

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 July 2018**

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

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2018**

**INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: 7th August 2018  
Prepared by: Midwest Financial  
Reviewed by: Maurice Battilana

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**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.

**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.

**SIGNIFICANT ACCOUNTING POLICES**

**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.

**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 reported amounts of assets and liabilities, income and expenses. 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.

**ROUNDING OFF FIGURES**

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	1,279,178	1,279,178	<b>1,279,177</b>	(1)	(0%)	
<b>Revenue from operating activities</b>							
Governance		17,744	100	<b>4,096</b>	3,996	3996%	
General Purpose Funding - Rates	5	2,703,726	2,722,118	<b>2,703,868</b>	(18,250)	(1%)	
General Purpose Funding - Other		456,426	3,768	<b>1,998</b>	(1,770)	(47%)	
Law, Order and Public Safety		26,858	4,227	<b>418</b>	(3,809)	(90%)	
Health		5,492	554	<b>2,016</b>	1,462	264%	
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	780	<b>1,337</b>	557	71%	
Community Amenities		185,077	1,666	<b>155,854</b>	154,188	9255%	▲
Recreation and Culture		98,420	7,088	<b>6,654</b>	(434)	(6%)	
Transport		397,227	72,192	<b>322</b>	(71,870)	(100%)	▼
Economic Services		21,550	4,996	<b>1,656</b>	(3,340)	(67%)	
Other Property and Services		85,000	3,750	<b>3,638</b>	(112)	(3%)	
		<b>4,006,880</b>	<b>2,821,239</b>	<b>2,881,857</b>			
<b>Expenditure from operating activities</b>							
Governance		(448,883)	(55,604)	<b>(57,301)</b>	(1,697)	(3%)	
General Purpose Funding		(120,110)	(7,960)	<b>(9,022)</b>	(1,062)	(13%)	
Law, Order and Public Safety		(197,755)	(30,771)	<b>(24,714)</b>	6,057	20%	
Health		(16,776)	(731)	<b>(704)</b>	27	4%	
Education and Welfare		(2,000)	0	<b>0</b>	0		
Housing		(4,219)	(417)	<b>(347)</b>	70	17%	
Community Amenities		(824,027)	(52,910)	<b>(42,090)</b>	10,820	20%	▲
Recreation and Culture		(771,528)	(78,986)	<b>(43,490)</b>	35,496	45%	▲
Transport		(4,005,123)	(282,032)	<b>(109,469)</b>	172,563	61%	▲
Economic Services		(326,264)	(26,557)	<b>(26,353)</b>	204	1%	
Other Property and Services		(83,214)	(45,200)	<b>52,943</b>	98,143	217%	▲
		<b>(6,799,899)</b>	<b>(581,168)</b>	<b>(260,547)</b>			
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,333,307	194,442	<b>0</b>	(194,442)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	953	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(458,759)</b>	<b>2,434,513</b>	<b>2,621,309</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	0	<b>0</b>	0		
Proceeds from Disposal of Assets	6	76,500	0	<b>0</b>	0		
Capital Acquisitions	7	(2,119,968)	(97,864)	<b>(147,836)</b>	(49,972)	(51%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>(97,864)</b>	<b>(147,836)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	2,695	<b>0</b>	(2,695)	(100%)	
Repayment of Debentures	8	(99,136)	0	<b>0</b>	0		
Transfer to Reserves	9	(154,652)	(388)	<b>(344)</b>	44	11%	
<b>Amount attributable to financing activities</b>		<b>140,277</b>	<b>2,307</b>	<b>(344)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>3,618,134</b>	<b>3,752,305</b>			

**KEY INFORMATION**

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

The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2018

### REVENUE

#### 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 these as 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.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### 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.

#### 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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,279,178	1,279,178	<b>1,279,177</b>	(1)	(0%)	
<b>Revenue from operating activities</b>							
Rates	5	2,703,726	2,722,118	<b>2,703,868</b>	(18,250)	(1%)	
Operating Grants, Subsidies and Contributions	10	905,418	80,019	<b>5,436</b>	(74,583)	(93%)	▼
Fees and Charges		320,649	14,925	<b>166,053</b>	151,128	1013%	▲
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		45,752	3,230	<b>1,886</b>	(1,344)	(42%)	
Other Revenue		11,050	947	<b>4,614</b>	3,667	387%	
Profit on Disposal of Assets	6	20,285	0	<b>0</b>	0		
		<b>4,006,880</b>	<b>2,821,239</b>	<b>2,881,857</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,031,169)	(146,404)	<b>(117,739)</b>	28,665	20%	▲
Materials and Contracts		(2,068,874)	(131,039)	<b>(37,191)</b>	93,848	72%	▲
Utility Charges		(59,639)	(2,203)	<b>(1,619)</b>	584	27%	
Depreciation on Non-Current Assets		(2,333,307)	(194,442)	<b>0</b>	194,442	100%	▲
Interest Expenses		(9,453)	(42)	<b>0</b>	42	100%	
Insurance Expenses		(155,789)	(107,038)	<b>(103,998)</b>	3,040	3%	
Other Expenditure		(120,430)	0	<b>0</b>	0		
Loss on Disposal of Assets	6	(21,238)	0	<b>0</b>	0		
		<b>(6,799,899)</b>	<b>(581,168)</b>	<b>(260,547)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,333,307	194,442	<b>0</b>	(194,442)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	953	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(458,759)</b>	<b>2,434,513</b>	<b>2,621,309</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,082,772	0	<b>0</b>	0		
Proceeds from Disposal of Assets	6	76,500	0	<b>0</b>	0		
Capital acquisitions	7	(2,119,968)	(97,864)	<b>(147,836)</b>	(49,972)	(51%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>(97,864)</b>	<b>(147,836)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	2,695	<b>0</b>	(2,695)	(100%)	
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<b>Amount attributable to financing activities</b>		<b>140,277</b>	<b>2,307</b>	<b>(344)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>(0)</b>	<b>3,618,134</b>	<b>3,752,305</b>			

**KEY INFORMATION**

▲ ▼ 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018**

**NOTE 1(a)  
NET CURRENT ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**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 City 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 City 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 City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**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.

**INVENTORIES**

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018

OPERATING ACTIVITIES  
NOTE 1(b)  
ADJUSTED NET CURRENT ASSETS

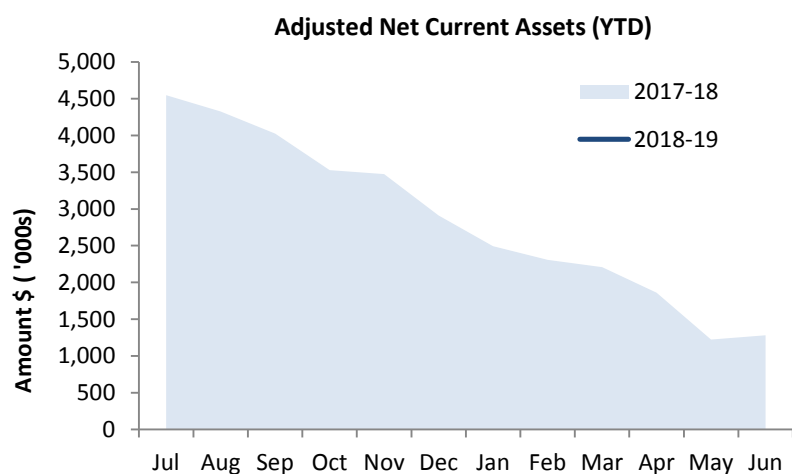
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Jul 2017	Year to Date Actual 31 Jul 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,292,946	1,668,434	979,758
Cash Restricted	3	786,850	1,279,458	787,194
Receivables - Rates	4	101,168	2,805,321	2,952,501
Receivables - Other	4	76,827	354,739	3,478
Interest / ATO Receivable		2,827	0	0
Inventories		1,912	1,329	1,912
		2,262,530	6,109,281	4,724,843
<b>Less: Current Liabilities</b>				
Payables		(188,978)	(281,581)	(174,106)
Provisions - employee		(314,497)	(333,262)	(314,496)
ATO Payables		(7,525)	0	(11,238)
		(511,000)	(614,843)	(499,840)
<b>Unadjusted Net Current Assets</b>		<b>1,751,530</b>	<b>5,494,438</b>	<b>4,225,003</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(786,850)	(1,279,458)	(787,194)
Add: Provisions - employee		314,497	333,262	314,496
<b>Adjusted Net Current Assets</b>		<b>1,279,177</b>	<b>4,548,242</b>	<b>3,752,305</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**This Year YTD**

**Surplus(Deficit)**

**\$3.75 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$4.55 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2018**

**NOTE 2**  
**EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	3,996	3996%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	(1,770)	(47%)		Timing	Interest
Law, Order and Public Safety	(3,809)	(90%)		Timing	DEFS grant income not yet received
Health	1,462	264%		Timing	Swimming pool inspection fees
Housing	557	71%		Timing	Rental income
Community Amenities	154,188	9255%	▲	Timing	Rubbish services levied in July
Transport	(71,870)	(100%)	▼	Timing	MRWA grant not yet received
Economic Services	(3,340)	(67%)		Timing	Annual post office box fee
<b>Expenditure from operating activities</b>					
General Purpose Funding	(1,062)	(13%)		Timing	Timing Amin Allocations
Law, Order and Public Safety	6,057	20%		Timing	Expenditure delayed
Housing	70	17%		Timing	Expenditure delayed
Community Amenities	10,820	20%	▲	Timing	Expenditure delayed
Recreation and Culture	35,496	45%	▲	Timing	Expenditure delayed
Transport	172,563	61%	▲	Timing	Expenditure delayed
Other Property and Services	98,143	217%	▲	Timing	Asset Register deprecation to be processed
<b>Investing Activities</b>					
Capital Acquisitions	(49,972)	(51%)	▼	Timing	Infrastructure on roads

