

ITEM 15 - ATTACHMENTS TO DECEMBER 2020 BUSINESS PAPER

15. CHIEF EXECUTIVE OFFICER'S REPORT

Nil.

15. ACTING DIRECTOR CORPORATE SERVICES REPORT

8.2.1 FINANCIAL STATEMENTS PROVIDED BY FINANCE MANAGER – MARILOU MCKAY

15. ACTING DIRECTOR ENGINEERING SERVICES REPORT

Nil.

15. ACTING DIRECTOR ENVIRONMENT & COMMUNITY DEVELOPMENT REPORT

Nil.

15. CORRESPONDENCE

9.1.1 EMAIL FROM ASSISTANT COMMISSIONER ANDREW SHORT AFSM, STATE EMERGENCY SERVICE (SES) ADVISING THAT THIS YEARS ANNUAL LOCAL GOVERNMENT SUBSIDY IN AMOUNT OF \$12,249.98 HAS BEEN TRANSFERRED INTO COUNCIL'S BANK ACCOUNT.

15. GENERAL BUSINESS

Nil.

15. CHIEF EXECUTIVE OFFICER'S CONFIDENTIAL REPORT

Nil.

15. ACTING DIRECTOR CORPORATE SERVICES CONFIDENTIAL REPORT

Nil.

15. ACTING DIRECTOR ENGINEERING SERVICES CONFIDENTIAL REPORT

Nil.

15. ACTING DIRECTOR ENVIRONMENT & COMMUNITY DEVELOPMENT CONFIDENTIAL REPORT

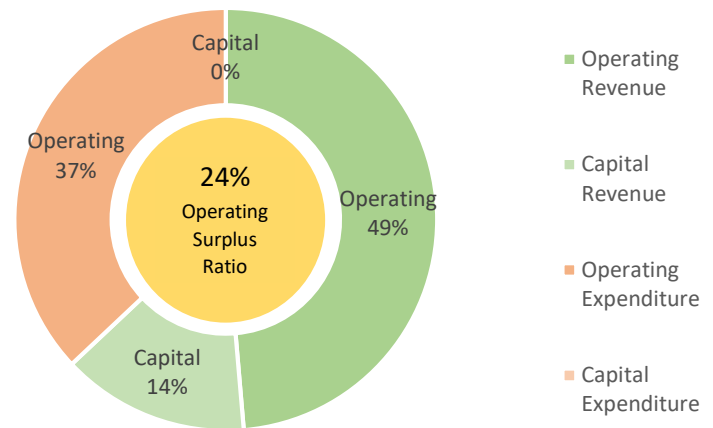
Nil.



Financial Statements Summary

Statement of Comprehensive Income Summary

	Year to Date November 2020	Year to Date October 2020
Operating Revenue	\$5,368,565	\$4,960,313
Capital Revenue	\$1,589,036	\$1,394,576
Operating Expenditure	\$4,086,589	\$2,974,580
Capital Expenditure	\$0	\$0
Total Comp Income	\$2,875,215	\$3,380,309

