

File No:	ADM0186
Date of Meeting:	23 April 2019
Location/Address:	Shire of Carnarvon
Name of Applicant:	Shire of Carnarvon
Name of Owner:	Shire of Carnarvon
Author/s:	Sa Toomalatai, Manager Finance
Declaration of Interest:	Nil
Voting Requirements:	Officer Recommendation 1 - Simple Majority
Voting Requirements:	Officer Recommendation 2 - Absolute Majority

**Summary of Item:**

In accordance with Regulation 34 of the Local Government (Financial Management) Regulations, the Shire Administration is required to prepare a monthly Statement of Financial Activity for approval by Council.

**Description of Proposal:**

N/A

**Background:**

This report provides elected members with information about operating and capital revenues and expenditures. It also links operating results with balance sheet items and reconciles with the end of month balances.

Also, the regulations require a quarterly review of the budget expenditure, with the opportunity to adjust funding allocations to address financial shortcomings and changing priorities to operations, delivery of services and projects.

**Consultation:**

Nil

**Statutory Environment:**

*Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8.*

*Local Government (Financial Management) Regulation 34.*

**6.8. Expenditure from municipal fund not included in annual budget**

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (b) is authorised in advance by resolution\*; or
  - (c) is authorised in advance by the mayor or president in an emergency.

*\* Absolute majority required.*

- (1a) In subsection (1) —

**additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.

- (2) Where expenditure has been incurred by a local government —

- (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

- (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

**34. Financial activity statement required each month (Act s. 6.4)**

(1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**Relevant Plans and Policy:**

Corporate Business Plan 2018 - 2022

**Financial Implications:**

Nil.

**Risk Assessment:**

Council would be contravening the Local Government Act should these statements not be received.

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## Community & Strategic Objectives:

ITEM	OUTCOMES AND STRATEGIES
5.2	The Shire has a high standard of governance and accountability
5.2.1	Robust decision-making by culturally aware, well-informed and supported Councillors
5.2.3	Risks are well managed
5.2.6	Compliance with the Local Government Act 1995 and all other relevant legislation and regulations
5.4	Sound financial and asset management
5.4.4	Financial transactions are accurate and timely

### Comment:

Attached as **Schedule 8.2.2(a)** for consideration is the completed Statement of Financial Activity for the period ended 31 March 2019.

In accordance with the Local Government (Financial Management) Regulations, a report must be compiled on variances greater than the percentage agreed by Council which is currently plus (+) or minus (-) of 10%, or \$10,000, whichever is the higher.

Additionally, as mentioned in the background above, there is a need to undertake a number of budget variations, effectively reallocating funding from one section of the budget to the other based on changing priorities. These variations are outlined in **Schedule 8.2.2(b)**.

### OFFICER'S RECOMMENDATION

*That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, receive the Statement of Financial Activity for the period ended 31 March 2019 as per Schedule 8.2.2(a).*

### OFFICER'S RECOMMENDATION 2

*That Council, in accordance with section 6.8(1)(b) of the Local Government Act, adopt the budget variations for the period ended 31 March 2019 as listed within Schedule 8.2.2 (b).*

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**SHIRE OF CARNARVON**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 March 2019**

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

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## **Report Purpose**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

## **Overview**

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.  
No matters of significance are noted.

## **Statement of Financial Activity by reporting program**

Is presented on page 6 and shows a surplus as at 31 March 2019 of \$4,358,912.

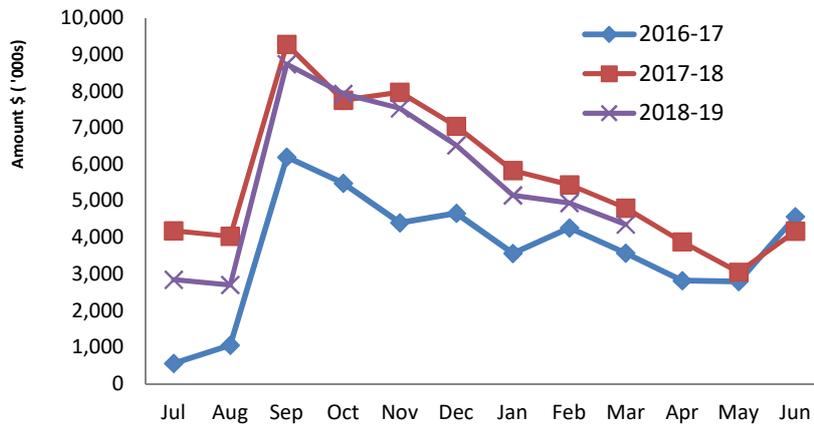
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

## **Preparation**

Prepared by: Sa Toomalatai  
Reviewed by: David Burton  
Date prepared: 20/04/2019

**Shire of Carnarvon**  
**Monthly Summary Information**  
 For the Period Ended 31 March 2019

**Liquidity Over the Year (Refer Note 3)**



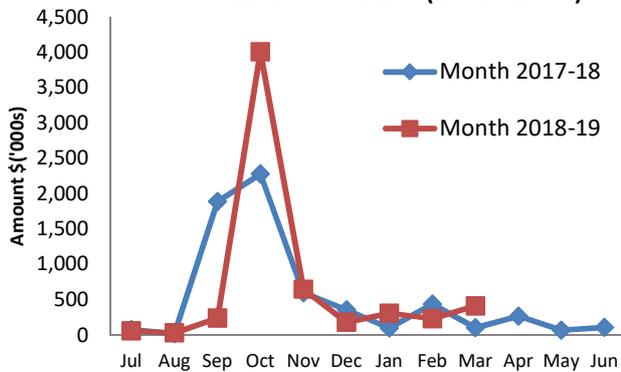
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 3,084,240
Restricted	\$ 4,171,182
	\$ 7,255,422

