	4,176,605	4,195,259	18,654	0%	
Operating Grants, Subsidies and Contributions	10	1,722,114	1,722,114	2,825,432	1,103,318	64%	▲
Fees and Charges		1,462,107	1,462,107	1,359,182	(102,925)	(7%)	
Interest Earnings		482,410	482,410	439,600	(42,810)	(9%)	
Other Revenue		352,491	352,491	378,287	25,796	7%	
Profit on Disposal of Assets	6	85,184	85,184	20,109	(65,075)	(76%)	
		8,280,913	8,280,912	9,217,870	936,958	11%	▲
Expenditure from operating activities							
Employee Costs		(3,201,830)	(3,201,830)	(3,081,992)	119,838	4%	
Materials and Contracts		(3,417,219)	(3,417,219)	(2,678,656)	738,563	22%	▲
Utility Charges		(444,829)	(444,829)	(414,536)	30,293	7%	
Depreciation on Non-Current Assets		(4,063,757)	(4,063,757)	(3,426,679)	637,078	16%	▲
Interest Expenses		(55,296)	(55,296)	(54,851)	445	1%	
Insurance Expenses		(158,835)	(158,835)	(176,212)	(17,377)	(11%)	▼
Other Expenditure		(221,408)	(221,408)	(342,181)	(120,773)	(55%)	▼
Loss on Disposal of Assets	6	(18,340)	(18,340)	(193,927)	(175,587)	(957%)	
		(11,581,514)	(11,581,526)	(10,369,035)	1,212,491	10%	▲
Operating activities excluded from budget							
Add back Depreciation		4,063,757	4,063,757	3,426,679	(637,078)	(16%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(66,844)	(66,844)	173,818	240,662	(360%)	
Adjust Provisions and Accruals		0	0	508,371	508,371		▲
Amount attributable to operating activities		696,312	696,299	2,957,703			
Investing activities							
Non-operating grants, subsidies and contributions	10	2,992,776	2,992,776	3,179,026	186,250	6%	
Proceeds from Disposal of Assets	6	245,500	12,727	185,478	172,751	1357%	▲
Capital acquisitions	7	(21,511,980)	(21,511,980)	(17,522,513)	3,989,467	19%	▲
Amount attributable to investing activities		(18,273,704)	(18,506,477)	(14,158,009)			
Financing Activities							
Self-Supporting Loan Principal		28,859	28,859	28,859	0	0%	
Transfer from Reserves	9	18,572,895	18,572,895	14,911,737	(3,661,158)	(20%)	▼
Repayment of Debentures	8	(231,069)	(231,069)	(258,487)	(27,418)	(12%)	▼
Transfer to Reserves	9	(3,884,095)	(3,884,095)	(3,400,829)	483,266	12%	▲
Amount attributable to financing activities		14,486,590	14,486,590	11,281,279			
Closing Funding Surplus (Deficit)	1(b)	(106,319)	(339,106)	3,065,453			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is

current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present

legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

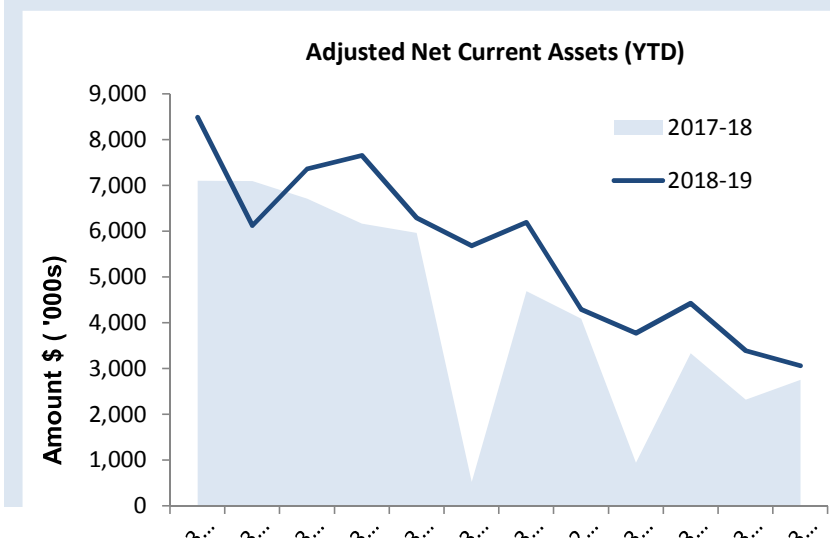
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 30 Jun 2018	Year to Date Actual 30 Jun 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	4,028,309	4,028,309	4,769,776
Cash Restricted	3	19,913,741	19,913,741	8,402,834
Receivables - Rates	4	396,681	396,681	436,147
Receivables - Other	4	400,020	400,020	339,791
		0	0	0
		24,881,732	24,881,732	14,127,985
Less: Current Liabilities				
Payables		(1,446,281)	(1,446,281)	(2,525,460)
Provisions - employee		(508,371)	(508,371)	(508,371)
Long term borrowings		(231,069)	(231,069)	27,418
		(2,185,721)	(2,185,721)	(3,006,413)
Unadjusted Net Current Assets		22,696,011	22,696,011	11,121,572
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(19,913,741)	(19,913,741)	(8,402,834)
Less: Sale of Land Held for Resale		0	0	(134,498)
Trust Debtors		0	(3,213)	259
Less: Loans receivable		(28,859)	(28,859)	0
Add: Provisions - employee				508,371
Add: Long term borrowings		231,069	231,069	(27,418)
Adjusted Net Current Assets		2,984,480	2,981,267	3,065,452

