

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

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2019

KEY INFORMATION

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	39.52%	3,483,349	3,344,224	1,376,482	(1,967,742)
Plant & Equipment	12.32%	555,000	10,000	68,370	58,370
Furniture & Equipment	0.00%	70,500	9,500	0	(9,500)
Infrastructure - Roads	5.33%	2,562,202	530,195	136,619	(393,576)
Infrastructure -Footpaths	0.00%	300,512	200,511	0	(200,511)

% Compares current ytd actuals to annual budget

Financial Position	* Note	 rior Year 30 otember 2018	urrent Year September 2019
Adjusted Net Current Assets	102%	\$ 6,794,553	\$ 6,960,284
Cash and Equivalent - Unrestricted	93%	\$ 4,813,308	\$ 4,467,733
Cash and Equivalent - Restricted	42%	\$ 17,682,094	\$ 7,511,741
Receivables - Rates	104%	\$ 1,932,278	\$ 2,007,680
Receivables - Other	63%	\$ 661,683	\$ 415,064
Payables	4%	\$ 2,644,105	\$ 95,696

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2019

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 Oct 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 or 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.

INFORMATION

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

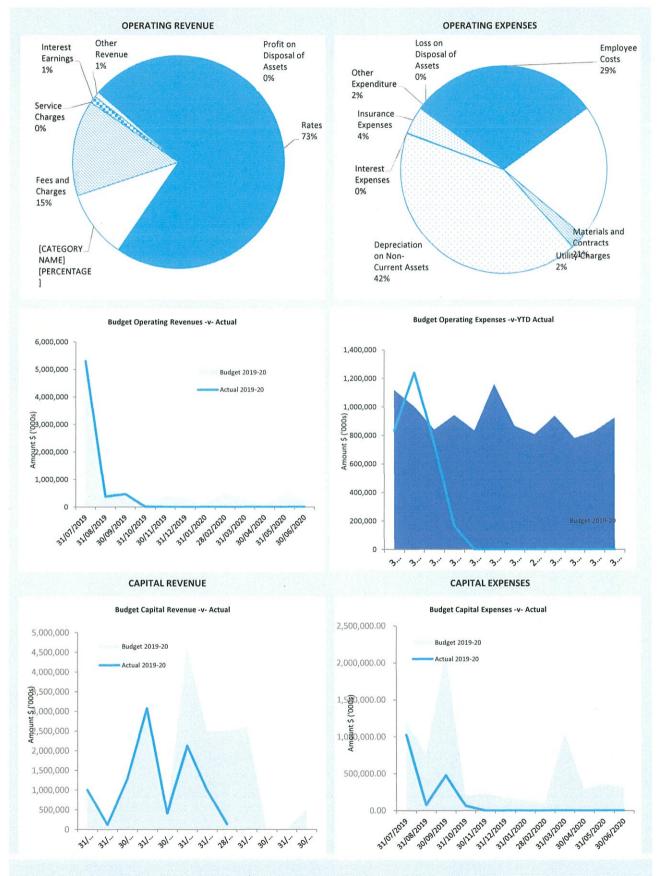
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2019

SUMMARY GRAPHS



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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2019

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME OBJECTIVE

ACTIVITIES

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

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 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)	3,134,503	3,134,503	3,138,571	4,068	0%	
Revenue from operating activities							
Governance		24,910	4,375	1,483	(2,892)	(66%)	
General Purpose Funding - Rates	5	4,252,988	4,278,440	4,268,264	(10,176)	(0%)	
General Purpose Funding - Other		1,431,171	376,601	365,223	(11,378)	(3%)	
Law, Order and Public Safety		328,906	219,248	212,072	(7,176)	(3%)	
Health		32,916	11,400	7,814	(3,586)	(31%)	
Education and Welfare		17,285	8,805	8,827	22	0%	
Housing		118,850	31,177	31,818	641	2%	
Community Amenities		571,607	514,819	528,071	13,252	3%	
Recreation and Culture		422,522	186,306	133,129	(53,177)	(29%)	•
Transport		325,739	218,304	219,828	1,524	1%	
Economic Services		232,837	47,622	36,314	(11,308)	(24%)	V
Other Property and Services		100,650	22,854	24,451	1,597	7%	
		7,860,381	5,919,951	5,837,295	(82,656)	(1%)	
Expenditure from operating activities							
Governance		(685,588)	(214,647)	(149,205)	65,442	30%	
General Purpose Funding		(47,486)	(11,871)	(11,373)	498	4%	
Law, Order and Public Safety		(755,024)	(189,347)	(189,133)	214		
Health		(234,236)	(56,348)	(57,928)	(1,580)	(3%)	
Education and Welfare		(178,061)	(27,203)	(32,538)	(5,335)	(20%)	
Housing		(292,267)	(73,977)	(55,494)	18,483	25%	
Community Amenities		(1,179,850)	(284,211)	(238,640)	45,571	16%	
Recreation and Culture	8	(2,961,957)	(792,089)	(621,954)	170,135	21%	
Transport		(3,539,871)	(1,048,825)	(1,246,596)	(197,771)	(19%)	-
Economic Services		(1,070,734)	(223,594)	(196,216)	27,378	12%	
Other Property and Services		(100,650)	(40,560)	(22,547)	18,013	44%	
Strier Property and Services		(11,045,724)	(2,962,672)	(2,821,625)	141,047	5%	-
Operating activities excluded from budget		(11,045,724)	(2,302,072)	(2,821,825)	141,047	570	
Add Back Depreciation		3,430,543	1,062,878	1,192,298	129,420	12%	
Adjust (Profit)/Loss on Asset Disposal	6	(33,220)	(7,303)	0	7,303	(100%)	
Amount attributable to operating activities		211,980	4,012,854	4,207,968			
Investing Activities							
Non-operating Grants, Subsidies and							
Contributions	10	915,715	265,748	331,351	65,603	25%	
Proceeds from Disposal of Assets	6	324,000	12,727	0	(12,727)	(100%)	•
Capital Acquisitions	7	(6,971,562)	(4,094,430)	(1,581,471)	2,512,959	61%	
Amount attributable to investing activities		(5,731,847)	(3,815,954)	(1,250,119)			
Financing Activities							
Self-Supporting Loan Principal		30,310	14,970	14,966	(4)	(0%)	
Transfer from Reserves	9	3,665,463	3,205,099	1,342,119	(1,862,980)	(58%)	V
Bonds (Previously held in Trust)		0	0	1,110	1,110		
Repayment of Debentures	8	(231,223)	(39,390)	(42,384)	(2,994)	(8%)	
Transfer to Reserves	9	(810,127)	(26,568)	(451,027)	(424,459)	(1598%)	
Amount attributable to financing activities	2	2,654,423	3,154,111	864,784	(121)1001	(
Closing Funding Surplus(Deficit)	1(b)	269,060	6,485,513	6,961,204			

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 SEPTEMBER 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

F 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 CHARGEES

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 SEPTEMBER 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.
		Ś	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	3,134,503	3,134,503	3,138,571	4,068	0%	
Revenue from operating activities							
Rates	5	4,306,120	4,278,440	4,272,032	(6,408)	(0%)	
Operating Grants, Subsidies and					0		
Contributions	10	1,738,448	634,270	602,884	(31,386)	(5%)	
Fees and Charges		1,323,603	874,580	852,261	(22,319)	(3%)	
nterest Earnings		229,953	78,190	62,535	(15,655)	(20%)	W
Other Revenue		210,700	47,167	47,583	416	1%	
Profit on Disposal of Assets	6	51,555	7,303	0	(7,303)	(100%)	
		7,860,379	5,919,951	5,837,295	(82,656)	(1%)	
Expenditure from operating activities							
Employee Costs		(3,286,216)	(769,464)	(805,631)	(36,167)	(5%)	
Materials and Contracts		(3,454,440)	(872,860)	(596,270)	276,590	32%	
Jtility Charges		(412,739)	(103,095)	(65,593)	37,502	36%	
Depreciation on Non-Current Assets		(3,430,543)	(1,062,878)	(1,192,298)	(129,420)	(12%)	
nterest Expenses		(42,943)	(3,734)	(3,734)	(0)	(0%)	
nsurance Expenses		(185,497)	(119,514)	(120,066)	(552)	(0%)	
Other Expenditure		(215,011)	(31,127)	(38,032)	(6,905)	(22%)	
oss on Disposal of Assets	6	(18,335)	0	0	0		
		(11,045,724)	(2,962,672)	(2,821,625)	141,047	5%	
Operating activities excluded from budget							
Add back Depreciation		3,430,543	1,062,878	1,192,298	129,420	12%	
Adjust (Profit)/Loss on Asset Disposal	6	(33,220)	(7,303)	0	7,303	(100%)	
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nvesting activities							
Non-operating grants, subsidies and contributions	10	915,715	265,748	331,351	65,603	25%	
Proceeds from Disposal of Assets	6	324,000	12,727	0	(12,727)	(100%)	
Capital acquisitions	7	(6,971,562)	(4,094,430)	(1,581,471)	2,512,959	61%	
Amount attributable to investing activities		(5,731,847)	(3,815,954)	(1,250,119)			
inancing Activities							
elf-Supporting Loan Principal		30,310	14,970	14,966	(4)	(0%)	
ransfer from Reserves	9	3,665,463	3,205,099	1,342,119	(1,862,980)	(58%)	•
onds (Previously held in Trust)		0	0	1,110	1,110		
lepayment of Debentures	8	(231,223)	(39,390)	(42,384)	(2,994)	(8%)	
ransfer to Reserves	9	(810,127)	(26,568)	(451,027)	(424,459)	(1598%)	
Amount attributable to financing activities		2,654,423	3,154,111	864,784	(121)-201	()	
Closing Funding Surplus (Deficit)	1(b)	269,058	6,485,513	6,961,204	*****		

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.

