

SHIRE OF NUNGARIN



ATTACHMENTS

**ORDINARY MEETING OF COUNCIL
HELD ON THE**

19 June 2019

Shire of Nungarin

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ORDINARY MEETING OF COUNCIL

6. PRESIDENT'S REPORT

MEETINGS / FUNCTIONS

- 25th June *NEWROC meeting @ Koorda*
- 27th June *GECZ meeting @ Merredin*
- 3rd July *CEACA Special General meeting @ Kellerberrin*
- 3rd July *CEACA Special Committee meeting @ Kellerberrin*
- 5th July *Rural Water Council meeting @ Moora*
- 8th July *WNE SRRG meeting at Mukinbudin*
- 10th July *NCDG meeting @ Nungarin*
Meetings/Contact with CEO

NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCIL

I attended with Cr Palmer (Observer) and our Chief Executive Officer. The NEWROC minutes will be available for our meeting.

Presentation: Giles Perryman presented his observations following site visits to a few member tips and also his forward thoughts for the group around waste management (as few NEWROC's strategic priorities. One thing that came out it was that individual re-cycling bins is not the way to go. Other ideas on waste management were discussed and all members agreed to approach Giles to follow up on what already he had done. Hopefully we might finally achieve something in this area as it had been discussed at NEWROC several times since not long after we formed (October 1994).

GREAT EASTERN COUNTRY ZONE

I attended with our Chief Executive Officer. Cr Coumbe was unable to attend.

The minutes will be available to Councillors so won't report on the meeting. Questions will be answered. I have spoken to both the Deputy President (chaired the meeting) and our Executive Officer about the number of Presentations.

CENTRAL EAST AGED CARE ALLIANCE

I attended with Cr Dayman and our Chief Executive Officer. This meeting was for the Adoption of the new Constitution for CEACA. I was unable to be at the meeting where this document was discussed in full. There was some questions and a need for change so a Special meeting had to be held. I feel that some were unaware of some of the ramifications of the changes but unfortunately due to the changes that had to be made and the application re being a Charity, some rules have to occur.

One outcome is that the Delegate nominated by each Council is the only one who can vote and therefore, there will be no Proxy who can fill in, and we are not able to delegate someone else unless we follow a process. If we do this we have to follow the same process for the original Delegate to resume their place. Observers can attend and are able (if the Chair allows – has indicated this is what he wants) to be involved in the meeting discussion just not vote.

Also, in the future, the Delegates will possibly attend the Annual General meeting only, unless the procedure is followed to call a special meeting. I have already indicated that when this occurs, regular reports should be sent to the Delegates.

CENTRAL EAST AGED CARE ALLIANCE

I attended with Cr Dayman and our Chief Executive Officer. This was held immediately after the above meeting. I still don't know why they weren't one meeting!

Budget: this was adopted after changes as presented at the June meeting

Discussion:

1. Payment of rates by CEACA on the Aged/Disadvantaged housing – table given to each Councils comments
2. Establishment of a sale price for housing under CEACA: this discussion made all aware of the differences both in rents and property for sale. Investigation is finally going to occur.

Change of signatories was passed by members.

RURAL WATER COUNCIL

I attended. Cr Coumbe was unable to attend. I organized to travel from Goomalling to Moora and back to Goomalling with Cr Creeves from the Merredin Shire.

∴ **Reports:**

1. Water Corporation Report
2. Department of Water and Environmental Regulation Report

∴ **Region Reports:** all delegates give an overview of their District

∴ **Business:**

1. Fixed Standpipe Pricing – this was once again discussed. But most have decided what they are planning for their standpipes. Department of Primary Industries and
2. Regional Development has not responded to our request to again participate in our meetings. It is understood from a discussion with the Department of Water and Environmental Regulation that they are keen for the Department of Primary Industries and Regional Development to be involved with the Group.
3. The Minister for Water will be attending our meeting scheduled for 18th October 2019. Issues which have been noted for discussion include farm water audits, farm rebates scheme, local government owned fixed standpipes pricing policy, cost recovery of license fees, community water grants, farmland projects and delays in transfer of AA tanks to local governments due to Native Title.
If anyone has any other subjects they feel we should discuss with the Minister, please let me know as soon as possible as all questions need to be sent to the Ministers office before the meeting.

WHEATBELT NORTH EAST SUB REGIONAL ROAD GROUP

I attended this meeting with our Chief Executive Officer and Works Manager also being in attendance.

Discussed included:

1. Funding Recoup Items

The following default items required discussion:

- a) Review of Direct Grant Funding
- b) All projects – claiming first 40% of approved project funds
- c) Road Project Funding

2. 19/20 Yr Road Project Scope of Works Alteration Request: Koorda

3. Wheatbelt Secondary Freight Group: Chair Cr Ricky Storer gave a full report on the progress of this project.

NUNGARIN COMMUNITY DEVELOPMENT GROUP MEETING.

This meeting was cancelled due to several reasons. We will discuss this group and I will give an update to the Councillors at our Round Table after the meeting.

DISCUSSION: Acting CHIEF EXECUTIVE OFFICER

Discussion included:

❖ Agenda	❖ Lease agreements
❖ Budget preparations	❖ McCorry's
❖ Changes re no Wards	❖ Nungarin North Road condition

FUTURE MEETINGS / EVENTS

RRG meeting	Northam	Monday 22 th July
Council Budget Workshop	Nungarin	Wednesday 31 st July
Emergency Management Forum	Convention Centre	Tuesday 6 th August
Mayors/President Forum	Convention Centre	Tuesday 6 th August
Mayors/President WALGA Cocktails	Convention Centre	Tuesday 6 th August
LG Minister Breakfast	Convention Centre	Wednesday 7 th August
State & LG Forum	Convention Centre	Wednesday 7 th August
WALGA AGM	Convention Centre	Wednesday 7 th August
NEWROC Dinner		Wednesday 7 th August
Local Government Convention	Convention Centre	Thursday 8 th August
Nungarin Council dinner		Thursday 8 th August
Local Government Convection	Convention Centre	Friday 9 th August
LHAG meeting	Kununoppin	Friday 16 th August
Nungarin Shire meeting	Nungarin	Wednesday 21 st August
GECZ meeting	Kellerberrin	Tuesday 27 th August
NEWROC meeting	<i>Mukinbudin/ ?Kellerberrin</i>	Tuesday 27 th August
SRRG Teleconference		Friday 30 th August
LG Nominations OPEN		Thursday 5th September
LG Nominations CLOSE		Thursday 12th September
Wheatbelt Health Forum	Trayning	Friday 20 th September
SRRG meeting	Mukinbudin	Monday 23 rd September
Rural Water Council meeting	Northam	Friday 18 th October
Local Government Elections		Saturday 19th October

Could all Councillors please bring their diaries to each meeting.

R E O'Connell

R.E. O'Connell (Shire President)



7.1 ORDINARY COUNCIL MEETING MINUTES JUNE 2019

DISTRIBUTED UNDER SEPARATE COVER



7.2 NEWROC COUNCIL MEETING MINUTES 25 JUNE 2019

DISTRIBUTED UNDER SEPARATE COVER



7.3 GREAT EASTERN COUNTRY ZONE MEETING MINUTES 27 JUNE 2019

DISTRIBUTED UNDER SEPARATE COVER



8.4.2 DRAFT POLICY AND DELEGATION – COLLECTION OF OUTSTANDING RATES AND SERVICE CHARGES

ATTACHMENT 1

Policy Type:	Finance	Policy No:	
Date Adopted:		Date Last Reviewed:	
Legal (Parent): 1. Local Government Act 1995 (As Amended) – Section 6.56.		Legal (Subsidiary):	
Delegation of Authority	Yes	Work Procedure Applicable	Yes/No
Delegation Number	4.19	Work Procedure No.	
ADOPTED POLICY			
Title:	RECOVERY OF OUTSTANDING RATES AND SERVICE CHARGES POLICY		
Objective:	To provide for the collection of outstanding rates and service charges debts.		

1.0 Debt Recovery Process

1.1 Final Notice

- (a) Where the rates remain outstanding fourteen (14) days after the due date shown on the Annual Rates Notice and the ratepayer has not elected to pay by the instalment option, a Final Notice shall be issued requesting payment in full within fourteen (14) days.
- (b) Eligible pensioners registered under the Rates and Charges (Rebates and Deferments Act) 1992 are exempt as they are entitled to pay by the 30th June under the legislation.

1.2 Notice of Intention to Summons (Demand Letter)

- (a) Rates remaining unpaid after the expiry date shown on the Final Notice will be examined for the purposes of issuing a Demand Letter (Notice of Intention to Summons).
- (b) The Demand Letter is to be issued within sixty (60) days of the expiry date on the Final Notice and must specify that the ratepayer has fourteen (14) days to pay in full or alternatively enter into a special payment arrangement with the Shire.
- (c) Failure to enter into an agreed payment arrangement will result in the debt being placed in the hands of a debt collection agency or recovery of the debt in a court of competent jurisdiction without further notice.

2.0 Debt Management – Unpaid for Less than 2 Years

- 2.1 Where a debt is outstanding for less than 2 years the debt is to be either:
 - (a) placed in the services of a debt collection agency for recovery; or
 - (b) recovered through the commencement of legal action in a court of competent jurisdiction.
 - (c) Legal costs and the costs of proceedings associated with (a) and/or (b) above will be added to the ratepayers account, in accordance with Section 6.56 of the *Local Government Act 1995*.

3.0 Debt Management – Unpaid for 2 Years

- 3.1 Where a rates and service charges debt is outstanding for 2 or more years and it is considered appropriate that the interests of Council should be protected, caveats are to be lodged on the land.

- 3.2 Caveats lodged on land are only to be withdrawn where the owner has met his/her obligation in full in relation to rate and service charges outstanding.

4.0 Debt Management – Unpaid for at least 3 Years

- 4.1 A report is to be presented to Council on an annual basis, detailing the amount of rates and services charges outstanding, by Assessment Number, and recommended action to be authorised by the Council. The Privacy Act prevents the property and owner's details from being published in a report to Council.

ATTACHMENT 2

4.19 Rates or Service Charges Recoverable in Court

Delegation From	Council
Delegation To	Chief Executive Officer
Sub-Delegation To	
File Number	
Legislative Authority for Delegation	s5.42, s5.43 and s5.44 Local Government Act 1995

Delegation

The Chief Executive Officer is delegated the authority to recover a rate or service charge which remains unpaid after it becomes due and payable, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.

Statutory power being delegated - *Local Government Act 1995*.

s6.56 (1) If a rate or service charge remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.

Conditions attached to Delegation

Authority is subject to the recovery action having been taken in accordance with Council's Policy.

Date of Delegation		
Delegator	Name	
	Signature	
Delegatee	Name	
	Signature	



8.4.3 ADOPTION OF DRAFT FINANCE POLICIES

ATTACHMENT 1

Policy Type:	Finance	Policy No:	
Date Adopted:		Date Last Reviewed:	
Legal (Parent): 1. Local Government Act 1995 (As Amended) – Section 6.13. 2. Financial Management Regulations 19A & 19B		Legal (Subsidiary):	
Delegation of Authority	N/A	Work Procedure Applicable	No
Delegation Number		Work Procedure No.	
ADOPTED POLICY			
Title:	FINANCIAL MANAGEMENT – RECOVERY OF NON RATES CHARGES		
Objective:	To provide for the collection of outstanding debts and charging of interest in relation to debts other than rates.		

1.0 Debt Management

If the invoice is not paid by the due date then the following procedure will take place.

- 1.1 For amounts outstanding for up to 30 days, the Finance Officer Income Stream is to issue a Statement to the debtor with an 'overdue' sticker attached to the Statement.
- 1.2 For amounts outstanding for greater than 30 days but less than 60 days, the Finance Officer Income Stream is to issue a Statement to the debtor with 'any reason for overdue account' sticker attached to the statement.
- 1.3 For amounts outstanding for 60 days but less than 90 days, the Finance Officer Income Stream is to issue a Statement to the debtor with 'final notice payment within 7 days' sticker attached to the statement.
- 1.4 For amounts outstanding for greater than 90 days, the Finance Officer income Stream is to issue a letter of demand to the debtor and instruct a debt collection agency to initiate debt recovery action.
- 1.5 Before any third party is engaged to take legal action to recover an outstanding debt, the Chief Executive Officer is to be consulted to ensure that this action is appropriate giving due consideration to all issues that have led to the debt being overdue and not paid.
- 1.6 Once all reasonable attempts to either locate the debtor or to obtain payment have failed, the responsible officer for raising the debt will be asked to submit a written request for the invoice to be considered for write off.
- 1.7 Approval will be sought from the Chief Executive Officer and subsequently Council for approval for the debt to be written off. Once approval has been received, the appropriate entries will be made in the Accounts Receivable Ledger.

2.0 Debt Raised in Error or Debt Adjustment

If a debt has been raised in error or requires an adjustment then an explanation will be sought from the relevant staff members. Once this has been received a credit note request will be raised which is to be authorised by both the staff member who raised the initial invoice and the Chief Executive Officer.

3.0 Interest on Overdue Accounts

Interest can be calculated on the total outstanding debt once it has exceeded the due date of the invoice. The decision to impose interest is up to the discretion of the Chief Executive Officer. The rate of interest imposed is that as determined by Council as contained in the Annual Budget and in accordance with Section 6.13 of the Local Government Act and Financial Management Regulation 19A.

ATTACHMENT 2

Policy Type:	Finance	Policy No:	
Date Adopted:		Date Last Reviewed:	

Legal (Parent): 1. Local Government Act 1995 (As Amended) – Section 6.10. 2. Australian Accounting Standards	Legal (Subsidiary):
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Delegation of Authority Applicable	No	Work Procedure Applicable	
Delegation Number		Work Procedure Number	

ADOPTED POLICY	
Title:	SIGNIFICANT ACCOUNTING POLICY
Objective:	To provide a framework for the financial management of the Shire that is clear, transparent, consistent and complies with statutory obligations and requisite Australian Accounting Standards.

1.0 DEFINITION/S:

AAS means the Australian Accounting Standards.

AASB means Australian Accounting Standards Board.

IFRS means International Financial Reporting Standards.

2.0 POLICY STATEMENT

The following significant accounting policies have been adopted by the Shire in the preparation of the Annual Financial Report.

Basis of Preparation

The financial report comprises general purpose financial statements which have 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 that have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except the 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 of fair value of selected non-current assets, financial assets and liabilities.

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 not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

All Funds through which the local government controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 22 to this financial report.

(a) Goods and Services Tax (GST)

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.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash at bank, cash on hand, 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.

(c) Trade and Other Receivables

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.

(d) Inventories

General

Inventories are valued 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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risk and rewards, and effective control over the land, are passed to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

(e) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable assets are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- clearing and earthworks	not depreciated
- construction/road base	50 years
- original surfacing and major re-surfacing	
- bituminous seals	20 years
- asphalt seals	25 years
Gravel roads	
- clearing and earthworks(formation)	not depreciated
- pavement	50 years
Formed roads (unsealed)	
- clearing and earthworks (formation)	not depreciated
- pavement	50 years
Footpaths - slab	20 years
Sewerage piping	50 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise

(f) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction

between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(g) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts

estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss

(i) *Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) *Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(h) **Impairment of Assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a

revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(l) Trade and Other Payables

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

(j) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(k) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a

qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(l) Provisions

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

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

(m) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(n) Investments in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(o) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

(p) Rates, Grants, Donations and Other Contributions

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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(q) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(r) 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 Shire's operational cycle. In the case of liabilities where the Shire 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 sale where it is held as non-current based on the Shire's intentions to release for sale.

(s) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(t) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(u) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

(v) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting period and which have not yet been adopted are set out as follows:

	Title	Issued/Compiled	Applicable (*)	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of the Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.

	Title	Issued/Compiled	Applicable (*)	Impact
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These Standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

	Title	Issued/Compiled	Applicable	Impact
(i)	AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB10, 124 & 1049]			<p>The objectives of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Shire, as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>



8.4.4 ADOPTION OF DRAFT STRATEGY AND GOVERNANCE POLICIES

ATTACHMENT 1

Policy Type:	Strategy & Governance	Policy No:	
Date Adopted:		Date Last Reviewed:	

Legal (Parent): <ol style="list-style-type: none"> Local Government Act 1995 (As Amended) – Section 6.5. Local Government Act 1995 (As Amended) – Section 7.13. 	Legal (Subsidiary): <ol style="list-style-type: none"> Regulation 5, Local Government (Financial Management) Regulations 1996; Regulation 17, Local Government (Audit) Regulations 1996.
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Delegation of Authority Applicable	No	Work Procedure Applicable	
Delegation Number		Work Procedure Number	

ADOPTED POLICY	
Title:	INTERNAL CONTROL POLICY
Objective:	To provide a policy framework for the establishment of documented internal controls that are implemented based on risk management principles.

1.0 General

Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and reporting but also include communication and organisational processes both internally and externally, staff management and error handling.

2.0 Internal Control Framework

An appropriate and effective internal control framework is the responsibility of all employees. All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees.

The Audit Committee and Council are responsible for mandating that a strong internal control framework be implemented in order to have assurance of the good governance of the organisation. The Chief Executive Officer will report regularly to the Audit Committee and Council on the review and improvement to Council's internal control framework.

3.0 Monitoring, Reviewing and Reporting

A monitoring and reporting system will be implemented with will provide bi-annual reports to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the local government, which will identify for specific areas for review.