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
\$3.07 M
Last Year YTD
Surplus(Deficit)
\$2.98 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

**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 2017/18 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
General Purpose Funding - Other	1,163,342	71%	▲	Permanent	
Law, Order and Public Safety	35,862	16%	▲	Permanent	
Recreation and Culture	(243,293)	(39%)	▼	Permanent	
Transport	(34,364)	(11%)	▼	Permanent	
Expenditure from operating activities					
Governance	129,957	20%	▲	Permanent	
General Purpose Funding	29,852	22%	▲	Permanent	
Housing	102,358	28%	▲	Permanent	
Recreation and Culture	322,190	11%	▲	Permanent	
Transport	759,204	18%	▲	Permanent	
Economic Services	115,516	12%	▲	Permanent	
Other Property and Services	(126,194)	(113%)	▼	Permanent	
Investing Activities					
Proceeds from Disposal of Assets	172,751	1357%	▲	Permanent	
Capital Acquisitions	3,989,467	19%	▲	Permanent	
Financing Activities					
Transfer from Reserves	(3,661,158)	(20%)	▼	Permanent	
Repayment of Debentures	(27,418)	(12%)	▼	Permanent	
Transfer to Reserves	483,266	12%	▲	Permanent	

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

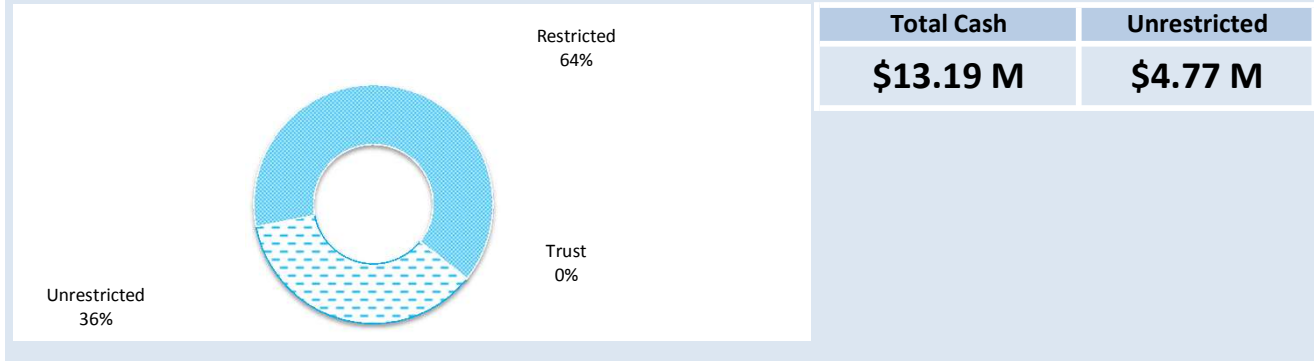
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	2,890.00			2,890			
At Call Deposits							
Municipal Fund	3,398,378.91			3,398,379			
Municipal Fund @ call	90,484.22			90,484			
Reserve Fund		8,402,833.70		8,402,834			
Trust Fund			20,417.58	20,418			
Term Deposits							
Municipal Investment - Term Deposit	1,278,022.98			1,278,023			
Total	4,769,776	8,402,834	20,418	13,190,137			

SIGNIFICANT ACCOUNTING POLICIES

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

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 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 financial position.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 June 2018	30 Jun 19
	\$	\$
Opening Arrears Previous Years	340,725	396,681
Levied this year	3,993,182	4,195,260
Less Collections to date	(3,937,226)	(4,155,794)
Equals Current Outstanding	396,681	\$436,147
Net Rates Collectable	396,681	436,147
% Collected	98.60%	99.06%
	(0)	0

