



QUARTER 2

31-Dec-19

Version 3

Date: 18 February 2020

Flinders Council
QUARTER 2 - 31 December 2019

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FY1920 Quarter 2 - Income and Expenditure and Other Comprehensive Income											FLINDERS COUNCIL
Income & Expenditure	Appendix	Quarter 2 31 Dec 19	Quarter 1 30 Sep 19	2019/20 Actual YTD	YTD % to Budget	2019/20 Balance to Spend	2019/20 Predicted Year End	2019/20 Budget	Variance to Budget	Variance to Budget %	
		000's	000's	000's		000's	000's	000's	000's		
Income from continuing operations											
Recurrent Income											
Rates and charges	1	2	2,041	2,043	100%	-	2,043	2,048	(5)	0%	
Statutory fees and fines	2	9	14	23	57%	17	40	40	-	0%	
User fees	3	261	155	416	36%	742	1,159	1,144	14	1%	
Grants - Operational	4	182	180	362	38%	590	952	949	3	0%	
Interest Income	5	18	33	51	73%	19	70	70	-	0%	
Other Income	6	9	35	44	79%	16	60	56	4	7%	
Investment revenue from water corporation	7	3	-	3	8%	33	36	36	-	0%	
		483	2,458	2,941	68%	1,417	4,359	4,342	16	0%	
Capital Income											8
Grants Capital		-	540	540	26%	3,359	3,899	2,099	1,800	86%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment					0%	-	-	-	-	0%	
Recognition of land under roads					0%	-	-	-	-	0%	
		-	540	540	26%	3,359	3,899	2,099	1,800	86%	
					0%						
Total Income from continuing operations		483	2,998	3,481	54%	4,776	8,258	6,441	1,816	28%	
Expenses											
Employee benefits	10	(466)	(462)	(928)	44%	(1,162)	(2,090)	(2,090)	-	0%	
Materials and services	11	(296)	(502)	(798)	34%	(1,174)	(2,396)	(2,356)	(39)	2%	
Materials & Services - Plant Recharges and Quarry Recharges for Capital Works	11		4				428	428			
Impairment of debts	12	-	-	-	0%	0	0	0	-	0%	
Depreciation and amortisation	13	(402)	(400)	(802)	50%	(800)	(1,602)	(1,602)	-	0%	
Finance costs	14	(35)	4	(31)	35%	(56)	(87)	(88)	1	-1%	
Other expenses	15	(1)	(1)	(1)	0%	(60)	(61)	-	(61)	0%	
Total Expenses from continuing operations		(1,199)	(1,357)	(2,560)	45%	(3,252)	(5,808)	(5,708)	(100)	2%	
Net Surplus/(Deficit) - excluding Telstra Project		(716)	1,641	921	126%	1,525	2,450	733	1,717	234%	
					0%						
Telstra Project Income	9	-	1,099	1,099	58%	788	1,887	1,887	-	0%	
Telstra Project Expenditure	16	-	-	-	0%	(450)	(450)	(350)	(100)	29%	
		-	1,099	1,099	71%	338	1,437	1,537	(100)	-7%	
Net Surplus/(Deficit) - including Telstra Project		(716)	2,740	2,020	89%	1,863	3,887	2,270	1,617	71%	

Adjustments to the budget have been identified in the six monthly Dec 19 update. A major positive change to the budget, relates to the additional funding of \$1.8 million for the Airport Runway Upgrade. The majority of the adverse cost variances to budget, relate primarily to the Telstra Project (\$100k), the additional costs of funding the LPS Planning Scheme project (\$40k), and the initial scoping for the Safe Harbour Project (\$60). Other minor adverse variances have arisen in the last six months due to unforeseen events, however many of them have been contained by reducing other costs to mitigate the overall impact.

