

Shire of Jerramungup
MONTHLY FINANCIAL REPORT
For the Period Ended 30th April 2017

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Shire of Jerramungup
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 30th April 2017

	Note	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	
Operating Revenues							
Grants, Subsidies and Contributions		\$ 2,168,709	\$ 1,627,275	\$ 1,534,782	\$ (92,493)	(6.0%)	
Profit on Asset Disposal	10	66,654	55,540	46,443	(9,097)	(19.6%)	
Fees and Charges		744,143	674,164	694,146	19,982	2.9%	
Service Charges		0	0	0	0		
Interest Earnings		61,755	51,450	65,155	13,705	21.0%	▲
Other Revenue		482,000	401,660	287,727	(113,933)	(39.6%)	▼
Total (Excluding Rates)		3,523,261	2,810,089	2,628,254	(181,835)		
Operating Expense							
Employee Costs		(1,872,687)	(1,560,070)	(1,581,486)	(21,416)	(1.4%)	
Materials and Contracts		(2,691,434)	(2,242,200)	(2,688,654)	(446,454)	(16.6%)	▲
Utilities Charges		(159,763)	(132,820)	(137,613)	(4,793)	(3.5%)	
Depreciation (Non-Current Assets)		(1,638,717)	(1,365,390)	(1,438,431)	(73,041)	(5.1%)	
Interest Expenses		(42,194)	(35,120)	(29,814)	5,306	17.8%	
Insurance Expenses		(233,928)	(227,106)	(223,973)	3,133	1.4%	
Loss on Asset Disposal	10	(36,074)	(30,060)	(41,060)	(11,000)	(26.8%)	▲
Other Expenditure		56,352	16,188	70,549	54,361	(77.1%)	
Total		(6,618,445)	(5,576,578)	(6,070,484)	(493,906)		
Funding Balance Adjustment							
Add Back Depreciation		1,638,717	1,365,390	1,438,431	73,041	5.1%	
Adjust (Profit)/Loss on Asset Disposal	10	(30,580)	(25,480)	(5,383)	20,097	(373.3%)	
Movement in Provisions Accruals				56,222	56,222		
Net Operating (Ex. Rates)		(1,487,047)	(1,426,579)	(1,952,960)	(526,381)		
Capital Revenues							
Grants, Subsidies and Contributions	8	1,886,784	899,838	690,843	(208,995)	(30.3%)	▼
Proceeds from Disposal of Assets	10	295,000	245,833	227,663	(18,170)	(8.0%)	
Proceeds from New Debentures		350,000	0	0	0		
Proceeds from Sale of Investments		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	9	141,670	141,670	45,166	(96,504)	(213.7%)	▼
Total		2,673,454	1,287,341	963,672	(323,669)		
Capital Expenses							
Land and Buildings	10	(237,780)	(198,150)	(195,027)	3,123	1.6%	
Plant and Equipment	10	(331,644)	(276,370)	(327,130)	(50,760)	(15.5%)	▲
Furniture and Equipment	10	(6,600)	(5,500)	(5,712)	(212)	(3.7%)	
Infrastructure Assets - Roads	10	(2,915,402)	(2,429,502)	(1,629,082)	800,420	49.1%	▼
Infrastructure Assets - Other	10	(2,191,843)	(1,826,536)	(213,282)	1,613,254	756.4%	▼
Repayment of Debentures		(156,493)	(130,411)	(144,965)	(14,554)	(10.0%)	▲
Advances to Community Groups		0	0	0	0		
Transfer to Reserves	9	(305,518)	(254,598)	(327,586)	(72,987)	(22.3%)	▲
Total		(6,145,280)	(5,121,067)	(2,842,783)	2,278,284		
Net Capital		(3,471,826)	(3,833,725)	(1,879,111)	1,954,615		
Total Net Operating + Capital							
		(4,958,873)	(5,260,304)	(3,832,071)	1,428,233		
Rate Revenue		3,124,811	3,124,811	3,131,507	6,696	0.2%	
Opening Funding Surplus(Deficit)		1,840,009	1,840,009	1,812,805	(27,204)	(1.5%)	
Closing Funding Surplus(Deficit)	3	5,947	(295,484)	1,112,241	1,407,726		

Shire of Jerramungup
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30th April 2017