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	305,577	6,376	3,177	24,661	339,791
Percentage	90%	2%	1%	7%	
Balance per Trial Balance					
Sundry debtors					339,791
Total Receivables General Outstanding					339,791

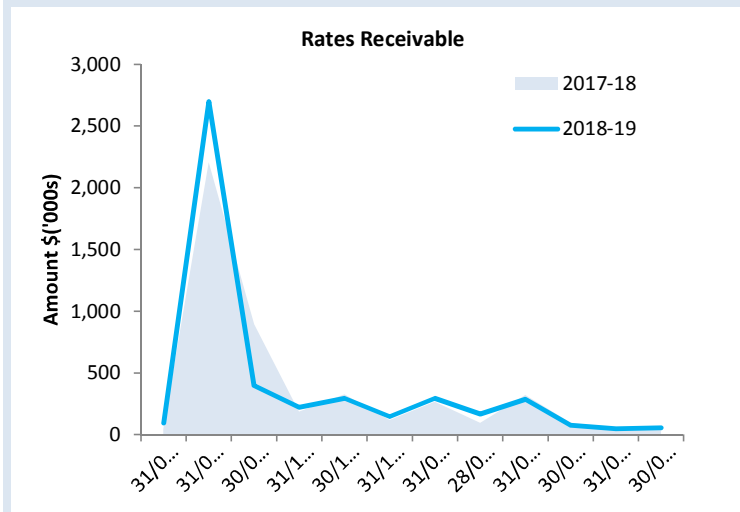
Amounts shown above include GST (where applicable)

KEY INFORMATION

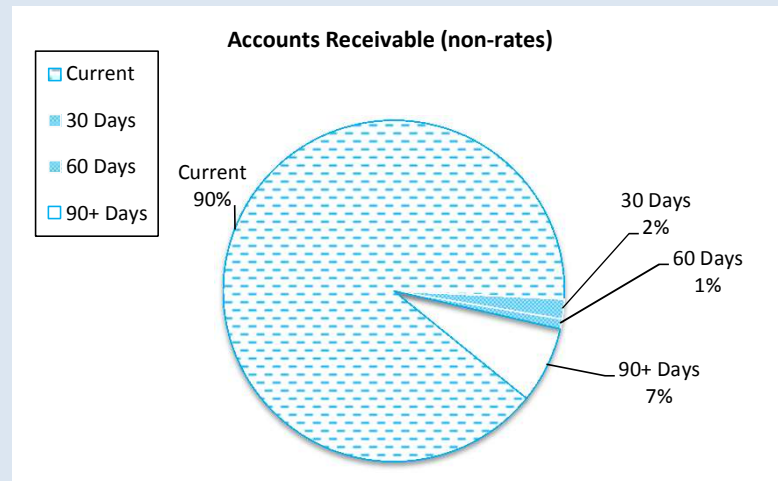
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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.



Collected	Rates Due
99%	\$436,147



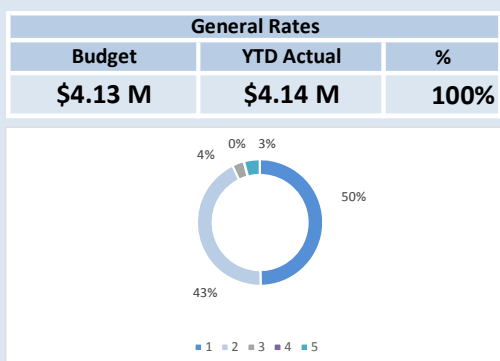
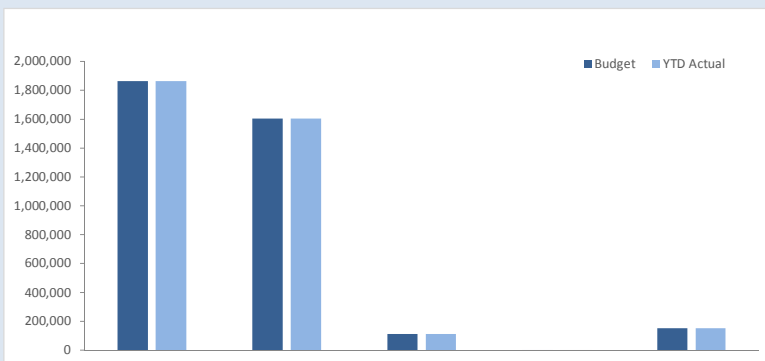
Debtors Due
\$339,791
Over 30 Days
10%
Over 90 Days
7%