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2018**

**OPERATING ACTIVITIES**  
**NOTE 3**  
**CASH AND INVESTMENTS**

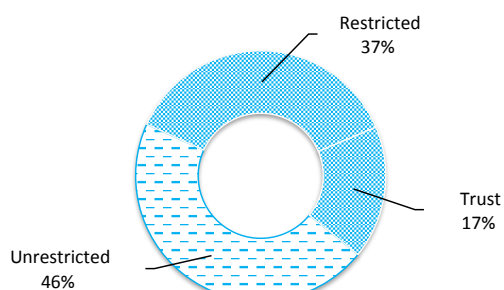
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	24,519			24,519	Westpac	At Call
Municipal Investment Account	954,539			954,539	Westpac	At Call
Reserve Fund - Leave		115,104		115,104	Westpac	At Call
Reserve Fund - Water		14,169		14,169	Westpac	At Call
Reserve Fund - Office & Equipment		39,554		39,554	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		213,673		213,673	Westpac	At Call
Reserve Fund - Legal		39,825		39,825	Westpac	At Call
Reserve Fund - Land Development		51,827		51,827	Westpac	At Call
Reserve Fund - Roadworks		101,665		101,665	Westpac	At Call
Reserve Fund - Landcare		15,773		15,773	Westpac	At Call
Reserve Fund - Building		181,982		181,982	Westpac	At Call
Reserve Fund - Unspent Grants		13,622		13,622	Westpac	At Call
Trust Bank Account			91,511	91,511	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,240	14,240	Westpac	At Call
<b>Term Deposits</b>						
TD 454181 - POS Wokarena			138,225	138,225	Westpac	30-Nov-18
TD 454202 - Wokarena Intersection Upgrade			122,659	122,659	Westpac	30-Nov-18
<b>Total</b>	<b>979,758</b>	<b>787,194</b>	<b>366,635</b>	<b>2,133,588</b>		

**SIGNIFICANT ACCOUNTING POLICIES**

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.

**KEY INFORMATION**

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.



**Total Cash**

**\$2.13 M**

**Unrestricted**

**\$ .98 M**

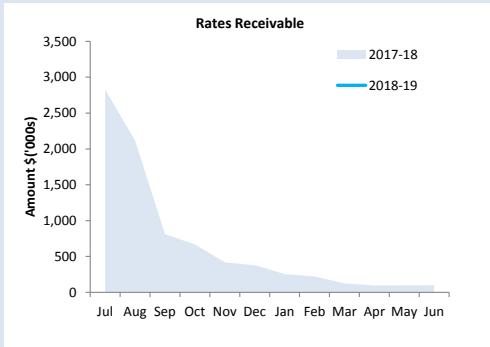
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2018**

**OPERATING ACTIVITIES**  
**NOTE 4**  
**RECEIVABLES**

Rates Receivable	30 June 2018	31 Jul 18
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,703,868
Less Collections to date	(2,712,994)	147,465
Equals Current Outstanding	<b>101,168</b>	<b>2,952,501</b>
<b>Net Rates Collectable</b>	<b>101,168</b>	<b>2,952,501</b>
% Collected	97.29%	0.00%

**KEY INFORMATION**

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.

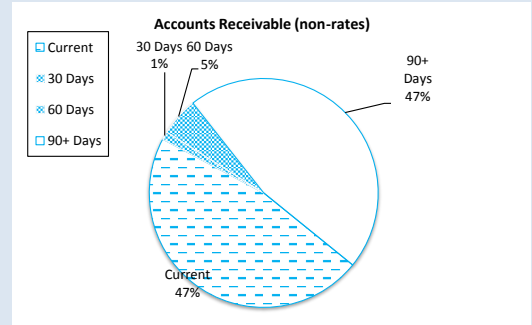


Collected	Rates Due
<b>0%</b>	<b>\$2,952,501</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	1,633	40	189	1,616	3,478
Percentage	47%	1%	5%	46%	
<b>Balance per Trial Balance</b>					
Sundry debtors					3,478
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>3,478</b>
Amounts shown above include GST (where applicable)					

**SIGNIFICANT ACCOUNTING POLICIES**

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.



<b>Debtors Due</b>
<b>\$3,478</b>
<b>Over 30 Days</b>
<b>53%</b>
<b>Over 90 Days</b>
<b>46%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018

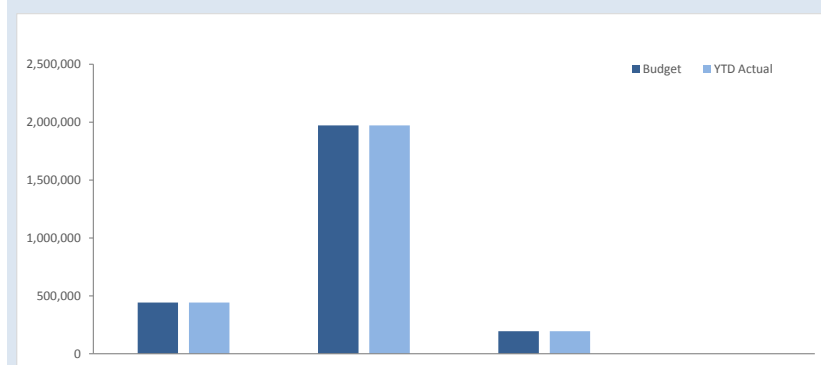
OPERATING ACTIVITIES  
NOTE 5  
RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.076430	286	5,785,127	442,157	0	0	442,157	442,157	0	103	442,260
UV Rural	0.011105	410	177,497,089	1,971,105	0	0	1,971,105	1,971,105	0	39	1,971,144
UV Oakajee Industrial Estate Buffer Zone	0.021740	2	8,917,000	193,856	0	0	193,856	193,856	0	0	193,856
<b>Minimum Payment</b>	Minimum \$										
GRV	600	181	0	108,600	0	0	108,600	108,600	0	0	108,600
UV Rural	400	16	0	6,400	0	0	6,400	6,400	0	0	6,400
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>895</b>	<b>192,199,216</b>	<b>2,722,118</b>	<b>0</b>	<b>0</b>	<b>2,722,118</b>	<b>2,722,118</b>	<b>0</b>	<b>142</b>	<b>2,722,260</b>
Discount/Concession							0				
Excess Rates							(18,392)	(18,392)	0	0	(18,392)
<b>Amount from General Rates</b>							<b>2,703,726</b>				<b>2,703,868</b>
Ex-Gratia Rates							0				0
<b>Total General Rates</b>							<b>2,703,726</b>				<b>2,703,868</b>
<b>Totals</b>							<b>2,703,726</b>				<b>2,703,868</b>

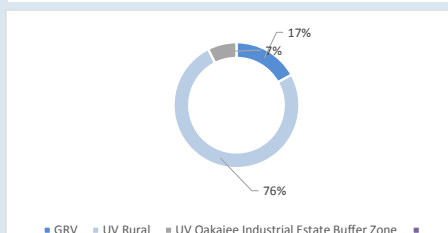
SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



General Rates		
Budget	YTD Actual	%
<b>\$2.7 M</b>	<b>\$2.7 M</b>	<b>100%</b>

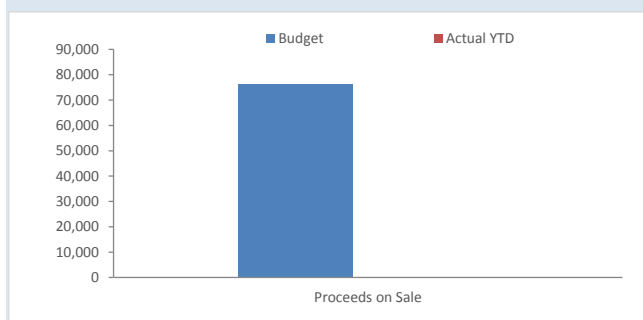


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018

OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Transport</b>								
310	2005 Grader 120H Caterpillar	44,715	65,000	20,285	0	0	0	0	0
373	1999 SM Multipac VP2400 Roller	13,156	10,000	0	(3,156)	0	0	0	0
355	2008 Kubota Mower CV2591 (RO Mower)	0	0	0	0	0	0	0	0
302	2005 Husqvarna RO Mower (Yuna)	0	0	0	0	0	0	0	0
127	2002 Fibreglass Water Tank & Fittings	0	0	0	0	0	0	0	0
PE9	Hustler Mower	19,582	1,500	0	(18,082)	0	0	0	0
		<b>77,453</b>	<b>76,500</b>	<b>20,285</b>	<b>(21,238)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$76,500</b>	<b>\$0</b>	<b>0%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018**

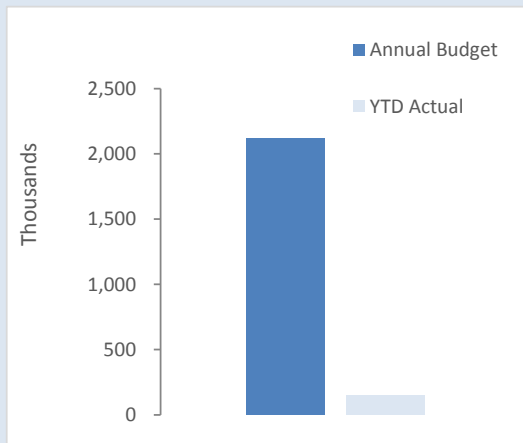
**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land	0	0	0	0
Buildings	171,781	34,267	34,593	326
Plant & Equipment	571,500	0	0	0
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,376,687	63,597	113,243	49,646
Parks, Gardens, Recreation Facilities	0	0	0	0
Sewerage	0	0	0	0
Urban Infrastructure	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>2,119,968</b>	<b>97,864</b>	<b>147,836</b>	<b>49,972</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	0	0	0
Borrowings	85,000	0	0	0
Other (Disposals & C/Fwd)	76,500	0	0	0
Cash Backed Reserves				
Infrastructure Reserve	34,267	0	0	0
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	629,748	97,864	147,836	49,972
<b>Capital Funding Total</b>	<b>2,119,968</b>	<b>97,864</b>	<b>147,836</b>	<b>49,972</b>

**SIGNIFICANT ACCOUNTING POLICIES**

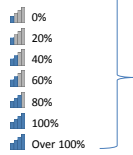
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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.