NOTE 1(a) NET CURRENT ASSETS

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.

OPERATING ACTIVITIES NOTE 1(b) ADJUSTED NET CURRENT ASSETS

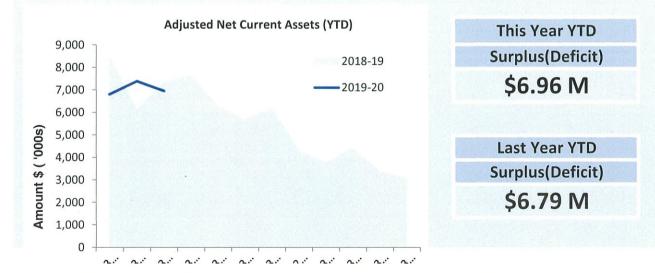
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 30 Sep 2018	Year to Date Actual 30 Sep 2019
	le segurar	\$	\$	\$
Current Assets				
Cash Unrestricted	3	4,772,554	4,813,308	4,467,733
Cash Restricted	3	8,402,834	17,682,094	7,511,741
Receivables - Rates	4	411,686	1,932,278	2,007,680
Receivables - Other	4	449,302	661,683	415,064
Inventories		179,437	166,766	180,931
		0	0	0
		14,215,812	25,256,128	14,583,151
Less: Current Liabilities				
Payables		(2,644,105)	(253,292)	(95,696)
Provisions - employee		(535,175)	(508,371)	(535,175)
ong term borrowings		(240,400)	(190,241)	(198,016)
		(3,419,680)	(951,904)	(828,886)
Unadjusted Net Current Assets		10,796,133	24,304,224	13,754,264
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(8,402,834)	(17,682,094)	(7,511,741)
ess: Sale of Land Held for Resale		0	0	
Trust Debtors		0	(3,213)	(93)
ess: Loans receivable		(30,303)	(14,606)	(15,336)
Add: Provisions - Employee		535,175		535,175
Add: Long term Borrowings		240,400	190,241	198,016
Adjusted Net Current Assets		3,138,571	6,794,553	6,960,284

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY NOTE 2 FOR THE PERIOD ENDED 30 SEPTEMBER 2019 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						
Recreation and Culture	(53,177)	(29%)	V	Timing		
Economic Services	(11,308)	(24%)		Timing		
Expenditure from operating activities						
Governance	65,442	30%		Timing		
Law, Order and Public Safety	214	0%		Timing		
Recreation and Culture	170,135	21%		Timing		
Other Property and Services	18,013	44%		Timing		
Investing Activities						
Non-operating Grants, Subsidies and Contribu	65,603	25%	۸	Timing		
Proceeds from Disposal of Assets	(12,727)	(100%)	•	Timing		
Capital Acquisitions	2,512,959	61%		Timing		
Financing Activities						
Transfer from Reserves	(1,862,980)	(58%)	W	Timing		
Advances to Community Groups	1,110					
ן האירים האינה איריה אירי אירים אירים בעיר בעיר אירים בעיר אירים אירים אירים אירים אירים אירים אירים אירים אירים						

OPERATING ACTIVITIES NOTE 3 CASH AND INVESTMENTS

				Total		Interest	Maturity
Cash and Investments	Unrestricted	Restricted	Trust	YTD Actual	Institution	Rate	Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash and Floats	2,890.00			2,890			
At Call Deposits							
Municipal Fund	1,090,975.84			1,090,976			
Municipal Fund @ call	90,484.22			90,484			
Reserve Fund		7,511,741.44		7,511,741			
Trust Fund			19,293.69	19,294			
Term Deposits							
Municipal Investment - Term Deposit	3,283,383.41			3,283,383			
•							

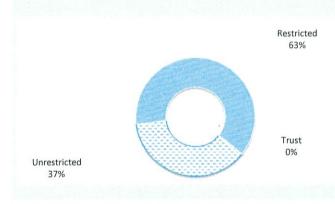
Total	4,467,733	7,511,741	19,294	11,995,879

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.



Total Cash	Unrestricted
\$12. M	\$4.47 M

tes Receivable 30 June 2019 sening Arrears Previous Years \$ vied this year \$ vied this year 4,195,259 ss Collections to date 4,195,259 uals Current Outstanding 4,11,447 collected 99.65% Collected 99.65% Y INFORMATION 99.65% adde and other receivables include amounts due from dat and services performed in the ordinary course of 3,000,000 2,500,000 2,500,000 8	sep 19 \$ 411,447 4,268,264 2,672,031 2,672,031 2,007,680 -62.60% -62.60% rties for unpaid	Receivables - General Current 30 Days 60 Days 90+ Days Total \$	2)	30 Days \$ 7,762 -12%	60 Days	RE 90+ Days \$ 23,180	RECEIVABLES
vable 30 June 201 ears \$ ear 4,19 rear 4,18 ons to date (4,18 ons to date (4,18 on to to date (4,18 on to to date (4,18 on to the random to to the random to to uvices performed in the ordinary counts du vices	 \$ 411,447 411,447 4,268,264 2,672,031 2,007,680 -62.60% -62.60% ers for unpaid rties for goods 	Receivables - General Receivables - General Percentage Balance per Trial Balance Sundry debtors GST receivable Loans receivable - clubs/insi Total Receivable - clubs/insi Total Receivable - clubs/insi GST receivable - clubs/insi Total Receivable - clubs/insi	2)	i0 Days \$ 7,762 -12%	60 Days	90+ Days \$ 23,180	
\$ 396,681 Pening Arrears Previous Years 396,681 evied this year 4,195,259 ess Collections to date 4,195,259 ess Collections to date 4,11,447 auals Current Outstanding 411,447 collected 99.65% Collected 99.65% collected 11,447 collected 11,	\$ 411,447 4,268,264 2,672,031 2,672,031 2,007,680 -62.60% ers for unpaid rties for goods	Receivables - General Percentage Balance per Trial Balance Sundry debtors GST receivable Loans receivable - clubs/ins Total Receivables General (Amounts shown above incl SiGNIFICANT ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	2)	\$ 7,762 -12%		\$ 23,180	Total
pening Arrears Previous Years 396,681 wied this year 4,195,259 scollections to date 4,180,493) uals Current Outstanding 411,447 collected 99.65% Collected 99.65% (239) s' INFORMATION ade and other receivables include amounts due fron id and service charges and other amounts due fron de and other receivables include amounts due fron date and service charges and other amounts due fron date and service performed in the ordinary course of 3,000,000 - 2,500,000 - 2,500,000 - 2,500,000 - 2,500,000 -	411,447 4,268,264 2,672,031 2,007,680 -62.60% -62.60% ers for unpaid rities for goods	Receivables - General Percentage Balance per Trial Balance Sundry debtors GST receivable Loans receivable - clubs/ins Total Receivables General (Amounts shown above incl siGNIFICANT ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	(102,712) 158% titutions	7,762 -12%	Ş	23,180	ş
vied this year 4, 195,259 vied this year 4, 195,259 viel current Outstanding 4, 180,493) et Rates Collectable 99.65% Collected 99.65% Collected 99.65% (239) :Y INFORMATION ade and other receivables include amounts due fron date and service charges and other amounts due fron ld and services performed in the ordinary course of 3,000,000 - 2,5	4,268,264 2,672,031 2,007,680 -62.60% -62.60% ers for unpaid rities for goods	Percentage Balance per Trial Balance Sundry debtors GST receivable Loans receivable - clubs/ins' Total Receivables General (Amounts shown above incl siGNIFICANT ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	158% Litutions	-12%	6,839		(64,931)
Se Collections to date (4,180,493) uals Current Outstanding 411,447 Collected 99.65% Collected 99.65% Collected (239) Y INFORMATION ade and other receivables include amounts due from id and services performed in the ordinary course of 3,000,000 2,500,000 7	2,672,031 (2,007,680 -62.60% ers for unpaid rties for goods	Balance per Trial Balance Sundry debtors GST receivable Loans receivable - clubs/ins Total Receivables General (Amounts shown above incl SiGNIFICANT ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	titutions 1. Intetanding		-11%	-36%	
uals Current Outstanding 411,447 t Rates Collectable 91,447 Collected 99,65% Collected 99,65% V INFORMATION 99,65% ade and other receivables include amounts due from ade and services performed in the ordinary course of 3,000,000 9,000,000 2,500,000 2,500,000 2,500,000 8 2,500,000 1	2,007,680 2,007,680 -62.60% ers for unpaid rties for goods	Sundry debtors GST receivable Loans receivable - clubs/insi Total Receivables General (Amounts shown above incl SiGNIFICANT ACCOUNTING POLICI Frade and other receivables incl amounts due from third parties	titutions Dutetandine				
t Rates Collectable 411,447 Collected 99.65% Collected 99.65% Y INFORMATION (239) Y INFORMATION (239) and service charges and other amounts due from d and services performed in the ordinary course of 2,500,000 (2500,000 2,500,000 Rates Receivable 2,500,000 Rates Receivable	2,007,680 -62.60% ers for unpaid rties for goods	GST receivable Loans receivable - clubs/inst Total Receivables General C Amounts shown above incl SIGNIFICANT ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	titutions Autstanding				399,728
Rates Collectable 411,447 Collected 99.65% VINFORMATION (239) V INFORMATION (236) V INFORMATION (236) V INFORMATION (236) V INFORMATION (236) V OD (2500)	2,007,680 -62.60% ers for unpaid rties for goods	Total Receivables General C Amounts shown above incl significant ACCOUNTING POLICI Trade and other receivables incl amounts due from third parties	Dutctanding				0 15.336
ollected 99.65% (239) INFORMATION de and other receivables include amounts due fron as and services charges and other amounts due fron and services performed in the ordinary course of (,000,000	-62.60% ers for unpaid rties for goods	Amounts shown above incl significant accounting Polici frade and other receivables incl amounts due from third parties					415.064
(1230) / INFORMATION de and other receivables include amounts due from es and services performed in the ordinary course of (,000,000 (,500,000 (,500,000 (,500,000 (,500,000 (,500,000 (,000,00) (,000,000 (,000,000 (,000,000 (,000,000 (,000,000 (,000	ers for unpaid rties for goods	significant accounting Polici Frade and other receivables incli amounts due from third parties	ude GST (where app	licable)			
r INFORMATION de and other receivables include amounts due from as and services charges and other amounts due from and services performed in the ordinary course of 3000,000 (500,000) (500,000 (500,000 (500,000) (500,000 (500,000) (500,00)	ers for unpaid irties for goods	JGNIFICANT ACCOUNTING POLICII Frade and other receivables incli amounts due from third parties					
de and other receivables include amounts due from ss and services charges and other amounts due from d and services performed in the ordinary course of ,000,000 - ,000,000 - ,000,000 - ,000,000	ers for unpaid rties for goods	Frade and other receivables incluation and the from the parties	ES				
		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	ude amounts due fro for goods sold and se cted within 12 mont classified as non-curr	im ratepayers f srvices perform hs of the end o rent assets Col	for unpaid rates an ned in the ordinary of the reporting pe llectability of trade	id service charg / course of busi riod are classifi a and other rec	es and other ness. ed as current
		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.	ebts that are known aised when there is c	to be uncollect bliective evide	tible are written of	ff when identifind to the collectib	ed. An le.
500,000 - 500,000 - 600,00	2018-19						
- 000'000' - 000'000'	0019-201		30 Days	30 Days			
- 000,000, 500,000		Accounts	אברבואמחוב (ווחוו-ומ	ر 8% (car		Debtors Due	s Due
,000,000		כתובויר				41F	100
,000,000 -		# 30 Days		10/	bu Days 5%	7410,004	004
- 000'000'		# 60 Days					
		D90+ Days				Over 30 Days	0 Days
				5		<u>-5</u>	-58%
200,000 -		Current -73%		TUO			
	-				16%	Over 90 Days	0 Days
5 015 016 015 115 105 115 015 015 015	0104 014 006					-36%	%
Collected Rates Due	Due						
-63% \$2.007.680	7.680						