General Rate Revenue	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	10.4754	1473	17,708,773	1,864,835	587		1,865,422	1,855,065	10,894	(156)	1,865,802
UV 1 Rural	1.8700	46	85,820,500	1,604,843			1,604,843	1,604,843	354	516	1,605,713
UV 2 Urban Rural	3.0179	82	3,763,001	113,564			113,564	113,564	0	0	113,564
UV 3 Mining	3.5700	7	27,945	998			998	998	897	0	1,894
UV 4 Special Use Power Gene	3.5700	15	4,142,500	152,287			152,287	147,887	4,463	0	152,350
UV 5 Special Use Airstrip	3.5700	1	164,000	5,855			5,855	5,855	0	0	5,855
Minimum \$											
GRV	865	254	964,225	218,850			218,850	219,710	0	0	219,710
UV 1 Rural	1071	127	3,196,400	136,017			136,017	136,017	0	0	136,017
UV 2 Urban Rural	1071	39	707,899	41,769			41,769	41,769	0	0	41,769
UV 3 Mining	200	5	9,205	1,000			1,000	1,000	0	0	1,000
UV 4 Special Use Power Gene	1071	0		0			0	0	0	0	0
UV 5 Special Use Airstrip	1071	0		0			0	0	0	0	0
Sub-Totals		2,049	116,504,448	4,140,018	587	0	4,140,605	4,126,707	16,607	359	4,143,674
Discount							(15,000)				
Concession											
Amount from General Rates							4,125,605				4,143,674
Ex-Gratia Rates							51,002				51,586
Total General Rates							4,176,607				4,195,260
Specified Area Rates											
Total Specified Area Rates			0	0			0	0	0	0	0
Totals							4,176,607				4,195,260

SIGNIFICANT ACCOUNTING POLICIES

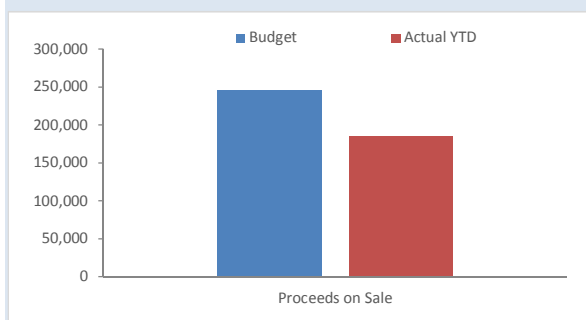
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description		Amended Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
486	Ride On Mower	11	\$ 1,764	\$ 10,000	\$ 8,236	\$	\$	\$	\$	
438	Utility Retic	11	10,806	15,000	4,194				(4,617)	
437	Utility Town Mtce	11	10,806	15,000	4,194				(117)	
436	Caprice Sedan (Ceo)	04	20,089	46,500	26,411			9,452	(1,027)	
494	EHO Vehicle	05	12,966	18,000	5,034				(5,545)	
219	Sweeper	12	13,801	0					(13,801)	
400	Fuso Dump 4 Tonne	12	3,811	25,000	21,189					
27	Skid Steer Loader	12	20,342	30,000	9,658					
434	Utility Construction	12	15,946	15,000				2,899	(946)	
430	2016 Isuzu D-Max Utility	12	17,732	24,000	6,268			7,758		
435	Nissan Navara Utility (WS)	12	18,765	17,000					(1,765)	
374	Dual Cab Truck	12	31,828	30,000					(1,828)	
	As per Council Res June 2019	04								
			178,656	245,500	85,184	(18,340)	359,296	185,478	20,109	(193,927)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$245,500	\$185,478	76%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019

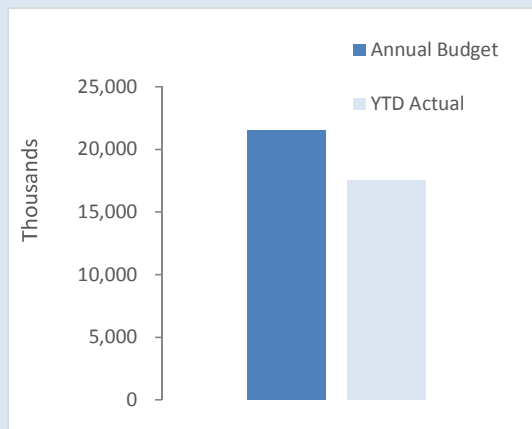
INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Buildings	18,119,536	18,119,536	14,605,394	(3,514,142)
Plant & Equipment	600,000	600,000	394,405	(205,595)
Furniture & Equipment	45,100	45,100	39,664	(5,436)
Infrastructure - Roads	2,558,358	2,558,358	2,296,228	(262,129)
Infrastructure - Parks & Ovals	0	0	0	0
Infrastructure - Footpaths	188,986	188,986	186,821	(2,165)
Infrastructure - Drainage	0	0	0	0
Capital Expenditure Totals	21,511,980	21,511,980	17,522,513	(3,989,467)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions				0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	245,500	12,727	185,478	172,751
Cash Backed Reserves				
Infrastructure Reserve	0	0	0	0
Unspent Grants Reserve	18,290,289		14,773,970	
Pensioner Unit Maintenance Reserve	0	0	0	0
Plant Replacement Reserve	0	0	0	0
Contribution - operations	2,976,191	21,499,253	2,563,065	(18,936,187)
Capital Funding Total	21,511,980	21,511,980	17,522,513	(18,763,437)