**KEY INFORMATION**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.12 M</b>	<b>\$0.15 M</b>	<b>7%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.08 M</b>	<b>\$0 M</b>	<b>0%</b>

Capital Expenditure Total  
Level of Completion Indicators



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of

Completion # Level of completion indicator, please see table at the end of this note for further detail.

		Account Number	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Capital Expenditure</b>						
<b>Buildings</b>						
0.90		Shire Office - Modifications and Renovations	105640	34,267	34,869	3,398
0.00		Rubbish Depot	117640	5,000	0	0
0.00		Bitumen seal to from Nabawa Community Centre to Stadium	126440	42,293	0	0
0.00		Coronation Beach Campsite Area	171640	13,500	0	0
0.34		BHP Mural Wall	128340	10,921	0	-3,724
0.00		Bill Hemsley Park Community Centre	128340	40,000	0	0
0.00		Depot Construction	132640	25,800	0	0
0.20		<b>Buildings Total</b>		<b>171,781</b>	<b>34,593</b>	<b>-326</b>
<b>Plant &amp; Equipment</b>						
0.00		Caterpillar Grader	135540	330,000	0	0
0.00		Roller	135540	175,000	0	0
0.00		Mower	135540	29,000	0	0
0.00		Mower	135540	6,000	0	0
0.00		Water tank and fittings	135540	22,000	0	0
0.00		Upgrade to Rockwell bore pump	135840	9,500	0	0
		<b>Plant &amp; Equipment Total</b>		<b>571,500</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Roads</b>						
0.23		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140	455,978	29,375	-76,970
0.00		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140	454,329	18,001	15,880
0.01		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140	466,381	16,221	11,444
0.08		<b>Infrastructure - Roads Total</b>		<b>1,376,687</b>	<b>63,597</b>	<b>-49,646</b>
0.07		<b>Grand Total</b>		<b>2,119,968</b>	<b>147,836</b>	<b>-49,972</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2018**

**FINANCING ACTIVITIES**  
**NOTE 8**  
**BORROWINGS**

Information on Borrowings Particulars	2016/17 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Recreation and Culture</b>									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	0	8,943	23,394	14,451	0	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	0	38,938	162,070	123,132	0	5,193
<b>Transport</b>									
Loan 96- Plant	32,561	0	0	0	32,561	32,561	0	0	1,200
Loan 97- Plant	37,857	0	0	0	18,694	37,857	19,163	0	1,137
Loan 99- Plant	0	0	85,000	0	0	0	85,000	0	0
	255,882	0	85,000	0	99,136	255,882	241,746	0	8,953
<b>Self supporting loans</b>									
	0	0	0	0	0	0	0	-	0
	0	0	0	0	0	0	0	0	0
<b>Total</b>	255,882	0	85,000	0	99,136	255,882	241,746	0	8,953

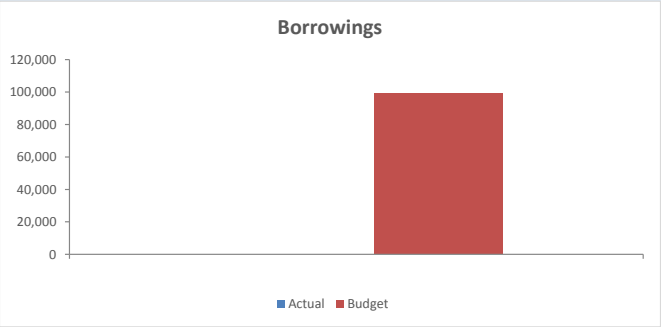
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

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.

**KEY INFORMATION**

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.

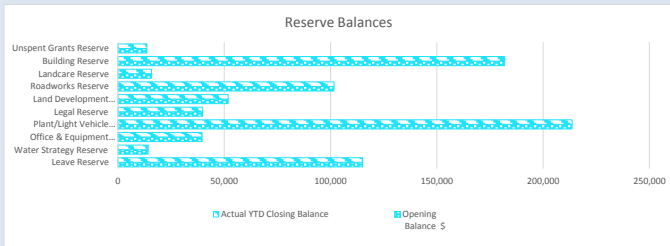


<b>Principal Repayments</b>	
<b>\$0</b>	
<b>Interest Earned</b>	<b>Interest Expense</b>
<b>\$1,886</b>	<b>\$0</b>
<b>Reserves Bal</b>	<b>Loans Due</b>
<b>\$.79 M</b>	<b>\$.26 M</b>

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,054	540	50	0	0	(34,500)	0	81,094	115,104
Water Strategy Reserve	14,163	72	6	0	0	0	0	14,235	14,169
Office & Equipment Reserve	39,537	240	17	0	0	0	0	39,777	39,554
Plant/Light Vehicle Reserve	213,579	1,500	94	150,000	0	(211,681)	0	153,398	213,673
Legal Reserve	39,808	180	17	0	0	0	0	39,988	39,825
Land Development Reserve	51,804	300	23	0	0	0	0	52,104	51,827
Roadworks Reserve	101,620	540	45	0	0	0	0	102,160	101,665
Landcare Reserve	15,766	80	7	0	0	(15,000)	0	846	15,773
Building Reserve	181,902	1,200	80	0	0	(34,267)	0	148,835	181,982
Unspent Grants Reserve	13,617	0	5	0	0	(13,617)	0	0	13,622
	786,850	4,652	344	150,000	0	(309,065)	0	632,437	787,194

KEY INFORMATION





Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Gants Commission - Road Funding	222,570	0	0	0
Gants Commission - Equalisation	166,604	0	0	0
Ex Gratia Rates	9,000	0	0	0
<b>Governance</b>				
Minor Income received	1,200	100	0	(100)
LSL Reimbursement from the Shire of Carnarvon	16,545	0	0	0
Reimbursement and Contributions	0	0	4,091	4,091
<b>Law, Order and Public Safety</b>				
DFES Grant	16,908	4,227	0	(4,227)
<b>Community Amenities</b>				
Dolby Creek Management Plan	18,000	0	0	0
Reimbursement and Sundry Income	1,000	0	0	0
Cemetery fees and charges	650	0	1,345	1,345
<b>Recreation and Culture</b>				
Grants and Other Income	14,000	0	0	0
<b>Transport</b>				
MWRA Direct Grant	71,942	71,942	0	(71,942)
Other Grants	287,000	0	0	0
Hudson Resources - Dartmoor Road	15,000	0	0	0
<b>Other Property and Services</b>				
Diesel Fuel Rebate	45,000	3,750	0	(3,750)
Overpayments/Recoverables	20,000	0	0	0
<b>Operating grants, subsidies and contributions Total</b>	<b>905,419</b>	<b>80,019</b>	<b>5,436</b>	<b>(74,583)</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>Recreation and Culture</b>				
Grant Funding - Nabawa Siding Masterplan	5,000	0	0	0
<b>Transport</b>				
MW Regional Road Funding	833,666	0	0	0
Roads to Recovery Construction	244,106	0	0	0
<b>Non-operating grants, subsidies and contributions Total</b>	<b>1,082,772</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>1,988,191</b>	<b>80,019</b>	<b>5,436</b>	<b>(74,583)</b>

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018**

**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 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jul 2018
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	2,290	(1,230)	4,020
Contributions from Sub Divider	338,212	1,802	0	340,014
Refundable Deposit	15,610	1,000	0	16,610
CTF Levy	1,666	652	0	2,318
Building Commission	1,358	575	0	1,933
Post Office Deposit	1,390	0	0	1,390
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>361,546</b>	<b>6,319</b>	<b>(1,230)</b>	<b>366,635</b>

**KEY INFORMATION**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2018

NOTE 12  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$
	Permanent Changes						0
				0	0	0	