ATTACHMENT 2

Policy Type:	Strategy & Governance	Policy No:	
Date Adopted:		Date Last Reviewed:	
Legal (Parent): 1. Local Government Act 1995 (As Amended) – Section 6.5. 2. Local Government Act 1995 (As Amended) – Section 7.13.		Legal (Subsidiary): 1. Regulation 5, Local Government (Financial Management) Regulations 1996; 2. Regulation 17, Local Government (Audit) Regulations 1996.	
Delegation of Authority Applicable	No	Work Procedure Applicable	Yes
Delegation Number		Work Procedure Number	
ADOPTED POLICY			
Title:	LEGISLATIVE COMPLIANCE POLICY		
Objective:	To provide a policy framework for the establishment of documented processes and procedures to ensure the local government complies with legislative requirements		

1.0 General

The local government will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the local government.

These processes and structures will aim to:-

- (a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
- (b) Assign responsibilities for ensuring that legislation and regulatory obligations are fully implemented.
- (c) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.
- (d) Provide people with the resources to identify and remain up-to-date with new legislation.
- (e) Establish a mechanism for reporting non-compliance.
- (f) Review accidents, incidents and other situations where there may have been non-compliance.
- (g) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

2.0 Roles and Responsibilities

(a) Councillors and Committee Members

Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

(b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

(c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation.

Employees shall report through their supervisors to Senior Management any areas of non-compliance that they become aware of.

3.0 Implementation of Legislation

The local government will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

ATTACHMENT 3

Policy Type:	Strategy & Governance	Policy No:	
Date Adopted:		Date Last Reviewed:	
Legal (Parent): 1. Local Government Act 1995 (As Amended) – Section 7.13. 2. Local Government (Audit) Regulations 1996, Regulation 17.		Legal (Subsidiary): 1. 2.	
Delegation of Authority Applicable	No	Work Procedure Applicable	
Delegation Number		Work Procedure Number	
ADOPTED POLICY			
Title:	RISK MANAGEMENT POLICY		
Objective:	To provide a policy framework for managing any uncertainty that may impact on the Shire's strategies, goals or objectives.		

1.0 Policy Statement

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

2.0 Implementation

The Shire's Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as, direct and monitor implementation, practice and performance.

Every employee within the Shire is recognised as having a role in risk management from the identification of risks to implementing risk treatments and shall be invited and encouraged to participate in the process.

3.0 Definitions

Risk means the effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management means coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process means systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing

the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

4.0 Risk Management Objectives

- (a) Optimise the achievement of our vision, mission, strategies, goals and objectives.
- (b) Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- (c) Enhance risk versus return within our risk appetite.
- (d) Embed appropriate and effective controls to mitigate risk.
- (e) Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- (f) Enhance organisational resilience.
- (g) Identify and provide for the continuity of critical operations.

5.0 Risk Appetite

The Shire quantified its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria (**Appendix A**). The criteria are also included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

6.0 Roles, Responsibilities and Accountabilities

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

7.0 Monitor and Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed annually.

Appendix A – Risk Assessment and Acceptance Criteria

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$5,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor (2)	First aid injuries	\$5,001 - \$15,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Medical type injuries	\$15,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Lost time injury	\$50,001 - \$150,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$150,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

Risk Matrix					
Consequence Likelihood	Likelihood				
	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	5 Moderate (5)	10 High (10)	15 High (15)	20 Extreme (20)	25 Extreme (25)
Likely	4 Low (4)	8 Moderate (8)	12 High (12)	16 High (16)	20 Extreme (20)
Possible	3 Low (3)	6 Moderate (6)	9 Moderate (9)	12 High (12)	15 High (15)
Unlikely	2 Low (2)	4 Low (4)	6 Moderate (6)	8 Moderate (8)	10 High (10)
Rare	1 Low (1)	2 Low (2)	3 Low (3)	4 Low (4)	5 Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager/CEO
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager/CEO
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	CEO
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	<ol style="list-style-type: none"> 1. Processes (Controls) operating as intended and aligned to Policies / Procedures. 2. Subject to ongoing monitoring. 3. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	<ol style="list-style-type: none"> 1. Processes (Controls) generally operating as intended, however inadequacies exist. 2. Nil or limited monitoring. 3. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	<ol style="list-style-type: none"> 1. Processes (Controls) not operating as intended. 2. Processes (Controls) do not exist, or are not being complied with. 3. Have not been reviewed or tested for some time.



8.5.2 ACCOUNTS PAID JUNE 2019

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1186	04/06/2019	MERREDIN AUTO-ELECTRICS		3,927.22
		Repairs to Air-Con, travel, labour, parts NA310 Grader	651.75	
		Repairs to air-con system, travel, parts, labour - NA232 Grader	1,280.73	
		Replace Air-Con Compressor, parts, labour, travel - NA1201	1,994.74	
EFT1187	04/06/2019	BOC GASES		28.62
		Container Service 28/4/19 - 28/5/19 Depot & Container Service 28/4/19 - 28/5/19 Pool	28.62	
EFT1188	04/06/2019	Toll Transport Pty Ltd		182.45
		Freight on Signs - Rural Roads, Freight on Cleaning Products - office	171.72	
		Freight on Signs - Rural Roads	10.73	
EFT1189	04/06/2019	TWO DOGS HOME HARDWARE		140.24
		Ladder 2.4 - 3.9 M 100 Kg	140.24	
EFT1190	04/06/2019	Eastern District Panel Beaters & Radiator Specialists		220.00
		Towing charge from Nungarin to Merredin Donovan Ford	220.00	
EFT1191	04/06/2019	MERREDIN SUPA IGA		13.50
		Fly spray and Tissues for Office	13.50	
EFT1192	04/06/2019	ABCO PRODUCTS		242.95
		Cleaning Products - Rec Centre	242.95	
EFT1193	04/06/2019	Beacon Equipment		170.85
		Filters, V-Belt & Blades Kit - Street Cleaner & Mower	170.85	
EFT1194	04/06/2019	Walker Electrical Contractors		641.74
		Replaced 2 Lights - 40 Danberrin Rd, Install 2 Power Points - Unit B Waterhouse Tce, Install 2 Power Points - Unit A First Ave	641.74	
EFT1195	04/06/2019	Crisp Wireless Pty Ltd		1,073.80
		Monthly Internet Charges (May & June) Office, Rec Centre, Works Residence & Rec Ground	1,073.80	
EFT1196	04/06/2019	WCS Concrete Pty Ltd		42,680.00
		Supply, Delivery, Laying Concrete - Creagh Road Floodway	42,680.00	
EFT1197	04/06/2019	TRANS-TYRES WA PTY LTD		1,342.00
		1 New Tyre - NA310 Champ Grader	1,342.00	
EFT1198	04/06/2019	ABCO PRODUCTS		957.38
		Cleaning Products - Office, Rec Centre, Public Toilets	957.38	
EFT1199	04/06/2019	Darren Long Consulting		2,035.00
		Prepare various Financial Reports - April	2,035.00	
EFT1200	04/06/2019	LgisWa		2,145.09
		Actual Wages Adjustments for 30/6/17 - 30/6/18	2,145.09	

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1201	04/06/2019	Talis Consultants Pty Ltd Aft Talis Unit Trust		1,328.94
		Talis Project No: TA19001 Nungarin North Rd	1,328.94	
EFT1202	06/06/2019	CHILD SUPPORT AGENCY		499.44
		Payroll Deduction for David Clarke 01/05/2019	499.44	
EFT1203	06/06/2019	AUSTRALIAN TAXATION OFFICE		17,454.00
		PAYG Withheld May 2019	17,454.00	
EFT1204	11/06/2019	AVON WASTE		1,628.83
		Rubbish Service – May including Recycling	1,628.83	
EFT1205	11/06/2019	Toll Transport Pty Ltd		162.38
		Freight on Computer Equipment - Office, Freight on Signs - Rural Roads	99.62	
		Freight on Library Boxes	62.76	
EFT1206	11/06/2019	IT VISION		1,100.00
		Purchase Altus Enablement - Payroll	1,100.00	
EFT1207	11/06/2019	TWO DOGS HOME HARDWARE		22.66
		Various PVC Fittings - Park Retic	22.66	
EFT1208	11/06/2019	RON BATEMAN & CO		192.01
		3 Jockey Wheels for Various Trailers - Depot	192.01	
EFT1209	11/06/2019	WESTRAC Pty Ltd		277.86
		Supply glass lower door - NA310 Grader	277.86	
EFT1210	11/06/2019	PERFECT COMPUTER SOLUTIONS		85.00
		Monthly Monitoring Fee - Office	85.00	
EFT1211	11/06/2019	MERREDIN TOYOTA		738.63
		Carried out 120,000 Service, Parts, Labour - NA34	738.63	
EFT1212	11/06/2019	SUNNY SIGN COMPANY		220.00
		Brackets & Bolts for Signs - Rural Roads	220.00	
EFT1213	11/06/2019	Great Eastern Freightlines		1,496.00
		Freight on Concrete Pipes - Rural Roads	1,496.00	
EFT1214	11/06/2019	Bunnings Group Limited		1,877.13
		Various Tools - Building Maintenance	993.27	
		Various Tools - Building Maintenance	43.09	
		Various Tools - Building Maintenance	840.77	
EFT1215	11/06/2019	Great Southern Fuel Supplies		717.12
		Retail Purchases – May - 0NA, Unleaded Fuel NA168, Unleaded Fuel NA1240	717.12	

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1216	11/06/2019	Wegners Rural		80.68
		Weekly Paper	1.70	
		Lunch for Finance Consultants, Coffee	25.50	
		Weekly Paper	1.70	
		Lunch For Financial Consultants, Coffee	25.00	
		Weekly Paper	1.70	
		Weekly Paper	2.90	
		Weekly Paper	2.90	
		Various Lollies - Council Meetings	15.88	
		Weekly Paper	1.70	
		Weekly Paper	1.70	
EFT1217	11/06/2019	Wheatbelt Liquid Waste Management		3,300.00
		Pump out of Black Water - Grangarin	1,100.00	
		Pump out of Black Water - Grangarin	1,100.00	
		Pump out of Black Water - Grangarin	1,100.00	
EFT1218	11/06/2019	McLeods Barristers and Solicitors		988.30
		Legal Fees - Praniess First & Second Ave	988.30	
EFT1219	11/06/2019	Micksippe Carpentry		1,886.50
		Frame out & sheet doorway - 40 Danberrin Rd, Repair to door - Post Office, Repair to roof leak - 37 Second Ave	1,886.50	
EFT1220	11/06/2019	SHIRE OF MT MARSHALL		668.01
		New health recoup 31/3/19 - 30/4/19 EHO	638.01	
		New health recoup 31/8/19 - 30/9/18 EHO	30.00	
EFT1221	11/06/2019	Newground Water Services Pty Ltd		1,375.00
		Divining works for water - Rural Roads	1,375.00	
EFT1222	11/06/2019	Colas Western Australia Pty Ltd		620,912.07
		Hot Bitumen Seals – Supply of Sealing Works as per Tender RFT 18/19-1	620,912.07	
EFT1223	13/06/2019	PERFECT COMPUTER SOLUTIONS		29,340.90
		Server & Hardware, Software, HP Desktop Mini Computer & Monitor x 2, MS Surface Pro i5, Labour	24,294.90	
		Set up new server prior to coming into the office	4,250.00	
		Travel for onsite visit for server	770.00	
		Meal for contactor on site visit	26.00	
EFT1224	20/06/2019	Woolshed Hotel Nungarin		189.00
		7 Council Meals - February Council Meeting	189.00	
EFT1225	20/06/2019	LgisWa		443.08
		Actual wages adjustment for period 30/06/16 - 30/6/17	443.08	

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1226	20/06/2019	MERREDIN FLOWERS & GIFTS		80.00
INV 77	23/04/2019	Anzac Day Wreath	80.00	
EFT1227	20/06/2019	Woolshed Hotel Nungarin		312.00
		Supply 6 Council Meals - March Council Meeting	163.00	
		Supply 6 Council meals - April Council Meeting	149.00	
EFT1228	20/06/2019	McLeods Barristers and Solicitors		6,130.49
		Recovery of Unpaid Rates - First & Second Ave Praniess	1,402.94	
		Recovery of Unpaid Rates - First & Second Ave Praniess	4,727.55	
EFT1229	20/06/2019	BOC GASES		58.61
		Argoshield Light E2 Size - Depot	58.61	
EFT1230	20/06/2019	CUTTING EDGES		2,860.00
		Grader Blades x 20 - Rural Roads	2,860.00	
EFT1231	20/06/2019	Toll Transport Pty Ltd		39.27
		Freight on Signs - Rural Roads, Freight on Cleaning Products - Office, Freight on Cleaning Products - Rec Centre	39.27	
EFT1232	20/06/2019	TWO DOGS HOME HARDWARE		363.20
		Drill Bits, Bolts, Disc, Silicone - Depot	76.10	
		Ladder 8ft - Depot	287.10	
EFT1233	20/06/2019	TRANS-TYRES WA PTY LTD		1,342.00
		New Grader Tyre - NA310	1,342.00	
EFT1234	20/06/2019	Adam Majid		1,195.40
		Reimbursement of Health Fund Payment - Adam Majid	1,195.40	
EFT1235	20/06/2019	KLEENHEAT GAS		184.20
		Bulk Gas - Grangarin	184.20	
EFT1236	20/06/2019	SHIRE OF TRAYNING		1,820.00
		Kununoppin Medical Expenses, Doctor's Rent 28/4/19 - 1/6/19	1,820.00	
EFT1237	20/06/2019	SUNNY SIGN COMPANY		441.10
		Replacement Signs - Rural Roads	441.10	
EFT1238	20/06/2019	Woolshed Hotel Nungarin		191.00
		Supply 7 Meals - May Council Meeting	191.00	
EFT1239	27/06/2019	COUMBE, GARY CHARLES		227.69
		Sitting Fee June Council Meeting - Gary Coumbe	90.00	
		Committee Meeting after Road Inspections	45.00	
		Travel Allow 12 Klm @.78 - Gary Coumbe	9.36	
		Deputy President Allow (June 19) - Gary Coumbe	83.33	

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1240	27/06/2019	O'CONNELL, RENIRA EILEEN		488.33
		Sitting Fee June Council Meeting - Eileen O'Connell	110.00	
		Committee Meeting after Road Inspections	45.00	
		Presidents Allowance (June 19) Eileen O'Connell	333.33	
EFT1241	27/06/2019	KERRY LORELLE DAYMAN		153.72
		Sitting Fee June Council Meeting - Kerry Dayman	90.00	
		Committee Meeting after Road Inspections	45.00	
		Travel Allow 24 Klm @.78 - Kerry Dayman	18.72	
EFT1242	27/06/2019	BEV PALMER		135.00
		Sitting Fees June Council Meeting - Bev Palmer	90.00	
		Committee Meeting after Road Inspections	45.00	
EFT1243	27/06/2019	Pippa de Lacy		147.48
		Sitting Fees June Council Meeting - Pippa de Lacy	90.00	
		Committee Meeting after Road Inspections	45.00	
		Travel Allow 16 Klm @.78 - Pippa de Lacy	12.48	
EFT1244	27/06/2019	Jason Davis		175.56
		Sitting Fees June Council Meeting - Jason Davis	90.00	
		Committee Meeting after Road Inspections	45.00	
		Travel Allow 52 Klm @.78 - Jason Davis	40.56	
16605	07/06/2019	SYNERGY		5,985.80
		Usage & S/C 28/3/19 - 29/5/19 Post Office	491.35	
		Usage & S/C 28/3/19 - 29/5/19 Grangarin	80.25	
		Usage & S/C 28/3/19 - 29/5/19 Alice William Building	114.95	
		Usage 28/3/19 - 29/5/19 Fuel facility	373.75	
		Usage & S/C 28/3/19 - 29/5/19 Office	822.90	
		Usage & S/C 28/3/19 - 29/5/19 St John Shed	189.70	
		Usage & S/C 28/3/19 - 29/5/19 24 First Ave	247.55	
		Usage & S/C 28/3/19 - 29/5/19 Depot	363.00	
		Usage & S/C 28/3/19 - 29/5/19 Hall	185.15	
		Usage & S/C 28/3/19 - 29/5/19 Public Toilets	114.15	
		Usage & S/C 28/3/19 - 29/5/19 Dam Pump	450.75	
		Usage & S/C 28/3/19 - 29/5/19 Radcliffe Park	178.20	
		Usage & S/C 28/3/19 - 29/5/19 Memorial Building	121.35	
		Usage & S/C 28/3/19 - 29/5/19 40 Danberrin Rd	468.05	
		Usage & S/C 28/3/19 - 29/5/19 Pool	1,009.20	
		Usage & S/C 25/4/19 - 24/5/19 Street Lighting	775.50	
16606	07/06/2019	TELSTRA CORPORATION		646.69
		Usage & S/C 28/4/19 - 27/5/19 Mobiles, Ipads Internet	646.69	
16607	07/06/2019	WATER CORPORATION		1,619.89
		Usage & S/C 25/3/19 - 21/5/19 Grangarin	1,619.89	