	Note	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
Operating Revenues							
Governance		\$ 0	\$ 0	\$ 1,617	\$ 1,617	100.0%	
General Purpose Funding		1,330,005	1,004,696	1,030,024	25,328	2.5%	
Law, Order and Public Safety		158,004	124,356	146,320	21,964	15.0%	▲
Health		0	0	4,428	4,428	100.0%	
Education and Welfare		1,093	910	1,422	512	36.0%	
Housing		132,673	110,510	104,061	(6,449)	(6.2%)	
Community Amenities		396,511	379,614	405,888	26,274	6.5%	
Recreation and Culture		743,567	44,450	99,546	55,096	55.3%	▲
Transport		1,921,083	1,446,436	952,613	(493,823)	(51.8%)	▼
Economic Services		91,068	71,840	88,269	16,429	18.6%	▲
Other Property and Services		636,041	527,115	484,910	(42,205)	(8.7%)	
Total (Excluding Rates)		5,410,045	3,709,927	3,319,097	(390,830)		
Operating Expense							
Governance		(241,458)	(221,280)	(180,104)	41,176	22.9%	▼
General Purpose Funding		(86,150)	(71,760)	(65,386)	6,374	9.7%	
Law, Order and Public Safety		(643,924)	(538,724)	(474,187)	64,537	13.6%	▼
Health		(285,311)	(237,670)	(198,863)	38,807	19.5%	▼
Education and Welfare		(83,264)	(69,280)	(53,030)	16,250	30.6%	▼
Housing		(151,139)	(125,140)	(139,896)	(14,756)	(10.5%)	▲
Community Amenities		(948,810)	(790,220)	(712,483)	77,737	10.9%	▼
Recreation and Culture		(638,233)	(536,001)	(614,449)	(78,448)	(12.8%)	▲
Transport		(2,801,159)	(2,334,050)	(2,920,784)	(586,734)	(20.1%)	▲
Economic Services		(156,476)	(130,350)	(205,027)	(74,677)	(36.4%)	▲
Other Property and Services		(582,522)	(522,103)	(506,276)	15,827	3.1%	
Total		(6,618,445)	(5,576,578)	(6,070,484)	(493,906)		
Funding Balance Adjustment							
Add back Depreciation		1,638,717	1,365,390	1,438,431	73,041	5.1%	
Adjust (Profit)/Loss on Asset Disposal	10	(30,580)	(25,480)	(5,383)	20,097	(373.3%)	
Movement in Provisions Accruals		0	0	56,222	56,222		
Net Operating (Ex. Rates)		399,737	(526,741)	(1,262,117)	(735,376)		
Capital Revenues							
Proceeds from Disposal of Assets	10	295,000	245,833	227,663	(18,170)	(8.0%)	
Proceeds from New Debentures		350,000	0	0	0		
Proceeds from Sale of Investments		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	9	141,670	141,670	45,166	(96,504)	(213.7%)	▼
Total		786,670	387,503	272,829	(114,674)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(237,780)	(198,150)	(195,027)	3,123	1.6%	
Plant and Equipment	10	(331,644)	(276,370)	(327,130)	(50,760)	(15.5%)	▲
Furniture and Equipment	10	(6,600)	(5,500)	(5,712)	(212)	(3.7%)	
Infrastructure Assets - Roads	10	(2,915,402)	(2,429,502)	(1,629,082)	800,420	49.1%	▼
Infrastructure Assets - Other	10	(2,191,843)	(1,826,536)	(213,282)	1,613,254	756.4%	▼
Purchase of Investments		0	0	0	0		
Repayment of Debentures		(156,493)	(130,411)	(144,965)	(14,554)	(10.0%)	▲
Advances to Community Groups		0	0	0	0		
Transfer to Reserves	9	(305,518)	(254,598)	(327,586)	(72,987)	(22.3%)	▲
Total		(6,145,280)	(5,121,067)	(2,842,783)	2,278,284		
Net Capital							
		(5,358,610)	(4,733,563)	(2,569,954)	2,163,610		
Total Net Operating + Capital							
		(4,958,873)	(5,260,304)	(3,832,071)	1,428,233		
Rate Revenue		3,124,811	3,124,811	3,131,507	6,696	0.2%	
Opening Funding Surplus(Deficit)		1,840,009	1,840,009	1,812,805	(27,204)	(1.5%)	
Closing Funding Surplus(Deficit)	3	5,947	(295,484)	1,112,241	1,407,726		

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(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 11.

(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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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.

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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

(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:

Land	0%
Buildings	2%
Furniture and Internal Equipment	15%
Computers and Computer Equipment	33%
Light Vehicles if replacement is due	
Annually	5%
Every second year	10%
More than every second year	15%
Light Plant	15%
Heavy Plant	10%
Freehold Land For Sale	0%

Sealed Roads and Streets

Clearing and Earthworks	0%
Pavement	2%
Seal	5%
Kerb	3%

Unsealed Roads

Clearing and Earthworks	0%
Pavement	3%

Footpaths	2%
Drainage, Sewerage Fixtures	2%
Other Infrastructure	2%

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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.

(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 Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

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, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these 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 Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

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

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

GOVERNANCE

Administration and operation of facilities and services to members of Council, other costs that relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services. In accordance with legislation changes effective July 1997 general administration costs have been allocated to the various programmes of Council to reflect the true costs of the associated services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants, interest revenue and allocated administration costs associated with general purpose funding.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention, emergency services and animal control. Requirements that Council carries out by statute.

HEALTH

Food quality and pest control, maintenance and contributions to health services and facilities.

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Provision and maintenance of retirement units in Bremer Bay and Jerramungup, assisting Southern AgCare Services. Assistance to pre-school facilities as well as local primary and high schools

HOUSING

The provision and maintenance of housing to both staff and private residents.

COMMUNITY AMENITIES

Rubbish collection services, maintenance of refuse sites, sewerage maintenance in Jerramungup control and coordination of cemeteries, administration of Town Planning Scheme, coastal reserves and other environmental services

RECREATION AND CULTURE

Maintenance and administration of halls, sporting complexes, resources centres, libraries Bremer Bay Youth Camp, parks and gardens and broadcasting services.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic facilities townscapes and airstrips.