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OPERATING ACTIVITIES NOTE 5 RATE REVENUE

General Rate Revenue					Amended	Budget			YTD	Actual	
-		Number of	Rateable	Rate	Interim	Back	Total	Rate	Interim	Back	Total
	Rate in	Properties	Value	Revenue	Rate	Rate	Revenue	Revenue	Rates	Rates	Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	10.6150	1235	18,113,195	1,922,752			1,922,752		1,922,752		1,922,752
UV 1 Rural	1.9300	318	85,841,000	1,656,731			1,656,731		1,656,731		1,656,731
UV 2 Urban Rural	3.1100	43	3,748,000	116,563			116,563		116,563		116,563
UV 3 Mining	3.6800	3	46,370	1,706			1,706		1,982		1,982
UV 4 Special Use Power Gene	3.6800	14	4,280,000	157,504			157,504		157,504		157,504
UV 5 Special Use Airstrip	3.6800	1	162,000	5,962			5,962		5,962		5,962
	Minimum \$										
GRV	890	243		216,270			216,270		216,270		216,270
UV 1 Rural	1110	129		143,190			143,190		143,190		143,190
UV 2 Urban Rural	1110	39		43,290			43,290		43,290		43,290
UV 3 Mining	1110	9		1,800			1,800		1,800		1,800
UV 4 Special Use Power Gene	1110	2		2,220			2,220		2,220		2,220
UV 5 Special Use Airstrip	1110	0	0	0			0				C
Sub-Totals		2,036	112,190,565	4,267,988	0	0	4,267,988	0	4,268,264	0	4,268,264
Discount							(15,000)				
Concession											
Amount from General Rates		************************	***************************************	*******	*******	******	4,252,988		******		4,268,264
Ex-Gratia Rates							53,130				C
Total General Rates		**********************	********	*******	*****	*****	4,306,118	*****			4,268,264
10.000 0.000 0.000 0.000							.,,				.,200,201
Specified Area Rates											
Specified Area Rates											

Total Specified Area Rates	0	0	0	0	0	0	0
Totals			4,306,118				4,268,264

KEY INFORMATION

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.

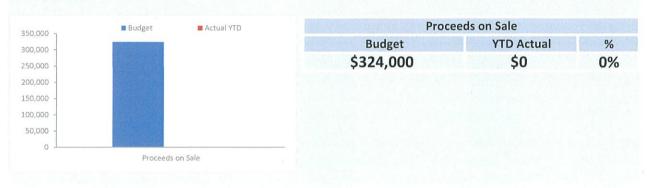


OPERATING ACTIVITIES NOTE 6 DISPOSAL OF ASSETS

0

			Am	ended Budget				YTD Actual	
		Net Book		***************************************		Net Book			
Asset Ref.	Asset Description	Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
499	EMES Motor Vehicle	28,429	35,000	6,571					
496	DCEO Motor Vehicle	27,592	35,000	7,408					
495	EMDS Motor Vehicle	27,592	35,000	7,408					
493	Rangers Vehicle	20,106	18,000		(2,106)				
497	Const Crew Utility	28,873	18,000		(10,873)				
498	Const Super Utility	23,356	18,000		(5,356)				
380	2013 Fuso Tip Truck	71,914	85,000	13,086					
401	2014 Fuso Tip Truck	15,221	25,000	9,779					
400	Fuso Dump 4 Tonne	23,737	25,000	1,263					
27	Skid Steer Loader	23,960	30,000	6,040					

290,781 324,000 51,555 (18,336) 0 0 0

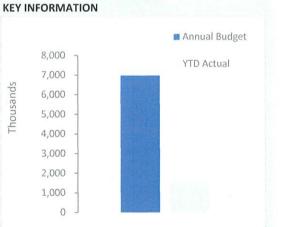


INVESTING ACTIVITIES NOTE 7 CAPITAL ACQUISITIONS

	Ameno	ded		
Capital Acquisitions	Annual Dudget	VTD Budget	YTD Actual	YTD Budget
	Annual Budget	YTD Budget	Total	Variance
	Ş	Ş	\$	Ş
Buildings & Buildings	3,483,349	3,344,224	1,376,482	(1,967,742)
Plant & Equipment	555,000	10,000	68,370	58,370
Furniture & Equipment	70,500	9,500	0	(9,500)
Infrastructure - Roads	2,562,202	530,195	136,619	(393,576)
Infrastructure - Parks & Ovals	0	0	0	0
Infrastructure - Footpaths	300,512	200,511	0	(200,511)
Infrastructure - Drainage	0	0	0	0
Capital Expenditure Totals	6,971,562	4,094,430	1,581,471	(2,512,959)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions				0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	324,000	12,727	0	-12,727
Cash Backed Reserves				•
Infrastructure Reserve	0	0	0	0
Unspent Grants Reserve	3,382,857		1,342,119	
Pensioner Unit Maintenance Reserve	0	0	0	0
Plant Replacement Reserve	0	0	0	0
Contribution - operations	3,264,705	4,081,703	239,352	(3,842,351)
Capital Funding Total	6,971,562	4,094,430	1,581,471	(3,855,078)

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.



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.97 M	\$1.58 M	23%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$. M	\$. M	

INVESTING ACTIVITIES CAPITAL ACQUISITIONS (CONTINUED)