FY1920 Quarter 2 - Capital Expenditure										
Description	Capital Type	Quarter 2	Quarter 1	2019/20	YTD %	2019/20	Predicted	2019/20	Variance to	Notes
		31 Dec 19	30 Sep 19	Actual YTD	to Budget	Balance to Spend	year End	Budget	Budget	
		000's	000's	000's	0%	000's	000's	000's	000's	
Roads		115	0	115	14%	826	826	826		
Roads - Resheeting	Replacement	65	0	65	25%	257	257	257		
Roads - Reseals	Replacement	1		1	1%	216	216	216		
Roads - Reconstruction	Replacement	3		3	1%	273	273	273		
Roads - Footpaths	Replacement			-	0%	20	20	20		
Roads - Bridges	Replacement	46		46	76%	60	60	60		
Plant - Municipal		10	-	10	86%	12	12	12		
Plant Mun - Vehicle Replacement	Replacement							-		
Plant Mun - Mowers	Replacement	10		10	86%	12	12	12		
Plant - Airport		57	27	84	2%	3,603	3,630	3,630		
Plant - Airport Fuel Facility	New Capital	18		18	60%	30	30	30		
Plant - Airport Runway	Capital Upgrade	39	27	66	2%	3,573	3,600	3,600		
Buildings & Facilities		-	1	1	1%	88	103	89	14	
B & F - Airport - Airconditioning Unit	Replacement		0	0	1%	4	4	4		
B & F - Boat Ramps Rubber Fenders	Replacement							-		
B & F - Council Office Septic	Capital Upgrade		1	1	2%	34	35	35		
B & F - Council Works Shed	Replacement			-	0%	50	50	50		
B & F - Council Window replacements	Replacement						14	-	14	Note 1
Waste		12	-	12	12%	100	105	100	5	
Waste - Build Cell #1	New Capital			-	0%	80	80	80		
Waste - Euro quick hitch forks	New Capital						5	-	5	Note 2
Waste - New Self-Tipping Bins	New Capital	12		12	60%	20	20	20		
IT Computers, Telephones and Furniture & Fittings		-	-	-	0%	8	8	8	(0)	
Hardware - Laptops	Replacement			-	0%	3	3	3	-	
F & F Signage	Replacement			-	0%	5	5	5		
TOTAL CAPITAL		194	28	222	0	4,637	4,683	4,665	18	

Note 3

Notes:

Note 1 - Council main office windows were replaced instead of painting due to rot in windows

Note 2 - Euro quick hitch fork bale grabs for baler

Note 3 - Total change in Capital of \$18k has been fully funded by the reduction in operational costs (Repairs and Maintenance) to fund these items.

FY1920 Quarter 2 - Appendix 1 - Income										
Income Appendice	Quarter 2 31 Dec 19	Quarter 1 30 Sep 19	2019/20 Actual YTD	YTD % to Budget	2019/20 Balance to Receive	2019/20 Predicted Year End	2019/20 Budget	Variance to Budget	Variance to Budget %	Notes
	000's	000's	000's		000's	000's	000's	000's		
1 Rates and Charges	2	2,041	2,043	100%	-	2,043	2,048	(5)	0%	
Rates - General Rate	(0)	1,972	1,972	100%		1,972	1,981	(9)	0%	
Rate - Fire Levy	-	71	71	107%		71	67	4	7%	
Rate - Waste Management Rate	-	-	-	0%		-	-	-	0%	
Rates - Pensioner Remission - Fire Levy	-	(0)	(0)	0%		(0)	-	(0)	0%	
Rates - Pensioner Remission - State Govt. 30%	2	(2)	(0)	0%		(0)	-	(0)	0%	
Rates received in advance	-	-	-	0%		-	-	-	0%	
2 Statutory fees and fines	9	14	23	57%	17	40	40	-	0%	
Statutory fees and fines	9	14	23	57%	17	40	40	-	0%	
3 User Fees and Charges	261	155	416	36%	742	1,159	1,144	14	1%	
Airport Fees & Charges	130	96	227	44%	287	514	514	-	0%	
Cemetery Fees	13	7	20	204%	-	20	10	10	104%	
Environment	1	11	12	144%	-	12	8	4	44%	
Equipment Hire	1	1	2	41%	3	6	6	-	0%	
Planning & Building	6	4	10	56%	8	19	19	-	0%	
Private Works	96	22	118	22%	424	542	542	-	0%	
Property Certificates	2	5	7	56%	5	12	12	-	0%	
Rent Received	11	7	19	57%	14	33	33	-	0%	
Other User fees and Charges	0	1	1	74%	0	2	2	-	0%	
4 Grants- Operational	182	180	362	38%	590	952	949	3	0%	
Grants - Financial Assistance	179	179	359	50%	360	719	719	-	0%	
Grants - Heavy Vehicle Motor Tax	-	-	-	0%	230	230	230	-	0%	
Grants - Operational GST Inc	2	-	2	0%	-	2	-	2	0%	
Grants - Operational GST Free	-	1	1	0%	-	1	-	1	0%	
5 Interest Income	18	33	51	73%	19	70	70	-	0%	
Interest	18	33	51	73%	19	70	70	-	0%	
6 Other Income	9	35	44	79%	16	60	56	4	7%	
Contributions	5	9	14	143%	-	14	10	4	43%	
Other Revenue - GST Inc	1	0	2	28%	4	6	6	-	0%	
Other Revenue - GST Free	3	26	28	71%	12	40	40	-	0%	
Bad Debts Recovered	-	-	-	0%	-	-	-	-	0%	
Insurance Recoveries	-	-	-	0%	-	-	-	-	0%	
7 Investment revenue from water corporation	3	-	3	8%	33	36	36	-	0%	
Investment revenue from water corporation	3	-	3	8%	33	36	36	-	0%	
8 Capital Income	-	540	540	26%	3,359	3,899	2,099	1,800	86%	
Grants - Capital Projects GST Inc	-	-	-	0%	-	-	-	-	0%	
Grants - Capital Projects GST Free	-	540	540	30%	3,060	3,600	1,800	1,800	100%	Note 1
Grants - Roads to Recovery	-	-	-	0%	299	299	299	-	0%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-	-	0%	-	-	-	-	0%	
9 Telstra Project Income	-	1,099	1,099	58%	788	1,887	1,887	-	0%	
Telstra Project Income	-	1,099	1,099	58%	788	1,887	1,887	-	0%	
TOTAL INCOME	483	4,097	4,580	55%	5,564	10,144	8,328	1,816	22%	