SHIRE OF NUNGARIN - MUNICIPAL

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
16608	19/06/2019	TELSTRA CORPORATION		54.31
		Usage & S/C 5/5/19 - 4/6/19 LCD Committee	54.31	
16609	19/06/2019	WATER CORPORATION		803.31
		Standpipe Usage & S/C 2/4/19 - 31/5/19 Koorda-Southern Cross Rd	169.78	
		Standpipe Usage & S/C 2/4/19 - 31/5/19 English Rd	492.88	
		Standpipe Usage & S/C 4/4/19 - 5/6/19 Knungajin-Merredin Rd	140.65	
DD7208.1	12/06/2019	WA LOCAL GOVERNMENT SUPERANNUATION PLAN		3,041.82
DD7208.2	12/06/2019	AUSTRALIAN SUPER ADMINISTRATION		444.02
DD7208.3	12/06/2019	BT Super for Life		53.40
DD7208.4	12/06/2019	Australian Catholic Superannuation And Retirement Fund		225.65
DD7225.1	26/06/2019	WA LOCAL GOVERNMENT SUPERANNUATION PLAN		3,105.18
DD7225.2	26/06/2019	AUSTRALIAN SUPER ADMINISTRATION		444.02
DD7225.3	26/06/2019	BT Super for Life		54.51
DD7225.4	26/06/2019	Australian Catholic Superannuation And Retirement Fund		225.65

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	775,833.68
TOTAL		775,833.68

SHIRE OF NUNGARIN

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT1185	04/06/2019	Nungarin Sporting Club Inc		39,763.04
		Return of funds from Trust Account Rec Centre Bar	39,763.04	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	TRUST FUND BANK	39,763.04
TOTAL		39,763.04



8.5.3 FINANCIAL REPORT – JUNE 2019



MONTHLY FINANCIAL REPORT

30 JUNE 2019

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SHIRE OF NUNGARIN
BUDGET STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE PERIOD ENDING 30 JUNE 2019

	NOTES	2018-19 ANNUAL BUDGET	2018-19 YTD BUDGET	2018-19 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)		\$	\$	\$
General Purpose Funding		(21,761)	(21,761)	(21,343)
Governance		(570,295)	(574,101)	(489,410)
Law, Order, Public Safety		(47,315)	(47,315)	(30,918)
Health		(48,043)	(48,043)	(35,987)
Education and Welfare		(7,775)	(7,775)	(158,255)
Housing		(201,513)	(201,513)	(183,690)
Community Amenities		(144,309)	(144,309)	(119,325)
Recreation and Culture		(701,019)	(701,019)	(696,724)
Transport		(980,605)	(980,605)	(893,012)
Economic Services		(124,383)	(124,383)	(74,611)
Other Property and Services		(114,086)	(114,086)	(313,424)
		(2,961,104)	(2,964,910)	(3,016,700)
REVENUE				
General Purpose Funding		998,057	457,709	1,549,048
Governance		221,007	221,007	203,725
Law, Order, Public Safety		7,408	7,408	12,164
Health		0	0	236
Education and Welfare		4,560	4,560	131,505
Housing		49,904	49,904	51,221
Community Amenities		49,550	49,550	47,888
Recreation and Culture		27,841	27,841	17,985
Transport		178,494	178,494	384,492
Economic Services		75,500	75,500	68,580
Other Property & Services		81,369	81,369	54,062
		1,693,690	1,153,342	2,520,906
<i>Increase(Decrease)</i>		(1,267,414)	(1,811,568)	(495,795)
FINANCE COSTS				
Governance		(3,807)	(3,771)	(3,565)
Recreation & Culture		(16,012)	(16,012)	(15,681)
Transport		(10,348)	(10,348)	(10,186)
Total Finance Costs		(30,167)	(26,360)	(29,433)
NON-OPERATING REVENUE				
Community Amenities			0	0
Recreation & Culture		0	0	0
Transport		328,038	328,038	314,551
Economic Services		0	0	0
Total Non-Operating Revenue		328,038	328,038	314,551
PROFIT/(LOSS) ON SALE OF ASSETS				
Governance Loss		0		
<i>Total Profit/(Loss)</i>		0	0	0
NET RESULT		(969,543)	(1,509,890)	(210,676)
Other Comprehensive Income				
Changes on revaluation of non-current assets		0	0	0
<i>Total Abnormal Items</i>		0	0	0
TOTAL COMPREHENSIVE INCOME		(969,543)	(1,509,890)	(210,676)

SHIRE OF NUNGARIN
BUDGET STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 JUNE 2019

	NOTES	2018-19 BUDGET	2018-19 ACTUAL
Expenses			
Employee Costs		(771,405)	(893,159)
Materials and Contracts		(816,858)	(796,429)
Utility Charges		(141,892)	(117,739)
Depreciation on Non-Current Assets		(922,856)	(943,624)
Interest Expenses		(30,131)	(29,433)
Insurance Expenses		(87,253)	(89,825)
Other Expenditure		(220,876)	(175,924)
		(2,991,271)	(3,046,133)
Revenue			
Rates		540,348	537,387
Operating Grants, Subsidies and Contributions		933,248	1,469,824
Fees and Charges		110,013	88,099
Service Charges		0	0
Interest Earnings		27,121	34,783
Other Revenue		82,960	390,811
		1,693,690	2,520,906
		(1,297,581)	(525,227)
Non-Operating Grants, Subsidies & Contributions		328,038	314,551
Profit on Asset Disposals		0	0
Loss on Asset Disposals		0	0
		328,038	314,551
Net Result		(969,543)	(210,676)
Other Comprehensive Income			
Changes on revaluation of non-current assets		0	0
Total Other Comprehensive Income		0	0
TOTAL COMPREHENSIVE INCOME		(969,543)	(210,676)

SHIRE OF NUNGARIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2019

	2018-19 ANNUAL BUDGET	2018-19 YTD BUDGET (a)	2018-19 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	457,709	457,709	1,011,660	553,951	54.76%	
Governance	221,007	221,007	203,725	(17,282)	Variance within % Threshold	
Law, Order Public Safety	7,408	7,408	12,164	4,756	39.10%	
Health	0	0	236	236	100.00%	
Education and Welfare	4,560	4,560	131,505	126,945	96.53%	
Housing	49,904	49,904	51,221	1,317	Variance within % Threshold	
Community Amenities	49,550	49,550	47,888	(1,662)	Variance within % Threshold	
Recreation and Culture	27,841	27,841	17,985	(9,856)	54.80%	
Transport	178,494	178,494	384,492	205,998	(53.58%)	
Economic Services	75,500	75,500	68,580	(6,920)	(10.09%)	
Other Property and Services	81,369	81,369	54,062	(27,307)	(50.51%)	
	1,153,342	1,153,342	1,983,518	830,176		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(21,761)	(21,761)	(21,343)	418	Variance within % Threshold	
Governance	(574,102)	(574,101)	(492,975)	81,126	(14.13%)	
Law, Order, Public Safety	(47,315)	(47,315)	(30,918)	16,397	34.65%	▲
Health	(48,043)	(48,043)	(35,987)	12,056	(25.09%)	
Education and Welfare	(7,775)	(7,775)	(158,255)	(150,480)	(1935.43%)	▼
Housing	(201,513)	(201,513)	(183,690)	17,823	Variance within % Threshold	▲
Community Amenities	(144,309)	(144,309)	(119,325)	24,984	(17.31%)	
Recreation and Culture	(717,031)	(717,031)	(712,406)	4,625	Variance within % Threshold	▲
Transport	(990,953)	(990,953)	(903,199)	87,754	40.02%	▲
Economic Services	(124,383)	(124,383)	(74,611)	49,772	(174.73%)	▲
Other Property & Services	(114,086)	(114,086)	(313,424)	(199,338)		▼
	(2,991,271)	(2,991,270)	(3,046,133)	(54,863)		
<i>Increase(Decrease)</i>	(1,837,929)	(1,837,928)	(1,062,615)	775,313		
ADD						
Movement in Employee Benefits (Non-current)	0	0	(9,475)	0		
Movement in LSL Reserve (Added Back)	0	0	564	0		
Movement in Deferred Pensioners (Non-current)	0	0	(646)	0		
Depreciation Written Back	922,856	922,856	943,624	20,768	Variance within % Threshold	▲
	922,856	922,856	934,067	20,768		
<i>Sub Total</i>	(915,073)	(915,072)	(128,548)	796,081		
INVESTING ACTIVITIES						
Purchase of Land	0	0	0	0	0.00%	
Purchase Buildings	(192,000)	(192,000)	(14,639)	177,361	92.38%	▲
Infrastructure Assets - Roads	(784,040)	(784,040)	(673,409)	110,631	14.11%	▲
Infrastructure Assets - Other	0	0	0	0	0.00%	
Purchase Plant and Equipment	(7,600)	(7,600)	(3,188)	4,412	58.05%	
Purchase Furniture and Equipment	(33,500)	(33,500)	(31,487)	2,013	Variance within % Threshold	
Proceeds from Sale of Assets	0	0	0	0	0%	
Non-Operating Grants, Subsidies for the Development of Assets	328,038	328,038	314,551	(13,487)	Variance within % Threshold	
Amount attributable to Investing Activities	(689,102)	(689,102)	(408,172)	280,930		
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(44,355)	(44,355)	(44,355)	0	Variance within % Threshold	
Self Supporting Loan Principal Income	10,533	10,533	10,532	(1)	Variance within % Threshold	
Transfer to Reserves	(5,000)	(5,000)	(2,728)	2,272	(45.43%)	
	(38,822)	(38,822)	(36,551)	2,271		
Plus Rounding						
<i>Sub Total</i>	(1,642,997)	(1,642,996)	(573,271)	1,079,282		
FUNDING FROM						
Transfer from Reserves	60,923	60,923	25,500	(35,423)	(58.14%)	▼
Loans Raised	0	0	0	0	0.00%	
Estimated Opening Surplus at 1 July	1,042,000	1,042,000	1,012,714	(29,286)	Variance within % Threshold	
NET SURPLUS/(DEFICIT)	274	274	1,002,331	1,002,057		
AMOUNT TO BE RAISED FROM RATES	(540,348)	(540,347)	(537,387)	12,516		

SHIRE OF NUNGARIN
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 JUNE 2019

	ACTUAL 30 JUNE 2019	ACTUAL 30 JUNE 2018
CURRENT ASSET		
Municipal Fund Bank	\$712,744	\$945,817
Cash on Hand	\$400	\$400
MUni Investment Account	\$201,096	\$0
LSL Reserve Bank	\$103,555	\$102,992
Plant Reserve Bank	\$153,299	\$152,465
Building Reserve Bank	\$21,242	\$21,126
Office Building Reserve Bank	\$37,796	\$37,590
Swimming Pool Reserve Bank	\$45,047	\$44,801
Land Development Reserve Bank	\$2,078	\$2,066
Community Bus Reserve Bank	\$110,881	\$110,277
Computer Equipment/Software Reserve Bank	\$1,769	\$27,121
Sundry Debtors - Rates/Rubbish	\$175,013	\$155,292
Excess Rates Received	(\$10,098)	(\$10,874)
ESL Control	\$15,874	\$13,472
Sundry Debtors	\$69,574	\$137,416
Pensioners Rebates - Rates	\$0	\$2,332
Pensioner Rebates - ESL	\$0	\$97
Accrued Income	\$98	\$10,724
GST Receivable	\$91,227	\$54,387
SSL Receivable - Current	\$20,089	\$24,292
Loan 66 - SSL Principal Received	(\$2,528)	(\$2,375)
Loan 69 SSL Principal Received Football	(\$6,022)	(\$5,891)
Loan 67 (Museum) Principal Received	(\$1,983)	(\$1,894)
Principal Received on Rates Outstanding Loan	\$0	(\$3,600)
Provision for Doubtful Debts	(\$167,601)	(\$150,833)
Stock on Hand	\$8,974	\$3,955
Stock Purchases	\$37,196	\$43,053
Stock Allocated to Works and Services	(\$44,184)	(\$44,189)
History Book Stock	\$4,065	\$23,260
	\$1,579,601	\$1,693,279
LESS CURRENT LIABILITIES		
Sundry Creditors	(\$25,283)	(\$93,459)
ESL Levied/Creditor	\$2,351	\$3,990
Rate Refund Suspense	\$0	(\$400)
Accrued Salaries & Wages	(\$5,771)	(\$5,553)
Accrued Interest on Loans	(\$5,599)	(\$6,033)
Accrued Expenses	(\$37,004)	(\$26,142)
GST Payable	(\$10,998)	(\$37,833)
PAYG Credit Account	(\$11,339)	(\$24,653)
Loan Liability - Current	(\$89,785)	(\$86,409)
Prov For Annual Leave- Current	(\$57,775)	(\$48,504)
Provision for LSL - Current	(\$44,173)	(\$35,998)
Loan 63 - Principal Repayment	\$7,834	\$7,356
Loan 66 Principal Repayment	\$2,528	\$2,375
Loan 65 Recreation Centre Principal	\$14,748	\$13,716
Loan 69 Principal Repayment Football	\$6,022	\$5,891
Loan 67 (Museum) Principal Repayment	\$1,983	\$1,894
Loan 68 (Depot) Principal Repayment	\$11,240	\$10,823
Trust Fund Liability	(\$11)	\$0
FINANCING OF INSURANCE PREMIUMS	\$0	\$0
	(\$241,032)	(\$318,940)
SUB-TOTAL	\$1,338,569	\$1,374,339
LESS: Exclusions	\$0	\$0
Deduct: Reserves - Cash backed	(\$475,666)	(\$498,438)
Less Self Supporting Loan Repayments	(\$9,556)	(\$10,533)
Add: Lesser of Leave Provision & Leave Reserve	\$103,555	\$102,992
Add: Loan Liability	\$45,430	\$44,355
Rounding	\$0	\$0
	\$0	\$0
SURPLUS /(DEFICIT) OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$1,002,331	\$1,012,714

SHIRE OF NUNGARIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2019

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
OPERATING REVENUE			
General Purpose Funding			
General Purpose Grant funding allocation more than anticipated and 50% advance payment for 2019/20 received.	PERMANENT	553,951	54.76%
Governance			
Governance reimbursements lower than anticipated due to BBR grant less, legal costs recovered lower than anticipated	TIMING	(17,282)	Variance within % Threshold
Law Order & Public Safety -			
Variance within \$5,000 Materiality Threshold	TIMING	4,756	39.10%
Health			
Variance within \$5,000 Materiality Threshold	TIMING	236	100.00%
Education & Welfare			
Family Counsellor reimbursements not anticipated - not council employee's, so was anticipated Agcare staff would be removed from Councils payroll system	TIMING	126,945	96.53%
Housing			
Variance within \$5,000 Materiality Threshold	TIMING	1,317	Variance within % Threshold
Community Amenities			
Variance within \$5,000 Materiality Threshold	TIMING	(1,662)	Variance within % Threshold
Recreation & Culture			
Rent on McCorry's hotel lower than anticipated including write back of rent from previous years paid but not deducted off sundry debtor account	TIMING	(9,856)	54.80%
Transport			
Local road grant advance payment of 50% for 2019/20 and MRWA road maintenance grant higher than anticipated for reporting period.	TIMING	205,998	(53.58%)
Economic Services			
Tourism event grant less than anticipated for reporting period. Caravan Park income higher than anticipated for the reporting period.	TIMING	(6,920)	(10.09%)
Other Property and Services			
Staff housing rent income and police licensing fees lower than anticipated for reporting period.	TIMING	(27,307)	(50.51%)

SHIRE OF NUNGARIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2019

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<u>OPERATING EXPENDITURE</u>			
General Purpose Funding			
Variance within \$5,000 Materiality Threshold	TIMING	418	% Threshold
Governance			
Administration allocations, councillor refreshments and councillor training expenses lower than anticipated for reporting period	TIMING	81,126	(14.13%)
Law Order & Public Safety -			
Fire prevention maintenance of vehicles, other goods and services expenses and animal control other expenses lower than anticipated for the reporting period.	TIMING	16,397	34.65%
Health			
Group scheme expenses and mosquito control expenses less than anticipated for reporting period	TIMING	12,056	(25.09%)
Education & Welfare			
Family counsellor wages and super costs not anticipated to be paid by Shire. Will be offset by reimbursement by AgCare.	PERMANENT/ TIMING	(150,480)	(1935.43%)
Housing			
Aged Accommodation maintenance expenses lower than anticipated for reporting period.	TIMING	17,823	Variance within % Threshold
Community Amenities			
Other sanitation expenses lower than anticipated for reporting period. Other landcare expenses lower than anticipated for reporting period.	TIMING	24,984	(17.31%)
Recreation & Culture			
Public halls maintenance expenses lower than anticipated for reporting period. Swimming pool salaries and depreciation higher than anticipated for reporting period. Memorial building expenses and McCorry's Hotel expenses lower than anticipated for reporting period.	TIMING	4,625	Variance within % Threshold
Transport			
Road maintenance, depot maintenance, footpath maintenance and road and street signs expenses lower than anticipated for the reporting period. Road inventory data collection expenses higher than anticipated.	TIMING/PERMA NENT	87,754	Variance within % Threshold
Economic Service			
Noxious weeds expenses and standpipe expenses lower than anticipated for the reporting period. Area promotion expenses and picnic area expenses lower than anticipated for the reporting period. Building control expenses lower than anticipated for the reporting period.	TIMING	49,772	40.02%
Other Property & Services			
Overheads on Admin salaries expenses higher than anticipated for reporting period. Public Works Overheads allocations and Plant operation allocations lower than anticipated for the reporting period.	TIMING	(199,338)	(174.73%)

SHIRE OF NUNGARIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2019

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
CAPITAL REVENUES			
<u>Non-Operating Grants, Subsidies & Contributions</u>			
<u>Community Amenities</u>			
Community Amenities - Contribution Income -	TIMING	0	
<u>Transport</u>			
Regional Road Group Grants - Grant funding claimed lower than anticipated	TIMING	(13,487)	
Roads to Recovery Grants -	TIMING	0	
Roads Contribution Income -	TIMING	0	
		-----	Variance within %
		(13,487)	Threshold
		=====	
<u>Proceeds from Sale of Assets</u>			
Proceeds from Sale of Assets -	TIMING	0	