Amended

Capital Expenditure Total Level of Completion Indicators



Hide Hide

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

# Level of completion indicator, please see table at the end of this		Amende			Variance
-	Account Number	Annual Budget	YTD Budget	YTD Actual	(Under)/Over
Capital Expenditure Land & Building					
Nmps Redevelopment Stage li	1115	\$278,250.00	\$139,125.00	\$33,372.30	(105,753
Ceaca Stage I	9050	\$0.00	\$0.00	\$0.00	(105,75
Ceaca Stage li	9051	\$3,205,098.55	\$3,205,098.55	\$1,342,118.99	(1,862,98
	1.1.1.1	\$3,483,348.55	\$3,344,223.55	\$1,375,491.29	-\$1,968,732.2
Plant & Equipment					
Plant and Equipment	E049120	\$40,000.00	\$0.00	\$37,981.83	37,98
Plant & Equipment	E052510	\$30,000.00	\$0.00	\$0.00	
CCTV	E059125	\$115,000.00	\$0.00	\$0.00	
Plant and Equipment (Cap)	E074510	\$40,000.00	\$0.00	\$0.00	110.00
	E112510	\$10,000.00	\$10,000.00	\$0.00	(10,00
Plant and Equipment	E129120	\$320,000.00 \$555,000.00	\$0.00 \$10,000.00	\$30,388.00 \$68,369.83	30,3
Furniture & Equipment		\$555,000.00	\$10,000.00	\$68,369.83	\$58,369.1
Computer Equipment and Software	E043010	\$39,000.00	\$0.00	\$0.00	
Furniture & Equipment	E049310	\$31,500.00	\$9,500.00	\$0.00	(9,50
	2043110	\$70,500.00	\$9,500.00	\$0.00	-\$9,500.0
Infrastructure - Roads					
👖 Barrack Street	R2R046	\$69,593.80	\$0.00	\$0.00	
Duff Street	R2R048	\$30,240.00	\$0.00	\$0.00	
Fifth Street	R2R053	\$2,560.00	\$0.00	\$0.00	
Fifth Street	R2R053A	\$21,120.00	\$0.00	\$0.00	
Cohn Street	R2R081	\$52,768.00	\$0.00	\$0.00	
George Street	R2R082	\$32,000.00	\$0.00	\$0.00	
Smith Street	R2R083	\$3,640.00	\$0.00	\$0.00	
Watson Road	R2R084	\$38,016.00	\$0.00	\$0.00	
King Street	R2R085	\$29,120.00	\$0.00	\$0.00	
Coronation Street	R2R086	\$40,611.20	\$0.00	\$0.00	
Golf Road	R2R087	\$108,800.00	\$0.00	\$0.00 \$0.00	
👬 Nukarni West Road 🗊 Hawker Way	R2R088 R2R089	\$26,410.00 \$7,840.00	\$0.00 \$0.00	\$0.00	
Eaton Way	R2R089	\$5,600.00	\$0.00	\$0.00	
Nolan Way	R2R091	\$10,080.00	\$0.00	\$0.00	
Nukarni East Road	R2R092	\$58,520.00	\$0.00	\$0.00	
Robartston Road	RRG020	\$33,300.00	\$0.00	\$0.00	
Burracoppin South Road	RRG026	\$316,120.50	\$0.00	\$0.00	
Gabo Road	RRG029	\$143,775.00	\$0.00	\$0.00	
📶 Old Muntadgin Rd	MSC018	\$114,220.75	\$114,219.00	\$81,938.17	(32,2)
Hooper Road	MSC019	\$149,689.81	\$14,571.00	\$1,672.06	(12,8
Old Nukarni Road	MSC020	\$74,449.57	\$7,254.00	\$0.00	(7,2
Smith Road	MSC025	\$81,056.42	\$57,183.00	\$9,218.45	(47,9)
Mcgellin Rd	MSC037	\$48,489.90	\$48,489.00	\$30,866.92	(17,62
🕼 Goomarin - Nukarni Road	MSC039	\$87,109.07	\$8,598.00	\$438.27	(8,1
Cahill Road	MSC049	\$48,595.40	\$34,170.50	\$0.00	(34,1)
📶 Nukarni East Road	MSC063	\$0.00	\$0.00	\$0.00	
Hubeck Road	MSC080	\$167,116.86	\$117,026.84	\$7,426.80	(109,6
Odgen Road	MSC081	\$57,656.03	\$40,020.86	\$0.00	(40,03
Bennett Road	MSC082	\$86,909.09	\$35,314.05	\$0.00	(35,3:
Bignell Road	MSC083	\$52,588.95	\$5,067.00	\$0.00	(5,0
Giles Road	MSC084	\$32,398.11	\$3,375.00	\$0.00	(3,3)
Giraudo Road	MSC085	\$69,312.52	\$6,891.00	\$0.00	(6,89
Hearles Road	MSC086	\$19,841.62	\$2,184.00	\$0.00	(2,1
Springwell Valley Road	MSC087	\$166,858.95	\$16,359.00	\$5,058.53	(11,3
Tandegin West Road	MSC088	\$98,314.11	\$11,484.00	\$0.00	(11,4
Muntagin - Tandegin Road	MSC089	\$127,480.18	\$7,989.00	\$0.00	(7,9
Bates Street Traffic Investigation	MSC091	\$50,000.00	\$0.00	\$0.00	4000 575
ell .		\$2,562,201.84	\$530,195.25	\$136,619.20	-\$393,576.
Infrastructure - Footpaths					
Coronation Street	FP026	\$64,000.00	\$63,999.00	\$0.00	(63,9
Duff Street	FP027	\$45,120.00	\$45,120.00	\$0.00	(45,1)
South Avenue	FP028	\$51,648.00	\$51,648.00	\$0.00	(51,64
Golf Road	FP031	\$39,744.00	\$39,744.00	\$0.00	(39,74
To Be Determined	FP032	\$100,000.00	\$0.00	\$0.00	1-5/1
		\$300,512.00	\$200,511.00	\$0.00	-\$200,511.

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

0.63 📲 Totals

\$6,971,562.39 \$4,094,429.80 \$1,580,480.32 -\$2,513,949.48

FINANCING ACTIVITIES NOTE 8 BORROWINGS

Information on Borrowings		New	Loans	Princ Repayr		Prine Outsta		Inte Repay	
			Amended		Amended		Amended		Amended
Particulars	30/06/2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan 214 Amalgamated	388,985			0	148,643	388,985	240,342 0	-841	20,905
Education & Welfare									
Loan 217 CEACA Units	548,082			27,418	52,270	520,664	495,812 0	149	16,019
	937,067	0	0	27,418	200,913	909,649	736,154	-691	36,924
Self supporting loans Education & Welfare									
Loan 215 Merritville Economic Services	386,225			14,966	30,310	371,259	355,915	4,426	18,372
							0		
	386,225	0	0	14,966	30,310	371,259	355,915	4,426	18,372
Total	1,323,292	0	0	42,384	231,223	1,280,908	1,092,069	3,735	55,296

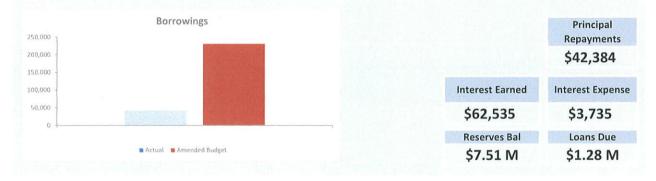
All debenture repayments were financed by general purpose revenue

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 effective interest method. Fees paid on the establishment of loan facilities that are yield 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, interestbearing loans and borrowings are subsequently measured at amortised cost using the



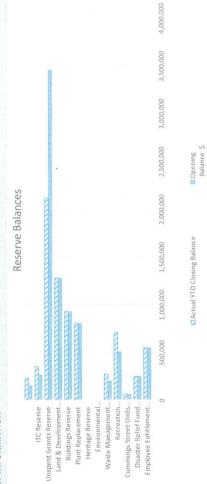
OPERATING ACTIVITIES NOTE 9 CASH AND INVESTMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Cash Backed Reserve

				Amended Budget		Amended Budget	Actual Transfers	S	
	Opening	Amended Budget	Actual Interest	Transfers In	Actual Transfers In	Transfers Out	Out	Amended Budge	Amended Budget Actual YTD Closing
Reserve Name	Balance	Interest Earned	Earned	(+)	(+)	(-)	(-)	Closing Balance	Balance
	s	Ş	\$	ş	s	ŝ	ş	Ş	Ŷ
Employee Entitlement Reserve	544,027	10,881	796	0		0		0 554,908	544,823
Disaster Relief Fund Reserve	244,215	4,884	355	0		0		0 249,099	
Cummings Street Units Reserve	60,504	1,071	78	0		0		0 61,575	
Recreation Development Reserve	502,804	10,056	200,731	200,000		0		0 712,860	
Waste Management Reserve	197,266	3,873	73,305	88,860		0		0 289,999	99 270,571
Environmental Initiatives Reserve	0	0	0	0		0		0	0 0
Heritage Reserve	0	0	0	0		0		. 0	0 0
Plant Replacement	798,265	9,565	1,161	260,000		(161,000)		0 906,830	30 799,425
Buildings Reserve	922,942	18,458	1,307	0		(122,600)		0 818,800	924,249
Land & Development Reserve	1,272,888	25,458	1,727	0		0		0 1,298,346	
Unspent Grants Reserve	3,451,496	3,852	6,367	0		(3,287,363)	(1,342,1	19) 167,985	2
ITC Reserve	258,426	5,169	90,200	000'06		(94,500)		0 259,095	
Apex Park Redevelopment Reserve	150,000	3,000	75,000	75,000		0		0 228,000	00 225,000
	8,402,834	96,267	451,027	713,860	0	(3,665,463)	(1,342,119)	19) 5,547,497	97 7,511,741



NOTE 10 GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Amen	ded		
	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Ove
Operating grants, subsidies and contributions	en an anna an Aonaichte Channaige a' Staiteannaichte an Aonaichte Staiteannaichte Annaichte A			
Grant Commission - General	742,272	185,568	186,726	
Grants Commission - G.P Roads	388,599	97,150	97,150	
FESA BFB Grant	66,290	16,572	10,317	
FESA Administration Fee	4,000	0	0	
FESA SES Grant	42,115	10,529	6,554	
Grants/Other Income	0	0	0	
Other Income - Grants	0	0	0	
Other Income - Grants	80,455	80,455	63,955	
Other Income - Grants	0	0	0	
Swimming Pool Other Income	0	0	0	
Library Grants and Subsidies	0	0	0	
Cummins Theatre Grants & Contributions	0	0	0	
Cummins Theatre Grants & Contributions	126,500	52,372	33,840	
CT Income Others			0	
CT Income Others	0	0	0	
CT Income Others	2,500	624	0	
Grant and Contributions	22,617	0	0	
Youth	0	0	0	
Youth	0	0	0	
Main Roads WA Grants - Direct (No GST)	191,000	191,000	204,327	
Community Development Grants	72,100	0	0	
Community Events Income	0	0	15	
,				
Operating grants, subsidies and contributions Total	1,738,448	634,270	602,884	
operating grants, subsidies and contributions rotal	1,730,440	034,270	002,884	
Non-operating grants, subsidies and contributions				
Parks & Gardens Grants	0	0	0	***************************************
Parks & Gardens Grants	0	0	0	
MRDWA Regional Road Group	328,796	131,518	127,024	
MRD Grants - Regional Bicycle Network Grant	50,000	0	0	
Roads to Recovery Grant	536,919	134,230	0	
S. and and a second sec	0	0	0	
RDA/CEACA - Grant Funding	0	0	0	
Non-operating grants, subsidies and contributions Total	915,715	265,748	127,024	