ECONOMIC SERVICES

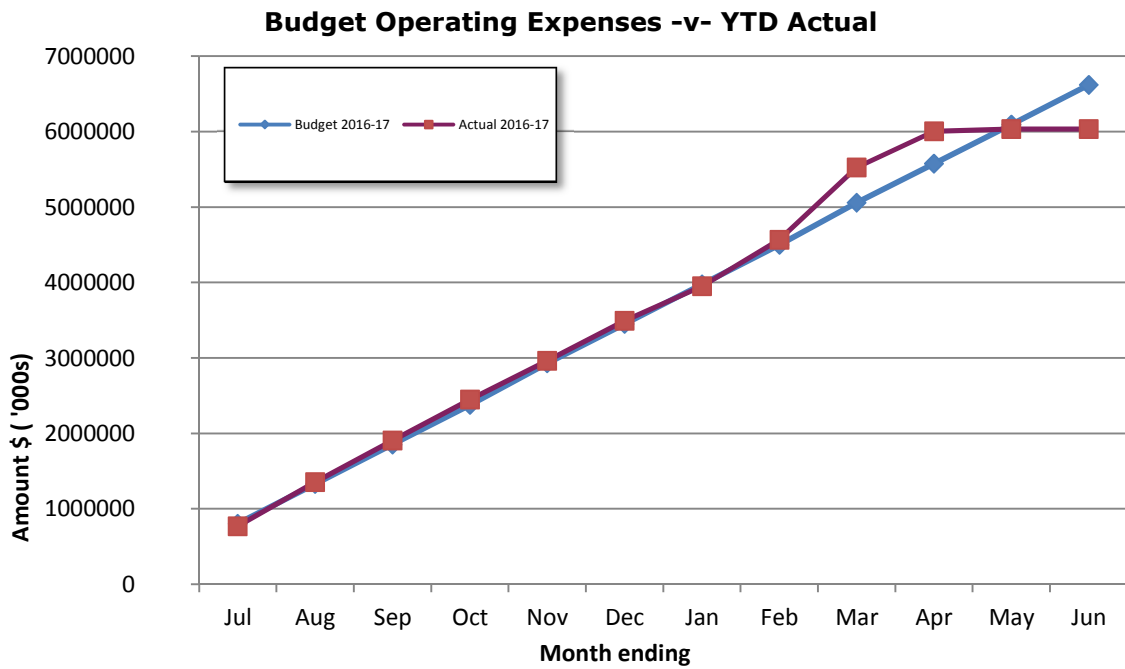
The regulation and provision of tourism, area promotion, building control, saleyards noxious weeds, vermin control and water supply including standpipes.

OTHER PROPERTY & SERVICES

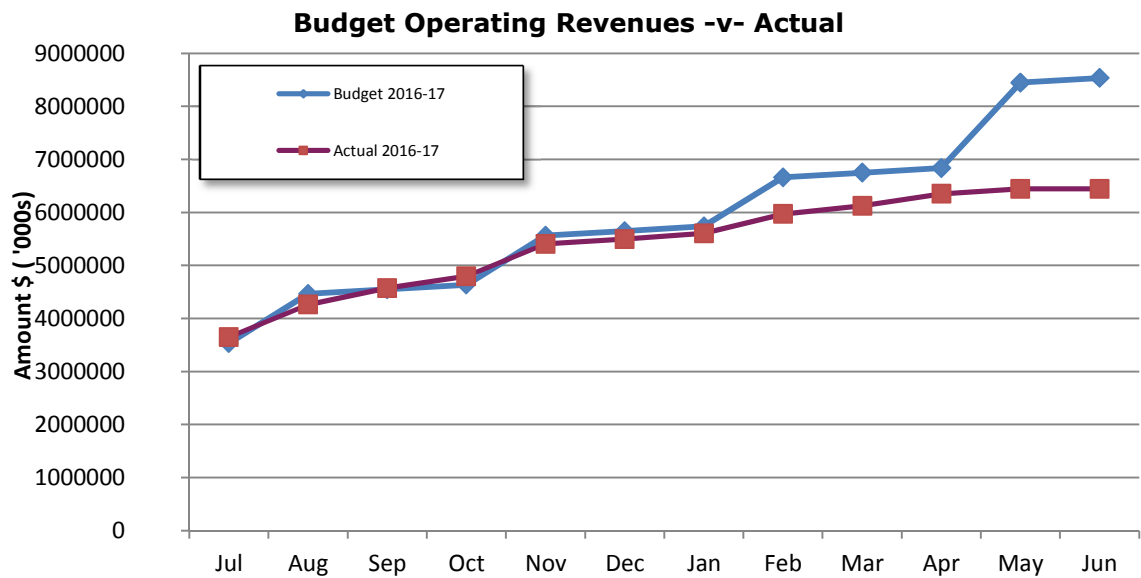
Private works operations, plant maintenance and operation costs.
Police Licensing and other non classified items.