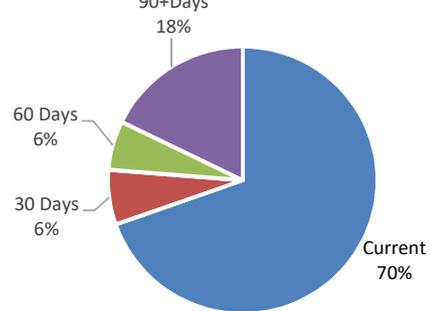
**Receivables**

Rates	\$ 850,920
Other	\$ 976,063
	\$ 1,826,983

**Rates Receivable (Refer Note 6)**



**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**

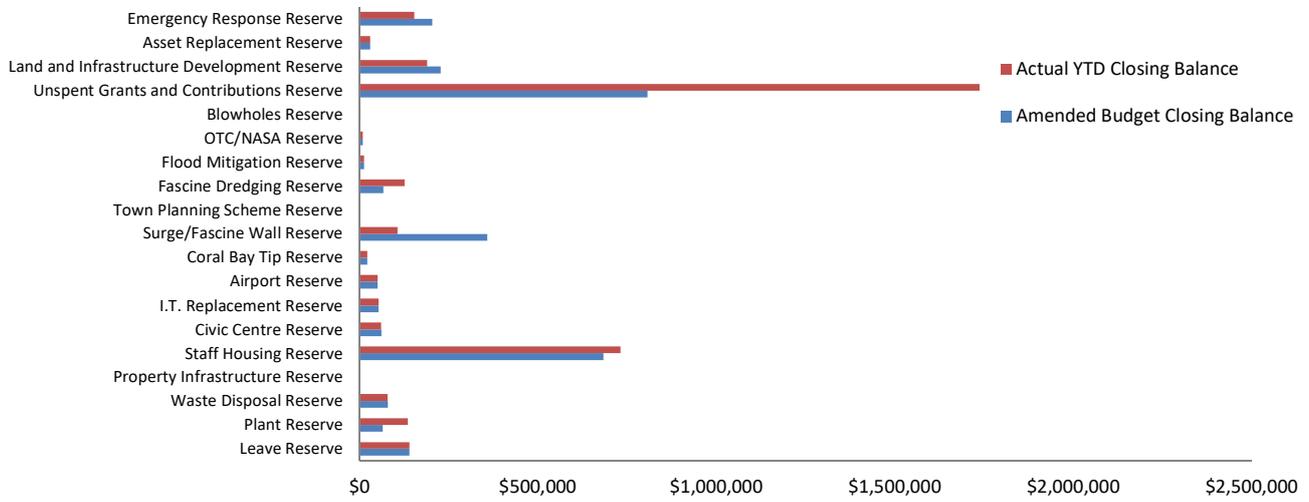


**Comments**

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

**Shire of Carnarvon**  
**Monthly Summary Information**  
 For the Period Ended 31 March 2019

**Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)**



**Comments**

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

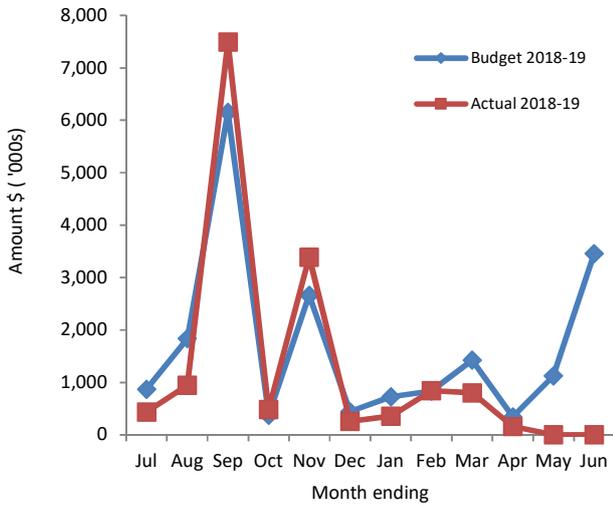
# Shire of Carnarvon

## Monthly Summary Information

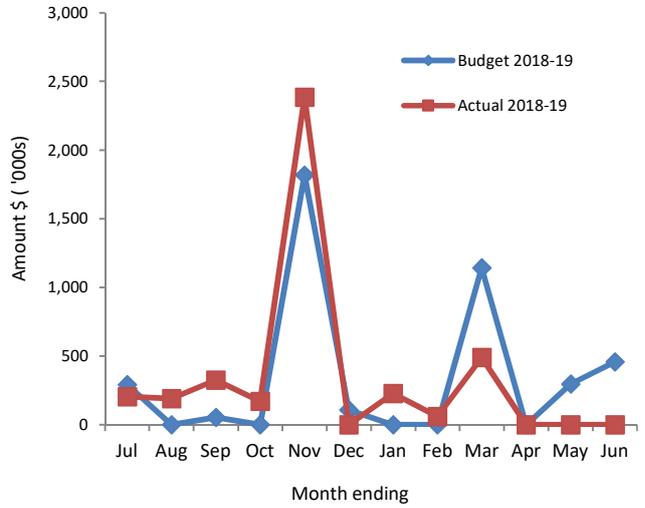
For the Period Ended 31 March 2019

### Revenues

**Budget Operating Revenues -v- Actual (Refer Note 2)**

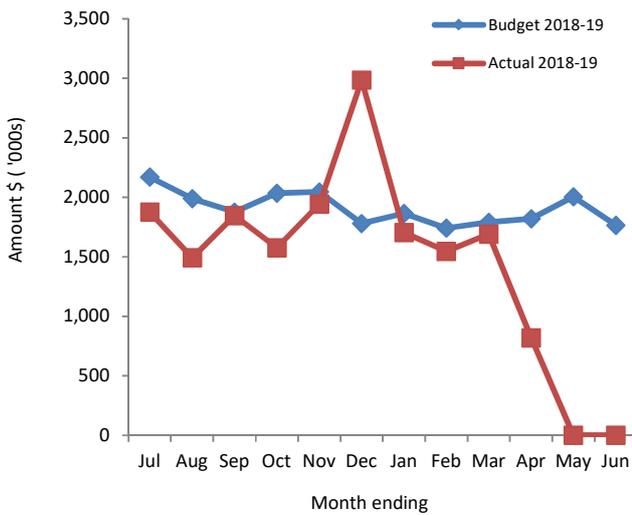


**Budget Capital Revenue -v- Actual (Refer Note 2)**

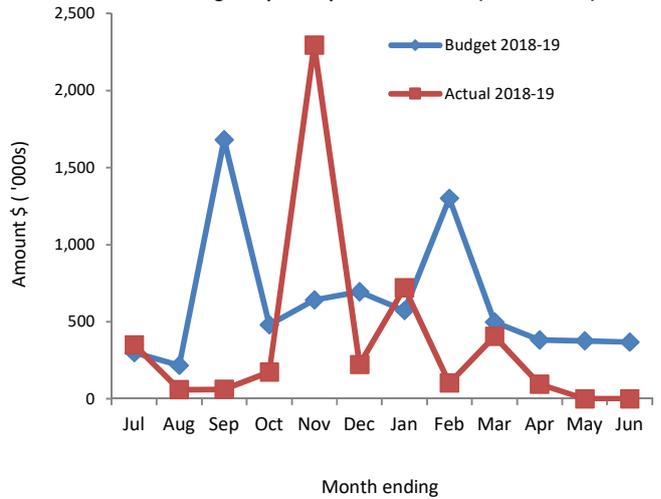


### Expenditure

**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**Budget Capital Expenses -v- Actual (Refer Note 2)**



### Comments

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

**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2019**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		91,851	80,342	67,530	(12,812)	(15.95%)	▼
General Purpose Funding - Rates	9	5,177,547	5,244,255	5,244,255	0	0.00%	
General Purpose Funding - Other		5,333,470	1,896,682	1,937,437	40,755	2.15%	
Law, Order and Public Safety		197,715	137,913	54,678	(83,235)	(60.35%)	▼
Health		45,658	38,748	29,909	(8,839)	(22.81%)	
Education and Welfare		242,250	208,563	191,972	(16,591)	(7.95%)	
Housing		11,960	8,964	8,977	13	0.15%	
Community Amenities		2,167,813	1,985,216	2,079,602	94,386	4.75%	
Recreation and Culture		312,193	265,178	282,296	17,118	6.46%	
Transport		1,054,732	873,688	757,741	(115,947)	(13.27%)	▼
Economic Services		409,880	313,781	235,411	(78,370)	(24.98%)	▼
Other Property and Services		632,140	480,251	68,585	(411,666)	(85.72%)	▼
<b>Total Operating Revenue</b>		<b>15,677,209</b>	<b>11,533,581</b>	<b>10,958,393</b>	<b>(575,188)</b>		
<b>Operating Expense</b>							
Governance		(1,343,646)	(1,025,620)	(784,473)	241,147	23.51%	▲
General Purpose Funding		(288,443)	(160,839)	(156,376)	4,463	2.77%	
Law, Order and Public Safety		(943,937)	(711,174)	(749,154)	(37,980)	(5.34%)	
Health		(719,406)	(537,680)	(427,993)	109,687	20.40%	▲
Education and Welfare		(1,246,234)	(935,598)	(831,255)	104,343	11.15%	▲
Housing		(125,168)	(98,261)	(99,883)	(1,622)	(1.65%)	
Community Amenities		(2,913,041)	(2,184,741)	(1,878,707)	306,034	14.01%	▲
Recreation and Culture		(4,935,324)	(3,752,889)	(3,690,540)	62,349	1.66%	
Transport		(8,548,244)	(6,436,889)	(6,933,578)	(496,689)	(7.72%)	
Economic Services		(1,339,901)	(978,534)	(814,514)	164,020	16.76%	▲
Other Property and Services		(481,383)	(469,497)	(295,669)	173,828	37.02%	▲
<b>Total Operating Expenditure</b>		<b>(22,884,727)</b>	<b>(17,291,722)</b>	<b>(16,662,142)</b>	<b>629,580</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		7,214,563	5,410,953	6,327,276	916,323	16.93%	▲
Adjust (Profit)/Loss on Asset Disposal	8	61,247	61,247	0	(61,247)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>68,291</b>	<b>(285,941)</b>	<b>623,527</b>	<b>909,468</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	4,578,998	3,794,214	4,053,910	259,696	6.84%	
Proceeds from Disposal of Assets	8	106,400	106,400	0	(106,400)	(100.00%)	
<b>Total Capital Revenues</b>		<b>4,685,398</b>	<b>3,900,614</b>	<b>4,053,910</b>	<b>153,296</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,327,518)	(1,126,158)	(579,746)	546,412	48.52%	▲
Office Furniture & Equipment	13	(110,000)	(84,999)	(19,765)	65,234	76.75%	
Plant and Equipment	13	(561,904)	(454,808)	(449,631)	5,177	1.14%	
Infrastructure Assets - Roads	13	(4,377,407)	(3,799,475)	(2,958,206)	841,269	22.14%	
Infrastructure Assets - Footpaths	13	(109,700)	(80,540)	(5,846)	74,694	92.74%	
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Drainage	13	(38,000)	(38,000)	(920)	37,080	97.58%	▲
Infrastructure Assets - Parks & Ovals	13	(220,000)	(164,997)	0	164,997	100.00%	▲
Infrastructure Assets - Levee Systems	13	0	0	0	0		
Infrastructure Assets - Airport	13	(150,592)	(121,251)	(125,680)	(4,429)	(3.65%)	
Infrastructure Assets - Carparks	13	0	0	0	0		
Infrastructure Assets - Other Infrastructure	13	(352,700)	(342,698)	(161,752)	180,946	52.80%	▲
Infrastructure Assets - Landfill	13	(175,000)	(87,501)	(4,120)	83,381	95.29%	▲
<b>Total Capital Expenditure</b>		<b>(7,422,821)</b>	<b>(6,300,427)</b>	<b>(4,305,667)</b>	<b>1,994,760</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,737,423)</b>	<b>(2,399,813)</b>	<b>(251,757)</b>	<b>2,148,056</b>		
<b>Financing</b>							
Proceeds from New Debentures		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,884,310	110,000	216,195	106,195	96.54%	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(122,964)	(99,368)	(99,560)	(192)	(0.19%)	
Transfer to Reserves	7	(396,896)	(37,503)	(18,999)	18,504	49.34%	▲
<b>Net Cash from Financing Activities</b>		<b>1,364,450</b>	<b>(26,871)</b>	<b>97,635</b>	<b>124,506</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,304,681)</b>	<b>(2,712,625)</b>	<b>469,405</b>	<b>3,182,030</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>3,889,507</b>	<b>3,889,507</b>	<b>3,889,507</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>2,584,826</b>	<b>1,176,882</b>	<b>4,358,912</b>	<b>3,182,030</b>		

