



**Ordinary Meeting of Council
to be held at the
Council Chambers, 33-37 Macpherson Street,
Carnamah
21 June 2017
commencing at 3:00pm**

ATTACHMENTS



SHIRE OF CARNAMAH

MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY TO 31 MAY 2017

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SHIRE OF CARNAMAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	NOTE	31/05/2017	31/05/2017	2016/17	Variances
		Actual	Y-T-D Budget	Amended	Budget to
		\$	\$	Budget	Actual
				\$	%
<u>Operating</u>					
Revenues/Sources	1,2				
Governance		29,235	6,704	7,313	336.11%
General Purpose Funding		1,337,212	1,207,880	1,317,687	10.71%
Law, Order, Public Safety		56,604	59,281	64,670	(4.52%)
Health		1,611	702	766	129.49%
Education and Welfare		22,810	19,872	21,678	14.79%
Housing		246,606	228,270	249,022	8.03%
Community Amenities		128,221	122,256	133,370	4.88%
Recreation and Culture		121,522	110,433	120,472	10.04%
Transport		3,442,864	3,785,172	4,129,278	(9.04%)
Economic Services		107,399	122,854	134,022	(12.58%)
Other Property and Services		80,320	61,792	67,409	29.99%
		<u>5,574,403</u>	<u>5,725,213</u>	<u>6,245,687</u>	<u>(2.63%)</u>
(Expenses)/(Applications)	1,2				
Governance		(195,609)	(219,920)	(239,913)	11.05%
General Purpose Funding		(92,282)	(90,814)	(99,070)	(1.62%)
Law, Order, Public Safety		(154,227)	(171,375)	(186,955)	10.01%
Health		(25,545)	(51,809)	(56,519)	50.69%
Education and Welfare		(50,968)	(60,163)	(65,632)	15.28%
Housing		(344,782)	(322,399)	(351,708)	(6.94%)
Community Amenities		(263,246)	(335,010)	(365,465)	21.42%
Recreation & Culture		(795,486)	(867,382)	(946,235)	8.29%
Transport		(1,705,361)	(2,368,053)	(2,583,330)	27.98%
Economic Services		(184,701)	(240,460)	(262,320)	23.19%
Other Property and Services		<u>177,102</u>	<u>(701)</u>	<u>(765)</u>	<u>25355.14%</u>
		<u>(3,635,105)</u>	<u>(4,728,086)</u>	<u>(5,157,912)</u>	<u>(23.12%)</u>
<u>Adjustments for Non-Cash</u>					
<u>(Revenue) and Expenditure</u>					
(Profit)/Loss on Asset Disposals	4	(9,832)	15,604	17,022	163.01%
Movement in Accrued Interest		(6,756)	0	0	0.00%
Movement in Other Accruals		(5,349)	0	0	0.00%
Depreciation on Assets		1,368,520	1,418,083	1,547,000	(3.50%)
<u>Capital Revenue and (Expenditure)</u>					
Purchase Property, Plant and Equipment	3	(368,890)	(719,695)	(785,122)	48.74%
Purchase Infrastructure	3	(3,872,317)	(4,196,408)	(4,577,900)	7.72%
Proceeds from Disposal of Assets	4	10,909	0	67,500	
Repayment of Debentures	5	(83,041)	(76,121)	(83,041)	(9.09%)
Proceeds from New Debentures	5	0	0	0	
Self-Supporting Loan Principal Income		59,462	59,462	60,646	0.00%
Transfers to Reserves (Restricted Assets)	6	(51,944)	(42,000)	(582,061)	(23.68%)
Transfers from Reserves (Restricted Assets)	6	0	0	498,400	
ADD Net Current Assets July 1 B/Fwd	7	854,609	1,349,477	854,609	
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	<u>1,666,110</u>	<u>889,438</u>	<u>0</u>	
Amount Raised from Rates	8	<u>(1,771,979)</u>	<u>(2,083,909)</u>	<u>(1,895,172)</u>	

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

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

1. SIGNIFICANT ACCOUNTING POLICIES

Please refer to Budget document.

2. REVENUES AND EXPENSES

**(a) Net Result from Ordinary
Activities was arrived at after:**

	31/05/2017	2016/17
Actual	Budget	
\$	\$	

(i) Charging as Expenses:

Auditors Remuneration

Audit Services	11,515	14,310
Other Services	0	0
	11,515	14,310

Depreciation

By Program

Governance	30,680	29,000
General Purpose Funding		0
Law, Order, Public Safety	59,130	70,850
Health	90	100
Education and Welfare	3,780	4,150
Housing	81,310	89,000
Community Amenities	8,823	9,620
Recreation and Culture	120,897	134,450
Transport	857,350	935,280
Economic Services	13,392	14,300
Other Property and Services	193,070	260,250
	1,368,520	1,547,000

By Class

Land and Buildings	201,022	225,000
Furniture and Equipment	31,534	33,000
Plant and Equipment	238,965	310,220
Equipment on Reserves	11,622	13,000
Roads	825,917	901,000
Footpaths	8,965	9,780
Parks and Ovals	50,496	55,000
	1,368,520	1,547,000

Borrowing Costs (Interest)

- Debentures	23,824	29,770
	23,824	29,770

(ii) Crediting as Revenues:

Interest Earnings

Investments		
- Reserve Funds	51,944	27,500
- Other Funds	5,946	15,000
Other Interest Revenue (refer note 11)	16,995	16,750
	74,884	59,250

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

3. ACQUISITION OF ASSETS

31/05/2017
Actual
\$

2016/17
Budget
\$

The following assets are budgeted to be acquired during the year:

By Program

Governance

Photocopier	9,000	9,500
Council Chambers Chairs	8,557	10,000
Upgrade Administration Centre Kitchen	12,093	12,000

Law Order & Public Safety

Emergency Ranger Services Ute	39,170	0
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Housing