		0	0%
		=====	
<u>Transfers from Reserve</u>			
Transfers from Reserve -	TIMING	0	(58.14%)

SHIRE OF NUNGARIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2019

EXPLANATION OF MATERIAL VARIANCES

REPORTING PROGRAM & EXPLANATION	TIMING / PERMANENT	\$ VARIANCE	% VARIANCE
<u>CAPITAL EXPENDITURE</u>			
<u>Transfers to Reserve</u>			
Transfers to Reserve - Interest earned less than expected	TIMING	2,272	(45.43%)
<u>Furniture & Equipment</u>			
<u>Governance</u>			
Administration Furniture & Equipment - Purchase expenses higher than anticipated for reporting period.	TIMING	(1,537)	
<u>Recreation & Culture</u>			
Recreation Centre - Various equipment items - Purchase expenses lower than anticipated for reporting period.	TIMING	3,550	
Total (Over)/Under Budget		2,013	in % Threshold
<u>Buildings</u>			
<u>Other Housing</u>			
Grangarin Effluent Upgrade - Project not yet commenced	TIMING	88,000	
Lot 51 First Avenue - Project expenses lower than anticipated for reporting period.	TIMING	361	
Lot 188 Danberrin - Project not yet commenced	TIMING	7,000	
<u>Recreation & Culture</u>			
Museum Building Renewal/Upgrade - Project not yet commenced	TIMING	10,000	
Other Culture - McCorry's Hotel Upgrade - Project not yet commenced	TIMING	10,000	
Pool Building Guttering & Recirculation - Project not yet commenced	TIMING	62,000	
		177,361	92.38%
<u>Plant & Equipment</u>			
<u>Recreation & Culture</u>			
Parks & Gardens Plant & Equipment - Purchase expenses lower than anticipated for reporting period	TIMING	4,412	
Total (Over)/Under Budget		4,412	58.05%
<u>Road Construction</u>			
<u>Road Construction - Council -</u>			
Regional Road Group Projects - Nungarin North Road - Project expenses lower than anticipated for the reporting period	TIMING	378,083	
RRG - Koorda/Bullfinch Road - Funding reallocation to this project	PERMANENT/ TIMING	(262,234)	
RRTR - Karomin Road - Funding reallocation to this project	PERMANENT/ TIMING	(108,619)	
Roads to Recovery - Karomin Road - Budget review amendments to reallocate fund to other road projects	PERMANENT/ TIMING	342,348	
RTR - Hodges Rd - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(94,200)	
RTR - Jolly Road - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(4,557)	
RTR - McCorry Road - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(40,156)	
RTR - Creagh Road - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(33,819)	
RTR - Dugdale Street - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(5,776)	
RTR - Benson Avenue - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(25,621)	
RTR - Second Avenue - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(14,552)	
RTR - Third Avenue - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(9,136)	
RTR - Mitchell Tce - Budget review amendment reallocation to this project	PERMANENT/ TIMING	(11,132)	
Total (Over)/Under Budget		110,631	14.11%

SHIRE OF NUNGARIN
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 JUNE 2019

	Note	2017-18 ACTUAL \$	2018-19 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		946,207	914,240	-31,967
Restricted Cash & Cash Equivalents		498,438	475,666	-22,772
Trade and other receivables		222,545	183,644	-38,901
Inventories		26,078	6,051	-20,027
Other assets			0	0
Total current assets		1,693,268	1,579,601	-113,667
Non-current assets				
Trade and other receivables		26,097	17,187	-8,910
WALGA LG House Unit Trust		30,934	30,934	0
Land Held for Resale		52,655	52,655	0
Property, infrastructure, plant and equipment		7,583,966	7,553,405	-30,561
Infrastructure Assets		36,392,901	36,202,559	-190,342
Total non-current assets		44,086,553	43,856,740	-229,812
Total assets		45,779,821	45,436,341	-343,480
Current liabilities				
Trade and other payables		190,072	93,654	96,418
Interest-bearing loans and borrowings		44,355	45,430	-1,075
Provisions		84,502	101,947	-17,445
Total current liabilities		318,929	241,032	77897
Non-current liabilities				
Interest-bearing loans and borrowings		533,605	488,176	45,429
Provisions		16,381	6,906	9,475
Total non-current liabilities		549,986	495,082	54,904
Total liabilities		868,915	736,113	132,802
Net assets		44,910,906	44,700,228	-210,678
Equity				
Retained surplus		13,187,842	13,210,613	22,771
Net Result		0	-210,676	-210,676
Reserve - asset revaluation		31,224,626	31,224,625	-1
Reserve - Cash backed		498,438	475,666	-22,772
Total equity		44,910,906	44,700,228	-210,678

This statement is to be read in conjunction with the accompanying notes

SHIRE OF NUNGARIN
BUDGET STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 JUNE 2019

	Note	2017-18 ACTUAL \$	2018-19 BUDGET \$	2018-19 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(1,014,923)	(771,405)	(887,641)
Materials & Contracts		(1,498,382)	(816,858)	(844,576)
Utilities (gas, electricity, water, etc)		(126,504)	(141,892)	(117,739)
Insurance		(31,792)	(30,131)	(89,825)
Interest Expense		(91,689)	(87,253)	(29,867)
Goods and Services Tax Paid		0	0	(26,835)
Other Expenses		(190,874)	(220,876)	(174,067)
		(2,954,164)	(2,068,415)	(2,170,550)
Receipts				
Rates		531,339	559,934	530,209
Operating Grants & Subsidies				1,472,156
Fees and Charges		40,986	110,013	166,664
Interest Earnings		32,038	27,121	34,783
Goods and Services Tax		(18,878)	51,369	(36,840)
Other		1,062,041	82,960	390,823
		3,021,921	1,814,645	2,557,796
Net Cash flows from Operating Activities		67,757	(253,770)	387,246
Cash flows from investing activities				
Payments				
Purchase of Land		0	0	0
Purchase of Buildings		(25,000)	(192,000)	(14,639)
Purchase of Plant and Equipment		(53,456)	(7,600)	(3,188)
Purchase of Furniture and Equipment		(1,368)	(33,500)	(31,487)
Purchase of Road Infrastructure Assets		(202,453)	(784,040)	(673,409)
Purchase of Footpath Assets		0	0	0
Purchase of Aerodrome Assets		0	0	0
Purchase of Parks & Ovals Assets		0	0	0
Purchase of Other Infrastructure Assets		(209,567)	0	(0)
Receipts				
Proceeds from Sale of Assets		29,094	0	0
Non-Operating grants used for Development of Assets		515,448	328,038	314,551
Net Cash Flows from Investing Activities		52,698	(689,102)	(408,172)
Cash flows from financing activities				
Repayment of Debentures		(42,055)	(44,355)	(44,354)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		8,269	10,533	10,532
Proceeds from New Debentures		0	0	0
Net cash flows from financing activities		(33,786)	(33,822)	(33,822)
Net increase/(decrease) in cash held		86,669	(976,694)	(54,749)
Cash at the Beginning of Reporting Period		1,357,986	1,445,126	1,444,655
Cash at the End of Reporting Period		1,444,655	468,432	1,389,906

**SHIRE OF NUNGARIN
BUDGET STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 JUNE 2019**

Notes

	2017-18 ACTUAL \$	2018-19 BUDGET \$	2018-19 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank - unrestricted	945,817	468,032	913,840
Cash at Bank - restricted	498,438		475,666
Cash on Hand	400	400	400
TOTAL CASH	1,444,655	468,432	1,389,906
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(272,536)	(969,543)	(210,676)
Add back Depreciation	916,419	922,856	943,624
(Gain)/Loss on Disposal of Assets	-	-	-
Self Supporting Loan Principal Reimbursements			(10,532)
Contributions for the Development of Assets	(515,448)	(328,038)	(314,551)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	1,136	-	20,027
(Increase)/Decrease in Receivables	(63,670)	120,955	47,811
Increase/(Decrease) in Accounts Payable	116,782	-	(96,428)
Increase/(Decrease) in Prepayments	-	-	-
Increase/(Decrease) in Employee Provisions	(114,926)	-	7,971
Increase/(Decrease) in Accrued Expenses	-	-	
Rounding			
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	67,757	(253,770)	387,246

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
		Proceeds Sale of Assets						
504203	Proceeds On Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0	
504202	Realisation on Assets Account	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	
	PROCEEDS FROM SALE OF ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	
	Written Down Value					\$0	\$0	
	Written Down Value - Works Plant	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub Total - WDV ON DISPOSAL OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0	
	ABNORMAL ITEMS							
		\$0	\$0			\$0	\$0	
	Sub Total - ABNORMAL ITEMS	\$0	\$0			\$0	\$0	
	Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - OPERATING STATEMENT	\$0	\$0	\$0	\$0	\$0	\$0	

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
RATES								
OPERATING EXPENDITURE								
203199		Rates - Admin Costs Allocated	\$21,761	\$21,343	\$0	\$21,343	\$0	\$21,761
		Sub Total - GENERAL RATES OP EXP	\$21,761	\$21,343	\$0	\$21,343	\$0	\$21,761
OPERATING INCOME								
303101		Rates Levied - GRV/UV	(\$568,720)	(\$567,857)	(\$567,857)	\$0	(\$568,720)	\$0
303115		Rates Written Off	\$0	\$2,501	\$2,501	\$0	\$0	\$0
303116		Rates Discount Allowed	\$28,372	\$27,969	\$27,969	\$0	\$28,372	\$0
		Sub Total - GENERAL RATES OP INC	(\$540,348)	(\$537,387)	(\$537,387)	\$0	(\$540,348)	\$0
		Total - GENERAL RATES	(\$518,587)	(\$516,044)	(\$537,387)	\$21,343	(\$540,348)	\$21,761
OTHER GENERAL PURPOSE FUNDING								
OPERATING EXPENDITURE								
203201		Interest on Overdraft	\$0	\$0	\$0	\$0	\$0	\$0
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME								
303201		Non Payment Penalty	(\$12,000)	(\$14,764)	(\$14,764)	\$0	(\$12,000)	\$0
303202		Exgratia Rates	\$0	\$0	\$0	\$0	\$0	\$0
303203		Instalment Plan Interest	(\$1,000)	(\$1,743)	(\$1,743)	\$0	(\$1,000)	\$0
303204		Instalment Admin Fee	(\$250)	(\$330)	(\$330)	\$0	(\$250)	\$0
303206		Rates Account Enquiry & Advice Fee	(\$400)	(\$750)	(\$750)	\$0	(\$400)	\$0
303210		Grants Commission General	(\$431,059)	(\$976,628)	(\$976,628)	\$0	(\$431,059)	\$0
303220		Interest - Leave Reserve	(\$5,000)	(\$564)	(\$564)	\$0	(\$5,000)	\$0
303221		Interest - Plant Reserve	\$0	(\$835)	(\$835)	\$0	\$0	\$0
303222		Interest - Office Building Reserve	\$0	(\$206)	(\$206)	\$0	\$0	\$0
303223		Interest - Swimming Pool Reserve	\$0	(\$245)	(\$245)	\$0	\$0	\$0
303225		Interest - Land Development Reserve	\$0	(\$11)	(\$11)	\$0	\$0	\$0
303226		Interest - Building Reserve	\$0	(\$116)	(\$116)	\$0	\$0	\$0
303227		Interest - Community Bus Reserve	\$0	(\$85)	(\$85)	\$0	\$0	\$0
303228		Interest - Computer Equipment/Software Reserve	\$0	(\$668)	(\$668)	\$0	\$0	\$0
303235		Interest - Muni Investments	(\$8,000)	(\$14,718)	(\$14,718)	\$0	(\$8,000)	\$0
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$457,709)	(\$1,011,660)	(\$1,011,660)	\$0	(\$457,709)	\$0
		Total - OTHER GENERAL PURPOSE FUNDING	(\$457,709)	(\$1,011,660)	(\$1,011,660)	\$0	(\$457,709)	\$0
		Total - GENERAL PURPOSE FUNDING	(\$976,296)	(\$1,527,705)	(\$1,549,048)	\$21,343	(\$998,057)	\$21,761

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
			Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
204101		Members of Council - Travelling	\$5,390	\$3,657	\$0	\$3,657	\$0	\$5,390
204102		Members of Council - Conference Expenses	\$20,627	\$14,120	\$0	\$14,120	\$0	\$20,627
204103		Members of Council - Election Expenses	\$1,092	\$3,348	\$0	\$3,348	\$0	\$1,092
204104		Members of Council - Presidents Allowance	\$4,000	\$3,667	\$0	\$3,667	\$0	\$4,000
204105		Members of Council - Refreshments & Receptions	\$14,746	\$8,491	\$0	\$8,491	\$0	\$14,746
204106		Members of Council - Chamber Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
204107		Members of Council - Grants Consultant	\$53	\$0	\$0	\$0	\$0	\$53
204108		Members of Council - Insurance	\$41,879	\$44,507	\$0	\$44,507	\$0	\$41,879
204109		Members of Council - Subscriptions & Publications	\$17,307	\$19,239	\$0	\$19,239	\$0	\$17,307
204110		Members of Council - Other Minor Expenditure	\$63	\$37	\$0	\$37	\$0	\$63
204111		Members of Council - Sitting Fees	\$8,000	\$8,143	\$0	\$8,143	\$0	\$8,000
204112		Members of Council - Councillor Training	\$4,000	\$0	\$0	\$0	\$0	\$4,000
204199		Members of Council - Admin Costs Allocated	\$434,714	\$382,231	\$0	\$382,231	\$0	\$434,714
Sub Total - MEMBERS OF COUNCIL OP/EXP			\$551,871	\$487,439	\$0	\$487,439	\$0	\$551,871
OPERATING INCOME								
Sub Total - MEMBERS OF COUNCIL OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL			\$551,871	\$487,439	\$0	\$487,439	\$0	\$551,871
GOVERNANCE								
OPERATING EXPENDITURE								
204201		Governance - Vehicle Expenses	\$8,484	\$7,333	\$0	\$7,333	\$0	\$8,484
204202		Governance - Salaries	\$265,183	\$275,703	\$0	\$275,703	\$0	\$265,183
204204		Governance - Accrued Wages/Leave	\$7,866	\$10,037	\$0	\$10,037	\$0	\$7,866
204205		Governance - Superannuation	\$37,941	\$39,320	\$0	\$39,320	\$0	\$37,941
204206	BMO2	Governance - Admin Building Maintenance	\$20,016	\$16,456	\$0	\$16,456	\$0	\$20,016
204207	GG01	Governance - Admin Office Garden Maintenance	\$4,419	\$4,738	\$0	\$4,738	\$0	\$4,419
204208		Governance - Electricity	\$5,682	\$2,847	\$0	\$2,847	\$0	\$5,683
204209		Governance - Staff Training, Travel & Accommodation	\$7,000	\$3,402	\$0	\$3,402	\$0	\$7,000
204210		Governance - Staff Uniforms	\$2,400	\$1,165	\$0	\$1,165	\$0	\$2,400
204211		Governance - Printing & Stationery	\$6,071	\$8,204	\$0	\$8,204	\$0	\$6,071
204212		Governance - Telephone Expenses	\$19,912	\$14,970	\$0	\$14,970	\$0	\$19,912
204213		Governance - Postage & Freight	\$1,092	\$668	\$0	\$668	\$0	\$1,092
204214		Governance - Advertising	\$7,562	\$559	\$0	\$559	\$0	\$7,562
204215		Governance - Office Equipment Maintenance	\$2,472	\$1,629	\$0	\$1,629	\$0	\$2,472
204216		Governance - Computer Services	\$25,482	\$29,561	\$0	\$29,561	\$0	\$25,482
204217		Governance - Bank Charges	\$10,288	\$10,617	\$0	\$10,617	\$0	\$10,288
204218		Governance - Office Expenses Other	\$30,000	\$12,353	\$0	\$12,353	\$0	\$30,000
204220		Governance - NEWROC Executive Officer	\$18,000	\$16,000	\$0	\$16,000	\$0	\$18,000
204221		Governance - Staff Conference Expenses	\$5,000	\$0	\$0	\$0	\$0	\$5,000
204222		Governance - Accounting Services	\$35,000	\$32,066	\$0	\$32,066	\$0	\$35,000
204223		Governance - Audit Fees	\$23,400	\$35,200	\$0	\$35,200	\$0	\$23,400
204224		Governance - Valuation Expenses	\$2,924	\$2,548	\$0	\$2,548	\$0	\$2,924
204225		Governance - Legal Expenses	\$25,000	\$16,662	\$0	\$16,662	\$0	\$25,000
204230		Governance - Depreciation	\$16,865	\$22,931	\$0	\$22,931	\$0	\$16,865
204231		Governance - FBT	\$21,600	\$24,552	\$0	\$24,552	\$0	\$21,600
204233		Governance - Doubtful Debts Expenses	\$0	\$16,768	\$0	\$16,768	\$0	\$0
204235		Governance - Integrated Strategic Planning	\$30,000	\$11,095	\$0	\$11,095	\$0	\$30,000
204236	BMO3	Governance - Building Maint Lot 186 Danberrin	\$17,387	\$11,573	\$0	\$11,573	\$0	\$17,387
204238		Governance - Building Maint Lot 191 Danberrin	\$6,365	\$2,201	\$0	\$2,201	\$0	\$6,365
204239		Governance - Loan 63 Lot 191 Interest	\$3,771	\$3,565	\$0	\$3,565	\$0	\$3,771
204240		Governance - Other Employee Expenses	\$3,000	\$2,201	\$0	\$2,201	\$0	\$3,000
204243		Governance - NEWROC Project Expenditure	\$143,375	\$143,375	\$0	\$143,375	\$0	\$143,375
204244		Interest on Insurance Premium Financing	\$0	\$1,339	\$0	\$1,339	\$0	\$0
204299		Governance - Admin Costs Recovered	(\$791,327)	(\$776,103)	\$0	(\$776,103)	\$0	(\$791,327)
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$22,230	\$5,536	\$0	\$5,536	\$0	\$22,231
OPERATING INCOME								
304201		Governance - Reimbursements	(\$209,237)	(\$194,859)	(\$194,859)	\$0	(\$209,237)	\$0
304202		Governance - Commissions	(\$1,900)	(\$2,340)	(\$2,340)	\$0	(\$1,900)	\$0
304203		Governance - Charges Photocopying	(\$50)	\$0	\$0	\$0	(\$50)	\$0
304204		Governance - Sale of Electoral Rolls	(\$50)	\$0	\$0	\$0	(\$50)	\$0
304205		Governance - Sale of History Books	(\$250)	(\$286)	(\$286)	\$0	(\$250)	\$0
304206		Governance - Charges Other	(\$100)	\$0	\$0	\$0	(\$100)	\$0
304209		Governance - Legal Costs Recovered	(\$5,000)	\$0	\$0	\$0	(\$5,000)	\$0
304217		Governance - Staff Housing Rent Lot 186	(\$1,300)	(\$3,120)	(\$3,120)	\$0	(\$1,300)	\$0
304218		Governance - Staff Housing Rent Lot 191	(\$3,120)	(\$3,120)	(\$3,120)	\$0	(\$3,120)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC			(\$221,007)	(\$203,725)	(\$203,725)	\$0	(\$221,007)	\$0
Total - GOVERNANCE - GENERAL			(\$198,777)	(\$198,189)	(\$203,725)	\$5,536	(\$221,007)	\$22,231
Total - GOVERNANCE			\$353,094	\$289,250	(\$203,725)	\$492,975	(\$221,007)	\$574,102