Grand Total

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 Sep 2019
	\$	\$	\$	\$
BCTIF	0	1,060.00	(1,060.00)	0
BUILDING SERVICE LEVY	0	1,465.98	(1,465.98)	0
HOUSING BONDS	8,692	0.00	0.00	8,692
NOMINATION DEPOSITS	0	640.00	0.00	640
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	100.00	0.00	200
YOUTH ADVISORY COUNCIL	154	0.00	0.00	154
GYM/HALL BONDS	3,890	0.00	0.00	3,890
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	0.00	0.00	2,047,863
				0
	2,073,204	3,266	(2,526)	2,073,944



NOTE 12 BUDGET AMENDMENTS

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

Sub Prog Sub Prog Council Resolution Budget Adoption Council Resolution Budget Adoption Permanent Changes 031 General Purpose Grants 033 General Purpose Grants 034 Preventative Services - Health 035 Rates 011 Preventative Services - Health 082 Other Welfare - Aged Care 101 Sanitation 102 Protection of Environment 103 Land Development 111 Public Halls 112 Swimming Pools 113 Other Recreation & Sport 114 Recreation & Sport 113 Other Recreation & Sport 114 Recreation & Sport 113 Other Recreation & Sport 114 Recreation Centre 115 Library 116 Cummins Theatre 117 Maintenance 118 Cummins Theatre 119 Library 111 Public Works Overheads 112 Maintenance 113 Cummins	Sub Prog Sub Prog Description Control Resolution Control Resolution Control Resolution S <ths< th=""> S S <ths< td=""></ths<></ths<>							Current	Budget Running
Budget Adoption S <ths< th=""> S S</ths<>	Budget Adoption Conning Surplus \$ <tr< th=""><th>Program</th><th>Sub Pro</th><th>Sub Prog Description</th><th>Council Resolution</th><th>Classification</th><th>Original Budget A</th><th>mended Budget</th><th>Balance</th></tr<>	Program	Sub Pro	Sub Prog Description	Council Resolution	Classification	Original Budget A	mended Budget	Balance
Budget Adoption Denning Surplus 031 Ferrament Changes 031 General Purpose Grants 034 Rates 035 Rates 036 Rates 037 Preventative Services - Health 038 Other Welfare - Aged Care 039 Preventative Services - Health 031 Ferventative Services - Health 032 Protection of Environment 033 Protection of Environment 034 Protection of Environment 135 Protection of Environment 136 Protection of Environment 131 Public Services 132 Other Recreation & Sport 133 Other Recreation & Sport 143 Pathon 133 Other Recreation & Sport 144 Pathon 133 Other Recreation & Sport 144 Pathon 133 Other Recreation & Sport 144 Pathon 144 Pathon 144 Pathon </th <th>Budget Adoption Denning Surplus Enrement Changes 1,130,871.00 031 General Purpose Grants 032 General Purpose Grants 033 Rates 034 General Purpose Grants 035 Rates 036 Rates 037 Preventative Services - Health 038 Rates 039 Preventative Services - Health 031 General Purpose Grants 032 Other Weifare - Services - Health 033 Preventative Services - Health 033 Preventative Services - Health 033 Preventative Services - Health 133 Preventative Services - Health 133 Preventative Services - Health 133 Druce Reveal Services - Health 133 Druce Reveal Service Services - Health 133 Other Reveal Service Servic</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Ş</th> <th>Ŷ</th> <th>Ŷ</th>	Budget Adoption Denning Surplus Enrement Changes 1,130,871.00 031 General Purpose Grants 032 General Purpose Grants 033 Rates 034 General Purpose Grants 035 Rates 036 Rates 037 Preventative Services - Health 038 Rates 039 Preventative Services - Health 031 General Purpose Grants 032 Other Weifare - Services - Health 033 Preventative Services - Health 033 Preventative Services - Health 033 Preventative Services - Health 133 Preventative Services - Health 133 Preventative Services - Health 133 Druce Reveal Services - Health 133 Druce Reveal Service Services - Health 133 Other Reveal Service Servic						Ş	Ŷ	Ŷ
Permanent Changes 1,330,871.00 1,330,87	Permanent Changes Permanent Changes General Purpose Grants 1,330,871.00 1,330,871.00 General Purpose Grants 4,333,134.00 4,333,134.00 Rates 2,40,820.00 2,40,820.00 2,40,820.00 Terventrative Services - Health 2,20,820.00 2,40,94.72 2,24,014.72 Other Welfare - Aged Care 2,33,134.00 4,333,144.00 4,333,144.00 Other Welfare - Aged Care 2,30,88.80 -116,808.80 -116,808.80 -116,808.80 Town Planning Town Planning 0,00 0,00 0,00 0,00 Unit Halls 2,34,614 -24,914.73 -24,914.73 -24,914.73 Swimming Pools Sport -338,144.00 -338,144.00 -338,144.00 Town Planning Pools Sport -24,014.73 -24,014.73 -26,502.00 Swimming Pools Sport -24,014.73 -24,014.73 -24,014.73 -24,014.73 Town Planning Fort Recreation & Sport -24,014.73 -24,014.73 -24,014.73 -24,014.73 -24,014.73 -24			Budget Adoption	Ope	ning Surplus			
031 General Purpose Grants 1,130,871.00 1,130,871.00 033 Rates 4,353,134.00 4,353,134.00 034 Rates 2,40,820.00 240,820.00 035 Preventative Services - Health 2,40,81.00 4,353,134.00 036 Chter Welfare - Aged Gare 2,40,81.47.2 2,24,014.72 101 Sanitation 2,35,134.00 2,43,93.00 102 Protection of Environment 1,16,808.80 1,16,808.80 103 Protection of Environment 2,24,014.72 2,24,014.72 111 Public Halis 2,22,4014.72 2,36,134.00 112 Swimming Pools -115,975.00 -115,975.00 113 Other Recreation & Sport -328,194.00 -328,194.00 113 Swimming Pools -111.8 8creation Centre -328,194.00 113 Uther Recreation & Sport 113 8creation Centre -328,194.00 -328,194.00 113 Uther Recreation & Sport 114 Recreation Centre -328,194.00 -328,194.00	031 General Purpose Grants 1,130,871.00 1,130,871.00 1,130,871.00 03A Rates 2,335,134.00 4,335,134.00 4,335,134.00 032 Preventative Services Health 2,40,820.00 -148,994.00 -148,994.00 033 Sanitation 2,40,872.00 -138,994.00 -138,994.00 -148,994.00 033 Other Weilare - Aged Care 0,00 0,014.72 -240,825.00 -115,975.00 0303 Chher Weilare - Aged Care 0,016.00 -230,820.00 -148,994.00 -338,194.00 0303 Land Development 111 Public Halls -115,975.00 115,975.0			Permanent Changes					
034 Rates 4,333,134,00 4,333,134,00 230,820,00 230,820,00 230,820,00 230,820,00 230,820,00 230,820,00 230,820,00 230,820,00 240,934,00 240,944,44 251,932,00 232,415,00 232,62,713,84 </td <td>03A Rates 4,333,134.00 4,353,134.00 4,353,134.00 032 Preventative Services - Health -240,820.00 -240,820.00 -348,994.00 033 Preventative Services - Health -240,820.00 -348,994.00 -148,994.00 033 Preventative Services - Health -240,401.77 -240,417.7</td> <td>33</td> <td>031</td> <td>General Purpose Grants</td> <td></td> <td></td> <td>1,130,871.00</td> <td>1,130,871.00</td> <td>0.00</td>	03A Rates 4,333,134.00 4,353,134.00 4,353,134.00 032 Preventative Services - Health -240,820.00 -240,820.00 -348,994.00 033 Preventative Services - Health -240,820.00 -348,994.00 -148,994.00 033 Preventative Services - Health -240,401.77 -240,417.7	33	031	General Purpose Grants			1,130,871.00	1,130,871.00	0.00
074 Preventative Services - Health -240,820.00 -240,820.00 082 Other Welfare - Aged Gare -148,994.00 -148,994.00 105 Sonitation -240,820.00 -148,994.00 -148,994.00 106 Town Planning -240,820.00 -148,994.00 -148,994.00 106 Town Planning -240,427.2 -240,477.2 -240,477.2 107 Protection of Flovironment -240,420.0 -148,994.00 -148,994.00 106 Town Planning 0.00 -0.00 0.00 0.00 0.00 111 Public Halls -111,597.500 -115,975.00 -324,140.0 -324,140.0 113 Swimming Pools -114 Recreation K Sport -322,415.00 -322,415.00 -324,450.0 114 Recreation Centre -114 Recreation Centre -321,415.00 -321,415.00 115 Uibray -101,177.00 -321,415.00 -324,450.0 -322,415.00 113 Uther Recreation K Sport -101,170.0 -321,415.00 -321,415.00 114 Recreation Centre -101,105.01 -276,902.00	073 Preventative Services - Health 240,820,00 241,820,00 241,820,00 242,415,00 242,415,00 242,415,00 242,415,00 242,415,00 242,415,00 242,415,00 242,415,00 242,415,00 244,64,4 241,415,00 241,415,00 241,415,00 241,415,00 241,415,00 241,415,00 241,415,00 241,415,00	33	03A	Rates			4,353,134.00	4,353,134.00	0.00
082 Other Welfare - Aged Care -148,994.00 -148,994.00 101 Sanitation -224,014.72 -224,014.72 101 Sanitation -224,014.72 -224,014.72 101 Sanitation -224,014.72 -224,014.72 101 Sanitation -224,014.72 -224,014.72 101 Protection of Environment -115,808.80 -115,975.00 101 Public Halls -0.00 0.00 0.00 111 Public Halls -0.00 -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -322,415.00 -322,415.00 113 Other Recreation Centre -322,415.00 -322,415.00 -322,415.00 114 Recreation Centre -381,94.00 -381,94.00 -322,415.00 -322,415.00 113 Other Recreation Centre -113 Uther Recreation Centre -381,94.00 -322,415.00 -322,415.00 115 Uther Recreat	082 Cther Welfare - Aged Care -148,994,00 101 Sanitation -148,994,00 102 Protection of Environment -116,908,80 103 Protection of Environment -116,908,80 104 Town Planning -116,908,80 105 Frotection of Environment -116,908,80 111 Public Halis -115,975,00 112 Public Halis -338,194,00 113 Other Recreation & Sport -338,194,00 114 Recreation Centre -338,194,00 115 Uhrank -338,194,00 116 Recreation Centre -338,194,00 117 Public Halis -338,194,00 118 Cumming Pools -332,415,00 114 Recreation Centre -332,415,00 115 Uhrank -565,316,00 116 Cumming Pools -311,105,00 117 Uhrank -565,316,00 118 Cumming Photechere -338,434,00 118 Cumming Photechere -311,105,00 119 Uhrank -565,436,00	27	074	Preventative Services - Health			-240,820.00	-240,820.00	0.00