Staff Housing	7,644	30,000
Factory Unit, GEHA & SPQ Housing	38,023	70,000

Community Amenities

Carnamah Refuse Site Fencing	0	30,000
Eneabba Refuse Site Fencing	8,105	20,000
Old Police Station	0	2,000
Liquid Waste Pond	0	10,000

Recreation and Culture

Carnamah Pool	0	32,000
Eneabba Pool	65,770	94,000
Ride On Mower CA 5024	7,418	8,800

Transport

Winchester West Rd - Gravel Resheet 4.44 to 6.44 slk	89,696	62,881
Camac Road	231,404	266,349
Mitchell Road	487,510	611,013
Caron Road	242,592	413,842
Back-Innering Road	354,230	534,397
Wellington Road	249,528	319,091
Bunjil Carnamah Road	520,419	431,381
Brand Mudge Rd	395,164	473,923
Carnamah Eneabba Road - Renewal Seal	348,974	393,000
Carnamah Eneabba Road - Upgrade Widen & Seal	440,822	448,000
Eneabba Coolimba Road	494,117	600,000
Eneabba Walk Trail	6,824	11,612
Townscape	0	1,156
Isuzu Tip Truck (CA 5020)	0	260,000
Isuzu Truck (CA 5018)	78,992	100,000
Dmax Ute	40,420	45,000
Toyota Kluger	0	45,000
Tandem Dolly	20,735	0
Hustler Mower	15,053	16,558
Depot Buildings	17,911	20,000

Economic Services

Caravan Park Chalets	0	1,500
Caravan Park - Upgrade	8,967	11,255
Eneabba Camp Ground	2,070	0
Vacant Land	0	764

4,241,207

5,395,022

By Class

Land and Buildings	149,546	322,264
Infrastructure Assets - Roads	3,861,279	4,565,488
Infrastructure Assets - Parks and Ovals	11,038	12,411
Purchase Equipment on Reserves	0	0
Plant and Equipment	201,787	475,358
Furniture and Equipment	17,557	19,500
	<u>4,241,207</u>	<u>5,395,022</u>

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the year.

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit/(Loss)	
	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$
Recreation & Culture						
John Deere Ride On Mower (CA5008)	1,077	1,393	1,818	2,000	741	607
Transport						
Isuzu Prime Mover/Tip Truck (CA5020)	0	51,744	0	25,000	0	(26,744)
Isuzu Truck (CA5018)	0	0	9,091	6,500	9,091	6,500
Toyota Kluger (CA2)	0	31,385	0	31,500	0	115
Dmax Ute (CA5005)	0	0	0	2,500	0	2,500
	1,077	84,522	10,909	67,500	9,832	(17,022)

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit/(Loss)	
	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$
Plant & Equipment						
John Deere Ride On Mower	1,077	1,393	1,818	2,000	741	607
Isuzu Prime Mover/Tip Truck (CA5020)	0	51,744	0	25,000	0	(26,744)
Isuzu Truck (CA5018)	0	0	9,091	6,500	9,091	6,500
Toyota Kluger (CA2)	0	31,385	0	31,500	0	115
Dmax Ute (CA5005)	0	0	0	2,500	0	2,500
	1,077	84,522	10,909	67,500	9,832	(17,022)

Summary

	31/05/2017	2016/17
Profit on Asset Disposals	Actual \$	Budget \$
	9,832	9,722
Loss on Asset Disposals	0	(26,744)
	9,832	(17,022)

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$	2016/17 Budget \$	31/05/2017 Actual \$
Housing								
Residential Dwellings (129)	241,224		22,580	22,580	218,644	218,644	13,456	11,399
	241,224	0	22,580	22,580	218,644	218,644	13,456	11,399
Self Supporting Loans								
Law, Order, Public Safety								
SES Building (133)*	371,443		46,594	46,594	324,849	324,849	14,896	11,550
Recreation and Culture								
Carnamah Bowling Club (134)*	45,277		9,625	9,625	35,652	35,652	974	601
Carnamah Bowling Club (135)*	20,000		4,241	4,241	15,759	15,759	444	274
	436,720	0	60,461	60,461	376,259	376,259	16,314	12,426
	677,944	0	83,041	83,041	594,903	594,903	29,770	23,824

All debenture repayments will be financed by general purpose revenue, except those marked with * which are self supporting loans.

SHIRE OF CARNAMAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE PERIOD 1 JULY TO 31 MAY 2017

INFORMATION ON BORROWINGS (Continued)

5. New Debentures - 2016/17

(b)

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Used Budget	Balance Unspent \$
Nil					0		0	0

Unspent Debentures

(c)

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

Overdraft

(d)