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity

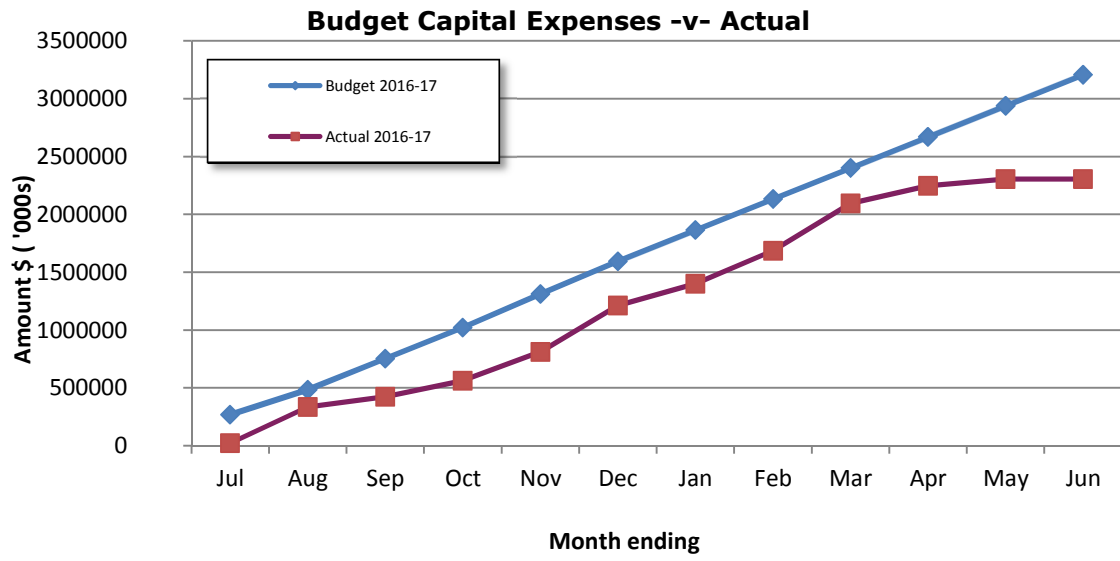


Comments/Notes - Operating Expenses



Comments/Notes - Operating Revenues

Note 2 - Graphical Representation - Source Statement of Financial Activity

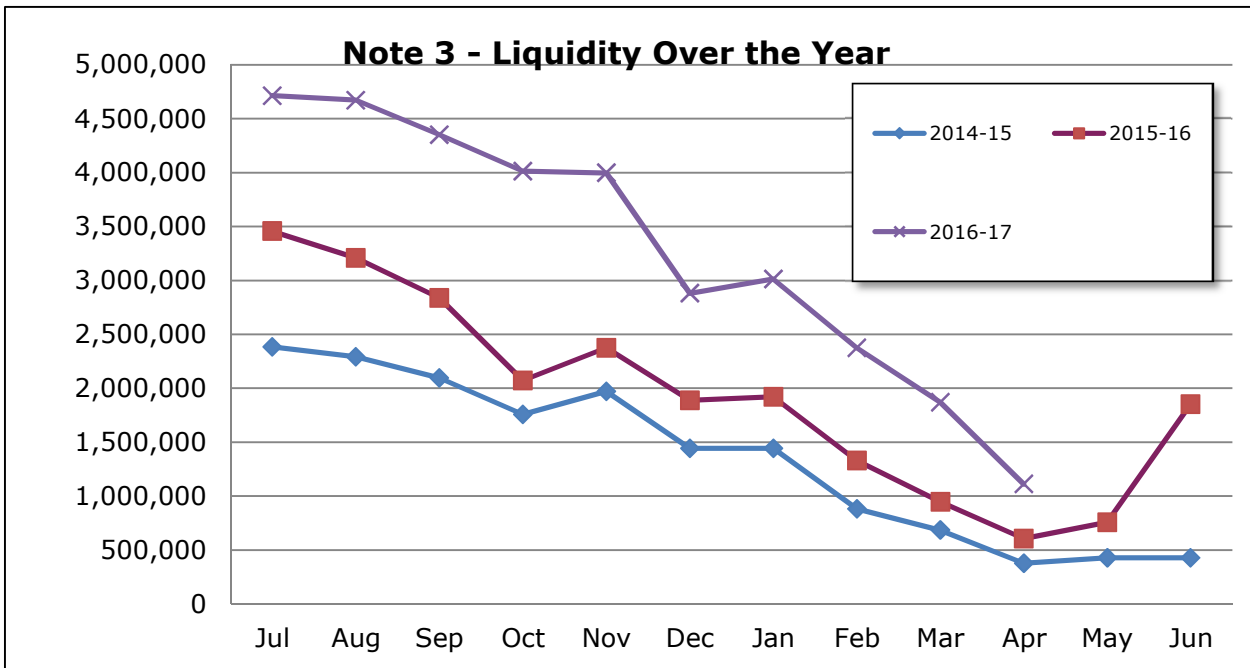


Comments/Notes - Capital Expenses

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 3: NET CURRENT FUNDING POSITION

	Positive=Surplus (Negative=Deficit)		
	2016-17		
	This Period	Last Period	Opening Balance
	\$	\$	\$
Current Assets			
Cash Unrestricted	(537,739)	210,697	457,146
Cash Restricted	1,475,729	1,474,855	1,193,165
Investments	1,502,460	1,500,485	1,696,383
Receivables - Rates and Rubbish	122,328	160,051	52,361
Receivables -Other	117,288	107,268	102,357
Inventories	65,794	50,593	31,982
	2,745,861	3,503,948	3,533,393
Less: Current Liabilities			
Payables	(157,890)	(467,110)	(527,424)
Provisions	(287,428)	(287,428)	(287,428)
	(445,318)	(754,538)	(814,852)
Less: Cash Restricted	(1,475,729)	(1,474,855)	(1,193,165)
Add Back - Non Cash Provisions Accruals	287,428	287,428	287,428
Net Current Funding Position	1,112,242	1,561,984	1,812,805



Comments - Net Current Funding Position

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Invest \$	Total Amount \$	Institution
(a) Cash Deposits							
Muni Fund	1.75%	(538,139)				(538,139)	Bankwest
Till / Petty Cash	0.00%	400				400	Bankwest
Committed Funds	1.35%		14,925			14,925	Bankwest
(b) Term Deposits							
Reserves Term Deposit	2.45%		600,000			600,000	Bankwest
Muni Cash Deposit						0	Bankwest
(c) Investments							
Investment Account	1.35%				1,502,460	1,502,460	WA Treasury
Reserves Cash A/c	1.35%		860,804			860,804	Bankwest
Total		(537,739)	1,475,729	0	1,502,460	2,440,451	

Comments/Notes - Investments

Council is currently utilising Reserve funds to cover Contractor expenses associated with flood damage AGRN696 & AGRN743, claims have been sent to Main Roads for approval. \$600,000 transferred to term deposit expires 16th May 2017

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 5: MAJOR VARIANCES

Note: Where material variance is caused by timing differences between actual and budgeted expenditure or income a comment is generally not provided.

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES)

5.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Waiting on approval and payment through WANDRRA (AGRN 696) - Claim 3 & 4 have been submitted to Main Roads total outstanding is approximately \$602,000. Claim 1 for AGRN743 has been processed totalling \$252,000, it is expected to receive payment on outstanding claims prior to 30th June. Final FAG's payment is expected in May.

5.1.2 PROFIT ON ASSET DISPOSAL

Net book value proceeds from the sale of excavator was less than forecasted in budget

5.1.3 FEES AND CHARGES

5.1.7 INTEREST EARNINGS

Interest earnings are up on budget projections due to grant income funds associated with the Civic Square project gaining interest.

5.1.8 OTHER REVENUE

A large Department of Transport licensing receipt occurred 30/06/16, automated direct debit payment did not occur until 4/7/16.