SIGNIFICANT ACCOUNTING POLICIES

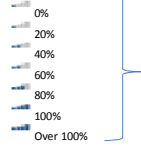
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$21.51 M	\$17.52 M	81%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$. M	\$. M	

Capital Expenditure Total
Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Hide
Hide

% of

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

		Amended			Variance
		Account Number	Annual Budget	YTD Budget	(Under)/Over
Capital Expenditure					
Land & Building					
1.00	Stage 2 Ceaca	7602	\$32,825.00	\$32,825.00	\$31,652.91
	Various Residences	9001	\$106,319.00	\$106,319.00	
1.00	Conrtuction New Houses	9005	\$0.00	\$0.00	\$0.00
1.00	Nmps Redevelopment Stage Ii	1115	\$396,000.00	\$396,000.00	\$150,115.20
1.00	Town Hall Clock Restoration	1117	\$14,500.00	\$14,500.00	\$13,982.72
1.00	Nmps Redevelopment (Amp)	1116	\$53,000.00	\$53,000.00	\$3,788.09
1.00	Dog Park Development	1133	\$28,000.00	\$28,000.00	\$23,511.76
1.00	Variable Speed Drives	1134	\$800.00	\$800.00	\$0.00
1.00	Apex Park Play Equipment	1137	\$0.00	\$0.00	\$0.00
1.00	Land and Buildings	E114500	\$51,594.00	\$51,594.00	\$41,669.67
1.00	Land & Buildings	E134135	\$5,500.00	\$5,500.00	\$0.00
1.00	Ceaca Stage I	9050	\$1,911,100.00	\$1,911,100.00	\$420,703.11
1.00	Ceaca Stage Ii	9051	\$15,519,898.00	\$15,519,898.00	\$13,919,970.95
1.00			\$18,119,536.00	\$18,119,536.00	\$14,605,394.41
Plant & Equipment					
1.00	Plant and Equipment	E049120	\$56,000.00	\$56,000.00	\$54,413.64
1.00	Plant and Equipment (Cap)	E074510	\$24,000.00	\$24,000.00	\$21,910.91
1.00	Plant & Equipment P & G	1113	\$90,000.00	\$90,000.00	\$72,922.76
1.00	Plant and Equipment	E129120	\$430,000.00	\$430,000.00	\$245,157.23
1.00			\$600,000.00	\$600,000.00	\$394,404.54
Furniture & Equipment					
1.00	Computer Equipment and Software	E043010	\$31,000.00	\$31,000.00	\$31,649.84
1.00	Furniture and Equipment (Cap)	E115520	\$900.00	\$900.00	\$0.00
1.00	Furniture & Equipment	E049110	\$13,200.00	\$13,200.00	\$8,014.16
1.00			\$45,100.00	\$45,100.00	\$39,664.00
Infrastructure - Roads					
	Barrack St Spur	R2R070	\$13,800.00	\$13,800.00	\$13,800.00
	Caridi Cl	R2R071	\$10,125.00	\$10,125.00	\$10,125.00
	Cassia St	R2R072	\$14,700.00	\$14,700.00	\$14,700.00
	Council St	R2R073	\$29,000.00	\$29,000.00	\$29,000.00
	Dolton Wy	R2R074	\$16,250.00	\$16,250.00	\$16,250.00
	Hay St	R2R075	\$2,150.00	\$2,150.00	\$2,150.00
	Mary St	R2R076	\$25,312.50	\$25,312.50	\$25,312.50
	Todd St	R2R077	\$34,662.50	\$34,662.50	\$34,662.50
	Todd West St	R2R078	\$52,137.50	\$52,137.50	\$52,137.50
	Nokanning West Rd	R2R079	\$94,000.00	\$94,000.00	\$94,000.00
	Burracoppin Campion Rd	R2R080	\$116,386.50	\$116,386.50	\$116,386.50
	Chandler Road	RRG001	\$157,669.93	\$157,669.93	\$157,669.93
	Hines Hill South Rd	RRG002	\$268,082.88	\$268,082.88	\$268,082.88
	Hines Hill North Road	RRG009	\$194,724.95	\$194,724.95	\$194,724.95
	Muntadgin Rd	MSC011	\$99,888.00	\$99,888.00	\$99,737.88
	Old Muntadgin Rd	MSC018	\$220,679.00	\$220,679.00	\$98,981.38
	Hooper Road	MSC019	\$0.00	\$0.00	\$0.00
	Mcgellin Rd	MSC037	\$106,626.00	\$106,626.00	\$49,479.72
	Goomarin - Nukarni Road	MSC039	\$0.00	\$0.00	\$0.00
	Briant Road	MSC061	\$116,590.00	\$116,590.00	\$104,703.10
	Nukarni East Road	MSC063	\$48,423.00	\$48,423.00	\$7,074.27
	Baandee South Rd	MSC072	\$1,000.00	\$1,000.00	\$1,000.00
	Barr Rd	MSC073	\$5,000.00	\$5,000.00	\$5,000.00
	Goomerin Rd	MSC075	\$97,782.00	\$97,782.00	\$103,198.00
	Tandadgin East Rd	MSC076	\$168,026.00	\$168,026.00	\$109,028.11
	Lieback Rd	MSC077	\$117,843.00	\$117,843.00	\$97,416.40
1.00	Pitt Rd	MSC078	\$95,085.00	\$95,085.00	\$51,506.79
1.00	Totadgin Hall Road	BS001	\$402,484.00	\$402,484.00	\$540,101.03
1.00	Business Case Cbd Upgrade	1216	\$49,930.00	\$49,930.00	\$0.00
1.00			\$2,558,357.76	\$2,558,357.76	\$2,296,228.44
Infrastructure - Footpaths					
1.00	South Avenue	FP028	\$67,085.00	\$67,085.00	\$67,085.00
1.00	Mary Street	FP029	\$37,301.00	\$37,301.00	\$35,136.36
1.00	Endersbee Street	FP030	\$84,600.00	\$84,600.00	\$84,600.00
1.00			\$188,986.00	\$188,986.00	\$186,821.36
1.00	Totals		\$21,511,979.76	\$21,511,979.76	\$17,522,512.75