KEY INFORMATION

COA	Rate Revenue	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	0	0	3,500	4,094	0		
0062	Sundry Expenses	3	0	100	12	(3)		
0082	Rates - Other Costs.	0	0	500	127	0		
0132	Valuation Expenses	0	0	15,500	10,979	0		
0352	Rates - Administration Allocation	9,019	7,918	95,010	81,623	(1,101)		
	<b>Total Operating Expenditure</b>	<b>9,022</b>	<b>7,918</b>	<b>119,610</b>	<b>96,833</b>			
	<b>Operating Revenue</b>							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,703,726)	(2,722,118)	(2,703,726)	(2,574,514)	(18,392)	*	Excess rates
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(127)	0		
0033	Back Rates	(142)	0	0	(1,327)	142		
0061	Ex Gratia Rates	0	0	(9,000)	(11,056)	0		
0071	Interim Rates Raised	0	0	0	(13,706)	0		
0113	Interest - Overdue Rates	(897)	(1,042)	(12,500)	(17,721)	(145)		
0123	Interest - Instalment Payments	(26)	0	(7,000)	(7,177)	26		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(27)	0	(5,000)	(5,229)	27		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(85)	(538)	(2,500)	(2,917)	(453)		
	<b>Total Operating Revenue</b>	<b>(2,704,903)</b>	<b>(2,723,698)</b>	<b>(2,744,726)</b>	<b>(2,633,773)</b>			
	<b>Total Rate Revenue</b>	<b>(2,695,881)</b>	<b>(2,715,780)</b>	<b>(2,625,116)</b>	<b>(2,536,939)</b>			

COA	General Purpose Funding	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	42	500	0	42		
	<b>Operating Revenue</b>		0					
0201	Legal Reserve Income	(17)	(15)	(180)	(210)	2		
0203	Leave Reserve Income	(50)	(45)	(540)	(606)	5		
0204	Land Development Reserve Income	(23)	(25)	(300)	(317)	(2)		
0205	Building Reserve Income	(80)	(100)	(1,200)	(2,903)	(20)		
0206	Roadworks Reserve Income	(45)	(45)	(540)	(535)	(0)		
0215	Unspent Grants Reserve Income	(5)	0	0	(0)	5		
0223	Water Strategy Reserve Income	(6)	(6)	(72)	(75)	0		
0233	Grants Commission - Road Funding	0	0	(222,570)	(496,002)	0		
0243	Computer and Office Equipment Reserve	(17)	(20)	(240)	(208)	(3)		
0253	Grants Commission - (General Purpose)	0	0	(166,604)	(372,830)	0		
0273	Plant/Light Vehicle Reserve Income	(94)	(125)	(1,500)	(1,898)	(31)		
0453	Interest Received - Municipal Account	(619)	(1,800)	(21,600)	(20,202)	(1,181)		
0506	Landcare Reserve Income	(7)	(7)	(80)	(83)	(0)		
	<b>Total Operating Revenue</b>	<b>(963)</b>	<b>(2,188)</b>	<b>(415,426)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Income</b>	<b>(963)</b>	<b>(2,146)</b>	<b>(414,926)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,696,843)</b>	<b>(2,717,926)</b>	<b>(3,040,042)</b>	<b>(3,432,809)</b>			

COA	Governance	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	0	4,000	11,710	0		
0182	Subscriptions & Memberships Expense	21,463	15,600	25,418	21,435	(5,863)		
0192	Members Conference & Training Expenses	0	0	15,000	13,258	0		
0202	Members Insurance Expense	11,553	12,000	12,000	11,553	447		
0212	Donations & Gifts	0	0	350	305	0		
0232	Consultancy & Legal Expenses	0	0	15,000	3,500	0		
0242	Members Sitting Fees.	0	0	72,280	72,246	0		
0252	Members Remuneration Expenses	0	0	4,400	4,223	0		
0254	Furniture & Equipment	0	0	0	0	0		
0262	President & Deputy Allowances.	0	0	12,500	12,426	0		
0272	Council Chambers Repairs & Maintenance	0	285	5,920	3,780	285		
0332	Furniture & Equipment	0	0	0	0	0		
0442	Members Administration Allocation	22,548	17,483	209,790	204,056	(5,065)		
0462	Meeting & Refreshments Expense	61	1,000	35,000	18,864	939		
1822	Accounting & Audit Expenses	0	0	35,975	14,083	0		
7202	Members Depreciation	0	104	1,250	1,264	104		
1213	<b>Total Operating Expenditure</b>	<b>55,626</b>	<b>46,472</b>	<b>448,883</b>	<b>392,702</b>			
	<b>Operating Revenue</b> Governance Income	0	0	0	0			
	<b>Total Governance</b>	<b>55,626</b>	<b>46,472</b>	<b>448,883</b>	<b>392,702</b>			

COA		Adminstration	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		<b>Operating Expenditure</b>							
0102		Provision for LSL	0	0	7,000	0	0		
0222		Fringe Benefits Tax	0	0	42,000	30,919	0		
0282		Administration SGC 9.50%	4,072	4,715	56,580	51,550	643		
0292		Admin Salaries Expense	40,632	44,426	533,111	530,835	3,794		
0294		Admin Staff Housing Allowance	1,018	1,106	13,273	12,706	88		
0312		Admin - Max 3% Council Additional Contr	1,116	1,174	14,084	12,567	58		
0372		Admin Workers Compensation Insurance	6,060	6,070	13,000	12,601	10		
0402		Insurance Expense	4,466	3,524	4,700	4,619	(942)		
0422	LOFF	Office Gardens Expenses	3,548	3,134	37,615	35,698	(414)		
0432		Admin Building Operations	3,501	3,410	28,332	25,336	(91)		
0472		Office Expenses - General	395	833	16,500	15,126	438		
0473		Admin Building Repairs & Maintenance	0	5,500	12,500	15,726	5,500		
0482		Office Telephone & Internet Expenses	1,486	2,209	29,100	19,434	723		
0492		Advertising Expenses	0	917	11,000	8,261	917		
0502		Computer Hardware Service & Repair	0	3,100	37,202	24,290	3,100		
0512		Furniture & Equipment - (Expensed)	0	0	8,000	5,819	0		
0522		Freight & Postage Expense	0	125	1,500	2,173	125		
0542		Printing & Stationary Expense	579	1,667	20,000	17,707	1,088		
0552		Motor Vehicle Expenses	847	583	7,000	6,746	(264)		
0562		Administation LSL Expense	0	0	43,525	4,571	0		

0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(112,742)	(99,627)	(1,195,519)	(1,020,281)	13,115	*	Timing - internal allocations only
0622	Uniform Expense	0	0	2,077	710	0		
0632	Staff Training, Conference and Recruitment	0	0	28,000	11,626	0		
0662	Public Liability Insurance	9,249	9,000	18,000	17,618	(249)		
0682	Consultancy Fees	2,010	10,000	115,225	63,903	7,990		
0702	Bank Fees & Charges	35	521	6,250	5,599	486		
0712	Occupational Health & Safety	0	0	7,000	5,574	0		
0722	Accounting Software Operating Expenditure	33,728	3,583	45,000	47,153	(30,145)	*	02 - IT Vision SynergySoft Annual Licence & Maintenance Fee; Market Creations Shared
7002	Admin Depreciation	0	3,162	37,945	33,124	3,162		06 - Depreciation
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>9,132</b>	<b>0</b>	<b>1,762</b>			



COA	Administation	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(5)	(100)	(1,200)	(1,749)	(95)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(4,091)	0	0	(19,793)	4,091		
1243	LSL Reimbursement	0	0	(16,545)	0	0		
	<b>Total Operating Revenue</b>	<b>(4,096)</b>	<b>(100)</b>	<b>(17,745)</b>	<b>(21,542)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0351	T/f From Leave Res-admin	0	0	(26,500)	0	0		
0355	Tfr From Building Reserve	0	0	(34,267)	(275,733)	0		
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	30,869	34,267	34,267	275,733	3,398		
4750	Tfr to Leave Reserve	50	45	540	606	(5)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	17	20	240	208	3		
4780	Tfr to Plant/Light Vehicle Reserve	94	125	1,500	1,898	31		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>31,031</b>	<b>34,457</b>	<b>(24,220)</b>	<b>2,712</b>			
	<b>Total Administration</b>	<b>26,934</b>	<b>43,489</b>	<b>(41,965)</b>	<b>(17,068)</b>			
	<b>Total Governance/Administration</b>	<b>82,560</b>	<b>89,961</b>	<b>406,918</b>	<b>375,634</b>			

COA		Fire Prevention	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
		<b>Operating Expenditure</b>							
0602		Fire Control - Admin Allocation Expense	1,127	990	11,876	10,203	(137)		
0672		Fire Break Inspection Fees	0	0	2,000	1,273	0		
0762		Ranger's Allocation Expenses	1,956	1,952	23,430	21,635	(4)		
0832		ESL - Shire Properties.	0	0	900	675	0		
0882		Fire Prevention Enforcement Expenditure	0	0	1,000	0	0		
1722		Brigades Operating Expenses	17,274	16,238	25,935	29,819	(1,036)		
8012		Loss on Sale of Assets.	0	0	0	54,546	0		
7012		Fire Control Depreciation	0	6,139	73,670	71,367	6,139		
		<b>Total Operating Expenditure</b>	<b>20,357</b>	<b>25,319</b>	<b>138,811</b>	<b>189,516</b>			
		<b>Operating Revenue</b>							
0703		Fines & Penalties Income	0	0	(1,250)	(3,500)	0		
0713		ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733		DFES Grant Income	0	(4,227)	(16,908)	(27,883)	(4,227)		
0743		Operating Grants & Contributions	0	0	0	(2,695)	0		
0765		Proceeds from Disposal of Assets	0	0	0	0	0		
0883		Fire Prevention Enforcement Income	0	0	(1,000)	(441)	0		
		<b>Total Operating Revenue</b>	<b>0</b>	<b>(4,227)</b>	<b>(23,158)</b>	<b>(38,518)</b>			
		<b>Capital Expenditure / Reserve Transfers</b>							
0754		CAPITAL EXP. - PLANT & EQUIP.	0	0	0	135,487	0		
0915		Capital Grant - FESA	0	0	0	(135,487)	0		
0744		Capital Exp. - Land & Buildings	0	0	0	0	0		
0745		Transfer from Unspent Grant Reserve	0	(2,695)	(2,695)	0	(2,695)		
0774		Tfr To Unspent Grant Reserve	0	0	0	2,695	0		
		<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>2,695</b>			
		<b>Total Fire Prevention</b>	<b>20,357</b>	<b>18,397</b>	<b>112,959</b>	<b>153,693</b>			