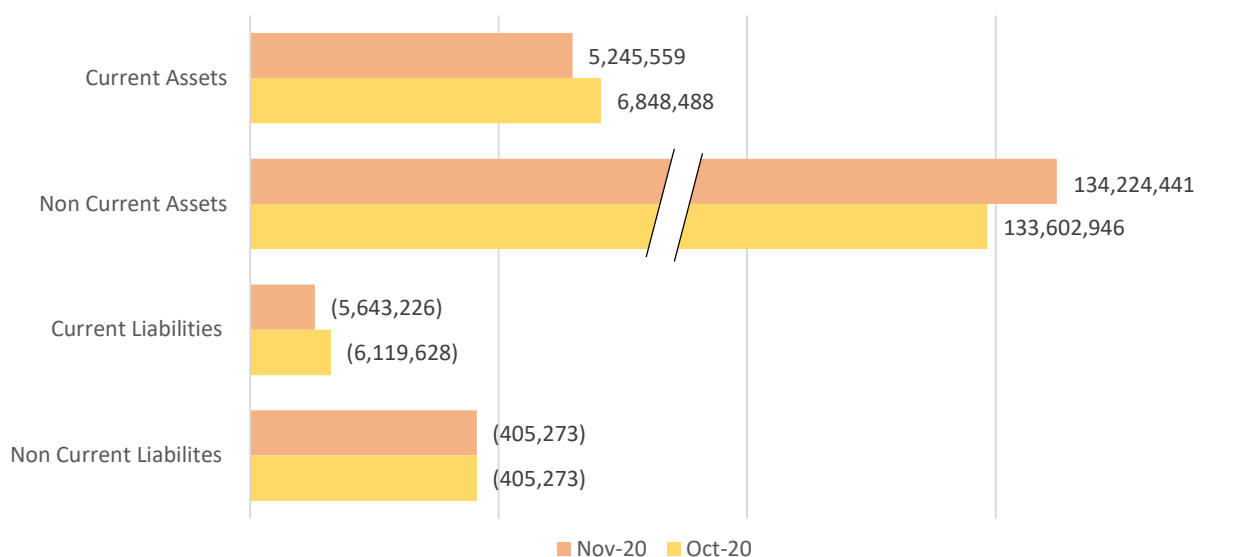


The council reports for November are expected to change as November has not been finalised due to time constraints of council closure over the Christmas break and the council meeting date being brought forward.

The comprehensive income statement summary shows a surplus of \$2,875,215 for November, which has decreased by 18% since October, with a total operating revenue of \$5,372,768 which is an increase of 7.8% whereas council's monthly operational expenditure has increased by 27% which illustrates a negative operational trend which can be seen in the drop of the Operating Surplus Ratio from 40% in October to 24% in November.

Statement of Financial Position Summary

	November 2020	October 2020
Current Assets	\$5,245,559	\$6,848,488
Non-Current Assets	\$134,224,441	\$133,602,946
Current Liabilities	\$5,643,226	\$6,119,628
Non-Current Liabilities	\$405,273	\$405,273

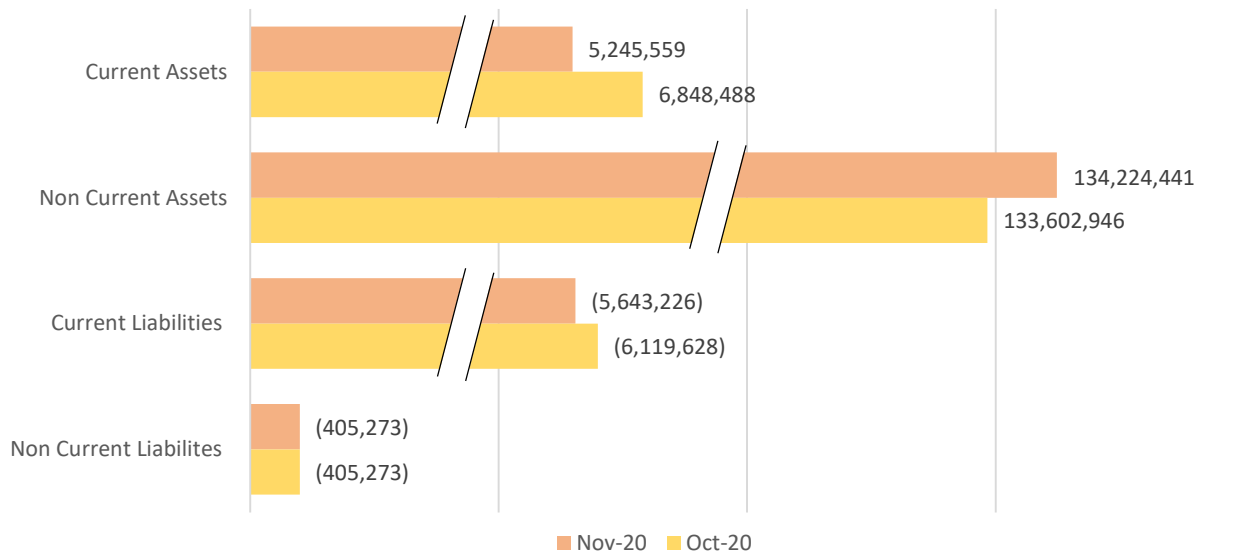




Doomadgee Aboriginal Shire Council
Summary Statement & Analysis of Financials as at October 2020

The statement of financial position graph illustrates that there is a decrease in current assets which is due to the council resolution to write off the Housing Trade debtors and the payment for the new grader which has resulted in a decrease in the cash & cash equivalents. Non-current assets have increased due to the additional expenditure of WIP for the month of November. The current liabilities have decreased due to the payment of the grader which was \$595 thousand which would have also decreased the outstanding creditors.