SHIRE OF NUNGARIN
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Details By Function Under The Following Program Titles
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G/L JOB

		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
205101	Fire Prevention - Plant Purchase & Equipment < \$1200	\$420	\$101	\$0	\$101	\$0	\$420
205102	Fire Prevention - Maintenance of Plant & Equipment	\$17	\$0	\$0	\$0	\$0	\$17
205103	Fire Prevention - Maintenance of Vehicles	\$3,500	\$0	\$0	\$0	\$0	\$3,500
205104	Fire Prevention - Maintenance of Land & Buildings	\$2,000	\$0	\$0	\$0	\$0	\$2,000
205105	Fire Prevention - Depreciation	\$7,341	\$7,290	\$0	\$7,290	\$0	\$7,341
205106	Fire Prevention - Utilities, Rates & Taxes	\$0	\$146	\$0	\$146	\$0	\$0
205107	Fire Prevention - Other Goods & Services	\$5,000	\$0	\$0	\$0	\$0	\$5,000
205108	Fire Prevention - Insurances	\$5,732	\$3,713	\$0	\$3,713	\$0	\$5,732
205199	Fire Prevention - Allocation of Admin Overheads	\$11,870	\$11,642	\$0	\$11,642	\$0	\$11,870
Sub Total - FIRE PREVENTION OP/EXP		\$35,880	\$22,891	\$0	\$22,891	\$0	\$35,880
OPERATING INCOME							
305101	Fire Prevention - Insurance Claims Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
305102	Fire Prevention - Bush Fire Uniform Sales	\$0	\$0	\$0	\$0	\$0	\$0
305103	Fire Prevention - Reimbursements Other	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - FIRE PREVENTION		\$35,880	\$22,891	\$0	\$22,891	\$0	\$35,880
ANIMAL CONTROL							
OPERATING EXPENDITURE							
205201	Animal Control - Pound Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
205202	Animal Control - Destruction & Disposal	\$2,000	\$2,207	\$0	\$2,207	\$0	\$2,000
205203	Animal Control - Other Expenditure	\$3,500	\$0	\$0	\$0	\$0	\$3,500
205299	Animal Control - Allocation of Admin Overheads	\$5,935	\$5,821	\$0	\$5,821	\$0	\$5,935
Sub Total - ANIMAL CONTROL OP/EXP		\$11,435	\$8,028	\$0	\$8,028	\$0	\$11,435
OPERATING INCOME							
305201	Animal Control - Fines & Penalties	(\$100)	(\$760)	(\$760)	\$0	(\$100)	\$0
305202	Animal Control - Dog Impounding Fees	\$0	\$0	\$0	\$0	\$0	\$0
305203	Animal Control - Dog Registrations	(\$1,000)	(\$425)	(\$425)	\$0	(\$1,000)	\$0
305204	Animal Control - Dog/Cat Infringement Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$1,100)	(\$1,185)	(\$1,185)	\$0	(\$1,100)	\$0
Total - ANIMAL CONTROL		\$10,335	\$6,843	(\$1,185)	\$8,028	(\$1,100)	\$11,435
EMERGENCY SERVICES							
OPERATING EXPENDITURE							
Sub Total - EMERGENCY SERVICES OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
305301	Emerg Serv - ESL Grant Operating	(\$6,308)	(\$6,979)	(\$6,979)	\$0	(\$6,308)	\$0
305302	Emerg Serv - ESL Grant Commission	\$0	(\$4,000)	(\$4,000)	\$0	\$0	\$0
Sub Total - EMERGENCY SERVICES OP/INC		(\$6,308)	(\$10,979)	(\$10,979)	\$0	(\$6,308)	\$0
Total - EMERGENCY SERVICES		(\$6,308)	(\$10,979)	(\$10,979)	\$0	(\$6,308)	\$0
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
205401	Other Law - Crime Prevention Plan Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
305401	Other Law - Crime Prevention Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$0	\$0	\$0	\$0	\$0
Total - LAW ORDER & PUBLIC SAFETY		\$39,907	\$18,755	(\$12,164)	\$30,918	(\$7,408)	\$47,315

SHIRE OF NUNGARIN
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 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
207101		PREV SRVCS - Depreciation	\$1,616	\$1,605	\$0	\$1,605	\$0	\$1,616
207102		PREV SRVCS - Group Region Scheme	\$11,604	\$7,817	\$0	\$7,817	\$0	\$11,604
207199		PREV SRVCS - Admin Costs Allocated	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
		Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$15,198	\$11,362	\$0	\$11,362	\$0	\$15,198
OPERATING INCOME								
307101		Health - Fees & Charges	\$0	(\$236)	(\$236)	\$0	\$0	\$0
		Sub Total - HEALTH ADMIN & INSPECTION OP/INC	\$0	(\$236)	(\$236)	\$0	\$0	\$0
		Total - HEALTH ADMIN & INSPECTION	\$15,198	\$11,126	(\$236)	\$11,362	\$0	\$15,198
PREVENTIVE SERVICES- PEST CONTROL								
OPERATING EXPENDITURE								
207201		Pest - Mosquito Control	\$11,300	\$8,327	\$0	\$8,327	\$0	\$11,300
		Sub Total - PEST CONTROL OP/EXP	\$11,300	\$8,327	\$0	\$8,327	\$0	\$11,300
OPERATING INCOME								
			\$0	\$0	\$0	\$0	\$0	\$0
		Sub Total - PEST CONTROL OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
		Total - PEST CONTROL	\$11,300	\$8,327	\$0	\$8,327	\$0	\$11,300
PREVENTIVE SERVICES - OTHER								
OPERATING EXPENDITURE								
207301		Prev Svcs Other - Analytical Expenses	\$364	\$357	\$0	\$357	\$0	\$364
		Sub Total - PREVENTIVE SRVS - OP/EXP	\$364	\$357	\$0	\$357	\$0	\$364
OPERATING INCOME								
			\$0	\$0	\$0	\$0	\$0	\$0
		Sub Total - PREVENTIVE SRVS - OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
		Total - PREVENTIVE SERVICES	\$364	\$357	\$0	\$357	\$0	\$364
OTHER HEALTH								
OPERATING EXPENDITURE								
207402		Other Health - Ambulance Service & Shed	\$817	\$937	\$0	\$937	\$0	\$817
207499		Other Health - Allocation of Admin Overheads	\$5,935	\$5,821	\$0	\$5,821	\$0	\$5,935
		Sub Total - OTHER HEALTH OP/EXP	\$6,752	\$6,758	\$0	\$6,758	\$0	\$6,752
OPERATING INCOME								
		Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
		Total - OTHER HEALTH	\$6,752	\$6,758	\$0	\$6,758	\$0	\$6,752
DOCTOR SERVICES								
OPERATING EXPENDITURE								
207501		Doctor Svcs - Wages Contribution	\$0	\$0	\$0	\$0	\$0	\$0
207502		Doctor Svcs - Office Expenses	\$6,470	\$6,367	\$0	\$6,367	\$0	\$6,470
207503		Doctor Svcs - Vehicle Expenses	\$1,959	\$0	\$0	\$0	\$0	\$1,959
207504		Doctor Svcs - Housing Expenses	\$6,000	\$2,816	\$0	\$2,816	\$0	\$6,000
		Sub Total - DOCTOR SERVICES OP/EXP	\$14,429	\$9,183	\$0	\$9,183	\$0	\$14,429
OPERATING INCOME								
		Sub Total - DOCTOR SERVICES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
		Total - DOCTOR SERVICES	\$14,429	\$9,183	\$0	\$9,183	\$0	\$14,429
		Total - HEALTH	\$48,043	\$35,751	(\$236)	\$35,987	\$0	\$48,043

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Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
EDUCATION & WELFARE							
OTHER EDUCATION							
OPERATING EXPENDITURE							
	Sub Total - OTHER EDUCATION OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
	Sub Total - OTHER EDUCATION OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER EDUCATION		\$0	\$0	\$0	\$0	\$0	\$0
CARE OF FAMILIES AND CHILDREN							
OPERATING EXPENDITURE							
208101	Care of Fam - Financial Counsellor & Assistant Salary	\$0	\$0	\$0	\$0	\$0	\$0
208102	Care of Fam - Financial Counsellor & Assistant Super	\$0	\$0	\$0	\$0	\$0	\$0
208103	Care of Fam - Financial Counsellor Vehicle Expenses	\$0	\$367	\$0	\$367	\$0	\$0
208104	Care of Fam - Family Counsellor Salary	\$0	\$136,487	\$0	\$136,487	\$0	\$0
208105	Care of Fam - Family Counsellor Super	\$0	\$12,659	\$0	\$12,659	\$0	\$0
208106	Care of Fam - Office Expenses	\$0	\$0	\$0	\$0	\$0	\$0
208107	Care of Fam - Family Counsellor Vehicle Expenses	\$1,074	\$2,136	\$0	\$2,136	\$0	\$1,074
208108	Care of Fam - Family Counsellor Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
208109	Care of Fam - Family Counsellor Other Minor Expenses	\$0	\$0	\$0	\$0	\$0	\$0
208110	Care of Fam - Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
208111	Care of Fam - Depreciation	\$2,745	\$2,726	\$0	\$2,726	\$0	\$2,745
208199	Care of Fam - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
	Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	\$5,797	\$156,316	\$0	\$156,316	\$0	\$5,797
OPERATING INCOME							
308101	Care of Fam - Reimbursement Wages	\$0	(\$123,669)	(\$123,669)	\$0	\$0	\$0
308102	Care of Fam - Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
308103	Care of Fam - Reimbursements Other	(\$4,560)	(\$7,836)	(\$7,836)	\$0	(\$4,560)	\$0
308104	Care of Fam - Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	(\$4,560)	(\$131,505)	(\$131,505)	\$0	(\$4,560)	\$0
Total - CARE OF FAMILIES AND CHILDREN		\$1,237	\$24,810	(\$131,505)	\$156,316	(\$4,560)	\$5,797
AGED & DISABLED - OTHER							
OPERATING EXPENDITURE							
208201	Aged & Disabled - Nungarin Aged Home Care Program	\$0	\$0	\$0	\$0	\$0	\$0
208299	Aged & Disabled - Allocation of Admin Overheads	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
	Sub Total - OTHER WELFARE OP/EXP	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
OPERATING INCOME							
308201	Aged & Disabled - Nungarin Aged Home Care Income	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - OTHER WELFARE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Total - EDUCATION & WELFARE		\$3,215	\$26,750	(\$131,505)	\$158,255	(\$4,560)	\$7,775

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Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			Budget	Actual	Income	Expenditure	Income	Expenditure
		STAFF HOUSING						
		OPERATING EXPENDITURE						
209202		Staff Housing - Depreciation	\$18,309	\$18,181	\$0	\$18,181	\$0	\$18,309
209299		Staff Housing - Administration Allocations	\$5,935	\$5,821	\$0	\$5,821	\$0	\$5,935
		Sub Total - STAFF HOUSING OP/EXP	\$24,244	\$24,002	\$0	\$24,002	\$0	\$24,244
		OPERATING INCOME						
		Sub Total - STAFF HOUSING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
		Total - STAFF HOUSING	\$24,244	\$24,002	\$0	\$24,002	\$0	\$24,244
		AGED PERSONS ACCOMMODATION						
		OPERATING EXPENDITURE						
209101		Aged Pers Acc - Unit 1 Maintenance	\$1,785	\$1,182	\$0	\$1,182	\$0	\$1,785
209102		Aged Pers Acc - Unit 2 Maintenance	\$1,230	\$766	\$0	\$766	\$0	\$1,230
209103		Aged Pers Acc - Unit 3 Maintenance	\$1,960	\$1,385	\$0	\$1,385	\$0	\$1,960
209104		Aged Pers Acc - Unit 4 Maintenance	\$889	\$1,199	\$0	\$1,199	\$0	\$889
209105		Aged Pers Acc - Unit 5 Maintenance	\$4,104	\$1,386	\$0	\$1,386	\$0	\$4,104
209106		Aged Pers Acc - Unit 6 Maintenance	\$2,204	\$1,488	\$0	\$1,488	\$0	\$2,204
209107		Aged Pers Acc - Maintenance All Units	\$74,407	\$67,618	\$0	\$67,618	\$0	\$74,407
209108		Aged Pers Acc - Depreciation	\$14,206	\$14,107	\$0	\$14,107	\$0	\$14,206
209110		Aged Pers Acc - Contribution Towards CEACA Housing	\$22,345	\$23,422	\$0	\$23,422	\$0	\$22,345
209111		CEACA Unit 1 Maintenance - 19 Second Ave	\$0	\$3	\$0	\$3	\$0	\$0
209112		CEACA Unit 2 Maintenance 19 Second Ave	\$0	\$3	\$0	\$3	\$0	\$0
209199		Aged Pers Acc - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
		Sub Total - AGED PERSONS ACCOMMODATION OP/EXP	\$125,108	\$114,497	\$0	\$114,497	\$0	\$125,108
		OPERATING INCOME						
309101		Aged Pers Acc - Unit 1 Rent	(\$2,886)	(\$3,052)	(\$3,052)	\$0	(\$2,886)	\$0
309102		Aged Pers Acc - Unit 2 Rent	(\$2,886)	(\$2,810)	(\$2,810)	\$0	(\$2,886)	\$0
309103		Aged Pers Acc - Unit 3 Rent	(\$2,886)	(\$2,831)	(\$2,831)	\$0	(\$2,886)	\$0
309104		Aged Pers Acc - Unit 4 Rent	(\$2,886)	(\$2,889)	(\$2,889)	\$0	(\$2,886)	\$0
309105		Aged Pers Acc - Unit 5 Rent	(\$4,680)	(\$4,430)	(\$4,430)	\$0	(\$4,680)	\$0
309106		Aged Pers Acc - Unit 6 Rent	(\$4,680)	(\$5,040)	(\$5,040)	\$0	(\$4,680)	\$0
309107		Aged Pers Acc - Gas Consumption Charges	(\$1,700)	(\$1,873)	(\$1,873)	\$0	(\$1,700)	\$0
		Sub Total - AGED PERSONS ACCOMMODATION OP/INC	(\$22,604)	(\$22,925)	(\$22,925)	\$0	(\$22,604)	\$0
		Total - AGED PERSONS ACCOMMODATION	\$102,504	\$91,573	(\$22,925)	\$114,497	(\$22,604)	\$125,108
		HOUSING OTHER						
		OPERATING EXPENDITURE						
209301	BM12	Other Housing - Building Maint Lot 51	\$14,299	\$7,616	\$0	\$7,616	\$0	\$14,299
209302	BM13	Other Housing - Building Maint Flat B	\$241	\$1,847	\$0	\$1,847	\$0	\$241
209304	BM15	Other Housing - Building Maint Flat A	\$282	\$1,795	\$0	\$1,795	\$0	\$282
209305		Other Housing - Depreciation	\$17,140	\$16,354	\$0	\$16,354	\$0	\$17,140
209306	BM16	Other Housing - Building Maint Lot 61 First	\$1,005	\$1,915	\$0	\$1,915	\$0	\$1,005
209307	BM17	Other Housing - Building Maint Lot 103 Second	\$1,740	\$1,328	\$0	\$1,328	\$0	\$1,740
209310	BM34	Other Housing - Building Maint Lot 188 Danberrin	\$5,000	\$0	\$0	\$0	\$0	\$5,000
209313	BM36	Other Housing - Building Maint Lot 110 Second Avenue	\$1,180	\$1,422	\$0	\$1,422	\$0	\$1,180
209314	BM37	Other Housing - Building Maint Lot 75 First Avenue Unit A	\$838	\$762	\$0	\$762	\$0	\$838
209315	BM38	Other Housing - Building Maint Lot 75 First Avenue Unit B	\$544	\$2,366	\$0	\$2,366	\$0	\$544
209316		27 (Lot 98) Second Avenue Maintenance	\$0	\$43	\$0	\$43	\$0	\$0
209317		29 (Lot 99) Second Avenue Maintenance	\$0	\$43	\$0	\$43	\$0	\$0
209399		Housing - Allocation of Admin Overheads	\$9,892	\$9,701	\$0	\$9,701	\$0	\$9,892
		Sub Total - HOUSING OTHER OP/EXP	\$52,161	\$45,191	\$0	\$45,191	\$0	\$52,161
		OPERATING INCOME						
309305		Other Housing - Lot 61 First Ave Rent	(\$4,420)	(\$4,100)	(\$4,100)	\$0	(\$4,420)	\$0
309306		Other Housing - Lot 103 Second Ave Rent	(\$4,420)	(\$4,335)	(\$4,335)	\$0	(\$4,420)	\$0
309307		Other Housing - Lot 51 First Ave Rent	(\$3,120)	(\$2,331)	(\$2,331)	\$0	(\$3,120)	\$0
309310		Other Housing - Lot 81 Danberrin Rent	\$0	(\$3,955)	(\$3,955)	\$0	\$0	\$0
309312		Other Housing - Lot 110 Second Ave Rent	(\$6,500)	(\$6,500)	(\$6,500)	\$0	(\$6,500)	\$0
309313		Other Housing - Lot 75 First Ave Unit A Rent	(\$4,420)	(\$4,420)	(\$4,420)	\$0	(\$4,420)	\$0
309314		Other Housing - Lot 75 First Ave Unit B Rent	(\$4,420)	(\$2,655)	(\$2,655)	\$0	(\$4,420)	\$0
		Sub Total - HOUSING OTHER OP/INC	(\$27,300)	(\$28,296)	(\$28,296)	\$0	(\$27,300)	\$0
		Total - HOUSING OTHER	\$24,861	\$16,895	(\$28,296)	\$45,191	(\$27,300)	\$52,161
		Total - HOUSING	\$151,609	\$132,469	(\$51,221)	\$183,690	(\$49,904)	\$201,513