COA		Animal Control	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		<b>Operating Expenditure</b>							
0792		Animal Control - Admin Allocation Expenses	1,127	990	11,876	10,203	(137)		
0812		Depn - Animal Control	0	15	180	179	15		
0842		Animal Control Expenses	0	0	1,000	974	0		
0852		Rangers Allocation	1,956	1,952	23,430	21,635	(4)		
		<b>Total Operating Expenditure</b>	<b>3,084</b>	<b>2,957</b>	<b>36,486</b>	<b>32,991</b>			
		<b>Operating Revenue</b>							
0843		Impoundment Fees	0	0	(100)	(107)	0		
0853		Dog/Cat Registrations Income	(418)	0	(3,300)	(4,200)	418		
0863		Fines & Penalties	0	0	(300)	(400)	0		
		<b>Total Operating Revenue</b>	<b>(418)</b>	<b>0</b>	<b>(3,700)</b>	<b>(4,707)</b>			
		<b>Total Animal Control</b>	<b>2,666</b>	<b>2,957</b>	<b>32,786</b>	<b>28,284</b>			

COA		Other Law, Order and Public Safety	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		<b>Operating Expenditure</b>							
0902		Rangers Allocation	1,174	1,171	14,058	12,860	(3)		
0962		Misc. Expenses - Other Law and Order	0	33	400	0	33		
		<b>Total Operating Expenditure</b>	<b>1,174</b>	<b>1,204</b>	<b>14,458</b>	<b>12,860</b>			
0983		<b>Operating Revenue</b> Fines & Penalties Levied.	0	0	0	0	0		
		<b>Total Other Law, Order and Public Safety</b>	<b>1,174</b>	<b>1,204</b>	<b>14,458</b>	<b>12,860</b>			

COA	Rangers Expenses	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	0	0	0	0	0		
0892	Salary & Wages Expense-Rangers	5,968	6,903	82,834	68,678	935		
0912	Rangers Workers Compensation Insurance	721	750	1,500	1,400	29		
0922	Rangers Superannuation SGC 9.50%	493	552	6,629	6,340	59		
0932	Conference & Training	0	83	1,000	0	83		
0982	Rangers Expense	642	836	10,035	10,726	194		
1012	Tools & Equipment - Low Value	0	83	1,000	0	83		
0952	Rangers Expenses Allocated	(7,825)	(7,916)	(94,998)	(87,144)	(91)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>1,291</b>	<b>8,000</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(8,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>(8,000)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>1,291</b>	<b>0</b>	<b>0</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>24,197</b>	<b>23,849</b>	<b>160,203</b>	<b>194,836</b>			

COA	Education	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0992	Pre-School Repairs & Maintenance	0	0	2,000	0	0		
	<b>Operating Revenue</b>							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	<b>Total Education</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>			

COA	Health Inspection and Administration	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Ranger Allocation - Pool Inspections Expense	704	731	8,776	7,655	27		
1292	Health Expenses General	0	0	8,000	6,681	0		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>704</b>	<b>731</b>	<b>16,776</b>	<b>14,337</b>			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,500)	0	(1,470)	(1,470)	1,500		
1393	Licences Income Received - Caravan Park	0	(554)	(674)	(674)	(554)		
1573	Health Septic Fees	(118)	0	(1,534)	(1,652)	118		
1583	Health Administration Fees	(398)	0	(1,814)	(1,932)	398		
	<b>Total Operating Revenue</b>	<b>(2,016)</b>	<b>(554)</b>	<b>(5,492)</b>	<b>(5,728)</b>			
	<b>Total Health Inspection and Administration</b>	<b>(1,312)</b>	<b>177</b>	<b>11,284</b>	<b>8,609</b>		<b>0</b>	

COA	Housing	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	347	305	2,874	1,439	(42)		
2542	Housing Other Depreciation	0	112	1,345	1,345	112		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	<b>Total Operating Expenditure</b>	<b>347</b>	<b>417</b>	<b>4,219</b>	<b>3,130</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(1,337)	(780)	(9,360)	(9,566)	557		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,337)</b>	<b>(780)</b>	<b>(9,360)</b>	<b>(9,566)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	80	100	1,200	72,558	20		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(69,655)	0		
0815	REALISATION ON DISPOSAL OF ASSET	0	0	0	69,655	0		
	<b>Total Capital / Reserves</b>	<b>80</b>	<b>100</b>	<b>1,200</b>	<b>72,558</b>			
	<b>Total Housing</b>	<b>(911)</b>	<b>(263)</b>	<b>(3,941)</b>	<b>66,122</b>			

COA		31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
2032	<b>Operating Expenditure</b>							
	NRM Expenditure	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
2033	<b>Operating Revenue</b>							
2123	Nacc (Other) Grants Income.	0	0	0	0	0		
	State NRM Community Grant	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Natural Resource Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

COA		31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	0	10,217	122,600	126,824	10,217	*	Timing - contractor invoices not rec'd
1772	Sanitation Household Refuse Depreciation	0	250	3,000	2,996	250		
1792	Refuse Site Repairs & Maintenance	2,083	3,336	64,155	14,768	1,253		
2502	Domestic Rubbish - Admin Allocation	4,510	3,959	47,505	40,811	(551)		
	<b>Total Operating Expenditure</b>	<b>6,593</b>	<b>17,762</b>	<b>237,260</b>	<b>185,400</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(145,011)	0	(137,280)	(137,322)	145,011	*	Timing - levies raised 31 July issue date is 02.08.2018
1904	Other Rubbish Collection	(8,147)	0	(8,147)	(7,945)	8,147		
	<b>Total Operating Revenue</b>	<b>(153,159)</b>	<b>0</b>	<b>(145,427)</b>	<b>(145,267)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(146,566)</b>	<b>17,762</b>	<b>91,833</b>	<b>40,132</b>			



COA	Sanitation - Other	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1882	Parks & Gardens Rubbish Collection Expenses	885	652	7,827	8,138	(233)		
1912	Refuse Collection Expenses	0	417	5,000	455	417		
1922	Depn - Other Sanitation	0	40	485	485	40		
	<b>Total Operating Expenditure</b>	<b>885</b>	<b>1,109</b>	<b>13,312</b>	<b>9,077</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
1764	Rubbish Depot - Capital Expenses	0	0	5,000	0	0		
	<b>Total Sanitation - Other</b>	<b>885</b>	<b>1,109</b>	<b>18,312</b>	<b>9,077</b>			

COA	Protection of Environment	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	0	167	2,000	0	167		
2002	Project Management Fees	0	0	0	0	0		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	0	0	18,000	4,600	0		
2042	Declared Species Group Expenses	0	0	0	0	0		
2072	Rangers Allocation	0	0	0	0	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>167</b>	<b>35,000</b>	<b>4,600</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	(18,000)	(4,600)	0		
2933	Reimbursements & Sundry Income (P of E)	0	0	(1,000)	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(19,000)</b>	<b>(4,600)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	0	0	0	0	0		
2080	Tfr to Landcare Reserve	7	7	80	83	0		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>7</b>	<b>7</b>	<b>(14,920)</b>	<b>83</b>			
	<b>Total Protection of Environment</b>	<b>7</b>	<b>174</b>	<b>1,080</b>	<b>83</b>			

COA	Town Planning and Regional Development	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0162	Provision for LSL	0	0	8,000	0	0		
1992	Planning Consultancy Expenses	4,253	5,000	33,000	24,912	748		
2102	Workers Compensation Insurance	1,063	1,050	2,100	2,065	(13)		
2112	Salary & Wages Expense-T/Plan	10,290	10,468	125,619	119,321	178		
2122	Superannuation - Council Maximum of 3%	275	308	3,691	3,528	33		
2132	Superannuation - SGC 9.50%	869	974	11,689	11,172	105		
2182	Other Employee Expenses	0	500	6,000	1,268	500		
2202	Town Planners Expenses	34	83	1,000	882	49		
2222	Motor Vehicle Expenses	768	583	7,000	6,453	(185)		
2232	Legal Expenses - Town Planners	0	0	15,000	8,877	0		
2242	Engineering Expenses	0	0	15,000	13,655	0		
2252	Advertising Expenses	95	0	1,500	664	(95)		
3012	Admin Allocation Expenses	4,510	3,959	47,505	40,811	(551)		
7052	Surveying & Land Expenses	0	0	40,000	20,085	0		
7072	Planning Projects - Expenses	0	0	5,000	9,000	0		
	<b>Total Operating Expenditure</b>	<b>22,157</b>	<b>22,925</b>	<b>322,104</b>	<b>262,694</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(1,351)	(833)	(10,000)	(12,770)	518		
2243	Outsourced Planning Fees - Other LGs	0	(833)	(10,000)	(16,541)	(833)		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	<b>Total Operating Revenue</b>	<b>(1,351)</b>	<b>(1,666)</b>	<b>(20,000)</b>	<b>(36,625)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	0	0	0	0	0		
2264	Land Development	0	0	0	11,113	0		
2284	Furniture & Equipment - Capital Expenses	0	0	0	0	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0		
4801	Tfr to Land Development Reserv	23	25	300	317	2		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	17	15	180	210	(2)		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>40</b>	<b>40</b>	<b>480</b>	<b>527</b>			
	<b>Total Town Planning and Regional Development</b>	<b>20,846</b>	<b>21,299</b>	<b>302,584</b>	<b>226,596</b>			