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

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

**STATEMENT OF FINANCIAL ACTIVITY**  
(By Nature or Type)  
For the Period Ended 31 March 2019

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
9	5,414,260	5,408,650	5,478,622	69,972	1.29%	
	Operating Grants, Subsidies and Contributions			0		
11	5,987,580	2,544,155	2,456,023	(88,132)	(3.46%)	
	Fees and Charges			(519,640)	(16.12%)	▼
	Service Charges	0	0	0		
	Interest Earnings	158,900	124,652	(15,027)	(12.06%)	▼
	Other Revenue	286,111	233,458	(22,361)	(9.58%)	
8	0	0	0	0		
	Profit on Disposal of Assets					
	<b>Total Operating Revenue</b>	<b>15,677,209</b>	<b>11,533,581</b>	<b>(575,188)</b>		
<b>Operating Expense</b>						
	(7,618,365)	(5,653,185)	(5,348,915)	304,270	5.38%	
	Employee Costs					
	(6,322,906)	(4,774,152)	(3,670,263)	1,103,889	23.12%	▲
	Materials and Contracts					
	(807,699)	(629,791)	(575,911)	53,880	8.56%	
	Utility Charges					
	(7,214,563)	(5,410,953)	(6,327,276)	(916,323)	(16.93%)	▼
	Depreciation on Non-Current Assets					
04	(14,899)	(8,808)	(9,007)	(199)	(2.26%)	
	Interest Expenses					
	(457,651)	(457,631)	(467,976)	(10,345)	(2.26%)	
	Insurance Expenses					
	(387,398)	(295,955)	(262,794)	33,161	11.20%	▲
	Other Expenditure					
8	(61,247)	(61,247)	0	61,247		
	Loss on Disposal of Assets					
	<b>Total Operating Expenditure</b>	<b>(22,884,727)</b>	<b>(17,291,722)</b>	<b>(16,662,142)</b>	629,580	
<b>Funding Balance Adjustments</b>						
	7,214,563	5,410,953	6,327,276	916,323	16.93%	▲
	Add back Depreciation					
8	61,247	61,247	0	(61,247)	(100.00%)	▼
	Adjust (Profit)/Loss on Asset Disposal					
	0	0	0	0		
	Adjust Provisions and Accruals					
	<b>Net Cash from Operations</b>	<b>68,292</b>	<b>(285,941)</b>	<b>623,527</b>	<b>909,468</b>	
<b>Capital Revenues</b>						
	4,578,998	3,794,214	4,053,910	259,696	6.84%	
11	Grants, Subsidies and Contributions					
8	106,400	106,400	0	(106,400)	(100.00%)	
	Proceeds from Disposal of Assets					
	<b>Total Capital Revenues</b>	<b>4,685,398</b>	<b>3,900,614</b>	<b>4,053,910</b>	<b>153,296</b>	
<b>Capital Expenses</b>						
	0	0	0	0		
	Land Held for Resale					
13	(1,327,518)	(1,126,158)	(579,746)	546,412	48.52%	▲
	Land and Buildings					
13	(110,000)	(84,999)	(19,765)	65,234		
	Office Furniture & Equipment					
13	(561,904)	(454,808)	(449,631)	5,177		
	Plant and Equipment					
13	(4,377,407)	(3,799,475)	(2,958,206)	841,269		
	Infrastructure Assets - Roads					
13	(109,700)	(80,540)	(5,846)	74,694		
	Infrastructure Assets - Footpaths					
13	0	0	0	0		
	Infrastructure Assets - Bridges					
13	(38,000)	(38,000)	(920)	37,080	97.58%	▲
	Infrastructure Assets - Drainage					
13	(220,000)	(164,997)	0	164,997	100.00%	▲
	Infrastructure Assets - Parks & Ovals					
13	0	0	0	0		
	Infrastructure Assets - Levee Systems					
13	(150,592)	(121,251)	(125,680)	(4,429)	(3.65%)	
	Infrastructure Assets - Airport					
13	0	0	0	0		
	Infrastructure Assets - Carparks					
13	(352,700)	(342,698)	(161,752)	180,946	52.80%	▲
	Infrastructure Assets - Other Infrasrtructure					
13	(175,000)	(87,501)	(4,120)	83,381	95.29%	▲
	Infrastructure Assets - Landfill					
	<b>Total Capital Expenditure</b>	<b>(7,422,821)</b>	<b>(6,300,427)</b>	<b>(4,305,667)</b>	<b>1,994,760</b>	
	<b>Net Cash from Capital Activities</b>	<b>(2,737,423)</b>	<b>(2,399,813)</b>	<b>(251,757)</b>	<b>2,148,056</b>	
<b>Financing</b>						
7	1,884,310	110,000	216,195	106,195		
	Transfer From Reserves					
	0	0	0	0		
	Proceeds from New Debentures					
	0	0	0	0		
	Self-Supporting Loan Principal					
10	(122,964)	(99,368)	(99,560)	(192)	(0.19%)	
	Repayment of Debentures					
7	(396,896)	(37,503)	(18,999)	18,504	49.34%	▲
	Transfer to Reserves					
	<b>Net Cash from Financing Activities</b>	<b>1,364,450</b>	<b>(26,871)</b>	<b>97,635</b>	<b>124,506</b>	
	<b>Net Operations, Capital and Financing</b>	<b>(1,304,681)</b>	<b>(2,712,625)</b>	<b>469,405</b>	<b>3,182,030</b>	
3	3,889,507	3,889,507	3,889,507	0	0.00%	
	<b>Opening Funding Surplus(Deficit)</b>					
3	2,584,826	1,176,882	4,358,912	3,182,030		
	<b>Closing Funding Surplus(Deficit)</b>					

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

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

**SHIRE OF CARNARVON**  
**RATES SETTING STATEMENT**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2019**

	2018/2019 Original Budget \$	2018/2019 Amended Budget \$	2018/2019 Amended YTD Budget \$	2018/2019 YTD Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3,981,008	3,889,507	3,889,507	3,889,507
<b>Revenue from operating activities (excluding rates)</b>	3,981,008	3,889,507	3,889,507	3,889,507
Governance	70,846	91,851	80,342	67,530
General Purpose Funding - exc Rates	5,343,476	5,324,877	1,960,407	1,931,188
Law, order, public safety	193,925	197,715	137,913	54,678
Health	49,897	45,658	38,748	29,909
Education and welfare	286,850	242,250	208,563	191,972
Housing	11,960	11,960	8,964	8,977
Community amenities	2,052,563	2,167,813	1,985,216	2,079,602
Recreation and culture	300,093	312,193	265,178	282,296
Transport	1,047,380	1,054,732	873,688	757,741
Economic services	383,880	409,880	313,781	235,411
Other property and services	632,141	632,140	480,251	68,585
	10,373,011	10,491,069	6,353,051	5,707,889
<b>Expenditure from operating activities</b>				
Governance	(1,332,776)	(1,343,646)	(1,025,620)	(784,473)
General purpose funding	(288,443)	(288,443)	(160,839)	(156,376)
Law, order, public safety	(976,537)	(943,937)	(711,174)	(749,154)
Health	(724,806)	(719,406)	(537,680)	(427,993)
Education and welfare	(1,314,456)	(1,246,234)	(935,598)	(831,255)
Housing	(115,434)	(125,168)	(98,261)	(99,883)
Community amenities	(2,959,255)	(2,913,041)	(2,184,741)	(1,878,707)
Recreation and culture	(4,964,488)	(4,935,324)	(3,752,889)	(3,690,540)
Transport	(8,486,098)	(8,548,244)	(6,436,889)	(6,933,578)
Economic services	(1,319,841)	(1,339,901)	(978,534)	(814,514)
Other property and services	(491,383)	(481,383)	(469,497)	(295,669)
	(22,973,517)	(22,884,727)	(17,291,722)	(16,662,142)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	61,247	61,247	61,247	0
Depreciation on assets	7,214,563	7,214,563	5,410,953	6,327,276
<b>Amount attributable to operating activities</b>	(1,343,688)	(1,228,341)	(1,576,964)	(737,470)
<b>INVESTING ACTIVITIES</b>				
Grants Capital - Law, Order, Public Safety	214,190	214,190	160,644	200,560
Grants Capital - Education and welfare	60,000	60,000	60,000	60,000
Grants Capital - Recreation and culture	0	368,538	338,538	432,538
Grants Capital - Transport	3,898,319	3,936,270	3,235,032	3,360,812
Non-operating grants, subsidies and contributions	4,172,509	4,578,998	3,794,214	4,053,910
Proceeds from disposal of assets	106,400	106,400	106,400	0
Total Capital Revenue	4,278,909	4,685,398	3,900,614	4,053,910
Land and Buildings	(998,687)	(1,327,518)	(1,126,158)	(579,746)
Office Furniture & Equipment	(110,000)	(110,000)	(84,999)	(19,765)
Plant and Equipment	(573,190)	(561,904)	(454,808)	(449,631)
Purchase property, plant and equipment	(1,681,877)	(1,999,422)	(1,665,965)	(1,049,142)
Infrastructure Assets - Roads	(4,377,407)	(4,377,407)	(3,799,475)	(2,958,206)
Infrastructure Assets - Footpaths	(119,600)	(109,700)	(80,540)	(5,846)
Infrastructure Assets - Bridges	0	0	0	0
Infrastructure Assets - Drainage	(38,000)	(38,000)	(38,000)	(920)
Infrastructure Assets - Parks & Ovals	(220,000)	(220,000)	(164,997)	0
Infrastructure Assets - Levee Systems	0	0	0	0
Infrastructure Assets - Airport	(101,000)	(150,592)	(121,251)	(125,680)
Infrastructure Assets - Carparks	0	0	0	0
Infrastructure Assets - Other Infrastructure	(175,000)	(352,700)	(342,698)	(161,752)
Infrastructure Assets - Landfill	(175,000)	(175,000)	(87,501)	(4,120)
Purchase and construction of infrastructure	(5,206,007)	(5,423,399)	(4,634,462)	(3,256,524)
Total Capital Expenditure	(6,887,884)	(7,422,821)	(6,300,427)	(4,305,667)
<b>Amount attributable to investing activities</b>	(2,608,975)	(2,737,423)	(2,399,813)	(251,757)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	(122,964)	(122,964)	(99,368)	(99,560)
Transfers to cash backed reserves (restricted assets)	(385,997)	(396,896)	(37,503)	(18,999)
Transfers from cash backed reserves (restricted assets)	1,860,310	1,884,310	110,000	216,195
<b>Amount attributable to financing activities</b>	1,351,349	1,364,450	(26,871)	97,635
<b>Budgeted deficiency before general rates</b>	(2,601,314)	(2,601,314)	(4,003,648)	(891,592)
<b>Estimated amount to be raised from general rates</b>	5,186,140	5,186,140	5,180,530	5,250,503
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2,584,826	2,584,826	1,176,882	4,358,912