101 Sanitation -224,014.72 -224,014.72 -224,014.72 105 Protection of Environment -116,808.80 -116,808.80 -116,808.80 106 Town Planning -116,808.80 -115,975.00 -115,975.00 109 Land Development -0.00 0.00 0.00 111 Public Halls -328,194.00 -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 -328,194.00 114 Recreation & Sport -328,194.00 -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 -328,194.00 114 Recreation Centre -55,336.00 -276,902.00 -276,902.00 -276,902.00 115 Library -111,105.00 -311,105.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,902.00 -276,912.00 -276,912.00 -276,912.00 -2	101 Sanitation -224,014.72 -224,014.72 -224,014.72 105 Protection of Environment -116,608.80 -116,608.80 -116,608.80 106 I and Pelaming -116,608.80 -116,608.80 -115,975.00 111 Public Halls -115,608.80 -115,608.80 -115,975.00 112 Swimming Pools -328,194.00 -328,194.00 -328,194.00 111 Public Halls -328,194.00 -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 -328,194.00 113 Other Recreation & Sport -111,050.00 -322,415.00 -322,415.00 113 Other Recreation Centre -322,415.00 -322,415.00 -322,415.00 114 Ikercation Centre -322,415.00 -322,415.00 -322,415.00 113 Other Recreation Centre -311,055.00 -311,055.00 -311,055.00 114 Recreation Centre -323,415.00 -325,415.00 -327,313.41 121 Construction 121 Construction -111,055.00 -311,055.00 122 Main	38	082	Other Welfare - Aged Care			-148,994.00	-148,994.00	0.00
105 Protection of Environment -116,808.80 -116,808.80 106 Town Planning -115,975.00 -115,975.00 101 Iand Development 0.00 0.00 101 Nublic Halls -0.00 -328,194.00 111 Numing Pools -328,194.00 -328,194.00 111 Numing Pools -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 113 Numing Pools -328,194.00 -328,194.00 114 Recreation & Sport -328,194.00 -328,194.00 115 Uinary -328,194.00 -328,194.00 115 Uinary -328,194.00 -328,194.00 115 Uinary -328,194.00 -328,194.00 114 Recreation & Sport -399,946.44 -565,336.00 -555,336.00 115 Library -114.00 -311,105.00 -311,105.00 -276,902.00 -276,902.00 -276,902.00 118 Cummins Theatre -115 Uinary -276,902.00 -271,319.00 1121 Construction -2	105 Protection of Environment -116,808.80 -116,808.80 -116,808.80 -116,808.80 -116,808.80 -116,808.80 -116,808.80 -116,808.80 -116,808.80 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -115,975.00 -000 0.00 0.00 0.00 111 Pwine Hein Hein Hein Hein Hein Hein Hein H	10	101	Sanitation			-224,014.72	-224,014.72	0.00
106 Town Planning -115,975.00 -115,975.00 109 Land Development 0.00 0.00 111 Public Halls 0.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 114 Recreation & Sport -327,415.00 -327,415.00 115 Uimary -311,105.00 -327,415.00 115 Uimary -351,94.00 -327,415.00 118 Curmins Pheatre -891,946.44 -891,946.44 115 Library -311,105.00 -311,105.00 115 Library -311,105.00 -311,105.00 118 Curmins Theatre -311,105.00 -276,902.00 121 Mainterention -2,862,713.84 -2,862,713.84 122 Mainterention -3,11,105.00 -2,11,319.00 123 Bulding Control -2,862,713.84 -2,862,713.84 123 Bulding Control -3,11,105.00 -2,13,193.00 133 Bulding Control -2,862,713.84 -2,366,71	106 Town Planning -115,975.00 -115,975.00 109 Land Development 0.00 0.00 111 Public Halls 0.00 0.00 112 Swimming Pools -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 114 Recreation Centre -328,194.00 -328,195.00 115 Uinary -328,194.00 -328,194.00 114 Recreation Centre -565,336.00 -565,336.00 115 Libary -271,319.4 -565,336.00 115 Construction -311,105.00 -311,105.00 118 Commins Theatre -565,336.00 -276,902.00 118 Commins Theatre -328,713.84 -286,713.84 118 Construction -271,310.500 -271,310.500 118 Control -271,310.500 -271,310.500 118 Control -338,713.84 -273,138.4 118 Control -311,105.00 -271,310.500	10	105	Protection of Environment			-116,808.80	-116,808.80	0.00
109 Land Development 0.00 0.00 111 Public Halls -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 113 Other Recreation & Sport -328,196.44 -891,96.44 114 Recreation & Sport -891,96.44 -891,96.44 114 Recreation Centre -322,415.00 -322,415.00 114 Recreation Centre -565,336.00 -565,336.00 115 Library -311,105.00 -211,305.00 118 Cummins Theatre -2,116,813.50 -311,105.00 121 Lonstruction -2,162,713.84 -2,862,713.84 122 Maintenancio -2,116,823.50 -2,316,833.50 123 Building Control -2,116,823.50 -2,316,833.50 124 Central Wheatbelt Visitor Centre -2,116,823.50 -2,316,833.50 133 Building Control -311,105.00 -2,71,319.00 -2,316,833.50 134 Central Wheatbelt Visitor Centre -2,862,713.84 -2,862,713.84 <td>103 Land Development 0.00 0.00 111 Public Halls -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 114 Recreation & Sport -328,194.00 -328,194.00 114 Recreation & Sport -328,194.64 -391,946.44 114 Recreation Centre -328,195.00 -326,336.00 115 Itheration Centre -328,193.600 -565,336.00 115 Itheration Centre -311,105.00 -311,105.00 115 Construction -311,105.00 -311,05.00 115 Maintenance -311,05.00 -311,05.00 115 Maintenance -311,05.00 -311,05.00 116 Maintenance -311,05.00 -311,05.00 116 Maintenance -311,05.00 -311,05.00 117 Construction -316,27.13.84 -2,862,713.84 -2,365,713.84 112 Construction 123 Building Control -2,11,319.00 -2,316,823.50</td> <td>10</td> <td>106</td> <td>Town Planning</td> <td></td> <td></td> <td>-115,975.00</td> <td>-115,975.00</td> <td>0.00</td>	103 Land Development 0.00 0.00 111 Public Halls -328,194.00 -328,194.00 112 Swimming Pools -328,194.00 -328,194.00 113 Other Recreation & Sport -328,194.00 -328,194.00 114 Recreation & Sport -328,194.00 -328,194.00 114 Recreation & Sport -328,194.64 -391,946.44 114 Recreation Centre -328,195.00 -326,336.00 115 Itheration Centre -328,193.600 -565,336.00 115 Itheration Centre -311,105.00 -311,105.00 115 Construction -311,105.00 -311,05.00 115 Maintenance -311,05.00 -311,05.00 115 Maintenance -311,05.00 -311,05.00 116 Maintenance -311,05.00 -311,05.00 116 Maintenance -311,05.00 -311,05.00 117 Construction -316,27.13.84 -2,862,713.84 -2,365,713.84 112 Construction 123 Building Control -2,11,319.00 -2,316,823.50	10	106	Town Planning			-115,975.00	-115,975.00	0.00
111 Public Halls -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -328,194,00 -322,415,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,105,00 -311,015,00 <	111 Public Halls -328,194.00 112 Swimming Pools -328,194.00 113 Other Recreation & Sport -322,415.00 114 Recreation & Sport -322,415.00 115 Ubrary -322,415.00 116 Recreation & Sport -324,415.00 117 Recreation Centre -327,6902.00 118 Cumming Pools -565,336.00 119 Recreation Centre -327,902.00 115 Library -311,105.00 118 Cummins Theatre -311,105.00 121 Construction -311,105.00 122 Maintenance -316,823.50 133 Building Control -316,823.50 134 Central Wheatlelt Visitor Centre -316,823.50 133 Building Control -311,319.00 134 Central Wheatlelt Visitor Centre -316,823.50 133 Building Control -311,319.00 134 Central Wheatlelt Visitor Centre -316,823.40 135 Fransfer From Reserves -365,433.40 151 Transfer From Reserves <td>10</td> <td>109</td> <td>Land Development</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	10	109	Land Development			0.00	0.00	0.00
112 Swimming Pools -322,415.00 -322,415.00 113 Other Recreation & Sport -891,946.44 -891,946.44 114 Recreation Centre -565,336.00 -565,336.00 115 Library -565,336.00 -565,336.00 116 Library -565,336.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 111 Construction -276,902.00 -276,902.00 112 Cummins Theatre -2,862,713.84 -2,862,713.84 112 Construction -2,316,823.50 -2,316,823.50 121 Construction -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre 0.00 -2,316,823.50 133 Building Control -2,316,823.50 -2,85,535.00 134 Central Wheatbelt Visitor Centre 0.00 0.00 142 Administration Allocated 0.00 0.00 151 Transfe	112 Swimming Pools -32,415.00 -32,415.00 113 Other Recreation & Sport -891,946.44 891,946.44 114 Recreation & Sport -565,336.00 -565,336.00 115 Library -565,336.00 -565,336.00 115 Library -565,336.00 -565,336.00 115 Library -565,336.00 -565,336.00 118 Cummins Theatre -2,11,105.00 -11,105.00 111 Construction -2,862,713.84 -2,862,713.84 121 Construction -2,862,713.84 -2,862,713.84 121 Construction -2,862,713.84 -2,862,713.84 122 Maintenance -2,16,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,862,713.84 133 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,316,823.40 -2,316,823.40 135 Pulministration Allocated 0.00 0.00 0.00	1	111	Public Halls			-328,194.00	-328,194.00	00.00