COA	Other Community Amenities	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	3,277	1,257	16,562	6,649	(2,020)		
3132	Community Development Expenses	0	0	53,500	8,665	0		
3162	Administration Allocated	6,765	5,938	71,258	61,217	(827)		
3212	Other Community Amenities Depreciation	0	476	5,715	5,711	476		
3222	Community Growth Fund	0	0	30,000	14,658	0		
3232	Community Development Officer Expense	2,048	3,276	39,316	31,118	1,228		
	<b>Total Operating Expenditure</b>	<b>12,090</b>	<b>10,947</b>	<b>216,351</b>	<b>128,018</b>			
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(163)	0	(650)	(163)	163		
3113	Cemetery Income (GST Applies)	(1,182)	0	0	(720)	1,182		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development	0	0	0	(1,000)	0		
	<b>Total Operating Revenue</b>	<b>(1,345)</b>	<b>0</b>	<b>(650)</b>	<b>(1,883)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Community Amenities</b>	<b>10,745</b>	<b>10,947</b>	<b>215,701</b>	<b>126,135</b>			
	<b>Total Community Amenities</b>	<b>(114,083)</b>	<b>51,291</b>	<b>629,510</b>	<b>402,024</b>			

COA	Public Halls and Civic Centres	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	0	7,371	88,451	78,094	7,371		
2722	Public Halls & Showgrounds Expense	7,285	18,402	89,271	54,711	11,117	*	Timing
2732	Nabawa Community Centre Expenses	3,514	4,055	37,145	40,921	541		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	0	0	1,423	1,948	0		
3202	Public Halls Admin Allocation	3,382	2,969	35,629	30,608	(413)		
	<b>Total Operating Expenditure</b>	<b>14,180</b>	<b>32,797</b>	<b>251,919</b>	<b>206,282</b>			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(1,285)	(180)	(5,280)	(8,676)	1,105		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,285)</b>	<b>(180)</b>	<b>(5,280)</b>	<b>(8,676)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	0	0	42,293	10,000	0		
4925	Principal Repayment - Loan 89	0	0	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>51,236</b>	<b>18,427</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>12,895</b>	<b>32,617</b>	<b>297,875</b>	<b>216,033</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Swimming Areas and Beaches	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	2,255	1,979	23,753	20,406	(276)		
3412	Coronation Beach Expenses	2,402	4,491	59,300	44,851	2,089		
7082	Beaches Depreciation	0	812	9,740	9,737	812		
	<b>Total Operating Expenditure</b>	<b>4,657</b>	<b>7,282</b>	<b>92,793</b>	<b>74,994</b>	<b>1,977</b>		
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(4,835)	(6,608)	(70,000)	(79,992)	(1,773)		
3453	Grant and Other Income	0	0	0	(500)	0		
	<b>Total Operating Revenue</b>	<b>(4,835)</b>	<b>(6,608)</b>	<b>(70,000)</b>	<b>(80,492)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	13,500	0	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(178)</b>	<b>674</b>	<b>36,293</b>	<b>(5,498)</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Other Recreation and Sport	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1472	Yuna Oval Expenses	0	250	510	10	250		
1522	Consultancy/Project Management Fees	0	0	0	0	0		
1532	Loan 98 Interest Expense	0	0	5,193	5,987	0		
1482	Sporting Clubs Expenses	2,717	4,276	58,881	67,208	1,559		
2642	Parks, Gardens Expense	5,396	9,852	115,615	72,836	4,456		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	3,194	3,730	13,850	18,892	536		
2712	Tennis Clubs Expenses	1,252	924	11,164	5,528	(328)		
2772	Minor Gardening Equipment.	0	167	2,000	873	167		
2812	Golf Courses	947	770	1,540	1,537	(177)		
3442	Rec & Sport Admin Allocations	4,510	3,959	47,505	37,260	(551)		
7022	Parks & Gardens Depreciation	0	2,371	28,450	40,949	2,371		
7092	Other Rec & Sports Depreciation	0	6,330	75,960	75,729	6,330		
	<b>Total Operating Expenditure</b>	<b>18,016</b>	<b>32,629</b>	<b>360,668</b>	<b>326,810</b>			

COA	Other Recreation and Sport	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(533)	0	(5,540)	(4,804)	533		
2803	Grants & Other Income Received	0	0	(14,000)	(300,740)	0		
3444	Fig Tree Camping Fees	0	(300)	(3,600)	(4,019)	(300)		
	<b>Total Operating Revenue</b>	<b>(533)</b>	<b>(300)</b>	<b>(23,140)</b>	<b>(309,562)</b>			
	<b>Operating Expenditure</b>							
7292	Loss on Sale Assets.	0	0	0	7,770	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,770</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	(132,200)	0		
2834	Land & Buildings - Capital Expense	3,724	0	50,921	716,990	(3,724)		
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	5	0	0	10,922	(5)		
2824	Principal Repayment - Loan 98	0	0	38,938	37,930	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	(10,922)	(7,602)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>3,729</b>	<b>0</b>	<b>78,937</b>	<b>626,039</b>			
	<b>Total Other Recreation and Sport</b>	<b>21,212</b>	<b>32,329</b>	<b>416,466</b>	<b>651,057</b>			

COA	Library	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	84	428	4,840	3,475	344		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	2,255	1,979	23,753	20,406	(276)		
6922	Libraries Depreciation	0	5	56	56	5		
	<b>Total Operating Expenditure</b>	<b>2,339</b>	<b>2,412</b>	<b>29,649</b>	<b>24,936</b>			
COA	Other Culture	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	2,059	2,035	9,525	11,412	(24)		
3652	Other Culture Depreciation	0	1,831	21,975	21,973	1,831		
3662	Community Heritage Programs	0	0	5,000	0	0		
	<b>Total Operating Expenditure</b>	<b>2,059</b>	<b>3,866</b>	<b>36,500</b>	<b>33,384</b>			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	0	(5,000)	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>2,059</b>	<b>3,866</b>	<b>31,500</b>	<b>33,384</b>			
	<b>Total Recreation and Culture</b>	<b>38,327</b>	<b>71,898</b>	<b>811,781</b>	<b>919,913</b>			



		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Road Constuction	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	5,637	7,918	95,010	51,014	2,281		
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	0	0	(833,666)	(878,667)	0		
3193	R2R (Construction) Income	0	0	(244,106)	(240,000)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(1,077,772)</b>	<b>(1,118,667)</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Road Constuction	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
3114	Capital Roadworks Program - Including Grant Funded	85,006	63,597	1,376,687	1,613,149	(21,409)	*	Commenced Dartmoor Road - Upgrade from gravel to 7.2m wide seal
3165	Transfer from Unspent Grant Reserve	0	0	0	0	0		
3170	Tfr to Unspent Grants Reserve	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	45	45	540	535	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>85,050</b>	<b>63,642</b>	<b>1,377,227</b>	<b>1,613,685</b>			
	<b>Total Road Construction</b>	<b>90,687</b>	<b>71,560</b>	<b>394,465</b>	<b>546,032</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Road Maintenance	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	66,882	137,160	2,188,767	1,702,769	70,279	*	Timing - commenced grant funded jobs; refer staff information report for road grading
3502	Depot Maintenance	4,822	4,710	59,550	47,087	(112)		
3512	Street Lighting Expense	0	871	10,450	9,446	871		
3522	Depreciation	0	5,056	60,670	60,904	5,056		
3532	Street Trees	0	0	10,000	9,477	0		
3542	License & Subscriptions	6,849	0	12,800	9,206	(6,849)		
3562	Road Sign Expense	0	0	10,000	9,752	0		
3802	Road Maintenance Admin Allocation	9,019	7,918	95,010	81,623	(1,101)		
3822	Bore Maintenance	0	0	10,000	4,025	0		
3832	Crossover expenses to ratepayers	0	0	5,000	0	0		
6912	Roads Depreciation	0	113,451	1,361,410	1,335,070	113,451	*	Timing depn journals not processed as yet
	<b>Total Operating Expenditure</b>	<b>87,571</b>	<b>269,166</b>	<b>3,823,657</b>	<b>3,269,359</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Road Maintenance	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
3143	MRWA Direct Grant.	0	(71,942)	(71,942)	(68,366)	(71,942)	*	Timing - delay from MainRoads WA for grant payments
3153	Other Grant Income	0	0	(287,000)	(286,333)	0		
3393	Hudson Resources - Dartmoor Road	0	0	(15,000)	(20,895)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(71,942)</b>	<b>(373,942)</b>	<b>(375,594)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	0	0	25,800	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>25,800</b>	<b>0</b>			
	<b>Total Road Maintenance</b>	<b>87,571</b>	<b>197,224</b>	<b>3,475,515</b>	<b>2,893,765</b>			