Monthly Income Summary Comparison



The monthly income summary comparison chart illustrates council’s operational income changes between November and October. There has been an increase in operational income from November to October, made up of;

- Sales revenue increase in November is mainly from the Guest House & Contractors Camp with a total income of \$95,205.46 for November
- Grants, subsidies, contributions & donations increase in November is from the LGGSP and Remote Airstrip Upgrade grants.
- Rental Income increase in November is from the DOGIT and Commercial rental income.
- Interest Received changes due to bank reconciliations.
- Other Income increase in November is from QBuild, Commercial Rent.

Operating Income vs Budget to Date

	Total Budget	Budget to Date	YTD Actual	Variance
Rates, Levies and Charges	\$778,548	\$324,395	\$759,554	134%
Fees and Charges	\$236,000	\$98,333	\$130,325	33%
Sales Revenue	\$798,710	\$332,796	\$329,463	2%
Grants, Subsidies, Contributions & Donations	\$5,183,518	\$2,159,799	\$2,896,478	34%
Rental Income	\$1,152,648	\$480,270	\$944,164	97%
Interest Received	\$54,120	\$22,550	\$5,290	77%
Other Income	\$96,666	\$40,277	\$307,495	663%

Variance in % is overbudget and variance in % is under budget



Doomadgee Aboriginal Shire Council
Summary Statement & Analysis of Financials as at October 2020

Rates, Levies and Charges

For the month of October rates, levies and charges is 134 % over budget due to the service charges raised for the entire year and the variance is calculated to the end of November. It will be expected that upon year end council will be under budget by \$19,000 as some properties were not invoiced due to the fact that one of the properties being utilised by council staff and the other property lease agreement states that service charges are not payable.

Fees and Charges

The budgeted figure was based on last year's YTD landing fees plus CPI %, the budgeted figure for November is \$98,333 whilst income received for landing fees YTD for November are \$130,325.00 Therefore, we are expecting to remain over budget for the remaining year.

Sales Revenue

This is under budget by 1 % with revenue increasing subsequently.

- The Guest House and Contractors Camp make up \$282,299
- Post Office \$34,972
- Batching Plant \$3,620
- Private Works \$4,355
- Stores \$240
- Council Workshop \$4,203

Grants, Subsidies, Contributions & Donations

Council is over budget by 34% due to receiving the following grants in November, this is expected to be under or over as the budget is based on a yearly figure prorated monthly.

- Remote Airstrip Upgrade \$181,818
- FAG \$190,288
- FAG IRG \$10,384

Rental Income

The Rental Income is over budget due to the receipt of 40-year lease and Commercial Lease Income of \$735,000,