113 Other Recreation & Sport -891,946.44 -891,946.44 114 Recreation Centre -565,336.00 -555,336.00 115 Library -565,336.00 -555,336.00 115 Library -565,336.00 -276,902.00 115 Library -555,336.00 -276,902.00 115 Library -555,336.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 118 Cummins Theatre -2,862,713.84 -2,862,713.84 121 Construction -2,316,823.50 -2,71,319.00 122 Maintenance -2,71,319.00 -271,319.00 133 Building Control -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 142 Administration Allocated -2,316,823.50 -2,316,823.50 143 Public Works Overheads -2,1318,910.00 -2,1318,910.00 143 Public Works Overheads -2,1316,812.40 3,665,463.40 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152	113 Other Recreation & Sport -891,946.44 -891,946.44 -891,946.44 114 Recreation Centre -565,336.00 -565,336.00 -565,336.00 115 Library -565,336.00 -276,902.00 -276,902.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 -311,105.00 -311,105.00 121 Construction -276,902.00 -276,902.00 -276,902.00 -276,902.00 122 Maintenance -2,316,823.50 -311,105.00 -311,105.00 -311,105.00 122 Maintenance -2,316,823.50 -2,316,823.50 -2,365,713.84 -2,365,713.84 123 Building Control -271,319.00 -271,319.00 -271,319.00 -271,319.00 133 Building Control -271,319.00 -271,319.00 -271,319.00 -271,319.00 142 Administration Allocated 0.00 -285,635.00 0.00 0.00 143 Public Works Overheads 156 Transfer Form Reserves -310,127.00 -810,127.00 152 Transfer For Reserves -565,463.40 3,0,265,463.40 -0.00 </td <td>1</td> <td>112</td> <td>Swimming Pools</td> <td></td> <td></td> <td>-322,415.00</td> <td>-322,415.00</td> <td>0.00</td>	1	112	Swimming Pools			-322,415.00	-322,415.00	0.00
114 Recreation Centre -565,336.00 -565,336.00 115 Library -576,902.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 118 Cummins Theatre -2,862,713.84 -2,862,713.84 120 Maintenance -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 1,017.00 3,665,463.40 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -3,010,127.00 -8,10,127.00	114 Recreation Centre -565,336.00 -565,336.00 -565,336.00 115 Library -276,902.00 -276,902.00 118 Cummins Theatre -211,105.00 -311,105.00 121 Construction -276,902.00 -276,902.00 123 Building Control -2,862,713.84 -2,862,713.84 123 Building Control -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre 0.00 -2,316,823.50 135 Building Control -2,316,823.50 -2,85,635.00 134 Central Wheatbelt Visitor Centre 0.00 -2,316,823.50 142 Administration Allocated 0.00 -2,316,823.60 143 Public Works Overheads 3,665,463.40 3,665,463.40 151 Transfer From Reserves 3,665,463.40 -3,10,127.00 152 Transfer To Reserves -3,10,127.00 -810,127.00	1	113	Other Recreation & Sport			-891,946.44	-891,946.44	0.00
115 Library -276,902.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 118 Cummins Theatre -311,105.00 -311,105.00 121 Construction -2,862,713.84 -2,862,713.84 122 Maintenance -2,316,823.50 -2,316,823.50 133 Building Control -2,71,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -2,7316,823.50 -2,7316,823.50 134 Central Wheatbelt Visitor Centre -2,85,635.00 -2,00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	115 Library -276,902.00 -276,902.00 118 Cummins Theatre -311,105.00 -311,105.00 121 Construction -311,105.00 -311,105.00 122 Maintenance -2,862,713.84 -2,862,713.84 123 Building Control -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,71,319.00 134 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,316,823.50 -2,316,823.50 142 Administration Allocated -2,00 -0,00 -2,00 143 Public Works Overheads -2,85,635.00 -2,85,635.00 -2,85,635.00 143 Public Works Overheads 0,00 0,00 0,00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 3,665,463.40 152 Transfer To Reserves -3,10,127.00 -810,127.00 -810,127.00	.1	114	Recreation Centre			-565,336.00	-565,336.00	00.00
118 Cummins Theatre -311,105.00 -311,105.00 121 Construction -2,862,713.84 -2,862,713.84 122 Maintenance -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 134 Central Wheatbelt Visitor Centre -2,85,635.00 -271,319.00 134 Central Wheatbelt Visitor Centre -2,85,635.00 -271,319.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads -2,865,463.40 -3,665,463.40 151 Transfer From Reserves 3,665,463.40 -3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	118 Cummins Theatre -311,105.00 -311,105.00 121 Construction -316,823.50 -316,823.50 122 Maintenance -2,862,713.84 -2,862,713.84 123 Building Control -2,862,713.84 -2,862,713.84 133 Building Control -2,862,713.84 -2,862,713.84 133 Building Control -2,71,319.00 -2,71,319.00 134 Central Wheatbelt Visitor Centre -2,71,319.00 -2,71,319.00 134 Central Wheatbelt Visitor Centre -2,85,635.00 -2,71,319.00 142 Administration Allocated 0.00 0.00 0.00 143 Public Works Overheads -2,865,463.40 3,665,463.40 3,665,463.40 151 Transfer From Reserves -3,665,463.40 -810,127.00 -810,127.00 152 Transfer To Reserves -810,127.00 -810,127.00 -810,127.00	1	115	Library			-276,902.00	-276,902.00	0.00
121 Construction -2,862,713.84 -2,862,713.84 -2,862,713.84 122 Maintenance -2,316,823.50 -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,316,823.50 -2,71,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -2,85,635.00 -285,635.00 -285,635.00 0.00 142 Administration Allocated 0.00 0.00 0.00 0.00 143 Public Works Overheads 14 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 -810,127.00 -810,127.00	121 Construction -2,862,713.84 -2,862,713.84 -2,862,713.84 122 Maintenance -2,316,823.50 -2,316,823.50 -2,316,823.50 133 Building Control -2,316,823.50 -2,71,319.00 -271,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -2,85,635.00 -285,635.00 -285,635.00 0.00 142 Administration Allocated 0.00 0.00 0.00 0.00 143 Public Works Overheads 13 Public Works Overheads -3,665,463.40 3,665,463.40 -0.00 151 Transfer From Reserves 3,665,463.40 -810,127.00 -810,127.00 -810,127.00	1	118	Cummins Theatre			-311,105.00	-311,105.00	00.00
122 Maintenance -2,316,823.50 -2,316,823.50 133 Building Control -271,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -285,655.00 -285,655.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	122 Maintenance -2,316,823.50 -2,316,823.50 133 Building Control -271,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -285,635.00 -285,635.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	2	121	Construction			-2,862,713.84	-2,862,713.84	0.00
133 Building Control -271,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -285,635.00 -285,635.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	133 Building Control -271,319.00 -271,319.00 134 Central Wheatbelt Visitor Centre -285,635.00 -285,635.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	2	122	Maintenance			-2,316,823.50	-2,316,823.50	00.00
134 Central Wheatbelt Visitor Centre -285,635.00 -285,635.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	134 Central Wheatbelt Visitor Centre -285,635.00 -285,635.00 142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	3	133	Building Control			-271,319.00	-271,319.00	00.0
142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	142 Administration Allocated 0.00 0.00 143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	3	134	Central Wheatbelt Visitor Centre			-285,635.00	-285,635.00	0.00
143 Public Works Overheads 0.00 0.00 110 127.00 -810,127.00 -81	143 Public Works Overheads 0.00 0.00 151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves -810,127.00 -810,127.00	4	142	Administration Allocated			0.00	0.00	00.00
151 Transfer From Reserves 152 Transfer To Reserves -810,127.00 -810,127.00	151 Transfer From Reserves 3,665,463.40 3,665,463.40 152 Transfer To Reserves	[4	143	Public Works Overheads			0.00	00.0	00.00
152 Transfer To Reserves -810,127.00 -810,127.00	152 Transfer To Reserves -810,127.00 -810,127.00	5	151	Transfer From Reserves			3,665,463.40	3,665,463.40	0.00
		S	152	Transfer To Reserves			-810,127.00	-810,127.00	0.00