		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Road Plant Purchases	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	0	0	1,137	1,498	0		
3642	Loss on Sale Assets.	0	0	21,238	9,833	0		
3912	Loan 96 - Interest Expense	0	0	1,200	2,110	0		
6225	Realisation on Disposal of Assets	0	0	76,500	104,818	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>100,075</b>	<b>118,259</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	0	(20,285)	(77,062)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(20,285)</b>	<b>(77,062)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	0	0	562,000	629,350	0		
3584	Tools & Other Equipment.	0	0	9,500	9,068	0		
3914	Principal Repayments - Loan 96	0	0	32,561	31,389	0		
3587	Principal Repayments-Loan 97	0	0	18,694	18,237	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	150,000	211,500	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(211,681)	(366,920)	0		
7135	Loan Funds Rec'd.	0	0	(85,000)	0	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(76,500)	(104,818)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>399,575</b>	<b>427,806</b>			
	<b>Total Road Plant Purchases</b>	<b>0</b>	<b>0</b>	<b>479,365</b>	<b>469,004</b>			

COA	Traffic Control	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	5,637	4,948	59,381	51,014	(689)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	0	3,500	509	0		
	<b>Total Operating Expenditure</b>	<b>5,637</b>	<b>4,948</b>	<b>62,881</b>	<b>51,523</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(322)	(250)	(3,000)	(3,997)	72		
7533	Licensing Transactions - In	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(322)</b>	<b>(250)</b>	<b>(3,000)</b>	<b>(3,997)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7574	Capital Exp. - Tools & Equip.	0	0	0	0	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Traffic Control</b>	<b>5,315</b>	<b>4,698</b>	<b>59,881</b>	<b>47,527</b>			
	<b>Total Transport</b>	<b>183,574</b>	<b>273,482</b>	<b>4,409,226</b>	<b>3,956,328</b>			

COA		31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Rural Services</b>							
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	1,174	1,171	14,058	13,162	(3)		
6722	Noxious Weeds & Pest Expense	535	1,063	12,755	8,509	528		
	<b>Total Operating Expenditure</b>	<b>1,709</b>	<b>2,234</b>	<b>26,813</b>	<b>21,671</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>1,709</b>	<b>2,234</b>	<b>26,813</b>	<b>21,671</b>			

COA		31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Tourism and Area Promotion</b>							
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	0	1,000	5,000	0		
3982	Tourism Expense	0	767	9,200	2,688	767		
4282	Promotional Expense	218	0	1,000	398	(218)		
	<b>Total Operating Expenditure</b>	<b>218</b>	<b>767</b>	<b>11,200</b>	<b>8,086</b>			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>218</b>	<b>767</b>	<b>11,200</b>	<b>8,086</b>			

COA	Building Control	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	9,268	10,669	130,716	119,925	1,401		
4622	Building Admin Allocation	9,019	7,918	95,010	76,623	(1,101)		
	<b>Total Operating Expenditure</b>	<b>18,288</b>	<b>18,587</b>	<b>225,726</b>	<b>196,547</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(1,006)	(833)	(10,000)	(11,192)	173		
4173	CTF Commissions Received	0	(21)	(250)	(233)	(21)		
4213	Building Commissions Received	0	(17)	(200)	(217)	(17)		
4183	Contributions & Reimbursements (Building Control	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,006)</b>	<b>(871)</b>	<b>(10,450)</b>	<b>(11,641)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>17,282</b>	<b>17,716</b>	<b>215,276</b>	<b>184,907</b>			

COA	Other Economic Services	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	114	250	250	0	136		
4222	Administration Allocation	4,510	3,959	47,505	35,811	(551)		
4242	Rehab. Gravel Pits Expense	0	0	5,000	2,520	0		
4252	Purchase of Stamps.	0	0	150	140	0		
4272	Other Expenditure	1,515	760	9,620	9,244	(755)		
	<b>Total Operating Expenditure</b>	<b>6,139</b>	<b>4,969</b>	<b>62,525</b>	<b>47,716</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(629)	(625)	(7,500)	(8,001)	4		
4243	Annual Post Office Box Fee	0	(3,000)	(3,000)	(3,038)	(3,000)		
4253	Postage Stamp Income	(20)	(34)	(100)	(140)	(14)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(1)	(16)	(50)	(57)	(15)		
4913	Shire Leased Reserves Income	0	(450)	(450)	(450)	(450)		
	<b>Total Operating Revenue</b>	<b>(650)</b>	<b>(4,125)</b>	<b>(11,100)</b>	<b>(11,686)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	6	6	72	75	(0)		
	<b>Total Other Economic Services</b>	<b>5,495</b>	<b>850</b>	<b>51,497</b>	<b>36,104</b>			
	<b>Total Economic Services</b>	<b>24,703</b>	<b>21,567</b>	<b>304,786</b>	<b>250,768</b>			



		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Plant Depreciation	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	0	45,712	548,549	538,788	45,712	*	Asset Register Depn not yet processed
6890	Depn Posted to Jobs	(41,564)	(45,712)	(548,549)	(536,972)	(4,149)		
	<b>Total Plant Depreciation</b>	<b>(41,564)</b>	<b>0</b>	<b>0</b>	<b>1,816</b>			
		31-Jul-18	31-Jul-18	2018/2019	30-Jun-18			
COA	Private Works	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	0	1,518	18,212	4,375	1,518		
	<b>Operating Income</b>							
7333	Private Works Income	0	0	(20,000)	(8,395)	0		
	<b>Total Private Works</b>	<b>0</b>	<b>1,518</b>	<b>(1,788)</b>	<b>(4,020)</b>			

COA	Public Works Overheads	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4312	Superannuation - Max 3% Works Staff	750	2,073	24,871	9,177	1,323		
4322	Superannuation Guarantee - Works Manager	749	1,163	10,076	10,818	414		
4332	Superannuation Guarantee - Works Staff	5,252	6,563	78,754	66,322	1,311		
4342	Salary Works Manager	8,404	8,738	104,853	97,632	334		
4352	Superannuation Max 3% - Works Manager	237	367	3,182	3,416	130		
4372	Public Works Sundry Expense	1,005	3,708	44,500	30,636	2,703		
4382	Works Manager - Expenses	238	479	4,150	3,468	241		
4392	External Engineering Services	0	0	13,000	9,785	0		
4402	Sick Leave	2,879	397	30,763	20,321	(2,482)		
4412	Annual Leave	3,572	2,435	68,967	65,142	(1,137)		
4432	Public Holiday Pay	0	242	36,630	37,686	242		
4422	Works LSL Expense	1,424	5,265	21,060	40,079	3,841		
4442	Occupational Health & Safety Expense	0	0	15,776	6,702	0		
4452	Protective Uniform/ Minor Workwear	0	880	10,600	9,247	880		
4602	Training Expense	930	100	19,500	1,978	(830)		
4652	Works Staff - Allowances	1,011	1,950	23,400	24,980	939		
5202	Public Works Overheads - Admin Allocation	11,274	9,897	118,763	115,579	(1,377)		
6782	Workers Compensation Insurance	9,978	10,150	20,300	20,209	172		
7422	Less PWO Allocated to W & S	(45,569)	(54,095)	(649,145)	(574,143)	(8,526)		
	<b>Total Operating Expenditure</b>	<b>2,135</b>	<b>312</b>	<b>(1)</b>	<b>(965)</b>			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	(11,020)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>2,135</b>	<b>312</b>	<b>(1)</b>	<b>(11,985)</b>			

COA	Plant Operation Costs	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	12,794	4,583	55,000	67,104	(8,211)		
4482	Tyre Purchase Expense	5,213	2,917	35,000	20,702	(2,296)		
4492	Parts & Outside Repairs Expense	5,365	27,105	305,700	310,585	21,740	*	Timing
4502	Plant Licences Expense	8,404	8,877	9,500	51,120	473		
4532	Tools & Consumables	926	1,250	15,000	17,082	324		
4542	Fuel, Oil & Grease	5,395	21,750	261,000	234,425	16,355	*	Timing
4552	Cutting Edges & Tips	0	500	6,000	4,937	500		
5112	Plant Operator - Admin Allocation	5,637	4,948	59,381	51,014	(689)		
6772	Plant Insurance Expense	32,697	31,000	31,000	29,516	(1,697)		
4512	Less POC Allocated to W & S	(52,626)	(61,048)	(732,581)	(685,632)	(8,422)		
	<b>Total Operating Expenditure</b>	<b>23,806</b>	<b>41,882</b>	<b>45,000</b>	<b>100,853</b>			
	<b>Operating Revenue</b>							
4513	Diesel Fuel Rebate Received	0	(3,750)	(45,000)	(49,344)	(3,750)		
4983	Income Received	0	0	0	(39,572)	0		
	<b>Total Operating Revenue</b>	<b>(3,638)</b>	<b>(3,750)</b>	<b>(45,000)</b>	<b>(88,916)</b>			
	<b>Total Plant Operation Costs</b>	<b>20,168</b>	<b>38,132</b>	<b>0</b>	<b>11,936</b>			