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Westpac Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	31/05/2017	2016/17 Amended	2015/16
	Actual	Budget	Actual
	\$	\$	\$
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	153,214	153,214	135,576
Amount Set Aside / Transfer to Reserve	3,023	21,226	17,638
Amount Used / Transfer from Reserve	0	0	0
	<u>156,237</u>	<u>174,440</u>	<u>153,214</u>
(b) Plant Reserve			
Opening Balance	783,164	783,164	564,849
Amount Set Aside / Transfer to Reserve	15,452	311,265	218,315
Amount Used / Transfer from Reserve	0	(55,000)	0
	<u>798,616</u>	<u>1,039,429</u>	<u>783,164</u>
(c) Housing Reserve			
Opening Balance	230,603	230,603	186,909
Amount Set Aside / Transfer to Reserve	4,550	23,845	43,694
Amount Used / Transfer from Reserve	0	0	0
	<u>235,153</u>	<u>254,448</u>	<u>230,603</u>
(d) Town Enhancement Reserve			
Opening Balance	13,082	13,082	12,825
Amount Set Aside / Transfer to Reserve	258	105	257
Amount Used / Transfer from Reserve	0	0	0
	<u>13,340</u>	<u>13,187</u>	<u>13,082</u>
(e) Coastal Initiatives Reserve			
Opening Balance	299,396	299,396	317,073
Amount Set Aside / Transfer to Reserve	5,907	2,395	6,323
Amount Used / Transfer from Reserve	0	(5,000)	(24,000)
	<u>305,303</u>	<u>296,791</u>	<u>299,396</u>
(f) Eneabba Pool Reserve			
Opening Balance	64,509	64,509	31,833
Amount Set Aside / Transfer to Reserve	1273	3,516	32,676
Amount Used / Transfer from Reserve	0	(62,000)	0
	<u>65,782</u>	<u>6,025</u>	<u>64,509</u>
(g) Factory Unit Housing Reserve			
Opening Balance	46,910	46,910	40,218
Amount Set Aside / Transfer to Reserve	926	5,375	6,692
Amount Used / Transfer from Reserve	0	0	0
	<u>47,835</u>	<u>52,285</u>	<u>46,910</u>
(h) Joint Venture Housing (SPQ's) Reserve			
Opening Balance	14,387	14,387	14,051
Amount Set Aside / Transfer to Reserve	284	1,115	336
Amount Used / Transfer from Reserve	0	0	0
	<u>14,671</u>	<u>15,502</u>	<u>14,387</u>
Total Reserves C/Fwd	<u>1,636,937</u>	<u>1,852,107</u>	<u>1,605,265</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	31/05/2017	2016/17 Amended Budget	2015/16
	Actual \$	Budget \$	Actual \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,636,937</u>	<u>1,852,107</u>	<u>1,605,265</u>
(i) Computer Reserve			
Opening Balance	43,759	43,759	42,937
Amount Set Aside / Transfer to Reserve	863	20,350	822
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>44,623</u>	<u>64,109</u>	<u>43,759</u>
(j) Land Subdivision Reserve			
Opening Balance	35,094	35,094	34,405
Amount Set Aside / Transfer to Reserve	692	281	689
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>35,787</u>	<u>35,375</u>	<u>35,094</u>
(k) Carnamah Pool Reserve			
Opening Balance	32,268	32,268	28,696
Amount Set Aside / Transfer to Reserve	637	35,258	3,572
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>32,905</u>	<u>67,526</u>	<u>32,268</u>
(l) Resurfacing Playing Surface Carnamah Tennis Courts			
Opening Balance	47,093	47,093	36,386
Amount Set Aside / Transfer to Reserve	929	10,377	10,707
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>48,022</u>	<u>57,469</u>	<u>47,093</u>
(m) Fair Value Asset Reserve			
Opening Balance	268,221	268,221	248,230
Amount Set Aside / Transfer to Reserve	5,292	2,146	19,991
Amount Used / Transfer from Reserve	<u>0</u>	<u>(40,000)</u>	<u>0</u>
	<u>273,513</u>	<u>230,367</u>	<u>268,221</u>
(n) Refuse Sites Reserve			
Opening Balance	204,274	204,274	200,255
Amount Set Aside / Transfer to Reserve	4,030	1,634	4,019
Amount Used / Transfer from Reserve	<u>0</u>	<u>(50,000)</u>	<u>0</u>
	<u>208,305</u>	<u>155,908</u>	<u>204,274</u>
(o) Joint Venture Housing (APU's) Reserve			
Opening Balance	25,534	25,534	25,033
Amount Set Aside / Transfer to Reserve	504	204	501
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>26,038</u>	<u>25,738</u>	<u>25,534</u>
(p) Roadworks Reserve			
Opening Balance	296,198	296,198	290,369
Amount Set Aside / Transfer to Reserve	5,844	112,370	5,829
Amount Used / Transfer from Reserve	<u>0</u>	<u>(286,400)</u>	<u>0</u>
	<u>302,042</u>	<u>122,168</u>	<u>296,198</u>
Total Reserves C/Fwd	<u>2,608,171</u>	<u>2,610,769</u>	<u>2,557,708</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	31/05/2017	2016/17 Amended	2015/16
	Actual \$	Budget \$	Actual \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>2,608,171</u>	<u>2,610,769</u>	<u>2,557,708</u>
(q) Resurfacing Carnamah Bowling Greens			
Opening Balance	25,000	25,000	0
Amount Set Aside / Transfer to Reserve	493	25,200	25,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>25,493</u>	<u>50,200</u>	<u>25,000</u>
(r) Staff Leave			
Opening Balance	50,000	50,000	0
Amount Set Aside / Transfer to Reserve	987	5,400	50,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>50,987</u>	<u>55,400</u>	<u>50,000</u>
Total Reserves	<u>2,684,651</u>	<u>2,716,369</u>	<u>2,632,708</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	31/05/2017	2016/17	2015/16
	Actual	Amended	Actual
	\$	Budget	\$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Long Service Leave Reserve	3,023	21,226	17,638
Plant Reserve	15,452	311,265	218,315
Housing Reserve	4,550	23,845	43,694
Town Enhancement Reserve	258	105	257
Coastal Initiatives Reserve	5,907	2,395	6,323
Eneabba Pool Reserve	1,273	3,516	32,676
Factory Unit Housing Reserve	926	5,375	6,692
Joint Venture Housing (SPQ's) Reserve	284	1,115	336
Computer Reserve	863	20,350	822
Land Subdivision Reserve	692	281	689
Carnamah Pool Reserve	637	35,258	3,572
Resurfacing Playing Surface Carnamah Tennis Courts	929	10,377	10,707
Fair Value Asset Reserve	5,292	2,146	19,991
Refuse Sites Reserve	4,030	1,634	4,019
Joint Venture Housing (APU's) Reserve	504	204	501
Roadworks Reserve	5,844	112,370	5,829
Resurfacing Carnamah Bowling Greens	493	25,200	25,000
Staff Leave	987	5,400	50,000
	<u>51,944</u>	<u>582,061</u>	<u>447,063</u>
Transfers from Reserves			
Long Service Leave Reserve	0	0	0
Plant Reserve	0	(55,000)	0
Housing Reserve	0	0	0
Town Enhancement Reserve	0	0	0
Coastal Initiatives Reserve	0	(5,000)	(24,000)
Eneabba Pool Reserve	0	(62,000)	0
Factory Unit Housing Reserve	0	0	0
Joint Venture Housing (SPQ's) Reserve	0	0	0
Computer Reserve	0	0	0
Land Subdivision Reserve	0	0	0
Carnamah Pool Reserve	0	0	0
Resurfacing Playing Surface Carnamah Tennis Courts	0	0	0
Fair Value Asset Reserve	0	(40,000)	0
Refuse Sites Reserve	0	(50,000)	0
Joint Venture Housing (APU's) Reserve	0	0	0
Roadworks Reserve	0	(286,400)	0
Resurfacing Carnamah Bowling Greens	0	0	0
Staff Leave	0	0	0
	<u>0</u>	<u>(498,400)</u>	<u>(24,000)</u>
Total Transfer to/(from) Reserves	<u>51,944</u>	<u>83,661</u>	<u>423,063</u>

**SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017**

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Plant Reserve

- for the purchase of road plant, machinery and equipment.

Housing Reserve

- providing for new dwellings and major renovations to existing dwellings.

Town Enhancement Reserve

- provision of townscape improvements as per townscape plan.

Coastal Initiatives Reserve

- at Council's discretion, and without limiting the generality of its use is for such things as planning, research and practical works which have specific or general benefit to coastal activities and the use of the coastal land and its adjacent seas

Eneabba Pool Reserve

- to be used to fund future major maintenance for the Eneabba Swimming Pool.

Factory Unit Housing Reserve

- to provide for long term maintenance of factory unit houses in Lucas Drive.

Joint Venture Housing (SPQ's) Reserve

- to provide for long term maintenance at the King St single persons units.

Computer Reserve

- to provide for the replacement of hardware and/or software.

Land Subdivision Reserve

- to provide for the future subdivision of residential, commercial or industrial land within the Carnamah townsite.

Carnamah Pool Reserve

- to be used to fund future major maintenance for the Carnamah Swimming Pool.

Resurfacing Playing Surface Carnamah Tennis Courts

- for the future replacement of the synthetic playing surface on the Carnamah Tennis Courts

Fair Value Asset Reserve

- to be used for the future fair valuation of assets

Refuse Sites Reserve

- to be used for the future expansions of both the Carnamah and Eneabba refuse sites

Joint Venture Housing (APU's) Reserve

- to provide for long term maintenance on the Caron St aged persons units.

Roadworks Reserve

- to be used to fund future major repairs, renewals or upgrades of roads in the Shire of Carnamah.

Resurfacing Carnamah Bowling Greens

- for the future replacement of the synthetic playing surface on the Carnamah Bowling greens

Staff Leave

- to be used to fund future sick and annual leave requirements

No reserves are not expected to be used within a set period as further transfers to the reserve accounts are

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

	31/05/2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,747,471	281,661	1,194,661
Cash - Restricted Reserves	2,684,651	2,584,369	2,632,708
Receivables	118,151	156,000	179,520
Inventories	0	0	0
	<u>4,550,273</u>	<u>3,022,030</u>	<u>4,006,889</u>
LESS: CURRENT LIABILITIES			
Trade and Other Payables	(42,753)	(270,103)	(362,813)
Long Term Borrowings	0	(86,763)	(83,041)
Provisions	(295,475)	(352,777)	(295,475)
	<u>(338,227)</u>	<u>(709,643)</u>	<u>(741,329)</u>
NET CURRENT ASSET POSITION	4,212,045	2,312,387	3,265,560
Less: Cash - Restricted Reserves	(2,684,651)	(2,584,369)	(2,632,708)
Add: Current Portion of Debentures	0	86,763	83,041
Add: Current Portion of Long Service Leave	138,716	185,219	138,716
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>1,666,110</u></u>	<u><u>0</u></u>	<u><u>854,609</u></u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budgeted Revenue \$
Differential General Rate/General Rate								
GRV - Carnamah & Eneabba	0.137350	263	2,510,135	344,767	2,062	0	346,829	344,767
UV - Rural & Mining	0.020150	157	66,960,150	1,349,247	(480)	0	1,348,767	1,349,247
GRV - Mining*	0.274700	9	450,220	123,675	0	0	123,675	123,675
GRV - Rural*	0.137350	1	3,640	500	0	0	500	500
Sub-Totals		430	69,924,145	1,818,190	1,581	0	1,819,771	1,818,190
Minimum Payment								
GRV - Carnamah & Eneabba	681	51	281,611	34,731	(1,112)	0	33,619	34,731
UV - Rural & Mining	681	37	89,526	25,197	(285)	0	24,912	25,197
GRV - Mining*	681	0	0	0	0	0	0	0
GRV - Rural*	497	1	2,860	497	0	0	497	497
Sub-Totals		89	373,997	60,425	(1,397)	0	59,027	60,425
Discounts (Note 12)							0	0
Total Amount Raised from General Rate								
Specified Area Rates (Note 9)							1,878,798	1,878,614
Total Rates							1,878,798	1,878,614

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Carnamah is rated according to its Gross Rental Value (GRV) in townships, gazetted mining and rural properties or Unimproved Value (UV) in the remainder of the Shire of Carnamah

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV – Rural	Rural property used predominantly for non-rural purposes	To ensure all rate payers contribute an equitable share to maintaining the Shire's assets and services.	To ensure that non-rural business do not gain a financial advantage by operating outside of the town sites.
GRV – Mining	Rural property used for mining purpose with associated infrastructure	To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services.	To reasonably proportion the balance of who will bear the burden of the rate revenue required with their capacity to pay.