KEY INFORMATION

C

(199,661)

(939,661)

Monthly Management Reporting - Model Shire of Merredin Data Input

Rates Receivable Opening Arrears Previous Years Budget Opening Funding Surplus(Deficit) Current Reporting Period beginning Current Reporting Period ended Previous Financial Year Ended Previous Financial Year Label **Current Financial Year Label** Local Government Name

General Receivables

Material Amount Income **Materiality Threshold**

10,000

10,000 10.00% 10.00

Material Percentage Expenditure Material Amount Expenditure Material Percentage Income

h Data Gra

		Capital F	Budget	2019-20	1,007,760	35,900	1,283,254	3,082,258	410,060	4,652,313	2,500,000	2,500,000	2,619,583	0	0	
		enses	Actual	2019-20	1,025,390.42	78,966.95	477,113.51	65,585.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		Capital Expenses	Budget	2019-20	1,209,283.42	769,258.92	2,115,887.46	202,611.06	235,005.80	177,728.39	146,633.43	100,881.40	1,039,632.46	296,506.98	357,726.45	
		sevenue	Actual	2019-20	5,311,539	382,854	474,253	20,689	0	0	0	0	0	0	0	
		Operating Revenue	Budget	2019-20	5,134,324	700,743	350,631	88,262	397,431	338,842	115,597	502,101	294,814	72,068	505,889	
	o Date	sevenses	Actual	2019-20	832,855	1,240,672	748,098	166,594	0	0	0	0	0	0	0	
	dget v Actual Year to	Operating Expenses	Budget	2019-20	1,118,805	1,003,350	840,517	942,592	833,791	1,160,340	866,589	808,624	937,225	779,738	828,993	
raph Data - Input	ummary Graphs - Budget v Actual Year to Date			Month	31/07/2019	31/08/2019	30/09/2019	31/10/2019	30/11/2019	31/12/2019	31/01/2020	28/02/2020	31/03/2020	30/04/2020	31/05/2020	

								90+ Days	
								60 Days	
Shire of Merredin	30/09/2019	1/07/2019	2019/20	2018/19	30/06/2019	3,134,503	411,447	30 Days	

510,626

0.00

320,406.62

0

275,391

925,160

30/06/2020

Note - Adjusted Net Current Assets (YTD) Graph Data - Input

	Actual	Actual	Actual
Month	2017-18	2018-19	2019-20
31/07/2019	7,109	8,494	6,809
31/08/2019	7,102	6,128	7,391
30/09/2019	6,713	7,364	6,961
31/10/2019	6,169	7,655	
30/11/2019	5,968	6,297	
31/12/2019	524	5,684	
31/01/2020	4,692	6,198	
28/02/2020	4,090	4,297	
31/03/2020	942	3,777	
30/04/2020	3,338	4,427	
31/05/2020	2,320	3,390	
30/06/2020	2,754	3,065	

4,959 4,468

4,407

5,574 4,511

4,407 4,407 4,407 4,407

3,941 4,874 4,840

4,407 4,407 4,407 4,407

> 4,098 2,794

4,772

30/06/2020

31/05/2020

4,311

1,842

3,776 4,998 4,813

> 31/08/2019 30/09/2019 31/10/2019 30/11/2019 31/12/2019 31/01/2020 28/02/2020 31/03/2020 30/04/2020

31/07/2019

Month

Actual 2019-20

Actual 2018-19

Graph Data - Input **Unrestricted Cash**

> - 1-1--Graph Data - Input

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	Actual	2019-20	139,141	2,728,068	404,334										
le	Actual	2018-19	95,197	2,697,753	397,127	220,931	293,612	145,757	295,395	166,342	287,257	75,055	46,739	56,308	
lote - Rates Receivable	Month		31/07/2019	31/08/2019	30/09/2019	31/10/2019	30/11/2019	31/12/2019	31/01/2020	28/02/2020	31/03/2020	30/04/2020	31/05/2020	30/06/2020	

Graph Data - Input

Summary Graphs - Operating Revenue Pie Graph Rates

Operating Grants, Subsidies and Contributions

,032	,884
4,272	602

272,032	602,884	
4		

Materials and Contracts

Graph Data - Input	
Summary Graphs - Operating Expenditure Pie Grap	'ap
Employee Costs	8

aph 805,631 596,270

SHIRE OF MERREDIN | 25

Fees and Charges	Service Charges	Interest Earnings	Other Revenue	Profit on Disposal of Assets

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852,261 0 62,535 47,583	0
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Utility Charges	65,593
Depreciation on Non-Current Assets	1,192,298
Interest Expenses	3,734
Insurance Expenses	120,066
Other Expenditure	38,032
Loss on Disposal of Assets	0

.

le Actual	2019-20	1,007,759	121,850	1,285,054	3,082,258	410,058	2,125,095	1,004,821	137,767		
sevenue A	2	120					See.		12.2	•	10.7

SHIRE OF MERREDIN 27

SHIRE OF MERREDIN | 28

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	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)				30/09/2019
Rate Setting Statement RP to NT							
Opening Funding Surplus(Deficit)	0	0	0	Good	Good	Good	
Revenue from operating activities	0	0	0	Good	Good	Good	
Expenditure from operating activities	0	0	0	Good	Good	Good	
Amount attributable to operating activities	0	0	0	Good	Good	Good	
Amount attributable to investing activities	0	0	0	Good	Good	Good	
Amount attributable to financing activities	0	0	0	Good	Good	Good	
Closing Funding Surplus(Deficit)	0	0	0	Good	Good	Good	
Rate Setting Statement NT to Net Current Assets							
Opening Funding Surplus (Deficit)			0			Good	
Closing Funding Surplus (Deficit)			923			Problem	
Rate Setting Statement NT to Notes							
Rates	0		(3,768)	Good	Good	Problem	
Specified area rates	0		0	Good	Good	Good	
Operating Grants, Subsidies and Contributions	0	0	0	Good	Good	Good	
Non-Operating Grants, Subsidies and Contributions	0	0	204,327	Good	Good	Brablem	
Profit on Disposal of Assets	0	THE STREET	0	Good	Good	Good	
Loss on Disposal of Assets	0	Contraction (Contraction)	0	Good	Good	Good	
Proceeds from Disposal of Assets	0		0	Good	Good	Good	
Capital acquisitions	0	0	0	Good	Good	Good	
Transfer from Reserves	0		0	Good	Good	Good	
Transfer to Reserves	0		0	Good	Good	Good	
Net Current Assets Note	Unrestricted	Restricted	Trust				
Cash	0	0	0	Good	Good	Good	
Net Current Assets Note	Rates PYR	Rates YTD	General				
Receivables	(534)	0	0	Problem	Good	Good	

2018/2019 31/07/2018 31/07/2018 31/07/2018 25/08/2018 25/08/2018 25/09/2018 27/07/2018 27/07/2018 27/07/2018 27/07/2018 27/07/2018 27/07/2018 27/07/2018 27/07/2019 27/07/2018 2

Trust Note 12 & Trust Bank Trust Debtors CEACA Trust Debtors Bonds Etc

Reserve Balances

Fin Activity (RP) Fin Activity (NT)

Good 0 0 269,058 6,485,513 6,961,204 269,058 6,485,513 6,961,204

6,971,562 4,094,430 1,581,471 6,971,562 4,094,430 1,580,480 0 0 0 991 Annual Budget YTD Budget YTD Actual Total

Others Capital Acq Note 7 Cap Acq Note 8

SHIRE OF MERREDIN | 23

MONTHLIES SPREADSHEET TEMPLATE

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Welcome to the Moore Stephens - WA Local Government Monthly Financial Statements template. This Excel file is developed to assist WA local governments meet their statutory obligations in relation to their Monthly Financial Report.

Please note, the template formulas and cells have no protection from change by the user. This provides the user with the greatest flexibility to add, change and modify the format and calculations to their particular need. Changes made by the user in customising these spreadsheet templates could impact on the accuracy of the output of the report.

Although every care has been taken to establish the validity of the formulas contained in each template, spreadsheets are inherently susceptible to inadvertent formula errors and should always be the subject of a thorough review before the output information is relied upon.

Whilst the template caters for most normal disclosure requirements, circumstances may exist within your local government which require disclosures additional to those provided within the template and these should be inserted where required.

Functionality to hide rows and sheets where these do not contain values is provided, we recommend a review of the final report be undertaken to ensure no required items have been hidden.

Using the Monthly Financial Statements template

The Moore Stephens ribbon

A ribbon titled "MOORE STEPHENS" is available within the Excel menu ribbon to assist in navigation within the template and to provide functionality when finalising the statements.

	Home	MOORE STEPHENS			Page Layout	Formules	Data	Review	View	Developer	Inquire	ACROBAT	Power Prvot	Q Tell me what you want to do
MS	1	2000 Co	à	6	🚆 Rate Sett	ing Statement	[_] Ret	tes 🔰	Asset Disp	ocsal \$	Cash Backed	Reserves	💯 Specified Are	a Rates
	Hide Blar Rows			Print Statements	Net Curre	int Assets				12	Borrowings		🖧 Grants and Co	ontributions
Moore Stephens		Finalise Stateme	ents		State	ments	Rates No	otes	Asset Note	s Ri	evervev/Borrowi	ngs Notes	Other No	nes
The ribbon	contair	ns the following s	ection	s:										
Section		Purpose												
Finalise Sta	tement	s Options to h	nide an	d unhide	ows with ze	ero values,	orint pre-	view an	d statem	ent printi	ng shortcu	ts		
Statements	s	Shortcuts to	each	of the stat	ements									

Notes Shortcuts to each of the Notes by note number