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

**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 March 2019

Capital Acquisitions	YTD 31 03 2019					
	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$
Land and Buildings	0	579,746	579,746	1,126,158	1,327,518	(546,412)
Office Furniture & Equipment	0	19,765	19,765	84,999	110,000	(65,234)
Plant and Equipment	0	449,631	449,631	454,808	561,904	(5,177)
Infrastructure Assets - Roads	0	2,958,206	2,958,206	3,799,475	4,377,407	(841,269)
Infrastructure Assets - Footpaths	0	5,846	5,846	80,540	109,700	(74,694)
Infrastructure Assets - Bridges	0	0	0	0	0	0
Infrastructure Assets - Drainage	0	920	920	38,000	38,000	(37,080)
Infrastructure Assets - Parks & Ovals	0	0	0	164,997	220,000	(164,997)
Infrastructure Assets - Levee Systems	0	0	0	0	0	0
Infrastructure Assets - Airport	0	125,680	125,680	121,251	150,592	4,429
Infrastructure Assets - Carparks	0	0	0	0	0	0
Infrastructure Assets - Other Infrastructure	0	161,752	161,752	342,698	352,700	(180,946)
Infrastructure Assets - Landfill	0	4,120	4,120	87,501	175,000	(83,381)
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>4,305,667</b>	<b>4,305,667</b>	<b>6,300,427</b>	<b>7,422,821</b>	<b>(1,994,760)</b>

Comments and graphs

**SHIRE OF CARNARVON**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2019**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
	\$	\$	\$	\$
<b>Operating Revenues</b>				
Governance	70,846	21,005	91,851	80,342
General Purpose Funding	10,529,617	(18,600)	10,511,017	7,140,937
Law, Order and Public Safety	408,115	3,790	411,905	298,557
Health	49,897	(4,239)	45,658	38,748
Education and Welfare	346,850	(44,600)	302,250	268,563
Housing	11,960	0	11,960	8,964
Community Amenities	2,052,563	115,250	2,167,813	1,985,216
Recreation and Culture	300,093	380,638	680,731	603,716
Transport	366,701	45,303	412,004	4,108,720
Economic Services	383,880	26,000	409,880	313,781
Other Property and Services	632,140	0	632,140	480,251
<b>Total Operating Revenue</b>	<b>15,152,662</b>	<b>524,547</b>	<b>15,677,209</b>	<b>15,327,795</b>
<b>Operating Expense</b>				
Governance	(1,332,776)	(10,870)	(1,343,646)	(1,025,620)
04	(288,443)	0	(288,443)	(160,839)
Law, Order and Public Safety	(976,537)	32,600	(943,937)	(711,174)
Health	(724,806)	5,400	(719,406)	(537,680)
Education and Welfare	(1,314,456)	68,222	(1,246,234)	(935,598)
Housing	(115,434)	(9,734)	(125,168)	(98,261)
Community Amenities	(2,959,255)	46,214	(2,913,041)	(2,184,741)
Recreation and Culture	(4,964,488)	29,164	(4,935,324)	(3,752,889)
Transport	(8,486,098)	(62,146)	(8,548,244)	(6,436,889)
Economic Services	(1,319,841)	(20,060)	(1,339,901)	(978,534)
Other Property and Services	(491,383)	10,000	(481,383)	(469,497)
<b>Total Operating Expenditure</b>	<b>(22,973,517)</b>	<b>88,790</b>	<b>(22,884,727)</b>	<b>(17,291,722)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	7,214,563	0	7,214,563	0
Adjust (Profit)/Loss on Asset Disposal	61,247	0	61,247	0
Adjust Provisions and Accruals	0	0	0	0
<b>Net Cash from Operations</b>	<b>(545,045)</b>	<b>613,337</b>	<b>68,291</b>	<b>(1,963,927)</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	4,578,998	0	4,578,998	3,794,214
Proceeds from Disposal of Assets	106,400	0	106,400	0
Proceeds from Sale of Investments	0	0	0	0
<b>Total Capital Revenues</b>	<b>4,685,398</b>	<b>0</b>	<b>4,685,398</b>	<b>3,794,214</b>
<b>Capital Expenses</b>				
Land Held for Resale	0	0	0	0
Land and Buildings	(998,687)	(328,831)	(1,327,518)	(1,126,158)
Office Furniture & Equipment	(110,000)	0	(110,000)	(84,999)
Plant and Equipment	(573,190)	11,286	(561,904)	(454,808)
Infrastructure Assets - Roads	(4,377,407)	0	(4,377,407)	(3,799,475)
Infrastructure Assets - Footpaths	(119,600)	9,900	(109,700)	(80,540)
Infrastructure Assets - Bridges	0	0	0	0
Infrastructure Assets - Drainage	(38,000)	0	(38,000)	(38,000)
Infrastructure Assets - Parks & Ovals	(220,000)	0	(220,000)	(164,997)
Infrastructure Assets - Levee Systems	0	0	0	0
Infrastructure Assets - Airport	(101,000)	(49,592)	(150,592)	(121,251)
Infrastructure Assets - Carparks	0	0	0	0
Infrastructure Assets - Other Infrastructure	(175,000)	(177,700)	(352,700)	(342,698)
Infrastructure Assets - Landfill	(175,000)	0	(175,000)	(87,501)
<b>Total Capital Expenditure</b>	<b>(6,887,884)</b>	<b>(534,937)</b>	<b>(7,422,821)</b>	<b>(6,300,427)</b>
<b>Net Cash from Capital Activities</b>	<b>(2,202,486)</b>	<b>(534,937)</b>	<b>(2,737,423)</b>	<b>(2,506,213)</b>
<b>Financing</b>				
Proceeds from New Debentures	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	1,860,310	24,000	1,884,310	0
Purchase of Investments	0	0	0	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(122,964)	0	(122,964)	(79,955)
Transfer to Reserves	(385,997)	(10,899)	(396,896)	(75,420)
<b>Net Cash from Financing Activities</b>	<b>1,351,349</b>	<b>13,101</b>	<b>1,364,450</b>	<b>(155,375)</b>
<b>Net Operations, Capital and Financing</b>	<b>(1,396,182)</b>	<b>91,501</b>	<b>(1,304,681)</b>	<b>(4,625,515)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>3,981,008</b>	<b>(91,501)</b>	<b>3,889,507</b>	<b>3,981,008</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>2,584,825</b>	<b>(0)</b>	<b>2,584,826</b>	<b>(644,507)</b>

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) 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.

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) 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.

**(h) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***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 completed are expensed.