Interest Received

Is under budget by 77%

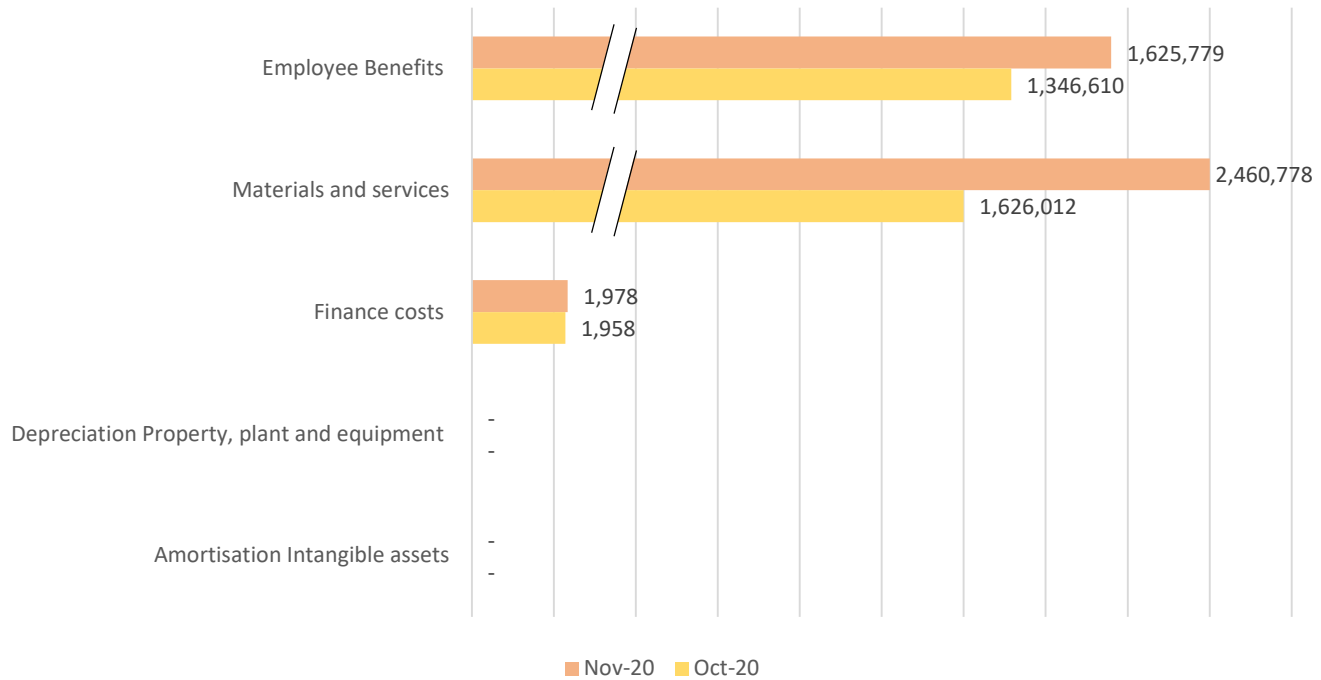
Other Income

Is above budget by 663% with most of the income being the batching plant and Qbuild, the budget needs to be amended to be more accurate as no budget was set for QBuild.



Doomadgee Aboriginal Shire Council
Summary Statement & Analysis of Financials as at October 2020

Monthly Expenditure Summary Comparison



The monthly expenditure summary comparison chart clearly shows an increase in operating expenditure from November to October, the main areas are employee benefits which is expected with the normal expenses for one month. Materials and services have increased by 34% from October.

Material and services expenses listed here (>\$100,000)

- Insurance \$546,8667
- Professional Consultancy \$522,601
- It Expenses \$239,892
- Materials \$224,169
- Service Contracts \$140,368

Operating Expenditure vs Budget to Date

	Total Budget	Budget to Date	YTD Actual	Variance
Employee Benefits	\$5,651,854	\$2,354,939	\$1,625,779	31%
Materials and Services	\$2,925,461	\$1,218,942	\$2,460,778	102%
Finance Costs	\$8,127	\$3,386	\$32	99%
Depreciation Property Plant and Equipment	\$3,092,405	\$1,288,502	-	100%
Amortisation Intangible Assets	\$41,989	\$17,496	-	100%

Variance in % is overbudget and variance in % is under budget

Employee Benefits

Employee Benefits are currently under budget by 31% and in line with what is expected based upon the year to date budget.



Doomadgee Aboriginal Shire Council
Summary Statement & Analysis of Financials as at October 2020

Materials and Services

Materials and services are currently over budget by 102% which is an additional expenditure of 34% from October.

Finance Costs

These costs include bank and guest house vending machine fees which is below budget due to incomplete work for November.

Depreciation Property Plant and Equipment

No depreciation has been raised in Synergy and therefore the 100% under budget, as we are currently setting up all the correct accounts and preparing the system to raise depreciation monthly.

Amortisation Intangible Assets

The intangible assets refer to the remaining balance of Synergy Software which also has had no amortization and therefore the 100 % under budget, this will be done as one journal at the end of the year.