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 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
210101	Sanitation House - Domestic Refuse Collection	\$12,308	\$9,405	\$0	\$9,405	\$0	\$12,308
210102	Sanitation House - Refuse Site Maintenance	\$8,283	\$12,012	\$0	\$12,012	\$0	\$8,283
210103	Sanitation House - Other Minor Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
210104	Sanitation House - Recycling Collections	\$6,017	\$5,407	\$0	\$5,407	\$0	\$6,017
210105	Sanitation House - Pensioner Refuse Rebate	\$1,276	\$964	\$0	\$964	\$0	\$1,276
210106	Sanitation House - Zero Waste	\$0	\$0	\$0	\$0	\$0	\$0
210107	Sanitation House - Depreciation	\$1,296	\$1,287	\$0	\$1,287	\$0	\$1,296
210110	Sanitation House - Loss on Revaluation of Assets	\$0	\$0	\$0	\$0	\$0	\$0
210199	Sanitation House - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$31,158	\$31,015	\$0	\$31,015	\$0	\$31,158
OPERATING INCOME							
310101	Sanitation House - Charges Refuse Removal	(\$11,700)	(\$10,530)	(\$10,530)	\$0	(\$11,700)	\$0
310102	Sanitation House - Recycling Grant	\$0	\$0	\$0	\$0	\$0	\$0
310103	Sanitation House - Zero Waste	\$0	\$0	\$0	\$0	\$0	\$0
310104	Sanitation House -	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$11,700)	(\$10,530)	(\$10,530)	\$0	(\$11,700)	\$0
Total - SANITATION HOUSEHOLD REFUSE		\$19,458	\$20,485	(\$10,530)	\$31,015	(\$11,700)	\$31,158
SANITATION OTHER							
OPERATING EXPENDITURE							
210201	Sanitation Other - Litter Control	\$0	\$0	\$0	\$0	\$0	\$0
210202	Sanitation Other - Drum Muster Expenses	\$1,386	\$0	\$0	\$0	\$0	\$1,386
210299	Sanitation Other - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Sub Total - SANITATION OTHER OP/EXP		\$3,364	\$1,940	\$0	\$1,940	\$0	\$3,364
OPERATING INCOME							
310201	Sanitation Other - Drum Muster Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SANITATION OTHER		\$3,364	\$1,940	\$0	\$1,940	\$0	\$3,364
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
210301	Protect Env - Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
210302	Protect Env - Other Expenditure Landcare	\$47,650	\$21,750	\$0	\$21,750	\$0	\$47,650
210303	Protect Env - Landcare Coordinator Staff Costs	\$0	\$1,058	\$0	\$1,058	\$0	\$0
210304	Protect Env - Landcare Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0
210305	Protect Env - Landcare Office Expenses	\$0	\$589	\$0	\$589	\$0	\$0
210306	Protect Env - Community Water Grants Project	\$0	\$0	\$0	\$0	\$0	\$0
210307	Protect Env - Gravel Rehabilitation Fund	\$0	\$0	\$0	\$0	\$0	\$0
210308	Protect Env - Our Patch Program	\$0	\$0	\$0	\$0	\$0	\$0
210309	Protect Env - Wild Dog Program	\$103	\$0	\$0	\$0	\$0	\$103
210399	Protect Env - Administration Allocations	\$3,957	\$3,881	\$0	\$3,881	\$0	\$3,957
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$51,710	\$27,278	\$0	\$27,278	\$0	\$51,710
OPERATING INCOME							
310301	Protect Env - Government Grants Landcare	(\$35,650)	(\$35,274)	(\$35,274)	\$0	(\$35,650)	\$0
310302	Protect Env - Landcare Wages Reimbursed	\$0	\$0	\$0	\$0	\$0	\$0
310303	Protect Env - Plant Hire Landcare	\$0	(\$705)	(\$705)	\$0	\$0	\$0
310304	Protect Env - NLDCDC Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$35,650)	(\$35,979)	(\$35,979)	\$0	(\$35,650)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$16,060	(\$8,701)	(\$35,979)	\$27,278	(\$35,650)	\$51,710

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Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
			Budget	Actual	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
210499		Town Planning - Allocation of Admin Overheads	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
210401		Town Planning Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/EXP			\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
OPERATING INCOME								
			\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT			\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
210504	EO09	Community Amenities - Cemetery Maintenance	\$2,560	\$2,268	\$0	\$2,268	\$0	\$2,560
210505	EO10	Community Amenities - Cemetery Grave Preparation	\$3,783	\$0	\$0	\$0	\$0	\$3,783
210506	EO11	Community Amenities -Public Toilets Federation Park	\$8,357	\$12,861	\$0	\$12,861	\$0	\$8,357
210507	BM18	Community Amenities -Post Office	\$3,680	\$8,073	\$0	\$8,073	\$0	\$3,680
210508	BM19	Community Amenities - Shop Maintenance	\$655	\$514	\$0	\$514	\$0	\$655
210510		Community Amenities - Depreciation	\$15,578	\$16,666	\$0	\$16,666	\$0	\$15,578
210511		Community Amenities - Nungarin Community Bus	\$2,972	\$5,129	\$0	\$5,129	\$0	\$2,972
210512		Community Amenities - Postal Agency	\$6,644	\$0	\$0	\$0	\$0	\$6,644
210513		Community Amenities - Nungarin Shop Fuel Purchases	\$0	\$0	\$0	\$0	\$0	\$0
210515		Community Amenities - Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
210599		Community Amenities - Allocation of Admin Overheads	\$11,870	\$11,642	\$0	\$11,642	\$0	\$11,870
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$56,099	\$57,152	\$0	\$57,152	\$0	\$56,099
OPERATING INCOME								
310501		Community Amenities - Telecentre Wages Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
310502		Community Amenities - CRC Post Office Other Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
310503		Community Amenities - Charges Cemetery	(\$1,000)	(\$79)	(\$79)	\$0	(\$1,000)	\$0
310504		Community Amenities - Postal Agency Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
310505		Community Amenities - Nungarin Community Bus Hire Fees	(\$1,200)	(\$1,300)	(\$1,300)	\$0	(\$1,200)	\$0
310506		Community Amenities - Nungarin Shop Fuel Sales Reimbursed	\$0	\$0	\$0	\$0	\$0	\$0
310507		Community Amenities - Aged Friendly Grant	\$0	\$0	\$0	\$0	\$0	\$0
310508		Community Amenities - Contribution Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$2,200)	(\$1,379)	(\$1,379)	\$0	(\$2,200)	\$0
Total - OTHER COMMUNITY AMENITIES			\$53,899	\$55,773	(\$1,379)	\$57,152	(\$2,200)	\$56,099
Total - COMMUNITY AMENITIES			\$94,759	\$71,437	(\$47,888)	\$119,325	(\$49,550)	\$144,309

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And Type Of Activities Within The Programme

G/L	JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			Budget	Actual	Income	Expenditure	Income	Expenditure
		PUBLIC HALL & CIVIC CENTRES						
		OPERATING EXPENDITURE						
211101	BM21	Public Halls - Alice Williams Memorial Building Maintenance	\$775	\$1,285	\$0	\$1,285	\$0	\$775
211102		Public Halls - Alice Williams Memorial Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
211103	BM22	Public Halls - Maintenance	\$10,817	\$4,967	\$0	\$4,967	\$0	\$10,817
211104		Public Halls - Other Minor Expenditure	\$2,556	\$990	\$0	\$990	\$0	\$2,556
211105		Public Halls - Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
211106		Public Halls - Depreciation	\$26,181	\$25,998	\$0	\$25,998	\$0	\$26,181
211199		Public Halls - Allocation of Admin Overheads	\$5,935	\$5,821	\$0	\$5,821	\$0	\$5,935
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$46,264	\$39,060	\$0	\$39,060	\$0	\$46,264
		OPERATING INCOME						
311101		Public Halls - Charges Hall Hire	(\$100)	\$0	\$0	\$0	(\$100)	\$0
311102		Public Halls - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$100)	\$0	\$0	\$0	(\$100)	\$0
		Total - PUBLIC HALL & CIVIC CENTRES	\$46,164	\$39,060	\$0	\$39,060	(\$100)	\$46,264
		OTHER RECREATION & SPORT						
		OPERATING EXPENDITURE						
211301	GG02	Other Recreation - Cricket Pitch Maintenance	\$3,894	\$2,724	\$0	\$2,724	\$0	\$3,894
211302	GG03	Other Recreation - Oval Maintenance	\$15,434	\$16,411	\$0	\$16,411	\$0	\$15,434
211303	GG04	Other Recreation - Tennis Court Maintenance	\$19,568	\$11,723	\$0	\$11,723	\$0	\$19,568
211304	BM23	Other Recreation - Pavilion Maintenance	\$70,453	\$67,088	\$0	\$67,088	\$0	\$70,453
211305		Other Recreation - Golf Club Equipment	\$0	\$0	\$0	\$0	\$0	\$0
211306	GG05	Other Recreation - Parks, Gardens & Reserves	\$8,125	\$12,499	\$0	\$12,499	\$0	\$8,125
211307		Other Recreation - Water	\$37,285	\$25,917	\$0	\$25,917	\$0	\$37,285
211308		Other Recreation - Oval Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
211309		Other Recreation - Electricity	\$18,697	\$14,727	\$0	\$14,727	\$0	\$18,697
211310	GG06	Other Recreation - Dam Expenses	\$4,726	\$575	\$0	\$575	\$0	\$4,726
211311		Other Recreation - Depreciation	\$119,115	\$127,284	\$0	\$127,284	\$0	\$119,115
211312		Other Recreation - Recreation Development Program	\$22,500	\$20,500	\$0	\$20,500	\$0	\$22,500
211313		Other Recreation - Demolition Old Bowling Club	\$0	\$0	\$0	\$0	\$0	\$0
211314	GG07	Other Recreation - Hockey Oval Maintenance	\$4,966	\$5,730	\$0	\$5,730	\$0	\$4,966
211315	BM24	Other Recreation - Build Maintenance Lot 192 Danberrin	\$3,327	\$1,776	\$0	\$1,776	\$0	\$3,327
211316	BM25	Other Recreation - Build Maintenance Lot 188 Danberrin	\$2,962	\$2,738	\$0	\$2,738	\$0	\$2,962
211317	BM26	Other Recreation - Build Maintenance Lot 191 Danberrin	\$0	\$0	\$0	\$0	\$0	\$0
211318		Other Recreation - Loan 66 Interest	\$206	\$182	\$0	\$182	\$0	\$206
211319		Other Recreation - Loan 63 Interest	\$0	\$0	\$0	\$0	\$0	\$0
211320		Other Recreation - Loan 65 Interest Recreation Centre	\$14,891	\$14,867	\$0	\$14,867	\$0	\$14,891
211321		Other Recreation - Loan 64 Interest	\$0	\$0	\$0	\$0	\$0	\$0
211322		Other Recreation - Other Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
211323		Other Recreation - Loan 69 Interest Football	\$375	\$371	\$0	\$371	\$0	\$375
211324		Other Recreation - Kidzsports Grant Expenditure	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000
211325		Netball Courts Maintenance	\$0	\$479	\$0	\$479	\$0	\$0
211326		Bowling Green Maintenance	\$0	\$239	\$0	\$239	\$0	\$0
211399		Other Recreation - Allocation of Admin Overheads	\$7,913	\$7,761	\$0	\$7,761	\$0	\$7,913
		Sub Total - OTHER RECREATION & SPORT OP/EXP	\$356,437	\$335,591	\$0	\$335,591	\$0	\$356,437
		OPERATING INCOME						
311301		Other Recreation - Reimbursements	\$0	(\$455)	(\$455)	\$0	\$0	\$0
311302		Other Recreation - Ground Rentals	(\$11,500)	(\$10,909)	(\$10,909)	\$0	(\$11,500)	\$0
311303		Other Recreation - Pavilion Hire	(\$1,000)	(\$256)	(\$256)	\$0	(\$1,000)	\$0
311304		Other Recreation - Community Recreation Centre Fees	\$0	\$0	\$0	\$0	\$0	\$0
311305		Other Recreation - Government Grants Recreation Facilities	\$0	\$0	\$0	\$0	\$0	\$0
311306		Other Recreation - Contributions	\$0	\$0	\$0	\$0	\$0	\$0
311307		Other Recreation - Lot 188 Danberrin Rent	\$0	\$0	\$0	\$0	\$0	\$0
311308		Other Recreation - Lot 191 Danberrin Rent	\$0	\$0	\$0	\$0	\$0	\$0
311309		Other Recreation - Loan 64 Interest Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
311310		Other Recreation - Loan 66 Interest Reimbursement	(\$206)	(\$188)	(\$188)	\$0	(\$206)	\$0
311311		Other Recreation - Loan 69 Interest Reimbursement	(\$375)	(\$371)	(\$371)	\$0	(\$375)	\$0
		Sub Total - OTHER RECREATION & SPORT OP/INC	(\$13,081)	(\$12,179)	(\$12,179)	\$0	(\$13,081)	\$0
		Total - OTHER RECREATION & SPORT	\$343,356	\$323,412	(\$12,179)	\$335,591	(\$13,081)	\$356,437