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	10 to 100 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	5 to 20 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/roadbase	50 years
Footpaths - slab	50 years
Bridges	50 years
Levee System	50 years
Tools	5 years
Water supplying piping & drainage systems	75 years
Other Infrastructure	Various

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

**(l) Employee Benefits**

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

***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.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

*"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"*

The Strategic Community Plan defines the key objectives of the Shire as:

*"Economic: A strong, resilient and balanced economy.*

*Environment: Our unique natural and built environment is protected and enhanced.*

*Social: Our community enjoys a high quality of life.*

*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

**HEALTH**

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

**SHIRE OF CARNARVON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**HOUSING**

Provision and maintenance of rented housing accommodation for pensioners and employees.

**COMMUNITY AMENITIES**

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Visitor Centre, boat ramps, foreshore and Civic Centre.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets.

**ECONOMIC SERVICES**

Tourism, community development, pest control, building services, caravan parks and private works.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**STATEMENT OF BUDGET AMENDMENTS  
(Statutory Reporting Program)  
For the Period Ended 31 March 2019**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b><u>Operating Revenues</u></b>	\$	%			
Governance	(12,812)	(15.95%)	▼	Timing	Refer to Exec Manager of Corporate/Community Services and for comment regarding the year to date material variances at this program.
General Purpose Funding - Rates	0	0.00%			
General Purpose Funding - Other	40,755	2.15%			
Law, Order and Public Safety	(83,235)	(60.35%)	▼	Timing	Refer to Exec Manager of Development Services for comment regarding the year to date material variances at this program.
Health	(8,839)	(22.81%)			
Education and Welfare	(16,591)	(7.95%)			
Housing	13	0.15%			
Community Amenities	94,386	4.75%			
Recreation and Culture	17,118	6.46%			
Transport	(115,947)	(13.27%)	▼	Timing	Refer to Exec Manager of Infrastructure Services for comment regarding the year to date material variances at this program.
Economic Services	(78,370)	(24.98%)	▼	Timing	Refer to Exec Manager of Development Services for comment regarding the year to date material variances at this program.
Other Property and Services	(411,666)	(85.72%)	▼	Timing	Refer to Exec Manager of Infrastructure Services for comment regarding the year to date material variances at this program.
<b><u>Operating Expense</u></b>					
Governance	241,147	23.51%	▲	Timing	Refer to Exec Manager of Corporate/Community Services and Exec Manager of Infrastructure Services for comment regarding the year to date material variances at this program.
General Purpose Funding	4,463	2.77%			
Law, Order and Public Safety	(37,980)	(5.34%)			
Health	109,687	20.40%	▲	Timing	Refer to Exec Manager of Development Services for comment regarding the year to date material variances at this program.
Education and Welfare	104,343	11.15%	▲	Timing	Refer to Exec Manager of Corporate/Community Services for comment regarding the year to date material variances at this program.
Housing	(1,622)	(1.65%)			
Community Amenities	306,034	14.01%	▲	Timing	Refer to Exec Manager of Infrastructure Services for comment regarding the year to date material variances at this program.
Recreation and Culture	62,349	1.66%			
Transport	(496,689)	(7.72%)			
Economic Services	164,020	16.76%	▲	Timing	Refer to Exec Manager of Development Services for comment regarding the year to date material variances at this program.
Other Property and Services	173,828	37.02%	▲	Timing	Refer to Exec Manager of Infrastructure Services for comment regarding the year to date material variances at this program.
<b><u>Capital Revenues</u></b>					
Grants, Subsidies and Contributions	259,696	6.84%			
Proceeds from Disposal of Assets	(106,400)	(100.00%)			

**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2019**

**Note 2: EXPLANATION OF MATERIAL VARIANCES (Continued)**

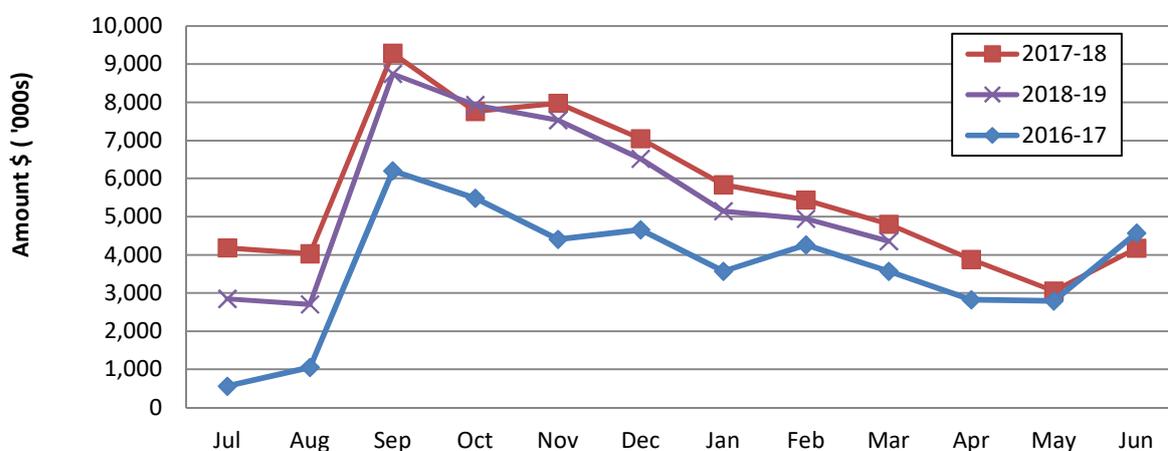
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Capital Expenses</b>					
Land and Buildings	546,412	48.52%	▲	Timing	Delay in capital works
Office Furniture & Equipment	65,234	76.75%			
Plant and Equipment	5,177	1.14%			
Infrastructure Assets - Roads	841,269	22.14%			
Infrastructure Assets - Footpaths	74,694	92.74%			
Infrastructure Assets - Bridges	0				
Infrastructure Assets - Drainage	37,080	97.58%	▲	Timing	Delay in capital works
Infrastructure Assets - Parks & Ovals	164,997	100.00%	▲	Timing	Delay in capital works
Infrastructure Assets - Levee Systems	0				
Infrastructure Assets - Airport	(4,429)	(3.65%)			
Infrastructure Assets - Carparks	0				
Infrastructure Assets - Other Infrastructure	180,946	52.80%	▲	Timing	Delay in capital works
Infrastructure Assets - Landfill	83,381	95.29%	▲	Timing	Delay in capital works
		95.29%			
<b>Financing</b>					
Loan Principal	(192)	(0.19%)			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2019

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Mar 2019	30th June 2018	YTD 31 Mar 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	3,084,240	3,832,585	3,501,616
Cash Restricted	4	4,171,182	4,368,377	5,765,636
Receivables - Rates	6	850,920	689,517	580,064
Receivables -Other	6	976,063	637,954	1,520,559
Inventories		53,619	52,785	64,909
		9,136,024	9,581,219	11,432,783
<b>Less: Current Liabilities</b>				
Payables		(605,929)	(1,323,335)	(865,202)
Provisions		(745,139)	(622,175)	(735,894)
		(1,351,068)	(1,945,510)	(1,601,096)
Less: Cash Reserves	7	(4,171,183)	(4,368,377)	(5,765,637)
Less: Provisions		745,139	622,175	735,894
<b>Net Current Funding Position</b>		<b>4,358,912</b>	<b>3,889,507</b>	<b>4,801,944</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

**Shire of Carnarvon**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Cash			9,587,136		9,587,136	ANZ / WATC	At Call
Cash At Hand		3,084,240			3,084,240	ANZ	At Call
Investments			(5,415,954)	6,883	(5,409,071)	ANZ	At Call
2 TRUST FUND CASH AT BANK				834,846	834,846	ANZ	On Hand
<b>Total</b>		<b>3,084,240</b>	<b>4,171,182</b>	<b>841,729</b>	<b>8,097,151</b>		