Information on Borrowings	30/06/2018	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan 214 Amalgamated	388,985			148,643	148,643	240,342	240,342	21,579	20,905
Education & Welfare									
Loan 217 CEACA Units	548,082			80,984	53,567	467,098	494,515	18,009	16,019
							0		
Self supporting loans									
Education & Welfare									
Loan 215 Merritville	386,225			28,859	28,859	357,366	357,366	15,263	18,372
Economic Services									
							0		
Total	1,323,292	0	0	258,487	231,069	1,064,805	1,092,223	54,851	55,296

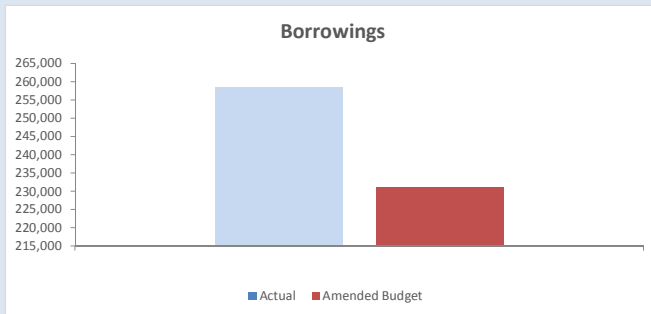
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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.

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	\$258,487
Interest Earned	\$439,600
Interest Expense	\$54,851
Reserves Bal	\$8.4 M
Loans Due	\$1.06 M