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G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
211201	Swim Pool - Salaries	\$61,512	\$79,855	\$0	\$79,855	\$0	\$61,512
211202	Swim Pool - Superannuation Pool Manager	\$7,240	\$2,692	\$0	\$2,692	\$0	\$7,240
211204	Swim Pool - Water	\$0	\$4,196	\$0	\$4,196	\$0	\$0
211205	Swim Pool - Electricity	\$6,881	\$5,571	\$0	\$5,571	\$0	\$6,881
211206	Swim Pool - Chemicals	\$796	\$2,282	\$0	\$2,282	\$0	\$796
211207	Swim Pool - Pool & Building Maint	\$20,295	\$18,597	\$0	\$18,597	\$0	\$20,295
211209	Swim Pool - Depreciation	\$47,982	\$51,013	\$0	\$51,013	\$0	\$47,982
211299	Swim Pool - Administration Allocations	\$15,827	\$15,522	\$0	\$15,522	\$0	\$15,827
Sub Total - SWIMMING POOL OP/EXP		\$160,533	\$179,728	\$0	\$179,728	\$0	\$160,533
OPERATING INCOME							
311201	Swim Pool - Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
311202	Swim Pool - Charges Pool Admission	(\$2,000)	(\$1,128)	(\$1,128)	\$0	(\$2,000)	\$0
311203	Swim Pool - Gym Admissions	\$0	(\$240)	(\$240)	\$0	\$0	\$0
311204	Swim Pool - Lot 192 Danberrin Rent	(\$3,120)	(\$2,064)	(\$2,064)	\$0	(\$3,120)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$5,120)	(\$3,432)	(\$3,432)	\$0	(\$5,120)	\$0
Total - SWIMMING POOL		\$155,413	\$176,295	(\$3,432)	\$179,728	(\$5,120)	\$160,533
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
211499	TV & Radio - Administration Allocations	\$0	\$170	\$0	\$170	\$0	\$0
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$0	\$170	\$0	\$170	\$0	\$0
OPERATING INCOME							
Sub Total - TV & RADIO REBROADCASTING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - TV & RADIO REBROADCASTING		\$0	\$170	\$0	\$170	\$0	\$0
LIBRARIES							
OPERATING EXPENDITURE							
211501	Library - Salaries	\$0	\$0	\$0	\$0	\$0	\$0
211502	Library - Other Expenditure	\$2,538	\$2,580	\$0	\$2,580	\$0	\$2,538
211599	Library - Administration Allocations	\$22,750	\$22,228	\$0	\$22,228	\$0	\$22,750
Sub Total - LIBRARIES OP/EXP		\$25,288	\$24,808	\$0	\$24,808	\$0	\$25,288
OPERATING INCOME							
311501	Library - Charges Lost Books	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES		\$25,288	\$24,808	\$0	\$24,808	\$0	\$25,288
OTHER CULTURE							
OPERATING EXPENDITURE							
211603	Other Culture - Museums	\$18,105	\$14,216	\$0	\$14,216	\$0	\$18,105
211604	Other Culture - McCorry's Hotel	\$12,114	\$9,305	\$0	\$9,305	\$0	\$12,114
211605	Other Culture - Mangowine Homestead	\$11,446	\$10,529	\$0	\$10,529	\$0	\$11,446
211606	Other Culture - Depreciation	\$62,977	\$68,226	\$0	\$68,226	\$0	\$62,977
211607	Other Culture - Wheatbelt Markets Wages	\$4,969	\$5,946	\$0	\$5,946	\$0	\$4,969
211608	Other Culture - Memorial Building	\$16,380	\$3,431	\$0	\$3,431	\$0	\$16,380
211611	Other Culture - Loan 67 Interest Museum	\$540	\$260	\$0	\$260	\$0	\$540
211699	Other Culture - Allocation of Admin Overheads	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Sub Total - OTHER CULTURE OP/EXP		\$128,509	\$133,049	\$0	\$133,049	\$0	\$128,509
OPERATING INCOME							
311601	Other Culture - Charges McCorry's Hotel	(\$5,000)	\$3,393	\$3,393	\$0	(\$5,000)	\$0
311605	Other Culture - Loan 67 Interest Reimbursement Museum	(\$540)	(\$272)	(\$272)	\$0	(\$540)	\$0
311606	Other Culture - Mangowine Homestead Income	(\$4,000)	(\$5,495)	(\$5,495)	\$0	(\$4,000)	\$0
Sub Total - OTHER CULTURE OP/INC		(\$9,540)	(\$2,373)	(\$2,373)	\$0	(\$9,540)	\$0
Total - OTHER CULTURE		\$118,969	\$130,675	(\$2,373)	\$133,049	(\$9,540)	\$128,509
Total - RECREATION AND CULTURE		\$689,190	\$694,421	(\$17,985)	\$712,406	(\$27,841)	\$717,031

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G/L	JOB		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
			Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION								
OPERATING EXPENDITURE								
212199		Transport - Administration Allocations	\$11,870	\$11,642	\$0	\$11,642	\$0	\$11,870
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP			\$11,870	\$11,642	\$0	\$11,642	\$0	\$11,870
OPERATING INCOME								
312101		Transport - Regional Road Group Grants	(\$190,134)	(\$176,647)	(\$176,647)	\$0	(\$190,134)	\$0
312102		Transport - Grants Commission Local Road Grant	(\$131,492)	(\$310,405)	(\$310,405)	\$0	(\$131,492)	\$0
312103		Transport - Roads to Recovery Grant	(\$137,904)	(\$137,904)	(\$137,904)	\$0	(\$137,904)	\$0
312107		Transport - Roads Contribution Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC			(\$459,530)	(\$624,956)	(\$624,956)	\$0	(\$459,530)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST			(\$447,660)	(\$613,314)	(\$624,956)	\$11,642	(\$459,530)	\$11,870
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
212201	RM97	Transport - Road Maintenance Council	\$387,077	\$301,434	\$0	\$301,434	\$0	\$387,077
212202		Transport - Drainage/Culvert Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
212203	FM99	Transport - Footpath Maintenance	\$6,000	\$0	\$0	\$0	\$0	\$6,000
212204		Transport - Street Lighting	\$8,560	\$8,307	\$0	\$8,307	\$0	\$8,560
212205	RC99	Transport - Street Cleaning	\$0	\$0	\$0	\$0	\$0	\$0
212206	RT99	Transport - Street Trees & Watering	\$3,000	\$2,004	\$0	\$2,004	\$0	\$3,000
212207	RS99	Transport - Road & Street Signs	\$5,000	\$0	\$0	\$0	\$0	\$5,000
212208		Transport - Loan 68 Interest Depot	\$10,348	\$10,186	\$0	\$10,186	\$0	\$10,348
212210	DEPOT	Transport - Depot Maintenance	\$32,711	\$22,461	\$0	\$22,461	\$0	\$32,711
212212		Transport - Road Inventory Data Collection	\$0	\$21,831	\$0	\$21,831	\$0	\$0
212215		Transport - Depreciation Property, Plant & Equipment	\$4,951	\$4,917	\$0	\$4,917	\$0	\$4,951
212216		Transport - Depreciation Infrastructure	\$505,107	\$504,022	\$0	\$504,022	\$0	\$505,107
212217		Transport - Fuel Facility Maintenance/Operations	\$1,492	\$1,929	\$0	\$1,929	\$0	\$1,492
212299		Transport - Administration Allocations	\$12,859	\$12,527	\$0	\$12,527	\$0	\$12,859
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$977,105	\$889,617	\$0	\$889,617	\$0	\$977,105
OPERATING INCOME								
312230		Transport - Main Roads Maintenance Grant	(\$42,502)	(\$69,078)	(\$69,078)	\$0	(\$42,502)	\$0
312231		Transport - Street Lighting Subsidy	(\$2,000)	(\$1,830)	(\$1,830)	\$0	(\$2,000)	\$0
312232		Transport - Fuel Facility Commission	(\$2,500)	(\$3,179)	(\$3,179)	\$0	(\$2,500)	\$0
312233		Transport - Government Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			(\$47,002)	(\$74,087)	(\$74,087)	\$0	(\$47,002)	\$0
Total - MTCE STREETS ROADS DEPOTS			\$930,103	\$815,530	(\$74,087)	\$889,617	(\$47,002)	\$977,105
ROAD PLANT PURCHASES								
OPERATING EXPENDITURE								
212301		Road Plant - Loss on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
212399		Road Plant - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Sub Total - ROAD PLANT PURCHASES OP/EXP			\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
OPERATING INCOME								
312301		Road Plant - Reimbursement Insurance	\$0	\$0	\$0	\$0	\$0	\$0
312302		Road Plant - Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - ROAD PLANT PURCHASES			\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
Total - TRANSPORT			\$484,421	\$204,155	(\$699,043)	\$903,199	(\$506,532)	\$990,953

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Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19		
		Budget	Actual	Income	Expenditure	Income	Expenditure	
RURAL SERVICES								
OPERATING EXPENDITURE								
213101		Rural Svcs - Noxious Weeds/Pest Plants	\$65,000	\$33,707	\$0	\$33,707	\$0	\$65,000
213102		Rural Svcs - Standpipe Maintenance	\$9,238	\$8,411	\$0	\$8,411	\$0	\$9,238
213103		Rural Svcs - Administration Allocations	\$1,978	\$1,940	\$0	\$1,940	\$0	\$1,978
213104		LAG Coordinator Superannuation	\$0	\$1,337	\$0	\$1,337	\$0	\$0
		Sub Total - RURAL SERVICES OP/EXP	\$76,216	\$45,396	\$0	\$45,396	\$0	\$76,216
OPERATING INCOME								
313103		Rural Services - Government Grants LAG	(\$60,000)	(\$60,000)	(\$60,000)	\$0	(\$60,000)	\$0
		Sub Total - RURAL SERVICES OP/INC	(\$60,000)	(\$60,000)	(\$60,000)	\$0	(\$60,000)	\$0
		Total - RURAL SERVICES	\$16,216	(\$14,604)	(\$60,000)	\$45,396	(\$60,000)	\$76,216
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
213201	EO17	Tourism - Information bays	\$845	\$495	\$0	\$495	\$0	\$845
213202		Tourism - Area Promotion	\$20,693	\$7,259	\$0	\$7,259	\$0	\$20,693
213203	EO18	Tourism - Picnic/Camping Area	\$9,185	\$5,786	\$0	\$5,786	\$0	\$9,185
213204		Tourism - Wheatbelt Enterprise Centre	\$0	\$0	\$0	\$0	\$0	\$0
213205		Tourism - Depreciation	\$1,595	\$1,583	\$0	\$1,583	\$0	\$1,595
213206		Tourism - Tourism Brochures	\$0	\$510	\$0	\$510	\$0	\$0
213207		Tourism - Promotions Officer	\$0	\$0	\$0	\$0	\$0	\$0
213299		Tourism - Administration Allocations	\$9,892	\$9,701	\$0	\$9,701	\$0	\$9,892
		Sub Total - TOURISM & AREA PROMOTION OP/EXP	\$42,210	\$25,335	\$0	\$25,335	\$0	\$42,210
OPERATING INCOME								
313201		Tourism - Government Grants	(\$10,000)	\$0	\$0	\$0	(\$10,000)	\$0
313202		Tourism - Caravan Park Income	(\$5,000)	(\$7,532)	(\$7,532)	\$0	(\$5,000)	\$0
		Sub Total - TOURISM & AREA PROMOTION OP/INC	(\$15,000)	(\$7,532)	(\$7,532)	\$0	(\$15,000)	\$0
		Total - TOURISM & AREA PROMOTION	\$27,210	\$17,803	(\$7,532)	\$25,335	(\$15,000)	\$42,210
BUILDING CONTROL								
OPERATING EXPENDITURE								
213301		Building - Control Expenses	\$2,000	\$0	\$0	\$0	\$0	\$2,000
213399		Building - Allocation of Admin Overheads	\$3,957	\$3,881	\$0	\$3,881	\$0	\$3,957
		Sub Total - BUILDING CONTROL OP/EXP	\$5,957	\$3,881	\$0	\$3,881	\$0	\$5,957
BUILDING CONTROL OP/INC								
313301		Building - Charges Building Permits	(\$500)	(\$1,049)	(\$1,049)	\$0	(\$500)	\$0
		Sub Total - BUILDING CONTROL OP/INC	(\$500)	(\$1,049)	(\$1,049)	\$0	(\$500)	\$0
		Total - BUILDING CONTROL	\$5,457	\$2,832	(\$1,049)	\$3,881	(\$500)	\$5,957
		Total - ECONOMIC SERVICES	\$48,883	\$6,031	(\$68,580)	\$74,611	(\$75,500)	\$124,383

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
214101	Private Works - Expenses	\$4,249	\$1,163	\$0	\$1,163	\$0	\$4,249
214199	Private Works - Administration Allocation s	\$7,913	\$7,761	\$0	\$7,761	\$0	\$7,913
Sub Total - PRIVATE WORKS OP/EXP		\$12,162	\$8,924	\$0	\$8,924	\$0	\$12,162
OPERATING INCOME							
314101	Private Works - Fees & Charges	(\$4,249)	(\$2,248)	(\$2,248)	\$0	(\$4,249)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$4,249)	(\$2,248)	(\$2,248)	\$0	(\$4,249)	\$0
Total - PRIVATE WORKS		\$7,913	\$6,676	(\$2,248)	\$8,924	(\$4,249)	\$12,162
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
214201	Public Works - Admin Salaries Allocated	\$91,212	\$170,893	\$0	\$170,893	\$0	\$91,212
214202	Public Works - Admin Superannuation Allocated	\$8,550	\$0	\$0	\$0	\$0	\$8,550
214203	Public Works - Engineering Office/Other Exp	\$8,480	\$2,926	\$0	\$2,926	\$0	\$8,480
214204	Public Works - Superannuation of Workmen	\$22,084	\$31,244	\$0	\$31,244	\$0	\$22,084
214205	Public Works - Sick/Holiday Pay	\$36,341	\$44,043	\$0	\$44,043	\$0	\$36,341
214206	Public Works - Insurance on Works	\$39,642	\$28,233	\$0	\$28,233	\$0	\$39,642
214207	Public Works - Protective Clothing	\$4,000	\$2,054	\$0	\$2,054	\$0	\$4,000
214208	Public Works - Long Service Leave	\$8,856	\$10,008	\$0	\$10,008	\$0	\$8,856
214209	Public Works - Staff Training	\$10,000	\$8,898	\$0	\$8,898	\$0	\$10,000
214210	Public Works - Industrial Allowance	\$10,489	\$10,575	\$0	\$10,575	\$0	\$10,489
214211	Public Works - Safety Management	\$1,500	\$0	\$0	\$0	\$0	\$1,500
214212	Public Works - Minor Equipment Maintenance	\$5,259	\$6,176	\$0	\$6,176	\$0	\$5,259
214213	Public Works - Building Maintenance Lot 56 First Avenue	\$0	\$0	\$0	\$0	\$0	\$0
214214	Public Works - Building Maintenance 73 First Avenue	\$3,835	\$12,545	\$0	\$12,545	\$0	\$3,835
214298	Public Works - Administration Allocations	\$95,476	\$137,758	\$0	\$137,758	\$0	\$95,476
214299	Less: Allocation of Public Works Overheads	(\$343,366)	(\$310,315)	\$0	(\$310,315)	\$0	(\$343,366)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$2,358	\$155,039	\$0	\$155,039	\$0	\$2,358
OPERATING INCOME							
314201	Public Works - Staff Housing Rent Lot 56 First Avenue	\$0	\$0	\$0	\$0	\$0	\$0
314202	Public Works - Interest on Loan Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
314203	Public Works - Staff Housing Rent 73 First Avenue	(\$3,120)	(\$720)	(\$720)	\$0	(\$3,120)	\$0
314204	Public Works - Reimbursements & Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$3,120)	(\$720)	(\$720)	\$0	(\$3,120)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$762)	\$154,319	(\$720)	\$155,039	(\$3,120)	\$2,358
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
214301	Plant Operation - Plant Repairs Internal	\$23,717	\$15,281	\$0	\$15,281	\$0	\$23,717
214302	Plant Operation - Parts & Repairs External	\$44,283	\$30,807	\$0	\$30,807	\$0	\$44,283
214303	Plant Operation - Tyres & Tubes	\$15,000	\$7,348	\$0	\$7,348	\$0	\$15,000
214304	Plant Operation - Insurances & Licences	\$11,000	\$14,226	\$0	\$14,226	\$0	\$11,000
214305	Plant Operation - Fuels & Oils	\$55,000	\$45,344	\$0	\$45,344	\$0	\$55,000
214320	Plant Operation - Depreciation	\$59,852	\$59,435	\$0	\$59,435	\$0	\$59,852
214395	Plant Operation - Administration Allocations	\$25,718	\$25,223	\$0	\$25,223	\$0	\$25,718
214397	Plant Operation - Less Depreciation Allocated	(\$59,852)	(\$42,967)	\$0	(\$42,967)	\$0	(\$59,852)
214399	Plant Operation - Less Allocated to Works/SRVCS	(\$174,718)	(\$88,388)	\$0	(\$88,388)	\$0	(\$174,718)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$66,310	\$0	\$66,310	\$0	\$0
OPERATING INCOME							
314301	Plant Operation - Fuel Tax BAS	(\$8,000)	(\$6,231)	(\$6,231)	\$0	(\$8,000)	\$0
314302	Plant Operation - Reimbursements	(\$6,000)	(\$896)	(\$896)	\$0	(\$6,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$14,000)	(\$7,127)	(\$7,127)	\$0	(\$14,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$14,000)	\$59,182	(\$7,127)	\$66,310	(\$14,000)	\$0

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
214401	Gross Salaries & Wages	\$656,155	\$799,442	\$0	\$799,442	\$0	\$656,155
214402	Less Salaries & Wages Allocated	(\$656,155)	(\$799,442)	\$0	(\$799,442)	\$0	(\$656,155)
214403	Unallocated Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0
214404	Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
214405	Workers Comp - Wages	\$0	\$550	\$0	\$550	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$550	\$0	\$550	\$0	\$0
OPERATING INCOME							
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES		\$0	\$550	\$0	\$550	\$0	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
214501	Unclassified - Other	\$0	\$0	\$0	\$0	\$0	\$0
214502	Unclassified - Licence Fees Dept Transport	\$60,000	\$43,797	\$0	\$43,797	\$0	\$60,000
514503	Unclassified - Fuel Supplies Sunpro The Store	\$0	\$0	\$0	\$0	\$0	\$0
214504	Unclassified - Motorpass Fuel Purchases	\$0	\$0	\$0	\$0	\$0	\$0
214599	Unclassified - Administration Allocations	\$39,566	\$38,805	\$0	\$38,805	\$0	\$39,566
Sub Total - UNCLASSIFIED OP/EXP		\$99,566	\$82,602	\$0	\$82,602	\$0	\$99,566
OPERATING INCOME							
314501	Unclassified - Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0
314502	Unclassified - Other Income	\$0	\$0	\$0	\$0	\$0	\$0
314503	Unclassified - Licence Fees Dept of Transport	(\$60,000)	(\$43,967)	(\$43,967)	\$0	(\$60,000)	\$0
314505	Unclassified - Motorpass Fuel Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$60,000)	(\$43,967)	(\$43,967)	\$0	(\$60,000)	\$0
Total - UNCLASSIFIED		\$39,566	\$38,636	(\$43,967)	\$82,602	(\$60,000)	\$99,566
Total - OTHER PROPERTY AND SERVICES		\$32,717	\$259,362	(\$54,062)	\$313,424	(\$81,369)	\$114,086