Comments/Notes - Investments

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2019

**Note 5: BUDGET AMENDMENTS**

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

GL Account Code	Description	Classification	Original Budget	Decrease in Available Cash	Current Budget
			\$	\$	\$
	<b>Budget Surplus</b>	(Increase)/Decrease in Opening Balance		91,501	
3215	SPECIFIED MAINTENANCE	Operating Expenses	9,000	2,000	11,000
3242	CARNARVON PARKS & GARDENS	Operating Expenses	1,520,894	-16,409	1,504,485
3604	OTHER INFRASTRUCTURE	Capital Expenses	125,000	17,000	142,000
3950	COUNTRY ROADS MAINTENANCE	Operating Expenses	722,154	-21,118	701,036
4262	AREA PROMOTION/IMPROVMENT	Operating Expenses	179,200	16,000	195,200
4273	GASCOYNE DISTRICT DISPLAY CONTRIBUTIONS AND SALE INCOME	Operating Revenue	-4,000	-14,000	-18,000
7192	CLUB DEVELOPMENT	Operating Expenses	0	15,000	15,000
6063	GRANT INCOME	Operating Revenue	-60,000	-15,000	-75,000
3344	PLANT AND EQUIPMENT MUNI	Capital Expenses	9,000	5,154	14,154
1823	GRANTS (MOSQUITO FUNDING)	Operating Revenue	-9,537	4,239	-5,298
5480	TRANSFER TO MOSQUITO MANAGEMENT RESERVE	Operating Expenses	641	1,161	1,802
1822	MOSQUITO/VERMIN CONTROL	Operating Expenses	50,225	-5,400	44,825
3974	OTHER INFRASTRUCTURE	Capital Expenses	25,000	140,000	165,000
3653	OTHER GRANTS	Operating Revenue	0	-140,000	-140,000
3162	PROJECT EXPENDITURE (CIVIC CENTRE GRANTS)	Operating Expenses	92,331	39,000	131,331
3155	GRANTS - CIVIC CENTRE	Operating Revenue	0	-15,000	-15,000
2013	TRANSFER FROM UNSPENT GRANTS RESERVE	Operating Revenue	-1,680,310	-24,000	-1,704,310
41D2	OPERATION & MAINTENANCE - CORAL BAY AIRPORT	Operating Expenses	43,036	-3,385	39,651
4603	R.A.D.S GRANT	Operating Revenue	-55,768	-37,951	-93,719
4004	LAND & BUILDINGS - TERMINAL	Capital Expenses	15,000	16,744	31,744
4114	PLANT & EQUIP (AIRPORT)	Capital Expenses	25,000	-25,000	0
4124	INFRASTRUCTURE - AIRPORT	Capital Expenses	101,000	49,592	150,592
3092	LIVE SHOW EXPENSES	Operating Expenses	65,000	21,000	86,000
93A2	BAR SALES - PURCHASES	Operating Expenses	6,000	-2,000	4,000
3182	OPERATION & MAINTENANCE - AQUATIC CENTRE	Operating Expenses	176,850	9,405	186,255
9412	CINEMA EXPENSES	Operating Expenses	25,000	-5,000	20,000
9422	CINEMA KIOSK PURCHASE	Operating Expenses	11,000	-6,000	5,000
0041	INSTALMENT INTEREST CHARGES	Operating Revenue	-20,500	-1,400	-21,900
5483	INTEREST ON INVESTMENTS	Operating Revenue	-100,000	20,000	-80,000
0122	ELECTION EXPENSES	Operating Expenses	8,500	-3,800	4,700
0213	REIMBURSEMENTS	Operating Revenue	-390	-980	-1,370
0233	REIMBURSEMENTS-LEGAL FEES	Operating Revenue	0	-15,720	-15,720
0252	EMPLOYEE COSTS	Operating Expenses	1,653,662	-14,000	1,639,662
0302	OPERATION & MAINTENANCE - ADMINISTRATION BUILDINGS	Operating Expenses	172,309	-4,708	167,601
0512	RECORD KEEPING PORTFOLIO	Operating Expenses	21,117	9,000	30,117
0532	COMPUTER OPERATIONS	Operating Expenses	294,411	2,200	296,611
0586	RETENTION AND BONUS PAYMENTS	Operating Expenses	95,000	-16,351	78,649
06C2	WEBSITE	Operating Expenses	28,750	20,000	48,750
1722	ASSET MANAGEMENT	Operating Expenses	286,571	5,000	291,571
0623	MOTOR VEHICLE CONTRIBUTIO	Operating Revenue	0	-776	-776
0732	FIRE PREVENTION/FIGHTING	Operating Expenses	53,210	-28,280	24,930
0863	REIMBURSEMENTS	Operating Revenue	0	-1,650	-1,650
0892	OPERATION & MAINTENANCE - DOG POUND	Operating Expenses	4,200	1,405	5,605
0912	RANGER SERVICES - OTHER EXPENSES	Operating Expenses	11,525	5,975	17,500
09A2	REIMBURSEMENTS-DOGS	Operating Expenses	0	300	300
2552	CAT CONTROL OPERATIONS	Operating Expenses	4,200	-500	3,700
0943	IMPOUNDING FEES	Operating Revenue	-5,860	-2,140	-8,000
1122	CYCLONE PREPARATION AND CLEAN UP	Operating Expenses	61,005	-10,000	51,005
12B2	CRIME PREVENTION PLAN	Operating Expenses	1,500	-1,500	0
1302	OPERATION & MAINTENANCE - EARLY YEARS EDUCATION BUILDINGS	Operating Expenses	6,934	2,310	9,244
1952	OPERATION & MAINTENANCE - LOTTERIES HOUSE	Operating Expenses	17,553	-4,782	12,771
1955	AGED CARE CONCEPT PLANS	Operating Expenses	30,000	-20,000	10,000
2202	SENIORS WEEK FUNCTION	Operating Expenses	3,500	-750	2,750
1963	AGED CARE CONTRIBUTIONS	Operating Revenue	-15,000	10,000	-5,000
2323	REIMBURSEMENT	Operating Revenue	-1,000	-400	-1,400
3572	FESTIVAL AND EVENTS	Operating Expenses	80,910	-10,000	70,910
6342	INDIGENOUS ADVANCEMENT STRATEGY	Operating Expenses	100,000	-50,000	50,000
1393	IAS - GRANT INCOME (NO GST)	Operating Revenue	-100,000	50,000	-50,000
5382	OPERATION & MAINTENANCE - STAFF HOUSING	Operating Expenses	83,120	9,734	92,854
2362	REFUSE COLLECTION - CARNARVON	Operating Expenses	486,297	-59,311	426,987

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2019

**Note 5: BUDGET AMENDMENTS CONTINUED**

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

GL Account Code	Description	Classification	Original Budget	Decrease in Available Cash	Current Budget
2372	REFUSE SITE MAINTENANCE - CARNARVON	Operating Expenses	772,336	1,000	773,336
2363	BROWNS RANGE TIP FEES	Operating Revenue	-344,320	-93,000	-437,320
2393	REFUSE REMOVAL - CARNARVON	Operating Revenue	-934,973	-22,000	-956,973
2314	BROWNS RANGE TIP - LAND AND BUILDINGS	Capital Expenses	408,972	12,380	421,352
2963	FEES AND CHARGES	Operating Revenue	0	-250	-250
3012	CEMETERY	Operating Expenses	74,954	12,096	87,050
3072	EMPLOYEE COSTS	Operating Expenses	218,861	-15,000	203,861
3112	OPERATION & MAINTENANCE - CIVIC CENTRE	Operating Expenses	195,640	-19,300	176,340
9312	LICENSE & MEMBERSHIP FEES	Operating Expenses	8,000	-1,000	7,000
9522	EQUIPMENT MAINTENANCE	Operating Expenses	3,000	-2,000	1,000
9552	CONTRACTED SERVICES	Operating Expenses	20,000	-16,200	3,800
9572	MINOR EQUIPMENT - CIVIC CENTRE	Operating Expenses	18,500	-5,000	13,500
3163	GRANTS (CIVIC CENTRE)	Operating Revenue	-54,000	-228,538	-282,538
3173	REIMBURSEMENTS	Operating Revenue	-50	-100	-150
3154	LAND & BUILDINGS - CIVIC CENTRES	Capital Expenses	0	317,927	317,927
3274	PLANT & EQUIP SWIM POOL	Capital Expenses	30,000	8,560	38,560
3452	PUBLIC RELATIONS	Operating Expenses	1,000	500	1,500
3502	OPERATION & MAINTENANCE - LIBRARY BUILDINGS	Operating Expenses	76,621	6,790	83,411
5602	ART GALLERY PROGRAMS AND EVENTS	Operating Expenses	8,000	750	8,750
3505	LIBRARY AND GALLERY GRANTS	Operating Expenses	-4,000	-1,250	-5,250
3523	REIMBURSEMENTS LOST BOOKS	Operating Revenue	-1,000	500	-500
3543	OTHER INCOME	Operating Revenue	-7,510	2,510	-5,000
3573	INCOME FROM INTERNET	Operating Revenue	-2,840	440	-2,400
5603	ART GALLERY INCOME	Operating Revenue	-1,000	800	-200
3722	PUBLIC ART	Operating Expenses	20,000	-20,000	0
3762	WAR MEMORIAL EXPENSES	Operating Expenses	3,000	-700	2,300
3800	OTHER INFRASTRUCTURE	Capital Expenses	25,000	20,700	45,700
3850	FOOTPATH/CYCLEWAY CONST.	Capital Expenses	119,600	-9,900	109,700
3990	FOOTPATHS	Operating Expenses	134,073	50,000	184,073
4131	MRD MEDIAN/VERGES	Operating Expenses	-5,200	-352	-5,552
4182	OPERATION & MAINTENANCE - AIRPORT BUILDINGS	Operating Expenses	84,630	30,531	115,161
4112	AIRSIDE MAINTENANCE	Operating Expenses	32,500	6,118	38,618
4113	OTHER REIMBURSEMENTS ETC	Operating Revenue	-12,850	-5,500	-18,350
4173	LANDING FEES	Operating Revenue	-30,000	-1,500	-31,500
7002	SUBSCRIPTIONS/REGISTRATION FEES	Operating Expenses	11,858	2,060	13,918
7022	OPERATION & MAINTENANCE - VISITORS CENTRE	Operating Expenses	12,890	2,000	14,890
4323	REIMBURSEMENTS	Operating Revenue	0	-12,000	-12,000
4732	EMPLOYEE COSTS	Operating Expenses	768,893	-10,000	758,893
5394	INTEREST EARNED ON CLGF PROJECTS	Operating Expenses	149,226	-18,220	131,006
53A0	TRANSFER TO AIRPORT RESERVE	Operating Expenses	0	9,738	9,738
06D2	CONSULTANCIES	Operating Expenses	143,891	10,000	153,891
0102	CONFERENCE AND TRAVELLING	Operating Expenses	8,000	6,000	14,000
0192	MARKETING PROGRAM - SHIRE	Operating Expenses	15,000	-2,471	12,529
0643	LGIS SCHEME MEMBER DIVIDEND ACCOUNT	Operating Revenue	-35,996	-3,529	-39,525
			<b>6,583,946</b>	<b>-0</b>	<b>6,492,445</b>