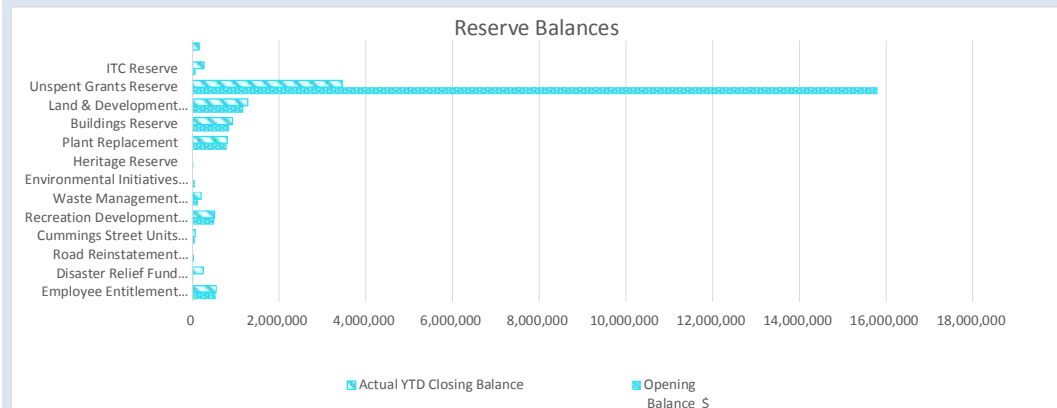
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement Reserve	530,972	11,884	13,055	0	0	0	0	542,856	544,027
Disaster Relief Fund Reserve	8,074	318	4,276	231,865	231,865	0	0	240,257	244,215
Road Reinstatement Reserve	26,411	0	0	0	0	(27,002)	(26,411)	(591)	0
Cummings Street Units Reserve	52,363	1,172	8,141	0	0	0	0	53,535	60,504
Recreation Development Reserve	491,721	11,006	11,083	0	0	0	0	502,727	502,804
Waste Management Reserve	118,725	2,597	7,509	85,850	71,032	0	0	207,172	197,266
Environmental Initiatives Reserve	51,961	0	0	0	0	(53,124)	(51,961)	(1,163)	0
Heritage Reserve	7,591	0	0	0	0	(7,761)	(7,591)	(170)	0
Plant Replacement	780,669	20,775	17,596	400,000	0	(430,500)	0	770,944	798,265
Buildings Reserve	827,505	16,578	19,864	54,776	75,573	(99,000)	0	799,859	922,942
Land & Development Reserve	1,161,446	26,015	26,178	85,265	85,265	0	0	1,272,726	1,272,888
Unspent Grants Reserve	15,792,424	442,546	246,810	2,152,313	2,238,036	(17,955,508)	(14,825,773)	431,775	3,451,496
ITC Reserve	63,878	1,430	3,413	189,705	191,135	0	0	255,013	258,426
Apex Park Redevelopment Reserve	0	0	0	150,000	150,000	0	0	150,000	150,000
	19,913,741	534,321	357,924	3,349,774	3,042,906	(18,572,895)	(14,911,737)	5,224,941	8,402,834

KEY INFORMATION



Grants and Contributions

	Amended		YTD Actual	Variance (Under)/Over
	Annual Budget	YTD Budget		
Operating grants, subsidies and contributions				
Grant Commission - General	742,272	742,272	1,502,987	
Grants Commission - G.P Roads	388,599	388,599	857,162	
FESA BFB Grant	1,675	1,675	25,631	
FESA Administration Fee	4,000	4,000	4,000	
FESA SES Grant	9,042	9,042	15,052	
Grants/Other Income	0	0	24,624	
Other Income - Grants	0	0	7,250	
Other Income - Grants	199,250	199,250	46,045	
Other Income - Grants	43,000	43,000	60,500	
Swimming Pool Other Income	0	0	1,818	
Library Grants and Subsidies	9,000	9,000	0	
Cummins Theatre Grants & Contributions	96,199	96,199	40,978	
Cummins Theatre Grants & Contributions	0	0	1,000	
CT Income Others			1,432	
CT Income Others	0	0	927	
CT Income Others	2,500	2,500	0	
Grant and Contributions	0	0	2,220	
Youth	22,247	22,247	0	
Youth	0	0	11,326	
Main Roads WA Grants - Direct (No GST)	191,530	191,530	191,530	
Community Development Grants	0	0	29,950	
Community Events Income	12,800	12,800	1,000	
Operating grants, subsidies and contributions Total	1,722,114	1,722,114	2,825,432	
Non-operating grants, subsidies and contributions				
Parks & Gardens Grants	9,500	9,500	0	
Parks & Gardens Grants	9,500	9,500	9,500	
MRDWA Regional Road Group	412,939	412,939	413,497	
MRD Grants - Regional Bicycle Network Grant	0	0	(8,000)	
Roads to Recovery Grant	408,524	408,524	408,524	
	0	0	203,192	
RDA/CEACA - Grant Funding	2,152,313	2,152,313	2,152,313	
Non-operating grants, subsidies and contributions Total	2,992,776	2,992,776	3,179,026	
Grand Total				