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV – Rural	Rural property used predominantly for non-rural purposes	To ensure all rate payers contribute an equitable share to maintaining the Shire's assets and services.	Lower minimum for this category is required in order to comply with S6.35 (3) of the Local Government Act 1995
GRV – Mining	Rural property used for mining purpose with associated infrastructure	To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services.	To ensure those involved in mining activities make a fair contribution towards maintaining the Shire's assets and services.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

Council has not imposed a specified area rate for the 2016/17 financial year

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

Council has not imposed any service charges for the 2016/17 financial year

11. FEES & CHARGES REVENUE	31/05/2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Governance	12,820	550	9,910
General Purpose Funding	4,698	4,100	4,189
Law, Order, Public Safety	4,327	12,400	12,454
Health	1,611	766	1,236
Education and Welfare	22,637	21,678	22,928
Housing	242,290	249,022	234,173
Community Amenities	124,610	127,318	130,635
Recreation and Culture	23,421	24,064	30,152
Transport	0	0	0
Economic Services	107,334	133,962	125,781
Other Property and Services	11,067	19,309	95,630
	<u>554,816</u>	<u>593,168</u>	<u>667,088</u>

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2016/17 FINANCIAL YEAR

There is no discount for payment of rates within 35 days of the date of service of rate notice.

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

		31/05/2017	2016/17	2015/16
		Actual	Budget	Actual
		\$	\$	\$
Interest on Unpaid Rates	11.0%	10,959	10,250	13,014
Interest on Instalments Plan	5.5%	6,037	6,500	6,500
Charges on Instalment Plan	\$30.00	2,930	2,500	2,592
		<u>19,925</u>	<u>19,250</u>	<u>22,106</u>

Two separate option plans will be available to ratepayers for payment of their rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 5th September 2016 or 35 days after the date of service appearing on the rate notice whichever is later.

Option 2 (4 Instalments)

First instalment to be received on or before 5th September 2016 or 35 days after the date of service appearing on the rate notice, whichever is later and including all arrears and quarter of the current rates and service charges. Second third and fourth instalments to be made on or before the 7th November 2016, 9th January 2017 and the 9th March 2017 respectively.

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$10.00 for each instalment notice (i.e. \$30 for option 2).

14. ELECTED MEMBERS REMUNERATION

31/05/2017	2016/17	2015/16
Actual	Budget	Actual
\$	\$	\$

The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	8,785	15,400	9,270
President's Allowance	2,738	3,650	3,475
Travelling Expenses	1,897	2,500	2,199
	<u>13,420</u>	<u>21,550</u>	<u>14,944</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts.

Estimated cash at the end of the reporting period is as follows:

	31/05/2017	2016/17	2015/16
	Actual	Budget	Actual
	\$	\$	\$
Cash - Unrestricted	1,814,605	72,836	1,194,661
Cash - Unspent Grants	(67,134)	0	0
Cash - Restricted	2,684,651	2,768,194	2,632,708
	<u>4,432,122</u>	<u>2,841,030</u>	<u>3,827,369</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

	31/05/2017	2016/17	2015/16
	Actual	Budget	Actual
	\$	\$	\$
Long Service Leave Reserve	156,237	174,440	153,214
Plant Reserve	798,616	1,039,429	783,164
Housing Reserve	235,153	254,448	230,603
Town Enhancement Reserve	13,340	13,187	13,082
Coastal Initiatives Reserve	305,303	296,791	299,396
Eneabba Pool Reserve	65,782	6,025	64,509
Factory Unit Housing Reserve	47,835	52,285	46,910
Joint Venture Housing (SPQ's) Reserve	14,671	15,502	14,387
Computer Reserve	44,623	64,109	43,759
Land Subdivision Reserve	35,787	35,375	35,094
Carnamah Pool Reserve	32,905	67,526	32,268
Resurfacing Playing Surface Carnamah Tennis Courts	48,022	57,469	47,093
Fair Value Asset Reserve	273,513	230,367	268,221
Refuse Sites Reserve	208,305	155,908	204,274
Joint Venture Housing (APU's) Reserve	26,038	25,738	25,534
Roadworks Reserve	302,042	122,168	296,198
Resurfacing Carnamah Bowling Greens	25,493	50,200	25,000
Staff Leave	50,987	55,400	50,000
Unspent Grants	(67,134)	0	0
	<u>2,617,517</u>	<u>2,716,369</u>	<u>2,632,708</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

15. NOTES TO THE STATEMENT OF CASH FLOWS

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	31/05/2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Net Result	3,818,096	0	3,201,635
Depreciation	1,368,520	1,585,093	1,585,093
(Profit)/Loss on Sale of Asset	(9,832)	0	(9,486)
(Increase)/Decrease in Receivables	61,369	15,382	15,382
Increase/(Decrease) in Payables	(320,061)	(317,706)	(317,706)
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(3,019,247)	0	(2,342,551)
Net Cash from Operating Activities	<u>1,898,845</u>	<u>1,282,769</u>	<u>2,132,368</u>
 (c) Undrawn Borrowing Facilities Credit Standby Arrangements	 31/05/2017 Actual \$	 2016/17 Budget \$	 2015/16 Actual \$
Bank Overdraft Limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	9,000	9,000	9,000
Credit Card Balance at Balance Date	(201)	0	(2,820)
Total Amount of Credit Unused	<u>108,799</u>	<u>109,000</u>	<u>106,180</u>
 Loan Facilities			
Loan Facilities in use at Balance Date	<u>594,903</u>	<u>594,903</u>	<u>677,944</u>
 Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1/07/2016 \$	Amounts Received \$	Amounts Paid (\$)	Balance 31/05/2017 \$
BCITF	0	801	(741)	60
BRB Levy	62	1,026	(1,026)	62
Country Comfort	20	0	0	20
Key Bonds	840	0	0	840
Liquor Licensing Bonds	200	0	0	200
Councillor Nomination Deposits	0	0	0	0
Carnamah Roadwise	211	0	0	211
Sundry Trust	5,840	0	0	5,840
Unclaimed Monies	131	0	0	131
Facility Hire Bonds	0	0	0	0
DAP Assessment Fees	0	0	0	0
Standpipe Swipe Card Bonds	400	0	0	400
	<u>7,704</u>	<u>1,826</u>	<u>(1,766)</u>	<u>7,764</u>