**Comments/Notes - Budget Amendments**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2019**

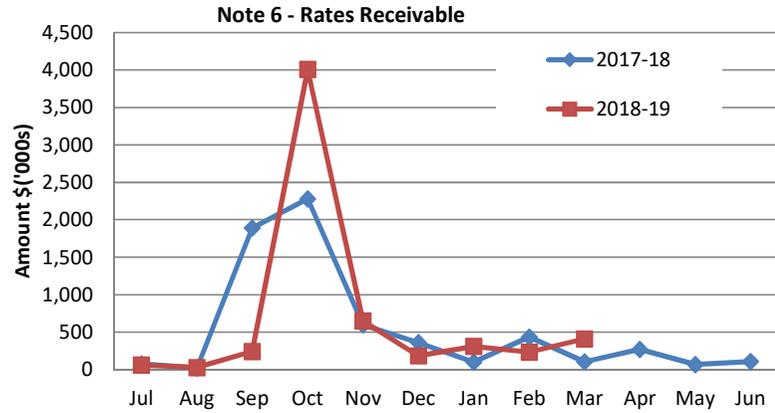
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
Levied this year  
Less Collections to date  
Equals Current Outstanding

**Net Rates Collectable**  
% Collected

	YTD 31 Mar 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	359,392	310,514
Levied this year	5,244,255	4,761,962
<u>Less</u> Collections to date	(4,752,727)	(4,698,484)
Equals Current Outstanding	850,920	359,392
<b>Net Rates Collectable</b>	<b>850,920</b>	<b>359,392</b>
% Collected	84.81%	92.63%



Comments/Notes - Receivables Rates

**Receivables - General**

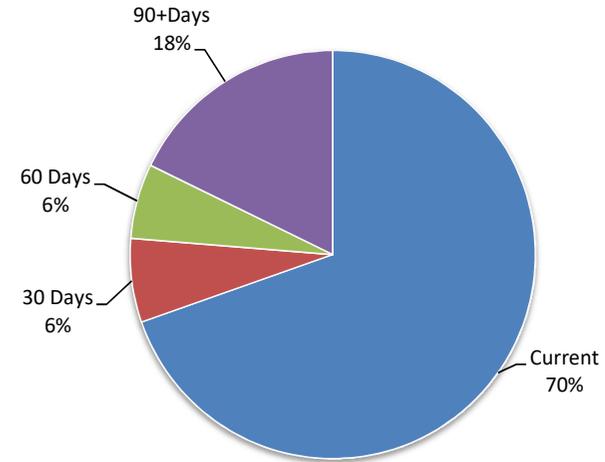
Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	95,965	9,134	8,190	24,530
<b>Total Receivables General Outstanding</b>				<b>137,819</b>

**Note 6 - Accounts Receivable (non-rates)**



Comments/Notes - Receivables General

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2019

**Note 7: Cash Backed Reserve**

2018-19		Amended	Actual	Amended	Actual	Amended	Actual		Amended	
Name	Opening Balance	Budget Interest Earned	Interest Earned	Budget Transfers In (+)	Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	139,577	530	213	0	0	0	0		140,107	139,790
Plant Reserve	134,035	559	204	0	0	(70,000)	0		64,594	134,239
Waste Disposal Reserve	78,060	735	119	0	0	0	0		78,795	78,179
Property Infrastructure Reserve	1,759	7	3	0	0	0	0		1,766	1,762
Staff Housing Reserve	729,388	3,030	1,108	0	0	(50,000)	0		682,418	730,496
Civic Centre Reserve	60,314	460	94	0	0	0	0		60,774	60,408
I.T. Replacement Reserve	53,371	224	82	0	0	0	0		53,595	53,453
Airport Reserve	49,392	204	75	0	0	0	0		49,596	49,467
Coral Bay Tip Reserve	21,789	91	33	0	0	0	0		21,880	21,822
Surge/Fascine Wall Reserve	105,887	1,225	161	250,000	0	0	0		357,112	106,048
Town Planning Scheme Reserve	1,447	89	2	0	0	0	0		1,536	1,449
Fascine Dredging Reserve	125,748	522	191	0	0	(60,000)	0		66,270	125,939
Flood Mitigation Reserve	11,847	49	18	0	0	0	0		11,896	11,865
OTC/NASA Reserve	8,825	37	13	0	0	0	0		8,862	8,838
Blowholes Reserve	2,740	12	4	0	0	0	0		2,752	2,744
Unspent Grants and Contributions Reserve	2,472,356	39,118	16,122	0	0	(1,704,310)	(216,195)	Recoup of project expenditure	807,164	2,272,284
Land and Infrastructure Development Reserve	189,347	2,536	280	35,356	0	0	0		227,239	189,627
Asset Replacement Reserve	28,798	120	44	0	0	0	0		28,918	28,842
Emergency Response Reserve	152,321	446	231	50,000	0	0	0		202,767	152,552
Mosquito Management Reserve	1,377	6	2	1,802	0	0	0		3,185	1,379
	<b>4,368,378</b>	<b>50,000</b>	<b>18,999</b>	<b>337,158</b>	<b>0</b>	<b>(1,884,310)</b>	<b>(216,195)</b>		<b>2,871,225</b>	<b>4,171,183</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**Note 7: Cash Backed Reserve Continued**

**Comments/Notes - Reserves**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are outlined as follows:

<b><u>Name of Reserve</u></b>	<b><u>Purpose of the Reserve</u></b>
Leave reserve	To be used to fund annual and long service leave requirements.
Plant Reserve	To be used to implement the Shire's Plant Replacement Program.
Waste Disposal Reserve	To be used for maintenance or capital expenditure at Browns Range Refuse Site.
Property Infrastructure Reserve	To be used to contribute to replacement of major upgrades on Shire of Carnarvon ablutions
Staff Housing Reserve	To be used for major maintenance and capital purchases with respect to staff housing.
Civic Centre Reserve	To be used for major building and equipment upgrades to Carnarvon Civic Centre.
I.T. Replacement Reserve	To be used to fund the Shire of Carnarvon Information Technology Strategy.
Airport Reserve	To be used to contribute to capital costs in relation to the Carnarvon Airport.
Coral Bay Tip Reserve	To be used for maintenance and capital costs associated with Coral Bay Refuse Site.
Surge/Fascine Wall Reserve	To be used for capital upgrade costs associated with the Fascine Wall.
Town planning Scheme Reserve	To be used to contribute to funding town planning scheme reviews, new scheme & relevant town planning purposes.
Fascine Dredging Reserve	To be used to contribute to funding the fascine dredging program.
Flood Mitigation Reserve	To be used to finance Council's obligations with respect to the Flood Mitigation Strategy.
OCT/NASA Reserve	To be used for the development & conservation of the OTC site.
Blowholes Reserve	To be used to assist with the removal of shack debris and post demolition rehabilitation of shack area.
Unspent Grants and Contributions Reserve	To be used to isolate grants and contributions for specific purposes to be spent at a later date or in subsequent years.
Land and Infrastructure Development Reserve	To be used for the purchase of land and development of infrastructure within the Shire of Carnarvon.
Asset Replacement Reserve	To be used for the replacement and improvement of specified assets within the Shire of Carnarvon in accordance with the Shire's Asset Management.
Emergency Response Reserve	To be used in the preparation for and providing immediate assistance, relief and recovery to the community in response to an Emergency within the Shire of Carnarvon.
Mosquito Management Reserve	To be used for the purpose of delivering services to assist in mosquito management within the Shire of Carnarvon, which includes funding from the Department of Health.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2019**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 03 2019			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	<b>Disposal of Plant</b>				
			0	Sale of EMCCS Vehicle - PCAR22	(3,225)	0	3,225	
			0	Sale of Parks & Gardens Vehicle - PUTE8	(3,374)	0	3,374	
			0	Sale of Airport Vehicle - PUTE30	(3,309)	0	3,309	
			0	Sale of EHO Vehicle - PCAR14	(8,421)	0	8,421	
			0	Sale of Waste Facility Vehicle - PUTE23	(5,798)	0	5,798	
			0	Sale of Rangers Vehicle - PUTE27	(6,298)	0	6,298	
			0	Sale of Grader - PGRA1	(30,822)	0	30,822	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(61,247)</b>	<b>0</b>	<b>61,246</b>	