KEY INFORMATION

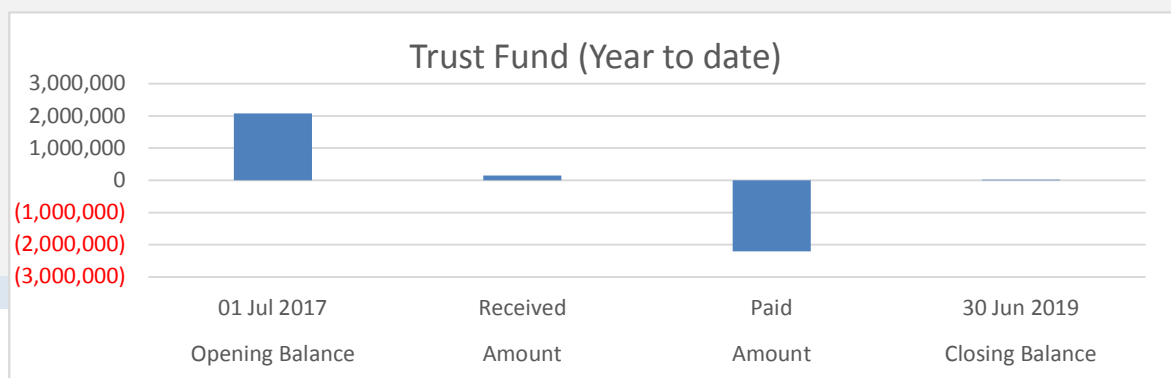
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 30 Jun 2019
	\$	\$	\$	\$
BCTIF	0	22,432.48	(22,191.48)	241
BUILDING SERVICE LEVY	0	18,670.24	(18,603.59)	67
HOUSING BONDS	8,692	300.00	(8,992.00)	0
NOMINATION DEPOSITS	0	0.00	0.00	0
COMMUNITY BUS FUND	1,312	0.00	0.00	1,312
SBS TRANSMITTER	2,220	0.00	0.00	2,220
OVERPAYMENT OF RATES	0	0.00	0.00	0
OTHER BONDS	0	0.00	0.00	0
POSSUM TRAP BONDS	100	200.00	(300.00)	0
YOUTH ADVISORY COUNCIL	154	0.00	0.00	154
GYM/HALL BONDS	3,890	2,600.00	(3,700.00)	2,790
SUNDRY	0	0.00	0.00	0
RETENTION MONEY HELD	8,974	0.00	0.00	8,974
UNCLAIMED MONIES	0	0.00	0.00	0
CEACA	2,047,863	108,910.57	(2,152,312.99)	4,460
				0
	2,073,204	153,113	(2,206,100)	20,218

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2019**

**NOTE 12
BUDGET AMENDMENTS**

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

Program	Sub Prog	Sub Prog Description	Council Resolution	Classification	Original Budget	Current Amended Budget	Amended Budget Running Balance
					\$	\$	\$
		Budget Adoption		Opening Surplus			(8,262)
		Permanent Changes					
03	031	General Purpose Grants	February 2019		1,074,860.00	1,130,871.00	56,011.00
03	03A	Rates	February 2019		4,126,995.00	4,148,995.00	22,000.00
07	074	Preventative Services - Health	February 2019		-208,588.00	-210,164.00	-1,576.00
08	082	Other Welfare - Aged Care	February 2019		-187,202.00	-185,971.00	1,231.00
10	101	Sanitation	February 2019		-190,863.79	-157,063.79	33,800.00
10	105	Protection of Environment	February 2019		-111,884.00	-108,404.00	3,480.00
10	106	Town Planning	February 2019		-87,665.00	-89,241.00	-1,576.00
10	109	Land Development	February 2019		0.00	85,265.00	85,265.00
11	111	Public Halls	February 2019		-368,410.00	-378,875.00	-10,465.00
11	112	Swimming Pools	February 2019		-295,470.00	-304,470.00	-9,000.00
11	113	Other Recreation & Sport	February 2019		-1,123,577.77	-1,009,277.77	114,300.00
11	114	Recreation Centre	February 2019		-564,002.00	-563,147.00	855.00
11	115	Library	February 2019		-295,801.00	-295,026.00	775.00
11	118	Cummins Theatre	February 2019		-323,710.00	-349,244.00	-25,534.00
12	121	Construction	February 2019		-2,758,357.76	-2,747,343.76	11,014.00
12	122	Maintenance	February 2019		-3,042,359.00	-2,980,829.00	61,530.00
13	133	Building Control	February 2019		-266,324.00	-266,052.00	272.00
13	134	Central Wheatbelt Visitor Centre	February 2019		-261,923.00	-265,073.00	-3,150.00
14	142	Administration Allocated	February 2019		0.00	15,000.00	15,000.00
14	143	Public Works Overheads	February 2019		-1.00	8,999.00	9,000.00
15	151	Transfer From Reserves	February 2019		16,420,582.00	18,572,895.00	2,152,313.00
15	152	Transfer To Reserves	February 2019		-1,376,812.00	-3,884,095.00	-2,507,283.00
					10,159,487	10,167,749	0

KEY INFORMATION