SHIRE OF CARNAMAH
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY TO 31 MAY 2017

17. Variation Details for Statement of Financial Activity

Operating

Revenues/Sources

Governance
 General Purpose Funding
 Law, Order, Public Safety
 Health
 Education and Welfare
 Housing
 Community Amenities
 Recreation and Culture
 Transport
 Economic Services
 Other Property and Services

Insurance and vehicle reimbursements
 Interest received on reserve funds has exceeded budget estimate by \$24,000
 Revenue from water sales less than budget which has been offset by corresponding decrease in expenses
 Septic tank applications and increased usage of medical centre
 Timing variation - Actuals to 31/5/17 includes aged persons units rent for June
 Timing variations - Actuals to 31/5/17 includes rents for 10 properties for June. Also occupancy rates on houses has been greater than budgeted
 Liquid waste fees lower than budgeted due to local contractor closing down his business and planning application fees less than budgeted. Both offset by corresponding reduction in expenditure
 Reimbursement for power costs for TV sites greater than budgeted
 Expenditure on flood damage works was \$562,000 less than budgeted resulting in the grant funds received being reduced by the same amount.
 Reseal Carnamah Eneabba Rd \$44,205 less than budgeted resulting in a reduction in grant income of \$29,350
 Caravan Park income lower than budgeted. Offset by reduction in expenses
 Fuel rebates greater than budgeted

(Expenses)/(Applications)

Governance
 General Purpose Funding
 Law, Order, Public Safety
 Health
 Education and Welfare
 Housing
 Community Amenities
 Recreation & Culture
 Transport
 Economic Services
 Other Property and Services

Conference, professional development, civic functions, presentations and computer support all under budget estimates
 No known variation
 Contract ranger expenses lower than budgeted
 Timing variation - health building services invoice. Reduction in costs of medical services and mosquito control.
 Reduction in expenditure on aged person units
 Timing variation
 Fencing of refuse sites deferred to 2017/18. Liquid waste pond expenditure lower than budgeted.
 Expenditure on Carnamah & Eneabba pools than budget estimates
 Timing variation
 North Midlands fixed wireless project budgeted contribution of \$16,667 not required.
 Caravan Park expenses lower than budgeted.
 Timing variation - plant operating costs & public works overheads

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 31 MAY 2017
OPERATING STATEMENT**

	31/05/2017 Actual	2016/17 Budget	2015/16 Actual
OPERATING REVENUES	\$	\$	\$
Governance	29,235	7,313	24,641
General Purpose Funding	3,216,010	3,196,301	2,578,316
Law, Order, Public Safety	56,604	64,670	57,587
Health	1,611	766	1,236
Education and Welfare	22,810	21,678	22,928
Housing	246,606	249,022	241,768
Community Amenities	128,221	133,370	132,015
Recreation and Culture	121,522	119,865	124,159
Transport	423,617	106,496	99,138
Economic Services	107,399	134,022	131,532
Other Property and Services	80,320	67,409	167,960
	<u>4,433,954</u>	<u>4,100,913</u>	<u>3,581,280</u>
EXPENSES EXCLUDING			
FINANCE COSTS (Refer Notes 1,2 & 14)			
Governance	(195,609)	(239,913)	(174,321)
General Purpose Funding	(92,282)	(99,070)	(100,454)
Law, Order, Public Safety	(142,677)	(172,059)	(146,802)
Health	(25,545)	(56,519)	(51,056)
Education and Welfare	(50,968)	(65,632)	(45,562)
Housing	(333,384)	(338,252)	(290,118)
Community Amenities	(263,246)	(365,465)	(292,903)
Recreation & Culture	(795,351)	(944,817)	(985,416)
Transport	(1,714,452)	(2,656,586)	(1,696,306)
Economic Services	(184,701)	(262,320)	(169,963)
Other Property and Services	177,102	(765)	90,916
	<u>(3,621,112)</u>	<u>(5,201,398)</u>	<u>(3,861,985)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Law, Order, Public Safety	(11,550)	(14,896)	(16,727)
Housing	(11,399)	(13,456)	(15,576)
Recreation & Culture	(875)	(1,418)	(1,334)
	<u>(23,824)</u>	<u>(29,770)</u>	<u>(33,637)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Transport	3,019,247	4,013,667	2,899,442
	<u>3,019,247</u>	<u>4,013,667</u>	<u>2,899,442</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Governance	0	0	1,553
Recreation & Culture	741	607	1,340
Transport	9,091	(17,629)	(14,757)
	<u>9,832</u>	<u>(17,022)</u>	<u>(11,864)</u>
NET RESULT	3,818,096	2,866,390	2,573,236
Other Comprehensive Income			
Changes on Revaluation of non-current assets	0	0	(427,959)
Total Other Comprehensive Income	<u>0</u>	<u>0</u>	<u>(427,959)</u>
TOTAL COMPREHENSIVE INCOME	<u><u>3,818,096</u></u>	<u><u>2,866,390</u></u>	<u><u>2,145,277</u></u>

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 31 MAY 2017
STATEMENT OF FINANCIAL POSITION**

	31/05/2017 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	4,432,122	3,827,369
Trade and Other Receivables	118,151	179,520
Inventories	0	0
TOTAL CURRENT ASSETS	<u>4,550,273</u>	<u>4,006,888</u>
NON-CURRENT ASSETS		
Other Receivables	375,077	375,077
Inventories	18,679	18,679
Property, Plant and Equipment	8,281,784	8,397,114
Infrastructure	99,702,189	96,715,250
TOTAL NON-CURRENT ASSETS	<u>108,377,730</u>	<u>105,506,120</u>
TOTAL ASSETS	<u>112,928,002</u>	<u>109,513,009</u>
CURRENT LIABILITIES		
Trade and Other Payables	42,753	362,814
Long Term Borrowings	0	83,041
Provisions	295,475	295,475
TOTAL CURRENT LIABILITIES	<u>338,227</u>	<u>741,329</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	594,903	594,903
Provisions	27,694	27,694
TOTAL NON-CURRENT LIABILITIES	<u>622,597</u>	<u>622,597</u>
TOTAL LIABILITIES	<u>960,824</u>	<u>1,363,926</u>
NET ASSETS	<u>111,967,178</u>	<u>108,149,082</u>
EQUITY		
Retained Surplus	50,432,584	46,666,432
Reserves - Cash Backed	2,684,651	2,632,708
Reserves - Asset Revaluation (Infrastructure)	56,493,782	56,493,782
Reserves - Asset Revaluation (Plant & Equipment)	41,932	41,932
Reserves - Asset Revaluation (Parks & Ovals)	2,314,228	2,314,228
Reserves - Asset Revaluation (Land & Buildings)	0	0
TOTAL EQUITY	<u>111,967,178</u>	<u>108,149,082</u>