5.2 OPERATING EXPENSES

5.2.1 EMPLOYEE COSTS

5.2.2 MATERIAL AND CONTRACTS

The variance is significantly due to Contractor expenses relating to flood damage AGRN696 & AGRN743. The flood event in February 2017 (AGRN743) was not factored into the 16/17 budget.

5.2.3 UTILITY CHARGES

5.2.4 DEPRECIATION (NON CURRENT ASSETS)

Depreciation rates changed slightly due to fair value.

5.2.5 INTEREST EXPENSES

Interest payments on Loan 262 is due 22nd June 2017

5.2.6 INSURANCE EXPENSES

5.2.7 LOSS ON ASSET DISPOSAL

Toyota kluger will go to auction towards the end of the financial year it is currently being utilised by the BRPC. The Shire will call for local tenders for the Terex in early June.

5.2.8 OTHER EXPENDITURE

Increased Department of Transport payments (Approximately \$20,000 of invoices posted to other expenditure however budgeted as materials and contractors)

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 5: MAJOR VARIANCES

Note: Where material variance is caused by timing differences between actual and budgeted expenditure or income a comment is generally not provided.

Comments/Reason for Variance

5.3 CAPITAL REVENUE

5.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Lotterywest income for Paperbarks & Skate Park will be forthcoming next financial year.

5.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

5.3.3 PROCEEDS FROM NEW DEBENTURES

\$350,000 loan budgeted for Bremer Bay Town Centre has been approved by WA Treasury. Loan advance is expected early May.

5.3.4 PROCEEDS FROM SALE OF INVESTMENT

5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Transfer of \$50,000 from the Community Recreation Reserve for the skate park project is likely to occur next financial year. Coral Sea Road footpath project has commenced, reserve transfer will occur in May

5.4 CAPITAL EXPENSES

5.4.1 LAND HELD FOR RESALE

5.4.2 LAND AND BUILDINGS

5.4.3 PLANT AND EQUIPMENT

All plant & equipment has been purchased as budgeted for this financial year with a surplus of \$451⁴

5.4.4 FURNITURE AND EQUIPMENT

5.4.5 INFRASTRUCTURE ASSETS - ROADS

Council endorsed a revised road construction program at the March Ordinary Council meeting; Funds of \$115,000 were reallocated from Marnigarup West Road to Carney Road. The budget allocated to Jacup North Road was also reduced by \$200,000. \$60,000 was allocated to Bremer Bay streets - asphalt overlays and reseals, \$50,000 allocated to Swamp Road floodway improvements and resheeting. Boxwood-Ongerup Road project was increased by \$90,000. Construction works on Meechi Road are unlikely to proceed due to weather delays experienced to date. The funds allocated to this project is likely to be deferred to 17/18 financial year.

5.4.6 INFRASTRUCTURE ASSETS - OTHER

The Bremer Bay Civic Square Construction and Skate Park is projected to carryover into the 2017/18 financial year. Coral Sea Road footpath project will commence next month. Community consultation will occur at the Easters Markets in Bremer Bay on the designs proposed for the Paperbarks development.

5.4.7 PURCHASES OF INVESTMENT

5.4.8 REPAYMENT OF DEBENTURES

Capital repayments on Loan 262 due on 22nd April.

5.4.9 ADVANCES TO COMMUNITY GROUPS

5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Reserve transfers budgeted for have occurred, sale proceeds of old depot has been transferred to the building reserve. Remaining funds from the effluent project in 15-16 was transferred to reserve which was not budgeted for

5.5 OTHER ITEMS

5.5.1 RATE REVENUE

5.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Audited opening balance has been factored into the finance report from October 2016

Shire of Jerramungup
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30th April 2017

Note 6: OUT OF BUDGET EXPENSE APPROVALS

Expense authorisations outside of original budget. Surplus/(Deficit)

	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$ 5,947
	Materials & Contractors - 20 Coral Sea Road, Jerramungup	OC161005	Capital Expenses			(17,800)	(11,853)
	Materials & Contractors costs allocated to A610	OC161005	Capital Expenses		5,800		(6,053)
	Materials & Contractors costs allocated to A26	OC161005	Capital Expenses		12,000		5,947
	Reallocate funds from Marnigarup West Road to Carney Road	OC170303	Capital Expenses			(115,000)	
	16-17 Budget - Funds allocated to Marnigarup West Road	OC170303	Capital Expenses		115,000		115,000
	Increase the Boxwood-Ongerup Road budget by \$90,000	OC170303	Capital Expenses			(90,000)	25,000
	Allocate funds to Swamp Road - floodway improvements and resheeting	OC170303	Capital Expenses			(50,000)	(25,000)
	Allocate funds to Bremer Bay Streets - asphalt overlays and reseals	OC170303	Capital Expenses			(60,000)	(85,000)
	Reduce the budget allocated to Jacup North Road	OC170303	Capital Expenses		200,000		115,000
	Closing Funding Surplus (Deficit)			0	332,800	(332,800)	5,947