COA	Salaries and Wages	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	66,464	77,167	926,007	857,678	10,703	*	Timing - accrued wages
4580	Salary & Wages Expense - Outside Staff	75,914	88,474	1,061,683	978,672	12,560	*	Timing - accrued wages
4600	Less Salary & Wages Allocated	(136,460)	(165,641)	(1,987,691)	(1,835,545)	(29,181)	*	Timing
4592	Workers Compensation Paid	0	0	0	1,042	0		
	<b>Total Operating Expenditure</b>	<b>5,918</b>	<b>0</b>	<b>(0)</b>	<b>1,847</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	0	0	0	(3,578)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,578)</b>			
	<b>Total Salaries and Wages</b>	<b>5,918</b>	<b>0</b>	<b>(0)</b>	<b>(1,731)</b>			

COA	Unclassified	31-Jul-18 YTD Actual	31-Jul-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	0	1,488	20,000	33,289	1,488		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>1,488</b>	<b>20,000</b>	<b>33,289</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	0	0	(20,000)	(33,289)	0		
3813	Profit on Revaluation	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(33,289)</b>			
	<b>Total Unclassified</b>	<b>0</b>	<b>1,488</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>(13,343)</b>	<b>41,450</b>	<b>(1,788)</b>	<b>(3,983)</b>			

### List of Accounts Paid - July 18

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4974	30/07/2018	Department of Primary Industries and Regional Development	-75.50
DD16114.1	10/07/2018	LGSP	-7,511.97
DD16114.2	10/07/2018	Hostplus Superannuation	-264.30
DD16114.3	10/07/2018	Rest Superannuation	-32.09
DD16114.4	10/07/2018	Australian Super	-1,177.91
DD16114.5	10/07/2018	Wealth Personal Superannuation and Pension Fund	-450.35
DD16114.6	10/07/2018	BT Business Super	-223.03
DD16114.7	10/07/2018	Prime Super	-207.29
DD16116.1	02/07/2018	Westpac Geraldton	-63.42
DD16126.1	25/07/2018	LGSP	-7,642.60
DD16126.2	25/07/2018	Hostplus Superannuation	-256.33
DD16126.3	24/07/2018	Rest Superannuation	-178.51
DD16126.4	24/07/2018	Australian Super	-1,358.19
DD16126.5	25/07/2018	Wealth Personal Superannuation and Pension Fund	-450.52
DD16126.6	25/07/2018	BT Business Super	-223.03
DD16126.7	24/07/2018	Prime Super	-207.29
EFT22106	13/07/2018	City of Greater Geraldton	-660.00
EFT22107	13/07/2018	Synergy	-879.60
EFT22108	13/07/2018	AJ & BF Mobile Mechanical Services	-4,785.00
EFT22109	13/07/2018	Atom Supplies	-681.40
EFT22110	13/07/2018	Aussie Natural Spring Water	-74.50
EFT22111	13/07/2018	Australia Post	-735.75
EFT22112	13/07/2018	Bunnings Group Limited	-1,714.53
EFT22113	13/07/2018	Coates Hire Operations Pty Ltd	-471.39
EFT22114	13/07/2018	Geraldton Bobcat	-550.00
EFT22115	13/07/2018	Hosexpress	-71.61
EFT22116	13/07/2018	Jungle News & Lotto	-22.40
EFT22117	13/07/2018	Landgate	-305.35
EFT22118	13/07/2018	Midwest Chemical & Paper	-70.77
EFT22119	13/07/2018	Mitchell & Brown	-498.00
EFT22120	13/07/2018	Moore Stephens	-660.00
EFT22121	13/07/2018	Queens Supa IGA Supermarket	-551.57
EFT22122	13/07/2018	Refuel Australia	-18,918.07
EFT22123	13/07/2018	Shire of Northampton	-561.00
EFT22124	13/07/2018	Sunset IGA	-386.25
EFT22125	13/07/2018	The West Australian	-332.55
EFT22126	13/07/2018	Totally Work Wear	-1,566.95
EFT22127	13/07/2018	Toxfree	-12,131.77
EFT22128	13/07/2018	Tudor House	-411.40
EFT22129	13/07/2018	Western Australian Treasury Corporation	-1,005.75
EFT22130	13/07/2018	Westrac Pty Ltd	-2,281.98
EFT22131	19/07/2018	Australian Taxation Office	-7,048.00
EFT22132	19/07/2018	Department of Health	-535.00
EFT22134	30/07/2018	Synergy	-1,780.40
EFT22135	30/07/2018	Telstra	-1,913.60
EFT22136	25/07/2018	Courier Australia - Toll Ipec	-10.73
EFT22137	25/07/2018	GPC Earthmoving	-5,230.50
EFT22138	25/07/2018	Geraldton Bobcat	-550.00
EFT22139	25/07/2018	Great Northern Rural Services	-2,750.00
EFT22140	25/07/2018	Local Government Supervisors Association Of Western Australia Inc.	-929.50
EFT22141	25/07/2018	Perth Auto Alliance	-722.12
EFT22142	25/07/2018	RAMM Software Ltd	-7,533.71

### List of Accounts Paid - July 18

Chq/EFT	Date	Name	Amount
EFT22143	25/07/2018	Shire of Chapman Valley	-9,179.65
EFT22144	25/07/2018	Wisteria Moon	-1,862.23
EFT22146	30/07/2018	Comms Tech Services	-1,078.00
EFT22147	30/07/2018	FP Annee	-1,350.00
EFT22148	30/07/2018	Fairfax Media	-218.08
EFT22149	30/07/2018	Geraldton Bobcat	-550.00
EFT22150	30/07/2018	Greenfield Technical Service	-5,255.25
EFT22151	30/07/2018	I T Vision User Group Inc	-748.00
EFT22152	30/07/2018	It Vision	-36,176.27
EFT22153	30/07/2018	K9 K10 Electrical	-109.62
EFT22154	30/07/2018	LGIS Insurance Broking	-51,425.43
EFT22155	30/07/2018	Local Government Insurance Services WA	-58,436.92
EFT22156	30/07/2018	ML Communications	-1,714.13
EFT22157	30/07/2018	Market Creations	-924.83
EFT22158	30/07/2018	Midwest Financial	-2,211.00
EFT22159	30/07/2018	Nabawa Valley Tavern	-1,666.70
EFT22160	30/07/2018	Ps Chester & Son	-33,956.08
EFT22161	30/07/2018	WA Planning & Logistics Pty Ltd	-4,252.50
EFT22162	30/07/2018	Waterman Irrigation Australia	-125.40
EFT22163	30/07/2018	Wisteria Moon	-511.85
			<b>-\$ 311,405.42</b>
Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
EFT22133	25/07/2018	Aimee Renee Oliveri	-700.00
EFT22145	30/07/2018	Meedac Inc	-530.00
			<b>-\$ 1,230.00</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 31st July 2018**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	24,519.10
Balance as per Cash at Bank Account GL 170000	954,539.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$979,058.55</b>

**BANK**

Business Account (Account No 000040)	24,594.60
Investment Account (Account No 305784)	954,539.45
Investment Account (Account No 502999)	-
Term Deposit	-
	<u>979,134.05</u>
Less Outstanding Payments	75.50
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$979,058.55</b>

Difference Check 0.00

Completed by:



Moreen Stewart - Senior Finance Officer

01/08/18

Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

1/8/2018

Date



SHIRE OF CHAPMAN VALLEY  
THE SHIRE CLERK  
ADMINISTRATION  
C/- POST OFFICE  
NABAWA W A WA 6532

31 JUL 2018

Facility Number

00018023 20000001

Payment Due Date

01 August 2018

Closing Balance

\$998.35

This amount will be swept from a nominated account.

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name		Number of Cards		Annual % Rate	
Shire Of Chapman Valley		1		15.65%	
Contact Name		Facility Number		Credit Limit	
The Shire Clerk		00018023 20000001		6,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Jun 2018	22 Jul 2018	01 Aug 2018	63.42	998.35	5,001.65

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,001.65

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 JUL	<b>Payments</b> AUTOMATIC PAYMENT	63.42-	
	<b>Sub Total:</b>	63.42-	
	<b>Purchases</b>		
27 JUN	TELSTRA MELBOURNE AUS	100.00	104720.22
28 JUN	TELECOMM SERVICE INC. LOCAL MELBOURNE AUS	100.00	104720.22
04 JUL	WEBJET MELBOURNE AUS	248.96	101920.02
04 JUL	TRAVEL AGENCIES AND TOUR OPE MELBOURNE AUS	462.59	101920.02
04 JUL	TRAVEL AGENCIES AND TOUR OPE GERALDTON AUS	21.10	104620.02
	EATING PLACES, RESTAURANTS		Meeting Shadow Minister LG.

## Corporate Card Statement

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
12 JUL	SurveyMonkey Dublin IRL	33.99	139820.22 Survey Tourism 104720.22 Dropbox
	INC FX FEE AUD \$0.99		
	COMPUTER PROGRAMMING, INTEGR		
20 JUL	Dropbox S9QFRZPK8S16 db.tt/cchelp IRL	31.71	
	INC FX FEE AUD \$0.92		
	ELECTRONIC/COMMERCE/INFORMAT		
	<b>Sub Total:</b>	<b>998.35</b>	

### Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
63.42	63.42 -	998.35	0.00	0.00	0.00	998.35	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature \_\_\_\_\_ Date 3/7/18

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_ Date 3/7/18

*MFCs, 3/7/2018*