Work In Progress	November 2020	October 2020
Capital Income	\$1,589,036	\$1,394,576
Work in progress B/F	\$1,931,476	\$1,931,476
Work in progress additions	\$2,617,109	\$1,995,614
YTD work in progress	\$4,548,585	\$3,927,089

WIP balance as at the end of November was \$4,548,585 and there has been WIP addition of \$2,617,109 for the month of November which an increase of 13.6%.

Statement of Cash Flow Summary

Cash Flow Comparison	November 2020	October 2020
Cash and cash equivalent held at the beginning of the financial year	\$4,029,341	\$4,029,341
Cash and cash equivalents at the end of the month	\$3,414,079	\$4,476,524
Net increase (decrease) in cash and cash equivalent held	(\$615,262)	\$447,183

The cash equivalent total includes all banks and petty cash

November there was a decrease of (\$615,262) whereas October there was an increase of \$447,1835 due to grants received of \$2,620,147 and service charges received of \$500,554.

Key Performance Indicators

Assist by providing an overview into council's tracking against the QAO set targets.

Sustainability Ratios	How the measure is calculated	Council	Target	Achieved
Operating Surplus Ratio	Net result (excluding Capital items) divided by total Operating Revenue (excluding Capital items)	24%	Between 0% and 10%	✗
Assets Sustainability Ratio	Capital Expenditure on the replacement of Assets (renewals) divided by depreciation expense.	0%	Greater than 90%	✗
Net Financial Liabilities Ratio	Total Liabilities less Current Assets divided by total Operating Revenue (excluding Capital items)	15%	Not greater than 60%	✓



Doomadgee Aboriginal Shire Council
Summary Statement & Analysis of Financials as at October 2020

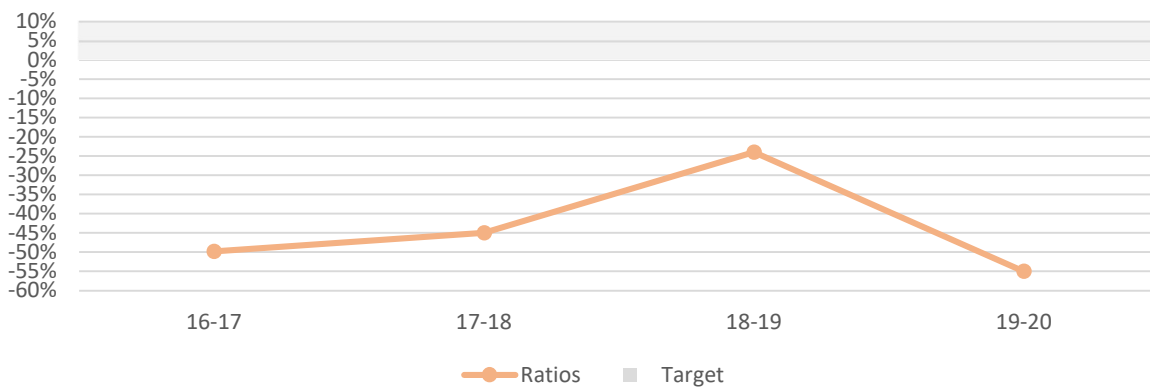
Operating Surplus Ratio - Is an indicator of the extent that revenue raised covers operational expenses only or are available for capital or other funding purposes. The operating surplus ratio target is between 0-10%, council's ratio is well above this range for November at 24%.

Asset Sustainability Ratio – approximates the extent to which the infrastructure assets managed by council are being replaced as they reached the end of their useful lives. Target ratio should be greater than 90%

(Asset renewals have not been recorded yet)

Net Financial Liabilities Ratio – is an indicator of the extent to which the net financial liabilities of council can be serviced by its operating revenues. Target ratio should be greater than 60%, council's ratio is well below the target range for November at 15%

Annual Operating Surplus Ratio Trend



Operational P&L	November 2020	October 2020
Operating Income	\$5,368,565	\$4,960,313
Operating Expenditure	\$4,086,589	\$2,974,580
Profit/ (loss)	\$1,281,976	\$1,985,733

The total operational revenue for November is \$5,368,565 which is greater than the current operational expenditure of \$4,086,589 with a surplus of \$1,281,976

It is important to note that this result reflects rates levies & charges (service charges) have been raised and most funds have been receipted. The rental income for November is staff housing and community rental income (DOGIT) results in a new operating surplus ratio of 24%, this is also excluding the depreciation & amortisation expenditure for July to November which would be approximately \$850 thousand. Approximate \$1million of the operational income is grant specific thus reducing the operational income for general use.