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30th April 2017

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

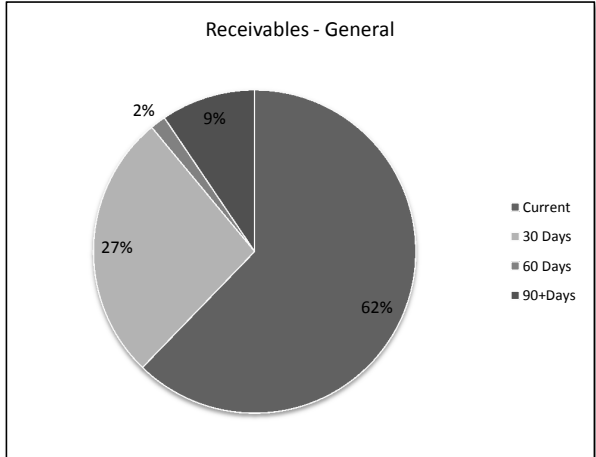
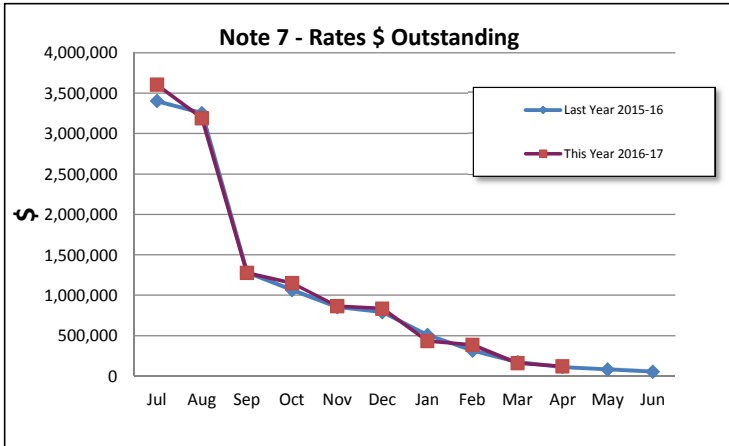
	Current 2016-17	Previous 2015-16	Total
Opening Arrears Previous Years	\$	\$ 79,470	\$ 79,470
Rates, Rubbish Charges Levied this year	3,464,594		3,464,594
Less Collections to date	(3,397,398)	(24,338)	(3,421,736)
Equals Current Outstanding	67,196	55,132	122,328
Net Rates Collectable			122,328
% Collected			96.55%

Receivables - General

Excluding GST
 Receivable

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	24,677	10,584	619	3,756
Total Outstanding				39,636

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

Comments/Notes - Receivables General

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Expected Date of Receipt	2016-17 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
			\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission Grant Received - General	WA Grants Commission	September, December, February, May September,	-\$606,681.00		(606,681)	(457,276)	(149,405)
Grants Commission Grant Received- Roads	WA Grants Commission	December, February, May	-\$590,000.00		(590,000)	(444,069)	(145,931)
Other General Purpose funding received	Cooperative Bulk Handling	July	-\$46,729.04	(23)	(46,752)	(46,752)	(0)
GOVERNANCE							
Other Income Relating to Members	Kokoda Op-Shop	Infrequent	\$0.00	(320)	(320)	(320)	0
LAW, ORDER, PUBLIC SAFETY							
ESL Operating grant	DFES - ESL Operating Grant	August, October, January, April	-\$29,745.00	(668)	(30,413)	(30,413)	(1)
Income Relating to Fire Prevention	DFES - NRMP Funding & insurance recoup DFES sheds	December	-\$27,176.00		(27,176)	0	(27,176)
Income Relating to Fire Prevention	Western Power & DFES bushfire mitigation works	Infrequent	\$0.00	(6,478)	(6,478)	(6,478)	(0)
Income Relating to Fire Prevention	SEMC - Point Henry Hazard Management Strategy	September	-\$6,000.00		(6,000)	0	(6,000)
CESM Contributions	DFES - BRPC Position	December, March, June	-\$64,013.00		(64,013)	(64,013)	(0)
FESA/bushfire admin fee grant	DFES	September	-\$4,000.00		(4,000)	(4,000)	0
HEALTH							
Income Relating to Other Health	Health Services	Monthly	\$0.00	(148)	(148)	(148)	0
EDUCATION AND WELFARE							
Income Relating to Care of Families & Children		Monthly	\$0.00	(734)	(734)	(734)	0
COMMUNITY AMENITIES							
Income Relating to Protection Of Environment	Dept of Transport annual water contribution -Fisheries	November	-\$500.00	(6,871)	(7,371)	(6,871)	(500)
Income Relating to Town Planning & Regional Development			-\$16,220.00	(24,500)	(40,720)	(20,720)	(20,000)
Income Relating to Town Planning & Regional Development			\$0.00	(791)	(791)	(791)	(0)
Income Relating to Other Culture			\$0.00	(91)	(91)	(91)	(0)
RECREATION AND CULTURE							
Income Relating to Other Recreation & Sport	DSR - Swimming Pool Grant	November	-\$32,000.00	(32,678)	(64,678)	(64,678)	0
Income Relating to Other Recreation & Sport	Kokoda Op Shop		\$0.00	(1,818)	(1,818)	(1,818)	0
Income Relating to Other Recreation & Sport		Infrequent - Bench seating	-\$687,000.00		(687,000)	0	(687,000)
Income Relating to Other Recreation & Sport	Kokoda & Pelican Op-Shop		\$0.00	(11,309)	(11,309)	(11,309)	0
Income - Department Sport & Rec (kids sport)	Kidsport & Club Development Officer Scheme Funding		-\$9,000.00		(9,000)	(5,000)	(4,000)
TRANSPORT							
Income Relating to Streets, Roads, Bridges & Depot Maintenance	Lease		-\$6,144.00		(6,144)	(6,121)	(24)
Grant - MRWA Direct	MRWA		-\$139,801.00		(139,801)	(139,801)	0
Grants MRWA - Flood damage	WANDRRA - AGRN 696	December - June	-\$507,800.00		(507,800)	(60,744)	(447,056)
Grant - MRWA Project	MRWA	September, October, January	-\$550,000.00		(550,000)	(306,246)	(243,754)
Grant - Roads to Recovery		September, December, March, June	-\$649,784.00		(649,784)	(384,597)	(265,187)
ECONOMIC SERVICES							
Income Relating to Tourism & Area Promotion	Tourism WA - Campsite Project Millers & House	October	-\$48,000.00		(48,000)	(48,000)	0
OTHER PROPERTY & SERVICES							
Income Relating to Public Works Overheads	Provision	Infrequent	\$0.00	(6,623)	(6,623)	(6,623)	0
Workers Compensation Reimbursements	LGIS	Infrequent	-\$24,000.00	(39,843)	(63,843)	(39,885)	(23,958)
Diesel Fuel Rebate		Monthly through BAS	\$0.00	(39,909)	(39,909)	(39,909)	(0)
Income relating to Administration	LGIS & Dept Transport training refund	Infrequent	\$0.00	(6,079)	(6,079)	(6,079)	0
Income relating to Administration	LGIS - Member dividend & insurance claims	Infrequent	-\$10,900.00		(10,900)	(10,033)	(867)
Income Paid Parental leave	Centrelink - Paid Parental leave	Infrequent	\$0.00	(12,107)	(12,107)	(12,107)	(0)
TOTALS			(4,055,493)	(190,990)	(4,246,483)	(2,225,625)	(2,020,858)