Profit

0

Loss

0

**Comments - Capital Disposal/Replacements**

Assets listed in this note are reflective of the budget amount only - as at this period end, no assets have been disposed.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ended 31 March 2019**

<b>Note 9: RATING INFORMATION</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Amended Budget Rate Revenue \$</b>	<b>Amended Budget Interim Rate \$</b>	<b>Amended Budget Back Rate \$</b>	<b>Amended Budget Total Revenue \$</b>
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
GRV	9.1864	1,895	45,829,215	4,210,055	13,183	72,947	4,296,185	4,210,055	15,000	4,422	4,229,477
UV Mining	12.6560	23	522,539	66,133	0	0	66,133	66,133	0	0	66,133
UV Pastoral	7.1666	33	2,725,690	195,339	0	0	195,339	195,339	0	0	195,339
UV Intensive Horticulture (Plantations)	1.2268	167	37,862,500	464,497	0	0	464,497	464,497	0	0	464,497
<b>Sub-Totals</b>		2,118	86,939,944	4,936,024	13,183	72,947	5,022,154	4,936,024	15,000	4,422	4,955,446
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV	1,031	206	1,576,231	212,386	0	0	212,386	212,386	0	0	212,386
UV Mining	216	23	17,029	4,968	0	0	4,968	4,968	0	0	4,968
UV Pastoral	435	7	11,900	3,045	0	0	3,045	3,045	0	0	3,045
UV Intensive Horticulture (Plantations)	851	2	60,000	1,702	0	0	1,702	1,702	0	0	1,702
<b>Sub-Totals</b>		238	1,665,160	222,101	0	0	222,101	222,101	0	0	222,101
<b>Amount from General Rates</b>							5,244,255				5,177,547
Ex-Gratia Rates							5,244,255				5,177,547
Specified Area Rates							0				8,593
<b>Totals</b>							228,119				228,120
							<b>5,472,374</b>				<b>5,414,260</b>

**Comments - Rating Information**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 213 - Staff Housing	33,707	0	8,649	11,619	25,058	22,088	1,393	1,776
Loan 215 - Infrastructure Development	70,406	0	70,597	70,406	-191	0	1,529	1,511
Loan 216 - Airport Works	390,868	0	20,314	40,939	370,554	349,929	6,085	11,612
	494,981	0	99,560	122,964	395,421	372,017	9,007	14,899

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

The Shire of Carnarvon do not anticipate to source new loan funds in 2018/19.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2019

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		
							Received	Not Received	
		(Y/N)	\$	\$	\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>									
0071	Grants Commission - General	WALGGC	Y	3,878,476	0	3,878,476	0	1,363,681	2,514,795
0111	Grants Commission - Roads	WALGGC	Y	1,245,621	0	1,245,621	0	437,963	807,658
<b>LAW, ORDER, PUBLIC SAFETY</b>									
0805	FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	13,210	0	13,210	0	8,109	5,101
1203	Grant FESA - SES	Dept. of Fire & Emergency Serv.	Y	28,310	0	28,310	0	14,155	14,155
1273	DFES Community Emergency Manager	Dept. of Fire & Emergency Serv.	Y	114,745	0	114,745	0	0	114,745
11E3	Emergency Risk Management	Office of Emergency Management	Y	4,000	0	4,000	0	4,000	0
0843	Security Cameras	Dept. of Industry	Y	214,190	0	0	214,190	200,560	13,630
<b>COMMUNITY DEVELOPMENT</b>									
6063	Community Bus	Lotteries House	Y	60,000	0	0	60,000	60,000	0
6063	Every Club	Dept. of Sport and Recreation	Y	15,000	0	15,000	0	15,000	0
1963	Aged Friendly Community Plan	To Be Confirmed upon grant application	N	5,000	0	5,000	0	0	5,000
3673	Seniors Week Grant	Council of the Ageing of WA	N	1,000	0	1,000	0	1,000	0
1393	Indigenous Advancement Strategy	Dept. of Premier & Cabinery	Y	50,000	0	50,000	0	50,000	0
1353	Youth Outreach	Dept of Justice & Family & Child Services	Y	164,000	0	164,000	0	123,000	41,000
<b>HEALTH</b>									
1823	Grants -Mosquito Funding	Dept. of Health	Y	5,298	0	5,298	0	5,298	0
<b>COMMUNITY AMENITIES</b>									
2773	Fascine Entrance Study	Dept. of Transport	Y	38,250	0	38,250	0	0	38,250
<b>RECREATION AND CULTURE</b>									
3163	Carnarvon Civic Centre - Op Grant	LotteryWest	Y	54,000	0	54,000	0	0	54,000
3163	Carnarvon Civic Centre - Cap Grant	LotteryWest	Y	228,538	0	0	228,538	228,538	0
3155	Carnarvon Civic Centre	Circuitwest	N	15,000	0	15,000	15,000	15,000	15,000
3505	Library Activities	Children's Book Council	Y	4,750	0	4,750	0	3,650	1,100
3505	Art Gallery - Creative Grid Regional Arts	Southern Forst Arts	N	0	750	750	0	750	0
3653	Lock Hospital Memorial Project	Department of Primary Industries and Reg. Dev.	Y	140,000	0	140,000	0	110,000	30,000
<b>TRANSPORT</b>									
3841	RRG Grants - Capital Projects	Regional Road Group	Y	768,500	0	0	768,500	522,500	246,000
4091	Main Roads WA Direct Grant	Main Roads WA	Y	302,390	0	302,390	0	261,803	40,587
3855	Roads to Recovery	Dept. of Infrastructure & Reg. Development	Y	3,074,051	0	0	3,074,051	2,838,312	235,739
4603	Regional Airports Development Scheme	Dept. of Infrastructure & Reg. Development	Y	93,719	0	0	93,719	0	93,719
<b>TOTALS</b>				<b>10,518,048</b>	<b>750</b>	<b>6,079,800</b>	<b>4,453,998</b>	<b>6,263,318</b>	<b>4,270,480</b>

Operating  
Non-Operating

Operating  
Non-operating

5,939,050  
4,578,998  
10,518,048

2,413,409  
3,849,910  
6,263,318

**Shire of Carnarvon**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2019**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Mar-19
	\$	\$	\$	\$
BUILDING IN TRAINING FUND	921	26,132	(17,282)	9,771
CIVIC CENTRE AIRCONDITIONING	51	0	0	51
CIVIC CENTRE HIRE	1,779	17,432	(16,264)	2,947
FOOTPATH DEPOSITS	20,099	0	0	20,099
FOOTPATHS CASH IN LIEU	7,200	0	0	7,200
P.O.S.DEPOSITS	110,374	30,000	0	140,374
PERTH GLORY FLOOD RELIEF	12,500	0	0	12,500
PRIVATE WORKS	552,000	0	0	552,000
SHIRE FACILITY DEPOSIT	5,520	12,479	(8,946)	9,053
SUNDRY	30,152	43,028	(68,751)	4,428
PIONEER CEMETERY	6,828	55	0	6,883
SUSPENSE	15,912	1,726	(1,611)	16,027
UNCLAIMED MONIES	4,142	738	(400)	4,479
NOMINATION DEPOSIT	0	160	(160)	0
VISITORS CENTRE BOOKING SALES	27,435	157,530	(129,048)	55,917
	<b>794,913</b>	<b>289,279</b>	<b>(242,462)</b>	<b>841,729</b>

**Comments - Trust Note**

Opening balances for this Trust note as at 1 July 2018, have been adjusted to reflect the 17/18 audited Trust closing balances as at 30th June 2018.

Schedule 8.2.2 (b)

BUDGET VARIATIONS AS AT 31 MARCH 2019

COA	PROGRAM	ACCOUNT TYPE	DESCRIPTION	BUDGET VARIATION	COMMENTS
6092	EDUCATION & WELFARE	OPERATING EXPENDITURE	PROJECT EXPENSES - LOCK HOSPITAL MEMORIAL COMMEMORATION	9,350	BUDGET INCREASE - SoC HAS BEEN APPROVED TO RECEIVE GRANT FUNDING FROM LOTTERYWEST TO GO TOWARDS EQUIPMENT HIRE AND PROMOTIONAL COSTS ASSOCIATED WITH THE LOCK HOSPITAL PROJECT COMMEMORATIVE EVENT. THIS EXPENDITURE IS OFFSET BY THE RECEIPT OF GRANT INCOME AT COA 160630.
6063	EDUCATION & WELFARE	OPERATING REVENUE	GRANT INCOME - COMMUNITY SERVICES & DEVELOPMENT	-9,350	BUDGET INCREASE - SoC HAS BEEN APPROVED TO RECEIVE GRANT FUNDING FROM LOTTERYWEST TO GO TOWARDS EQUIPMENT HIRE AND PROMOTIONAL COSTS ASSOCIATED WITH THE LOCK HOSPITAL PROJECT COMMEMORATIVE EVENT. THIS INCOME IS OFFSET BY THE EXPENDITURE BUDGET AT COA 160920.

BUDGET VARIATION TOTAL 0