Overall, the results demonstrate that council is clearly heavily dependent on grant funding and council should find other sources of income and or reduce expenditure.

Doomadgee Aboriginal Shire Council
Statement of Comprehensive Income
As at 31 November 2020

		Budget to Date		Budget to Date
	Total Budget	November 2020	YTD Actual	Variance
Note	\$	\$	\$	%
Income				
Revenue				
Recurrent revenue				
Rates, levies and charges	778,548	324,395	759,554	134%
Fees and charges	236,000	98,333	130,325	33%
Sales revenue	798,710	332,796	325,260	2%
Grants, subsidies, contributions and donations	5,183,518	2,159,799	2,896,478	34%
	<u>6,996,776</u>	<u>2,915,323</u>	<u>4,111,617</u>	<u>41%</u>
Capital revenue				
Grants, subsidies, contributions and donations	12,218,290	5,090,954	1,589,036	69%
Total capital revenue	<u>12,218,290</u>	<u>5,090,954</u>	<u>1,589,036</u>	<u>69%</u>
Rental income	1,152,648	480,270	944,164	97%
Interest received	54,120	22,550	5,290	77%
Other income (1)	96,666	40,277	307,495	663%
Other capital income	(0)	(0)	(0)	
Total income	<u>20,518,501</u>	<u>8,549,375</u>	<u>6,957,601</u>	<u>19%</u>
Expenses				
Recurrent expenses				
Employee Benefits	(5,651,854)	(2,354,939)	(1,625,779)	31%
Materials and services (2)	(2,925,461)	(1,218,942)	(2,460,778)	102%
Finance costs	(8,127)	(3,386)	(32)	99%
Depreciation and amortisation		(0)		
Property, plant and equipment	(3,092,405)	(1,288,502)	(0)	100%
Intangible assets	(41,989)	(17,496)	(0)	100%
	<u>(11,719,836)</u>	<u>(4,883,265)</u>	<u>(4,086,589)</u>	<u>16%</u>
Capital expenses				
	(0)	(0)	(0)	
Total expenses	<u>(11,719,836)</u>	<u>(4,883,265)</u>	<u>(4,086,589)</u>	<u>16%</u>
Net result	<u>8,798,665</u>	<u>3,666,110</u>	<u>2,871,012</u>	<u>22%</u>
Other comprehensive income				
increase/ (decrease) in asset revaluation surplus	(0)	(0)	(0)	
Total comprehensive income	<u>8,798,665</u>	<u>3,666,110</u>	<u>2,871,012</u>	<u>22%</u>
Variance in % Is overbudget				
Variance in % underbudget				

Notes:

Doomadgee Aboriginal Shire Council
Statement of Comprehensive Income
As at 31 November 2020