Notes

Note 1 - Airport Runway Upgrade has been awarded an additional grant of \$1.8 million to fully fund the project.

FY1920 Quarter 2 - Appendix 2 - Expenses										
Expense Appendices	Quarter 2 31 Dec 19	Quarter 1 30 Sep 19	2019/20 Actual YTD	YTD % to Budget	2019/20 Balance to Spend	2019/20 Predicted Year End	2019/20 Budget	Variance to Budget	Variance to Budget %	Notes
	000's	000's	000's		000's	000's	000's	000's		
10 Employee benefits	(466)	(462)	(928)	44%	(1,162)	(2,090)	(2,090)	-	0%	
Employee - Labour Costs	(468)	(458)	(926)	46%	(1,109)	(2,035)	(2,035)	-	0%	
Employee - Other Costs	(5)	(4)	(9)	16%	(46)	(55)	(55)	-	0%	
Employee Oncosts Recovery	6	1	7	0%	(7)	(0)	(0)	0	0%	
No of full-time-equivalent employees	-						22.8			
11 Materials & Services	(296)	(498)	(794)	41%	(1,174)	(1,968)	(1,928)	(39)	2%	
Administration Costs	(16)	(95)	(111)	43%	(147)	(258)	(258)	-	0%	
Advertising	(7)	(6)	(13)	52%	(17)	(31)	(26)	(5)	20%	
Audit, Insurance and Legal	(14)	(144)	(158)	66%	(82)	(240)	(240)	-	0%	
Consulting Services	(8)	(14)	(22)	14%	(178)	(200)	(154)	(46)	30%	Note 1
Contractor Services	(101)	(59)	(160)	30%	(363)	(523)	(538)	15	-3%	Note 2
Council Member Costs	(26)	(27)	(53)	42%	(74)	(127)	(127)	-	0%	
Leases and Levys and Licence Fees	(19)	(18)	(37)	44%	(48)	(85)	(85)	-	0%	
Materials and Equipment	(74)	(83)	(157)	27%	(443)	(600)	(583)	(18)	3%	Note 3
Other Costs	(34)	(12)	(45)	52%	(41)	(87)	(87)	-	0%	
Repairs and Maintenance	(38)	(26)	(64)	42%	(71)	(136)	(154)	18	-12%	Note 4
Travel Costs	(9)	(7)	(17)	24%	(52)	(69)	(69)	-	0%	
Utility Costs (Gas, Electricity & Water)	(11)	(12)	(23)	62%	(18)	(41)	(37)	(4)	11%	
Quarry Recharges	25	-	25	0%	83	108	108	-	0%	
Plant Hire Recharges	37	4	42	13%	278	320	320	-	0%	
12 Impairment of debts	-	-	-	0%	0	0	0	-	0%	
Bad & Doubtful Debts	-	-	-	0%	0	0	0	-	0%	
Write-off	-	-	-	0%	-	-	-	-	0%	
13 Depreciation and amortisation	(402)	(400)	(802)	50%	(800)	(1,602)	(1,602)	-	0%	
Depreciation - Leasehold Improvements	(13)	(12)	(26)	52%	(23)	(49)	(49)	-	0%	
Depreciation - Footpaths	(8)	(8)	(17)	50%	(17)	(34)	(34)	-	0%	
Depreciation - Bridges	(22)	(22)	(45)	50%	(45)	(89)	(89)	-	0%	
Depreciation - Building	(18)	(18)	(37)	50%	(37)	(73)	(73)	-	0%	
Depreciation - Furniture & Fittings	(3)	(3)	(6)	50%	(6)	(11)	(11)	-	0%	
Depreciation - Infrastructure	(65)	(65)	(130)	50%	(130)	(260)	(260)	-	0%	
Depreciation - Plant & Equipment	(70)	(70)	(140)	50%	(140)	(281)	(281)	-	0%	
Depreciation - Roads	(194)	(194)	(389)	50%	(389)	(778)	(778)	-	0%	
Depreciation - Stormwater Infrastructure	(1)	(1)	(2)	50%	(2)	(5)	(5)	-	0%	
Depreciation - Waste Infrastructure	(4)	(4)	(8)	50%	(8)	(15)	(15)	-	0%	
Amortisation on Municipal Revaluation	(2)	(2)	(4)	50%	(4)	(8)	(8)	-	0%	
14 Finance costs	(35)	4	(31)	35%	(56)	(87)	(88)	1	-1%	
Interest Expense	(31)	6	(25)	38%	(39)	(64)	(65)	1	-2%	
Bank Charges	(4)	(1)	(6)	25%	(17)	(23)	(23)	-	0%	
15 Other expenses	(1)	(1)	(1)	0%	(60)	(61)	-	(61)	0%	
Other Expenses	(1)	(1)	(1)	0%	(60)	(61)	-	(61)	0%	Note 5
16 Telstra Project Expenditure	-	-	-	0%	(450)	(450)	(350)	(100)	29%	
Telstra Project Expenditure	-	-	-	0%	(450)	(450)	(350)	(100)	29%	Note 6
TOTAL	(1,199)	(1,357)	(2,556)	42%	(3,702)	(6,258)	(6,058)	(200)	3%	