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 31 MAY 2017
STATEMENT OF CASH FLOWS**

	NOTE	31/05/2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,881,641	1,892,913	1,850,911
Operating Grants, Subsidies and Contributions		1,971,962	1,558,715	1,035,993
Fees and Charges		543,701	593,168	668,588
Interest Earnings		13,723	59,250	103,743
Other Revenue		84,295	22,053	11,568
		<u>4,495,323</u>	<u>4,126,099</u>	<u>3,670,803</u>
Payments				
Employee Costs		(1,115,627)	(1,458,779)	(1,217,340)
Materials and Contracts		(1,082,204)	(1,838,694)	(581,395)
Utility Charges		(204,016)	(280,508)	(237,743)
Interest expenses		(30,580)	(30,580)	(34,785)
Insurance Expenses		(133,647)	(108,637)	(98,867)
Other Expenditure		(30,402)	(50,550)	(35,933)
		<u>(2,596,477)</u>	<u>(3,767,748)</u>	<u>(2,206,063)</u>
Net Cash Provided By (Used In)				
Operating Activities	15(b)	<u>1,898,845</u>	<u>358,351</u>	<u>1,464,739</u>
Cash Flows from Investing Activities				
Payments for Development of Property, Plant & Equipment		(368,890)	(800,564)	(721,904)
Payments for Construction of Infrastructure		(3,872,317)	(4,577,898)	(3,600,751)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions		3,019,247	4,013,667	2,899,442
Proceeds from Sale of Plant & Equipment		10,909	67,500	117,340
Proceeds from Advances		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided By (Used In)				
Investing Activities		<u>(1,211,051)</u>	<u>(1,297,296)</u>	<u>(1,305,873)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(83,041)	(83,041)	(115,361)
Proceeds from Self Supporting Loans		0	60,646	(14,857)
Proceeds from New Debentures		0	0	70,000
		<u>0</u>	<u>0</u>	<u>70,000</u>
Net Cash Provided By (Used In)				
Financing Activities		<u>(83,041)</u>	<u>(22,395)</u>	<u>(60,218)</u>
Net Increase (Decrease) in Cash Held		604,753	(961,339)	98,649
Cash at Beginning of Year		3,827,369	3,827,369	3,728,719
Cash and Cash Equivalents				
at the End of the Year	15(a)	<u>4,432,122</u>	<u>2,866,030</u>	<u>3,827,368</u>

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

**SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 31 MAY 2017**

FINANCIAL RATIOS

	2017	2016	2015	2014	2013	2012
Current Ratio	2.98	2.45	4.69	1.03	5.77	1.57

The above rates are calculated as follows:

Current Ratio equals

Current assets minus restricted current assets
Current liabilities minus liabilities associated
with restricted assets

Total Current Assets	4,550,273
Less Restricted Cash - Reserves	(2,684,651)
Less Restricted Cash - Grants	67,134
	<u>1,932,756</u>
 Total Current Liabilities	 338,227
Plus Estimated Creditors	450,000
Less Long Term Borrowings	0
Add Back LSL Liability	(138,716)
	<u>649,511</u>

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
DEBTORS OUTSTANDING > \$20.00 TRIAL BALANCE
FOR THE PERIOD 1 JULY TO 31 MAY 2017

Debtor Number	30/01/2017 >90 days	01.03.2017 >60 days	31.03.2017 >30 days	30.04.2017 Current	Total
6	-	-	-	24	24
12	-	-	-	88	88
38	-	-	-	4,110	4,110
41	-	20	-	-	20
42	-	-	-	425	425
45	6,000	-	-	1,042	7,042
49	-	-	-	3,058	3,058
53	-	222	127	-	348
55	-	-	-	116	116
60	-	-	-	647	647
210	-	-	-	312	312
213	-	-	-	36	36
240	-	-	-	1,754	1,754
277	-	-	-	88	88
416	-	-	1,408	1,399	2,807
461	-	-	-	36	36
524	-	-	-	91	91
609	-	-	-	1,833	1,833
614	-	-	103	-	103
686	-	-	100	-	100
692	5,178	-	-	-	5,178
774	-	-	-	57	57
804	-	-	-	372	372
861	-	-	-	82	82
865	-	-	43	-	43
867	-	-	736	738	1,474
909	-	-	-	86	86
935	-	-	-	1,171	1,171
944	-	-	-	27	27
945	-	-	-	210	210
990	-	-	-	579	579
1002	-	-	-	150	150
1009	-	-	-	441	441
1018	-	-	-	1,547	1,547
1052	-	-	-	117	117
1071	-	-	49	-	49
1088	439	-	-	-	439
1089	494	-	-	-	494
1096	-	-	-	1,339	1,339
1100	44	-	-	-	44
1115	-	-	101	-	101
1124	-	-	-	333	333
1125	-	-	-	685	685
1129	100	-	-	-	100
1132	-	-	663	1,307	1,970
1133	-	-	333	1,254	1,587
1134	-	233	-	-	233
1137	-	-	-	86	86
1139	-	24	-	-	24
1143	-	-	-	71	71
1147	-	-	-	201	201
Totals	12,256	499	3,662	25,913	42,330