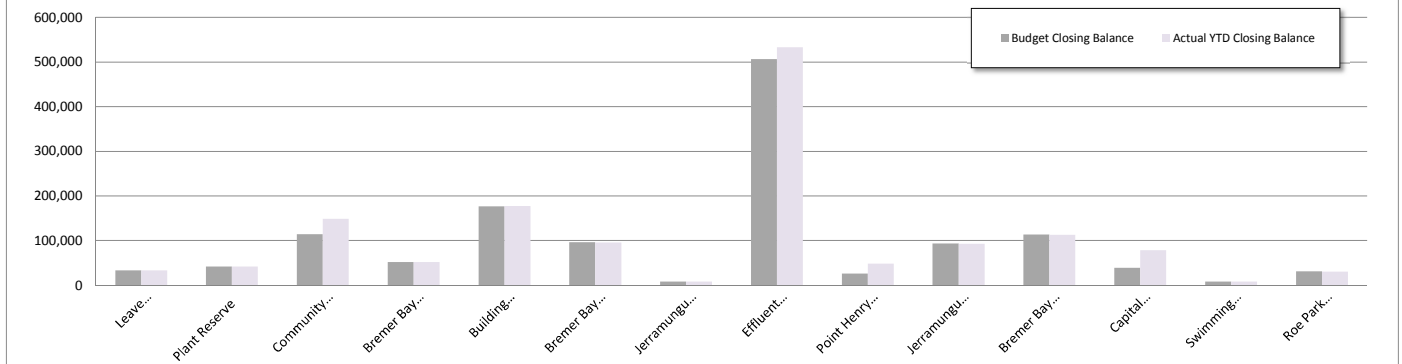
Comments - Grants and Contributions

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 9: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 32,804	\$ 623	\$ 325	\$	\$	\$	\$		\$ 33,427	\$ 33,129
Plant Reserve	41,242	784	408						42,026	41,650
Community Recreation Reserve	111,647	2,121	1,377	80,622	80,622	(80,000)	(45,166)	Bremer Bay Bowling Green CSRFF project & Skate Park Project	114,390	148,481
Bremer Bay Youth Camp Reserve	51,075	970	506						52,045	51,581
Building Reserve	31,428	597	1,290	145,000	145,000				177,025	177,718
Bremer Bay Retirement Units Reserve	94,468	1,795	935						96,263	95,403
Jerramungup Entertainment Centre Reserve	8,328	158	82						8,486	8,410
Effluent Reserve	471,618	8,961	5,089	26,227	56,744				506,806	533,451
Point Henry Fire Levy Reserve	25,954	267	396	21,670	21,670	(21,670)		Expenditure on Point Henry Fire Mitigation	26,221	48,021
Jerramungup Retirement Units Reserve	92,029	1,749	911						93,778	92,940
Bremer Bay Boat Ramp Reserve	111,710	2,122	1,106						113,832	112,816
Capital Works Reserve	77,756	1,314	770			(40,000)		Coral Sea Road Footpath	39,070	78,526
Swimming Pool Reserve	7,951	151	79						8,102	8,030
Roe Park Reserve	20,374	387	276	10,000	10,000				30,761	30,650
	1,178,385	21,999	13,550	283,519	314,036	(141,670)	(45,166)		1,342,233	1,460,804

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal			Disposals	Current Budget		
Net Book Value	Proceeds	Profit (Loss)		Replacement		
				Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	
53,000	45,454	(7,546)	3,000	6,969	3,969	
38,000			3,000	0	(3,000)	
60,074			51,644	0	(51,644)	
140,278	145,000	4,722	0	0	0	
29,002	17,363	(11,639)	0	0	0	
0	18,045	18,045	0	0	0	
0	1,801	1,801	0	0	0	
320,354	227,663	5,383	57,644	6,969	(50,675)	

Comments - Capital Disposal

Contributions Information				Summary Acquisitions	Current Budget		
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance
0	45,166	0	45,166	237,780	195,027	(42,753) ▼	
0	0	0	0	331,644	327,130	(4,514) ▼	
0	0	0	0	6,600	5,712	(888) ▼	
1,470,000	0	0	1,470,000	2,915,402	1,629,082	(1,286,320) ▼	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
245,000	40,000	0	285,000	316,793	123,254	(193,539) ▼	
700,000	0	0	685,000	1,875,050	90,028	(1,785,022) ▼	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
0	0	0	0	0	0	0	
2,415,000	85,166	0	2,485,166	5,683,269	2,370,232	(3,313,037)	