Notes

Note 1 - Additional consulting costs is due mainly to the LPS Planning Scheme project.

Note 2 - Reduction in Contractor costs is to compensate additional Telstra project costs.

Note 3 - Majority of the additional Materials and Services costs are offset by additional Income.

Note 4 - Reduction in the Repairs and Maintenance costs is to offset additional Capital items purchased.

Note 5 - Safe Harbour project costs scoping stage 1, an estimate of \$60k is expected to be spent within Budget year 1920.

Note 6 - Telstra project costs have increased, due to \$80k one-off lease payment, \$10k other project costs and \$10k audit costs.

FY1920 Quarter 2 - Appendix 3 - Departmental Expense Analysis

	Quarter 2 31 Dec 19	Quarter 1 30 Sep 19	2019/20 Actual YTD	YTD % to Budget	2019/20 Balance to Spend	2019/20 Predicted year End	2019/20 Budget	Variance to Budget	Variance to Budget %	Notes
	000's	000's	000's		000's	000's	000's	000's		
Airport	(85)	(92)	(178)	41%	(251)	(428)	(428)	0	0%	
Buildings & Facilities	(45)	(37)	(82)	62%	(53)	(122)	(132)	10	-8%	
Community Economic Development	(26)	(35)	(61)	29%	(149)	(209)	(209)	0	0%	
Corporate	(199)	(320)	(519)	44%	(662)	(1,251)	(1,181)	(70)	6%	Note 1
Depot	(58)	(25)	(84)	65%	(45)	(128)	(128)	0	0%	
Governance	(70)	(153)	(223)	37%	(380)	(604)	(604)	0	0%	
Parks & Gardens	(43)	(27)	(71)	74%	(25)	(96)	(96)	0	0%	
Strategic Planning & Development	(101)	(51)	(152)	38%	(251)	(442)	(402)	(40)	10%	Note 2
Plant -Plant Exp	60	37	97	177%	(42)	55	55	0	0%	
Private Works	(71)	(21)	(92)	20%	(361)	(453)	(453)	0	0%	
Quarries	13	(10)	4	6%	61	65	65	0	0%	
Roads & Streets	(93)	(164)	(257)	63%	(152)	(409)	(409)	0	0%	
Waste Management	(78)	(59)	(137)	74%	(48)	(185)	(185)	0	0%	
Depreciation	(402)	(400)	(802)	50%	(800)	(1,602)	(1,602)	0	0%	
TOTAL OPERATIONAL EXCL TELSTRA	(1,197)	(1,357)	(2,554)	45%	(3,157)	(5,808)	(5,708)	(100)	2%	
TELSTRA Operational Project	0	0	0	0%	(450)	(450)	(350)	(100)	29%	Note 3
TOTAL OPERATIONAL INCL TELSTRA	(1,197)	(1,357)	(2,554)	42%	(3,607)	(6,258)	(6,058)	(200)	3%	

Notes:

1 - Additional Corporate costs are mainly due to the Safe Harbour stage 1 scoping \$60k, and \$6k for Northeast River Bushfire report.