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
CASH AND INVESTMENT LISTING
FOR THE PERIOD 1 JULY TO 31 MAY 2017

RESERVE ACCOUNTS

Reserve monies held in Maxi Direct Account # 155487 with Westpac Bank @ 2.0 %. Matured on 15/05/2017

Reserve monies held in Westpac Business Cash Reserve Account # 141480 @ 0.60%

\$0
\$2,684,651
<u><u>\$2,684,651</u></u>

See Note 6 for Reserve Allocations

OPERATING, CASH MANAGEMENT, TERM DEPOSIT AND TRUST ACCOUNTS

	MUNI A/c #'s	MUNI CASH	MUNI TERM DEPOSIT A/c #	MUNI TERM DEPOSIT A/c #	TRUST A/c #
	107186 & 155102	RESERVE A/c # 139874	157-095	157-108	107194
Interest Rate	0.01%	0.60%			0.01%
Maturity Date	On Call	On Call	Matured 14/4/17	Matured 16/03/17	On Call
Closing Balance	31 May 2017				
Add Outstanding Deposits	\$15,216	\$1,754,281.60	\$0.00	\$0	7,764
Less Unpresented Cheques	\$61	\$0.00	\$0.00	\$0	\$0
	(\$22,811)	\$0.00	\$0.00	\$0	\$0
Add Till Floats	\$750	\$0	\$0	\$0	\$0
Other Adjustments	(\$28)	\$0	\$0	\$0	\$0
Balance As Per S.O.F.P.	(\$6,811)	\$1,754,282	\$0.00	\$0.00	\$7,764

INTEREST EARNT ON ACCOUNTS

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

	MUNI	MUNI MAXI INVESTMENT	MUNI TERM DEPOSIT A/c # 156770, 157095 & 157108	RESERVE	RESERVE TERM DEPOSIT
MONTH					
July	1	687	0	481	3,334
August	1	536	0	512	0
September	4	281	0	367	0
October	3	764	1,644	379	0
November	1	938	0	367	0
December	2	503	0	367	0
January	2	112	437	371	0
February	1	63	3,397	301	34,164
March	3	324	2,565	343	0
April	0	879	1,367	310	0
May	0	841	0	894	9,753
June					
TOTAL	18	5,928	9,410	4,692	47,252

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
FOR THE PERIOD 1 JULY TO 31 MAY 2017
SUMMARY RATES TRIAL BALANCE

Ward	Total Balance	Rates		Rubbish, Sewerage & ESL Penalty			ESL		Back Rates	Legal Fees	Other Charges	Penalty Surch.	Excess Rates
		Current	Arrears	Current	Arrears	Current	Current	Arrears					
Carnamah	25,010	10,370	11,285	1,843	744	621	883		0	1,044	120	3,034	(4,933)
Eneabba	20,079	8,372	5,612	1,083	1,033	379	268		0	1,293	660	3,022	(1,643)
Indoon	205	882	0	3	0	0	0		0	0	0	503	(1,183)
Yarra	12,705	7,243	3,868	20	7	71	0		0	857	0	2,398	(1,758)
Mining	(4)	3	0	2	0	0	0		0	0	0	58	(68)
Grand Totals	57,995	26,871	20,766	2,950	1,783	1,071	1,151		0	3,194	780	9,016	(9,586)

% Current year rates collected to date 98.57%

% Rates collected at same time last year 96.97%

UNSPENT GRANTS RECEIVED

Funding Source	B/Fwd 15/16	Received 16/17	Grant Funds Spent	Unspent
CBH Contribution to Improvements to West Side of Town	1,156	0	0	1,156
MWIP - Revitalisation	11,255	0	11,255	0
Burjill Carnamah Rd - Upgrade	120,381	398,876	519,257	0
Eneabba Coolimba Rd - Upgrade	0	480,000	491,569	(11,569)
Carnamah Eneabba Rd - Reseal	0	232,649	232,649	0
Carnamah Eneabba Rd - Upgrade Widen & Seal	0	238,934	295,654	(56,720.82)
Department of Sport & Recreation	0	64,000	64,000	0
Roads To Recovery	1,361	424,562	425,923	0
Total Unspent Grant Funds Received	134,153	1,839,021	2,040,308	(67,134)

SHIRE OF CARNAMAH
SUPPLEMENTARY INFORMATION
CREDIT CARD TRANSACTIONS FOR THE PERIOD 1 MARCH 2016 TO 31 MAY 2017

Date	Card Holder	Description	Amount
13/03/2017	Deputy Chief Executive Officer	FBT workshop accomodation - Quest West End Apartments	462.84 **
13/03/2017		Parking & credit card fee - Quest West End Apartments	36.54 **
13/03/2017		Aerial cable 45B MacPherson St - Harvey Norman	45.00
14/03/2017			
21/03/2017		Vacuum cleaner bags for Drs surgery - Electrical Home Aids Geraldton	29.90
27/03/2017		Budget workshop accomodation- Mecure Hotel Perth	438.00 **
28/03/2017		Parking & credit card fee - Mecure Hotel Perth	70.91 **
04/04/2017		Fuel CA 00 - Caltex High Wycomb	51.86
24/04/2017		Hire of pump for Eneabba Pool - Coates Hire Morawa	591.36
22/05/2017		Fuel CA 00 - Coles Express Upper Swan	46.53
		Fuel CA 00 - Coles Express Upper Swan	49.35
			<u>1,822.29</u>

Date	Card Holder	Description	Amount
30/03/2017		Fibre glass kit for loader CA5016 Sweetmans Hardware Three Springs	185.40
			<u>185.40</u>

Date	Card Holder	Description	Amount
24/04/2017	Chief Executive Officer	ANZAC Day Wreath - Geraldton Floral Studio	144.95
19/05/2017		Cr Kikeros Business Cards - Worldwide Printing	152.00
			<u>296.95</u>

Total Expenditure On Credit Cards

2,304.64

** \$500.46 recouped from employees salary packaging