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L JOB

		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
403201	Transfer to Reserve - Reserve Interest	\$5,000	\$2,728	\$0	\$2,728	\$0	\$5,000
404215	Transfer to Office Building Reserve	\$0	\$0	\$0	\$0	\$0	\$0
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$0	\$0	\$0	\$0	\$0
404220	Transfer to Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0
410504	Transfer to Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0
411203	Transfer to Swimming Pool Reserve	\$0	\$0	\$0	\$0	\$0	\$0
412310	Transfer to Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$5,000	\$2,728	\$0	\$2,728	\$0	\$5,000
INCOME							
504205	Transfer from Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0
504206	Transfer from Computer Hardware/Software Reserve	(\$25,500)	(\$25,500)	(\$25,500)	\$0	(\$25,500)	\$0
510502	Transfer from Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0
511201	Transfer from Swimming Pool Reserve	(\$35,423)	\$0	\$0	\$0	(\$35,423)	\$0
512303	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$60,923)	(\$25,500)	(\$25,500)	\$0	(\$60,923)	\$0
Total - FUND TRANSFER		(\$55,923)	(\$22,772)	(\$25,500)	\$2,728	(\$60,923)	\$5,000
000000	(Surplus) / Deficit - Carried Forward	(\$1,042,000)	(\$1,012,714)	(\$1,012,714)	\$0	(\$1,042,000)	\$0
000000	adjust to rates levied					\$0	
Sub Total - SURPLUS C/FWD		(\$1,042,000)	(\$1,012,714)	(\$1,012,714)	\$0	(\$1,042,000)	\$0
Total - SURPLUS		(\$1,042,000)	(\$1,012,714)	(\$1,012,714)	\$0	(\$1,042,000)	\$0
LIABILITY LOANS							
EXPENDITURE							
404213	Loan Principal Repayments - Loan 63	\$7,834	\$7,834	\$0	\$7,834	\$0	\$7,834
411310	Loan Principal Repayments - Loan 65	\$14,748	\$14,748	\$0	\$14,748	\$0	\$14,748
411308	Loan Principal Repayments - Loan 66	\$2,528	\$2,528	\$0	\$2,528	\$0	\$2,528
411606	Loan Principal Repayments - Loan 67	\$1,983	\$1,983	\$0	\$1,983	\$0	\$1,983
411333	Loan Principal Repayments - Loan 69	\$6,022	\$6,022	\$0	\$6,022	\$0	\$6,022
412201	Loan Principal Repayments - Loan 68	\$11,240	\$11,240	\$0	\$11,240	\$0	\$11,240
Sub Total - LOAN REPAYMENTS		\$44,355	\$44,355	\$0	\$44,355	\$0	\$44,355
INCOME							
511305	Self Supporting Loans - Loan 66 Reimbursement	(\$2,528)	(\$2,528)	(\$2,528)	\$0	(\$2,528)	\$0
511602	Self Supporting Loans - Loan 67 Reimbursement	(\$1,983)	(\$1,983)	(\$1,983)	\$0	(\$1,983)	\$0
511307	Self Supporting Loans - Loan 69 Reimbursement	(\$6,022)	(\$6,022)	(\$6,022)	\$0	(\$6,022)	\$0
514202	Principal Received on Rates Outstanding Loan	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED		(\$10,533)	(\$10,532)	(\$10,532)	\$0	(\$10,533)	\$0
Total - NON CURRENT LIABILITIES		\$33,822	\$33,822	(\$10,532)	\$44,355	(\$10,533)	\$44,355
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	(\$922,856)	(\$943,624)	\$0	(\$943,624)	\$0	(\$922,856)
000000	Book Value of Assets Sold Written Back	\$0	\$0	\$0	\$0	\$0	\$0
000000	Asset Realisation	\$0	\$0	\$0	\$0	\$0	\$0
000000	Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
000000	Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
000000	Trust Liabilities - Previous Period	\$0	\$0	\$0	\$0	\$0	\$0
000000	Deferred Pensioner Rates	\$0	\$646	\$0	\$646	\$0	\$0
000000	Movement in LSL Reserve (Added Back)	\$0	(\$564)	\$0	(\$564)	\$0	\$0
000000	Movement in Non-Current Leave Provisions	\$0	\$9,475	\$0	\$9,475	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK		(\$922,856)	(\$934,067)	\$0	(\$934,067)	\$0	(\$922,856)
Total - DEPRECIATION		(\$922,856)	(\$934,067)	\$0	(\$934,067)	\$0	(\$922,856)

SHIRE OF NUNGARIN
MONTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
		FURNITURE & EQUIPMENT					
		GOVERNANCE					
		EXPENDITURE					
404101	Administration Furniture & Equipment	\$25,500	\$27,037	\$0	\$27,037	\$0	\$25,500
	Sub Total - CAPITAL WORKS	\$25,500	\$27,037	\$0	\$27,037	\$0	\$25,500
	Total - GOVERNANCE	\$25,500	\$27,037	\$0	\$27,037	\$0	\$25,500
		FURNITURE AND EQUIPMENT					
		RECREATION & CULTURE					
411319	Recreation Centre Furniture & Equipment	\$8,000	\$4,450	\$0	\$4,450	\$0	\$8,000
	Sub Total - CAPITAL WORKS	\$8,000	\$4,450	\$0	\$4,450	\$0	\$8,000
	Total - RECREATION & CULTURE	\$8,000	\$4,450	\$0	\$4,450	\$0	\$8,000
	Total - FURNITURE AND EQUIPMENT	\$33,500	\$31,487	\$0	\$31,487	\$0	\$33,500

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
HOUSING							
CAPITAL EXPENDITURE							
409102	Grangarin Effluent Drainage Upgrade	\$88,000	\$0	\$0	\$0	\$0	\$88,000
409307	Other Housing - Lot 51 First Avenue	\$15,000	\$14,639	\$0	\$14,639	\$0	\$15,000
409308	Lot 188 Danberrin - Capital Expenditure	\$7,000	\$0	\$0	\$0	\$0	\$7,000
409309	Lot 48 First Ave - Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$110,000	\$14,639	\$0	\$14,639	\$0	\$110,000
Total - HOUSING		\$110,000	\$14,639	\$0	\$14,639	\$0	\$110,000
COMMUNITY AMENITIES							
CAPITAL EXPENDITURE							
410510	Post Office Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$0	\$0	\$0
BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
411601	Other Culture - Museum Building Renewal/Upgrade	\$10,000	\$0	\$0	\$0	\$0	\$10,000
411603	Other Culture - McCorry's Hotel Upgrade	\$10,000	\$0	\$0	\$0	\$0	\$10,000
411206	Swimming - Pool Building Capital Expenditure	\$62,000	\$0	\$0	\$0	\$0	\$62,000
Sub Total - CAPITAL WORKS		\$82,000	\$0	\$0	\$0	\$0	\$82,000
Total - RECREATION AND CULTURE		\$82,000	\$0	\$0	\$0	\$0	\$82,000
BUILDINGS							
ECONOMIC SERVICES							
CAPITAL EXPENDITURE							
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0	\$0	\$0
BUILDINGS							
OTHER PROPERTY AND SERVICES							
CAPITAL EXPENDITURE							
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER PROPERTY AND SERVICES		\$0	\$0	\$0	\$0	\$0	\$0
Total - BUILDINGS		\$192,000	\$14,639	\$0	\$14,639	\$0	\$192,000

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB	CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
		Budget	Actual	Income	Expenditure	Income	Expenditure
		PLANT AND EQUIPMENT					
		GOVERNANCE					
		CAPITAL EXPENDITURE					
404201	Governance - CEO Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$0
		PLANT AND EQUIPMENT					
		COMMUNITY AMENITIES					
		CAPITAL EXPENDITURE					
410511	Caravan/Icecream Van Purchase/Fitout	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$0
		PLANT AND EQUIPMENT					
		RECREATION AND CULTURE					
		CAPITAL EXPENDITURE					
411336	Parks & Gardens Plant & Equipment	\$7,600	\$3,188	\$0	\$3,188	\$0	\$7,600
	Sub Total - CAPITAL WORKS	\$7,600	\$3,188	\$0	\$3,188	\$0	\$7,600
	Total - RECREATION AND CULTURE	\$7,600	\$3,188	\$0	\$3,188	\$0	\$7,600
		PLANT AND EQUIPMENT					
		TRANSPORT					
		CAPITAL EXPENDITURE					
412301	Manager Works & Services Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
412320	Multi-Wheel Roller	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - TRANSPORT	\$0	\$0	\$0	\$0	\$0	\$0
	Total - PLANT AND EQUIPMENT	\$7,600	\$3,188	\$0	\$3,188	\$0	\$7,600

SHIRE OF NUNGARIN
MOTHLY FINANCIAL REPORT 2018-2019

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

G/L	JOB		CURRENT YEAR COMPARATIVES PERIOD 12 JUNE 2019		CURRENT YEAR 2018-19 30 JUNE 2019		ADOPTED BUDGET 2018-19	
			Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE								
ROAD CONSTRUCTION								
412101	RCC001	Road Construction - Council	\$0	\$0	\$0	\$0	\$0	\$0
412102		Road Construction - Regional Road Group						
412102	RRRG01	RRG - Nungarin North Road	\$441,692	\$63,609	\$0	\$63,609	\$0	\$441,692
412102	RRRG70	RRG - Koorda/Bullfinch Road	\$0	\$262,234	\$0	\$262,234	\$0	\$0
412102	RRRG02	RRG - Danberrin Road	\$0	\$0	\$0	\$0	\$0	\$0
412103	RRTR10	Road Construction - Roads to Recovery						
412103	RRTR04	RRTR - Knungajin Road	\$0	\$108,619	\$0	\$108,619	\$0	\$0
412103	RRTR10	RRTR - Karomin Road	\$342,348	\$0	\$0	\$0	\$0	\$342,348
412103	RRTR08	Rtr - Hodges Rd	\$0	\$94,200	\$0	\$94,200	\$0	\$0
412103	RRTR15	Rtr - Jolly Road	\$0	\$4,557	\$0	\$4,557	\$0	\$0
412103	RRTR50	Mccorry Road	\$0	\$40,156	\$0	\$40,156	\$0	\$0
412103	RRTR51	Creagh Road	\$0	\$33,819	\$0	\$33,819	\$0	\$0
412103	RRTR52	Dugdale Street	\$0	\$5,776	\$0	\$5,776	\$0	\$0
412103	RRTR53	Benson Avenue	\$0	\$25,621	\$0	\$25,621	\$0	\$0
412103	RRTR54	Second Avenue	\$0	\$14,552	\$0	\$14,552	\$0	\$0
412103	RRTR55	Third Avenue	\$0	\$9,136	\$0	\$9,136	\$0	\$0
412103	RRTR90	Rtr - Mitchell Tce	\$0	\$11,132	\$0	\$11,132	\$0	\$0
Sub Total - CAPITAL WORKS			\$784,040	\$673,409	\$0	\$673,409	\$0	\$784,040
Total - ROADS			\$784,040	\$673,409	\$0	\$673,409	\$0	\$784,040
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$784,040	\$673,409	\$0	\$673,409	\$0	\$784,040
FOOTPATHS								
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSPORT - FOOTPATHS			\$0	\$0	\$0	\$0	\$0	\$0
Total - FOOTPATH ASSETS			\$0	\$0	\$0	\$0	\$0	\$0
PARKS & OVALS								
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - PARKS & OVALS			\$0	\$0	\$0	\$0	\$0	\$0
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE ASSETS - OTHER								
LAW, ORDER & PUBLIC SAFETY								
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY			\$0	\$0	\$0	\$0	\$0	\$0
INFRASTRUCTURE - OTHER								
RECREATION & CULTURE								
411205	IO02	Swim Pool - Infrastructure Other Capital	\$0	\$0	\$0	\$0	\$0	\$0
411334	IO05	Other Rec - Recreation Centre Precinct Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - RECREATION & CULTURE			\$0	\$0	\$0	\$0	\$0	\$0
ECONOMIC SERVICES								
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC SERVICES			\$0	\$0	\$0	\$0	\$0	\$0
Total - INFRASTRUCTURE ASSETS - OTHER			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTALS			(\$275)	(\$1,002,330)	(\$3,884,203)	\$2,881,873	(\$3,135,184)	\$3,134,910

**SHIRE OF NUNGARIN
RESERVE ACCOUNTS
FOR THE PERIOD ENDING**

30 JUNE 2019

LEAVE RESERVE

Purpose - To be used to fund annual and long service leave requirements.

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	102,992	102,992
Transfer from Accumulated Surplus		
- Interest Earned	564	1,033
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	103,556	104,025

PLANT RESERVE

Purpose - To be used to fund the purchase of major plant.

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	152,465	152,465
Transfer from Accumulated Surplus		
- Interest Earned	835	1,530
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	153,300	153,995

OFFICE BUILDING RESERVE

Purpose - To be used to for the construction of a new administration centre.

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	37,590	37,590
Transfer from Accumulated Surplus		
- Interest Earned	206	377
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	37,796	37,967

**SHIRE OF NUNGARIN
RESERVE ACCOUNTS
FOR THE PERIOD ENDING**

30 JUNE 2019

Swimming Pool Reserve

Purpose - To be used for the refurbishment of the swimming pool

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	44,801	44,801
Transfer from Accumulated Surplus		
- Interest Earned	245	449
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	(35,423)
CLOSING BALANCE	<u>45,046</u>	<u>9,827</u>

LAND REDEVELOPMENT RESERVE

Purpose - to be used to fund the development of a light industrial area

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	2,066	2,066
Transfer from Accumulated Surplus		
- Interest Earned	11	21
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	<u>2,077</u>	<u>2,087</u>

BUILDING RESERVE

Purpose - To be used for the future building needs of the Shire

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	21,126	21,126
Transfer from Accumulated Surplus		
- Interest Earned	116	212
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	<u>21,242</u>	<u>21,338</u>

**SHIRE OF NUNGARIN
RESERVE ACCOUNTS
FOR THE PERIOD ENDING**

30 JUNE 2019

COMMUNITY BUS RESERVE

Purpose - To restrict the excess monies from the Community Bus hire for maintenance

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	110,277	110,277
Transfer from Accumulated Surplus		
- Interest Earned	604	1,106
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	0	0
CLOSING BALANCE	<u>110,881</u>	<u>111,383</u>

COMPUTER SOFTWARE/HARDWARE RESERVE

Purpose - To be used for the major upgrades of Council's computer system

	ACTUAL	BUDGET
	2018-19	2018-19
Opening Balance	27,121	27,121
Transfer from Accumulated Surplus		
- Interest Earned	148	272
- Other Transfers	0	0
Less Transfer to Accumulated Surplus		
-Transfer to Municipal Fund	(25,500)	(25,500)
CLOSING BALANCE	<u>1,769</u>	<u>1,893</u>

TOTAL RESERVES

<u>475,666</u>	<u>442,515</u>
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**SHIRE OF NUNGARIN
LOAN SCHEDULE
FOR THE PERIOD ENDING 30 JUNE 2019**

LOAN DESCRIPTION	LOAN No.	PRINCIPAL 01.07.18	LOANS RAISED		INTEREST		PRINCIPAL		CLOSING BALANCE
			Budget 2018-19	Actual 2018-19	Budget 2018-19	Actual 2018-19	Budget 2018-19	Actual 2018-19	
Governance									
Staff Housing Lot 191	63	60,949	0	0	3,771	3,565	7,834	7,834	53,115
Recreation & Culture									
Community Recreation Centre	65	208,875	0	0	14,891	14,867	14,748	14,748	194,127
Nungarin Golf Club (*)	66	3,853	0	0	206	182	2,528	2,528	1,325
Museum (*)	67	12,122	0	0	540	260	1,983	1,983	10,139
Football Club (*)	69	18,469	0	0	375	371	6,022	6,022	12,447
Other Property & Serv.									
Shire Depot	68	273,692	0	0	10,348	10,186	11,240	11,240	262,452
		577,960	0	0	30,131	29,433	44,355	44,355	533,605

**SHIRE OF NUNGARIN
TRUST SCHEDULE
FOR THE PERIOD ENDING 30 JUNE 2019**

PARTICULARS	OPENING BALANCE 01.07.2018	ESTIMATED RECEIPTS 2018-19	ACTUAL RECEIPTS 2018-19	ESTIMATED PAYMENTS 2018-19	ACTUAL PAYMENTS 2018-19	ESTIMATED CLOSING 2018-19	ACTUAL CLOSING
	\$	\$		\$		\$	\$
DEPOSITS							
Landcare	49	0	0	0	0	49	49
Housing Bonds	4,929	0	0	0	0	4,929	4,929
Building Fees/BRB Levy	908	0	0	0	0	908	908
Nungarin Anglican Church	0	0	0	0	0	0	0
Autumn Arts Collection	0	0	0	0	0	0	0
Nungarin Central Bush Fire Brigade	4,703	0	0	0	0	4,703	4,703
Nungarin Club	38,235	0	38,020	0	(79,704)	38,235	(3,449)
Other	400	0	337	0	0	400	737
Police Licensing	0	0	0	0	0	0	0
					0	0	0
TOTAL	49,224	0	38,357	0	(79,704)	49,224	7,877

Trust Fund Bank Balance 7,866

Amount of Transfer Required from Muni Fund to Trust Fund to bring Trust Fund into balance 11