2 - Strategic Planning, LPS project costs is estimated to be \$40k higher than previously budgeted.

3 - Telstra Costs exceed budget by \$100k due to \$80k one off cost for land lease, and additional costs of \$20k relating to the Telstra audit and other cost variances.

Flinders Council

Quarterly Portfolio Investment Summary

Quarter 2 - 31 December 19

Flinders Council			Quarter 2 - 2019/20		Quarter 1 - 2019/20		QUARTER 4 - 2018/19		QUARTER 3 - 2018/19	
	DUE DATE	TERM	Dec-19		Sep-19		Jun-19		Mar-19	
			% RATE	AMOUNT \$	% RATE	AMOUNT \$	% RATE	AMOUNT \$	% RATE	AMOUNT \$
INVESTMENT ACCOUNTS:										
Tascorp - Managed Fund Flinders		Daily	1.00%	25,677	1.00%	25,628	1.00%	25,563	1.50%	25,473
Commonwealth Bank of Aust										
Bank of Us - Gunn Bequest										
Bendigo -Gunn Bequest	29/12/2019	183 days	2.10%	111,550	2.10%	110,387	2.55%	110,387	2.55%	109,028
Bank of QLD										
Bendigo										
Bendigo	20/01/2020	92 days	1.60%	362,492	1.60%	362,492	2.40%	358,182	2.30%	356,424
BT Investment Portfolio (Closed)										1,043,269
Balance in Investments				499,719		498,508		494,133		1,534,194
CASH ACCOUNTS:										
Cheque Acct (Westpac)			1.40%	2,500,469	1.40%	3,224,205	1.40%	510,322	1.40%	1,373,650
Flinders Council Everyday			0.00%	408,917	0.00%	721,756	0.00%	1,527,605	0.00%	308,580
Flinders Council Holding			1.05%	217,008	1.05%	216,693	1.05%	212,581	1.05%	764,373
Westpac Business Cash Reserve			0.57%	22	0.57%	22	0.57%	22	0.57%	22
Bk TD -Bendigo 165210188	1/08/2019	181 days		0		0	2.55%	2,000,000	2.55%	2,000,000
Bk TD Bendigo 167510957	12/01/2020	214 days	2.30%	2,000,000	2.30%	2,000,000	2.30%	2,000,000		
Refunds & Trust Acct			0.57%	25,012	0.57%	25,005	0.57%	24,994	0.57%	24,955
Cash Floats - Petty Cash			0.00%	260	0.00%	260	0.00%	260	0.00%	260
Cash Floats - cash float				60		60		60		60
Public Open Space Acct			0.57%	46,095	0.57%	46,082	0.57%	26,333	0.57%	26,291
Credit Cards				-5,190		-2,348		-2,446		-3,329
Balance in Cash Accounts				5,192,653		6,231,736		6,299,731		4,494,862
TOTAL LIQUID RESERVES				5,692,372		6,730,244		6,793,864		6,029,056
Average Annual Investment -(Rolling Annual Average)				6,311,384		6,347,928		6,131,511		5,833,785
Average Annual Interest Income - (Rolling Annual Average)				109,537		132,358		88,892		91,765
Average Interest %				1.74%		2.09%		1.45%		1.57%

Flinders Council Reports - OHS 2019

Report of Incidents, Accidents, Hazards and Near Misses - Q2 from 1 October - 31 December 2019

Occurred since October 2019

Incident Name	Date Occured	Summary of Incident	Date Resolved	Actions Taken in resolving / comments	Workers Compensation Claim
Employee trip on footpath	28/10/2019	Walked out the front door of the Council Office building and was walking towards the road when employee tripped over the corner of the rocks (garden bed) and landed in the gutter. Ripped pants	28/10/2019	Safety Officer checked footpath, no raised ground. Rock not deemed to be a trip hazard as there is a wide footpath available to walk on. Unfortunate trip.	No
Mowing hazard at Museum	28/10/2019	Fallen she-oak nuts from tree on the ground are flicking out of the mower when mowing the area. Nuts forced back out of the mower hitting furniture and flicking back	30/10/2019	Staff to do a risk assessment of the area before mowing. If there are hard objects/nuts on the ground to rake before mowing. Mow in one direction to avoid the nuts flicking into the hard surface or	No
Back injury	29/10/2019	Injured lower back while moving a metal bin on the back of truck when preparing for black tacking	06/01/2019 (Workers Comp medical clearance to	Staff to assess manual handling risks before lifting or pulling heavy objects. Create a manual handling register of all manual handling tasks and HR to organise manual handling training for Works Crew.	Yes