Comments - Capital Acquisitions

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Land & Buildings	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		
					Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	
			0	Collins Street Units Buildings And Improvements	3,000	0	(3,000) ▼
			0	4 Derrick Street Improvements	19,582	23,026	3,444 ▲
			0	8 Derrick Street Improvements	15,000	0	(15,000) ▼
			0	2 Coral Sea Road Building And Improvements	24,000	31,361	7,361 ▲
			0	Jerramungup Waste Site Capital Expenditure	0	60	60 ▲
			0	Administration Building And Improvements	29,000	27,240	(1,760) ▼
			0	Gairdner Hall Kitchen Ceiling Repair	3,000	3,000	0
			0	Jerramungup Entertainment Centre Building And Impr	7,444	7,096	(348) ▼
			0	37 Derrick Street Building And Improvement	4,200	0	(4,200) ▼
			0	Jerramungup Depot Building Improvement	21,220	14,094	(7,126) ▼
			0	Paperbarks Abultions	50,000	1,371	(48,629) ▼
	45,166		45,166	Bremer Bay Bowling Green	29,034	45,166	16,132 ▲
			0	Shed - 28 Derrick Street	14,500	19,278	4,778 ▲
			0	20 Coral Sea Road Building and Improvement	17,800	22,058	4,258 ▲
			0	Bb Airstrip Amenities Facility	0	1,276	1,276 ▲
0	45,166	0	45,166	Totals	237,780	195,027	(42,753)

Contributions				Plant & Equipment	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		
					Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	
			0	Ceo Vehicle	53,000	52,423	(577) ▼
			0	Dceo Vehicle	35,000	36,277	1,277 ▲
			0	Backhoe Loader	150,000	135,000	(15,000) ▼
			0	Terex Pt-60 Posi Track Loader	84,644	93,339	8,695 ▲
			0	Slasher/Mower	9,000	10,090	1,090 ▲
0	0	0	0	Totals	331,644	327,130	(4,514)

Contributions				Furniture & Equipment	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		
					Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	
			0	Upgrade Library Computer	1,600	0	(1,600) ▼
			0	New Server Computer Network	5,000	5,712	712 ▲
0	0	0	0	Totals	6,600	5,712	(888)

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Roads	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		Variance (Under)Over
					Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	
			0	Rabbit Proof Fence Road	115,360	1,045	(114,315) ▼
			0	Marnigarup West	0	2,791	2,791 ▲
			0	Boxwood-Ongerup	205,000	177,146	(27,854) ▼
			0	Brook Road	115,014	143,233	28,219 ▲
			0	White Trail Road	40,000	51,716	11,716 ▲
			0	Bremer Bay Town Centre Construction	835,700	600,461	(235,239) ▼
			0	Memorial Rd/Jmp Gnp Intersection Rav Approval	60,000	0	(60,000) ▼
180,000			180,000	Gairdner South Road - Regional Road Group	214,700	9,592	(205,108) ▼
240,000			240,000	Lake Magenta Road - Regional Road Group	225,000	224,172	(828) ▼
90,000			90,000	Borden - Boxwood Road	92,326	143	(92,183) ▼
90,000			90,000	Needilup North Road	81,000	4,515	(76,485) ▼
180,000			180,000	Devils Creek Road	174,398	113,484	(60,914) ▼
200,000			200,000	Jerramungup North Road	202,358	177,778	(24,580) ▼
130,000			130,000	Meechi Road	150,963	31,441	(119,522) ▼
260,000			260,000	Jacup North Road	73,580	8,804	(64,776) ▼
100,000			100,000	Paperbarks Park Development	105,003	182	(104,821) ▼
				Carney Road	115,000	74,096	(40,904) ▼
				Swamp Road	50,000	0	(50,000) ▼
				Bb Airstrip Turnaround Area	0	8,327	8,327 ▲
				Bremer Bay Streets	60,000	155	(59,845) ▼
1,470,000	0	0	1,470,000	Totals	2,915,402	1,629,082	(1,286,320)

Contributions				Footpaths & Cycleways	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		Variance (Under)Over
					Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	
245,000			245,000	Trail - White Trail Road To Point Henry Road	245,000	110,753	(134,247) ▼
	40,000		40,000	Footpath Coral Sea Road	59,793	1,450	(58,343) ▼
			0	Bremer Bay Footbridge Replacement	12,000	11,051	(949) ▼
245,000	40,000	0	285,000	Totals	316,793	123,254	(193,539)

Shire of Jerramungup
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30th April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Parks, Gardens & Reserves	Current Budget		
Grants	Reserves	Borrowing	Total		This Year		Variance (Under)Over
					Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	
200,000			200,000	Paperbarks Redevelopment	200,000	6,000	(194,000) ▼
15,000			15,000	Millers Point Toilet Facility	15,000	20,917	5,917 ▲
				Millers Point Site Works	0	236	236 ▲
15,000			15,000	House Beach campsite upgrade project	15,000	7,476	(7,524) ▼
15,000				House Beach Campsite - Site Works	0	1,517	1,517 ▲
				Bremer Bay Civic Square Construction	1,123,050	32,562	(1,090,488) ▼
455,000			455,000	Bremer Bay Skate Park	522,000	21,320	(500,680) ▼
700,000	0	0	685,000	Totals	1,875,050	90,028	(1,785,022)

Shire of Jerramungup
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30th April 2017

Note 11: TRUST FUND

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

Description		Opening Balance 1-Jul-16	Amount Received	Amount Paid	Closing Balance 30-Jun-17
		\$	\$	\$	\$
210012	Trust Building bonds Receipts	24,000	12,000	12,000	24,000
210011	Trust Key Bonds Receipts	530	360	260	630
210013	Trust Housing bonds Receipts	640	1,380	1,380	640
210014	Trust Developer fees & bonds Receipts	56,228	1,140	0	57,368
210017	Trust Other bonds Receipts	1,170	820	820	1,170
210015	Trust Hall and Shire bonds Receipts	0	50	50	0
992113	FOOTPATH BONDS	0	0	0	0
210019	Trust Waste Management Funds	1,772,397	25,023	1,512,625	284,795
210020	Trust Regional Waste Management Funds	3,176,095	56,219	17,111	3,215,203
210016	Trust BB community funds Receipts	5,327	15,215	0	20,542
		5,036,388	112,207	1,544,247	3,604,348