Note	Total Budget	Budget to Date	October 2020	November 2020	Monthly Variance
	\$	\$	\$	\$	%
Income					
Revenue					
Recurrent revenue					
Rates, levies and charges	778,548	324,395	759,554	759,554	0%
Fees and charges	236,000	98,333	104,317	130,325	20%
Sales revenue	798,710	332,796	227,215	325,260	30%
Grants, subsidies, contributions and donations	5,183,518	2,159,799	2,659,519	2,896,478	8%
	<u>6,996,776</u>	<u>2,915,323</u>	<u>3,750,606</u>	<u>4,111,617</u>	<u>9%</u>
Capital revenue					
Grants, subsidies, contributions and donations	12,218,290	5,090,954	1,394,576	1,589,036	12%
Total capital revenue	<u>12,218,290</u>	<u>5,090,954</u>	<u>1,394,576</u>	<u>1,589,036</u>	<u>12%</u>
Rental income	1,152,648	480,270	910,970	944,164	4%
Interest received	54,120	22,550	5,290	5,290	0%
Other income	96,666	40,277	293,448	307,495	5%
Other capital income	(0)	(0)	(0)	(0)	
Total income	<u>20,518,501</u>	<u>8,549,375</u>	<u>6,354,890</u>	<u>6,957,601</u>	<u>9%</u>
Expenses					
Recurrent expenses					
Employee Benefits	(5,651,854)	(2,354,939)	(1,346,610)	(1,625,779)	17%
Materials and services	(2,925,461)	(1,218,942)	(1,626,012)	(2,460,778)	34%
Finance costs	(8,127)	(3,386)	(1,958)	(32)	6029%
Depreciation and amortisation		(0)			
Property, plant and equipment	(3,092,405)	(1,288,502)	(0)	(0)	
Intangible assets	(41,989)	(17,496)	(0)	(0)	
	<u>(11,719,836)</u>	<u>(4,883,265)</u>	<u>(2,974,580)</u>	<u>(4,086,589)</u>	<u>27%</u>
Capital expenses	(0)	(0)	(0)	(0)	
Total expenses	<u>(11,719,836)</u>	<u>(4,883,265)</u>	<u>(2,974,580)</u>	<u>(4,086,589)</u>	<u>27%</u>
Net result	<u>8,798,665</u>	<u>3,666,110</u>	<u>3,380,309</u>	<u>2,871,012</u>	<u>18%</u>
Other comprehensive income					
increase/ (decrease) in asset revaluation surplus		(0)	(0)	(0)	
Total comprehensive income	<u>8,798,665</u>	<u>3,666,110</u>	<u>3,380,309</u>	<u>2,871,012</u>	<u>18%</u>
Variance in % decreased					
Variance in % increase					

Doomadgee Aboriginal Shire Council
Statement of Financial Position
As at 31 November 2020

	November 20/21	October 20/21
Note	\$	\$
Current assets		
Cash and cash equivalents	3,418,282	4,937,734
Receivables	687,876	686,796
Inventory	59,908	52,926
Contract assets	50,564	50,564
Other assets	293,726	385,266
Lease receivable	735,201	735,201
Non-current assets held for sale		
Total current assets	5,245,559	6,848,488
Non current assets		
Receivables		
Lease receivables	22,577,177	22,577,177
Investments	293,557	293,557
Investment property		
Property, plant and equipment	111,311,719	110,690,224
Right of use of assets		
Intangible assets	41,989	41,989
Total non current assets	134,224,441	133,602,946
Total assets	139,470,000	140,451,435
Current liabilities		
Payables	(399,371)	(851,464)
Provisions	(2,447,702)	(2,447,702)
Contract Liabilities	(2,720,533)	(2,720,533)
Other liabilities	(75,619)	(99,929)
Total current liabilities	(5,643,226)	(6,119,628)
Non current liabilities		
Provisions	(405,273)	(405,273)
Total non current liabilities	(405,273)	(405,273)
Total liabilities	(6,048,499)	(6,524,901)
Net community assets	133,421,501	133,926,534
Equity		
Asset Revaluation Surplus	(54,302,391)	(54,302,391)
Retained Surplus/ (deficiency)	(79,114,907)	(79,624,143)
	(133,417,298)	(133,926,534)

Doomadgee Aboriginal Shire Council
Statement of Changes In Equity
As at 31 November 2020

	Asset Revaluation Surplus	Retained Surplus	Total
Note	\$	\$	\$
Balance as at 01 July 2020	54,284,946	76,261,342	130,546,288
Other Adjustments	17,445	(17,447)	
Restated balance at 01 July 2019	54,302,391	76,243,895	130,546,286
Net result	-	(2,871,012)	(2,871,012)
Other comprehensive income of equity	-	-	-
increase/ (decrease) in asset revaluation surplus	-	-	-
Share of comprehensive income of equity accounted investments	-	-	-
Total Comprehensive income for the month	-	(2,871,012)	(2,871,012)
Balance as at 30 November 2020	54,302,391	79,114,907	133,417,298
Balance as at 01 July 2019	53,021,524	77,278,112	130,299,636
Adjustment on initial application of AASB 15/ AASB 1058	-	(2,753,306)	(2,753,306)
Restated balances at 01 July 2018	53,021,524	74,524,806	127,546,330
Net result		1,736,536	1,736,536
Other Comprehensive income of equity			-
Increase/ (decrease) in asset revaluation surplus	1,263,422	-	1,263,422
Share of comprehensive income of equity accounted investments	-	-	-
Other Adjustments			
Total comprehensive income for the year	1,263,422	1,736,536	2,999,958
Balance as at 30 June 2020	54,284,946	76,261,342	130,546,288

Doomadgee Aboriginal Shire Council
Statement of Cash Flow
As at 31 November

Note	20/21 \$	19/20 \$
Cashflows from operating activities		
Receipts from customers	6,930,593	12,081,178
Payments to suppliers and employees	(4,934,036)	(8,780,865)
	1,996,557	3,300,313
Dividend received	-	-
Interest received	5,290	55,833
Borrowing Costs	-	-
Net cash inflow (outflow) from operating activities	2,001,847	3,356,146
Cash flows from investing activities		
Payments for Property, Plant and Equipment	(2,617,109)	(4,259,013)
Payments for intangible assets	-	-
Proceeds from sale of property plant and equipment	-	-
Net cash inflow (outflow) from investing activities	(2,617,109)	(4,259,013)
Net increase (decrease) in cash and cash equivalent held	(615,262)	(902,867)
Cash and cash equivalent held at the beginning of the financial year	4,029,341	4,932,346
Cash and cash equivalents at the end of the month of November	3,414,079	4,029,480

ATTACHMENT 9.1.1

CEO PA

From: QFES Grants <QFES.Grants@qfes.qld.gov.au>
Sent: Thursday, 3 December 2020 10:51 AM
To: DASC CEO; QFES Grants
Subject: FW: 2020 Local Government Subsidy payment RCTI
Attachments: Doomadgee RCTI Invoice 1503 5300000312 QFES.pdf

Good morning,

I am pleased to advise that payment representing this year's State Emergency Service (SES) Annual Local Government Subsidy has been transferred into your nominated bank account. For your records, please find attached a Recipient Created Tax Invoice.

This payment recognises some of the costs incurred by your Local Government in providing support to your SES Unit/s throughout the 2019-20 financial year.

It also recognises the important partnership that exists between the State Government and Local Government in assisting SES Units to provide a valuable volunteer emergency service to the local community.

I commend your council's ongoing commitment to the SES and the important role the volunteers play in disaster management and emergency incident management in your community.

If you require further information please contact Anita Dauth, Senior Program Officer on telephone (07) 3635 3854 or email QFES.Grants@qld.gov.au.

Yours sincerely,

Andrew Short, AFSM MLshipMgt(Policing) JP(Qual)
Assistant Commissioner
State Emergency Service (SES)

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Queensland Fire and Emergency
 Services
 125 Kedron Park Road, Kedron
 GPO BOX 1425
 BRISBANE, QLD, 4001
 ABN: 93035163778

RECIPIENT CREATED TAX INVOICE

Date Issued 26/11/2020
 Vendor No. 6002798
 Document No. 5300000312
 Total Amount \$12,249.98

DOOMADGEE ABORIGINAL SHIRE COUNCIL
 PO BOX 354
 EDGE HILL QLD 4870

Enquiries

Contact Person Accounts Payable
 Phone Number 1300 146 370
 E-mail accountspayableecc@hpw.qld.gov.au

Vendor ABN 64535061721

DO NOT MAKE ANY PAYMENT TO THE RECIPIENT. GST IS PAYABLE BY THE SUPPLIER TO THE ATO.

Line Item	Description	Base	GST	Total
001	LGS 2020 Doomadgee Aboriginal Shire	12,249.98	0.00	12,249.98
TOTAL		12,249.98	0.00	12,249.98

Total Amount Payable excl GST \$ 12,249.98
GST Amount Payable by Supplier \$ 0.00
Total Amount Payable incl GST \$ 12,249.98