



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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PREPARATION TIMING AND REVIEW

Date prepared: 3rd December 2018
Prepared by: Dianne Raymond
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 POLICIES

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 30 NOVEMBER 2018**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 1,279,176	\$ 1,279,176	\$ 1,279,176	\$ 0	% 0%	
Revenue from operating activities							
Governance		17,745	500	8,450	7,950	1590%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,709,445	5,719	0%	
General Purpose Funding - Other		456,426	233,043	255,649	22,606	10%	
Law, Order and Public Safety		26,858	16,954	15,635	(1,319)	(8%)	
Health		5,492	3,912	4,628	716	18%	
Housing		9,360	3,900	4,937	1,037	27%	
Community Amenities		185,077	162,757	166,038	3,281	2%	
Recreation and Culture		103,420	58,684	40,722	(17,962)	(31%)	▼
Transport		392,227	317,792	252,487	(65,305)	(21%)	▼
Economic Services		21,550	11,045	14,036	2,991	27%	
Other Property and Services		85,000	30,416	63,132	32,716	108%	▲
		4,006,881	3,542,729	3,535,159	(7,570)	(0%)	
Expenditure from operating activities							
Governance		(448,883)	(163,440)	(141,390)	22,050	13%	▲
General Purpose Funding		(120,110)	(44,596)	(38,956)	5,640	13%	
Law, Order and Public Safety		(197,755)	(95,236)	(91,179)	4,057	4%	
Health		(16,776)	(5,655)	(4,145)	1,510	27%	
Education and Welfare		(2,000)	(500)	(160)	340	68%	
Housing		(4,219)	(2,258)	(1,540)	718	32%	
Community Amenities		(824,027)	(297,326)	(262,965)	34,361	12%	▲
Recreation and Culture		(771,528)	(353,540)	(310,418)	43,122	12%	▲
Transport		(4,005,123)	(1,463,694)	(1,728,327)	(264,633)	(18%)	▼
Economic Services		(326,264)	(132,925)	(130,855)	2,070	2%	
Other Property and Services		(83,212)	(14,310)	187,126	201,436	1408%	▲
		(6,799,897)	(2,573,480)	(2,522,809)	50,671	2%	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	972,210	1,312,503	340,293	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
Amount attributable to operating activities		(458,756)	1,960,261	2,324,853			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	414,836	948,175	533,339	129%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	0	(1,500)	(100%)	
Capital Acquisitions	7	(2,119,968)	(703,956)	(987,694)	(283,738)	(40%)	▼
Amount attributable to investing activities		(960,696)	(287,620)	(39,519)			
Financing Activities							
Proceeds from New Debentures		85,000	0	0	0		
Transfer from Reserves	9	309,065	50,884	46,078	(4,806)	(9%)	
Repayment of Debentures	8	(99,136)	(46,948)	(46,948)	0	0%	
Transfer to Reserves	9	(154,652)	(1,940)	(1,289)	651	34%	
Amount attributable to financing activities		140,277	1,996	(2,160)			
Closing Funding Surplus(Deficit)	1(b)	(0)	2,953,813	3,562,350			

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 2018/19 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 DEFINITIONS - REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	<p>Governance</p> <p>Administration and Operation of facilities and services to members of council; Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscription, conference expenses, council chamber expenses and members' entertainment. Also includes the allocation of administration expenses for the CEO and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council. Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.</p> <p>Administration</p> <p>In accordance with Legislative changes which were effective on 1st July 1997. General Administration costs have been allocated to the various programs of Council to reflect the true costs of services provided. Directly attributable costs have been recorded in the relevant program while indirect costs have been allocated using time spent by administration staff on tasks related to each of the programs as a basis.</p>
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	<p>Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including savings accounts, General overdraft expenses.</p>
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	<p>Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.</p>
HEALTH	To provide an operational framework for environmental and community health.	<p>Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.</p>
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	<p>Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.</p>
HOUSING	To provide and maintain residential housing for staff, with the surplus available for private rental.	<p>Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.</p>
COMMUNITY AMENITIES	To provide services required by the community.	<p>Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Hosting of a Natural Resource Management Officer to assist community groups and landowners.</p>
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	<p>Administration, provision and operation of public halls, community centre, sporting complex, ovals, swimming areas and beaches. Includes contributions towards operations, subsidies and improvements of sporting clubs, sporting facilities and recreational areas. Administration, provision and operation of local libraries and library services. Contributions towards heritage issues such as municipal inventory, local Historical society operations - museum development/improvement etc.</p>
TRANSPORT	To provide safe, effective and efficient transport services to the community.	<p>Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government; includes vehicle registration and renewals facilities.</p>
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	<p>Eradication of noxious weeds and control of vermin. The development, promotion, support etc. of tourism and area promotion to attract tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services, swimming pool inspections etc. Revenues and outlays associated with water supply - standpipes.</p>
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	<p>Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,279,176	1,279,176	1,279,176	0	0%	
Revenue from operating activities							
Rates	5	2,703,726	2,703,726	2,709,445	5,719	0%	
Operating Grants, Subsidies and Contributions	10	905,418	577,499	516,566	(60,933)	(11%)	▼
Fees and Charges		320,649	233,802	246,168	12,366	5%	
Interest Earnings		45,752	23,058	24,500	1,442	6%	
Other Revenue		11,050	4,644	38,480	33,836	729%	▲
Profit on Disposal of Assets	6	20,285	0	0	0		
		4,006,880	3,542,729	3,535,159	(7,570)	(0%)	
Expenditure from operating activities							
Employee Costs		(2,031,824)	(755,349)	(672,026)	83,324	11%	▲
Materials and Contracts		(2,068,217)	(645,349)	(373,700)	271,649	42%	▲
Utility Charges		(59,639)	(22,092)	(8,242)	13,850	63%	▲
Insurance Expenses		(155,789)	(154,965)	(150,325)	4,640	3%	
Interest Expenses		(9,454)	(3,773)	(3,563)	210	6%	
Depreciation on Non-Current Assets		(2,333,307)	(972,210)	(1,312,503)	(340,293)	(35%)	▼
Loss on Disposal of Assets	6	(21,238)	(18,802)	0	18,802	100%	
Other Expenditure		(120,430)	(940)	(2,450)	(1,510)	(161%)	
		(6,799,898)	(2,573,480)	(2,522,809)	50,671	2%	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	972,210	1,312,503	340,293	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
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Capital acquisitions	7	(2,119,968)	(703,956)	(987,694)	(283,738)	(40%)	▼
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KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 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.

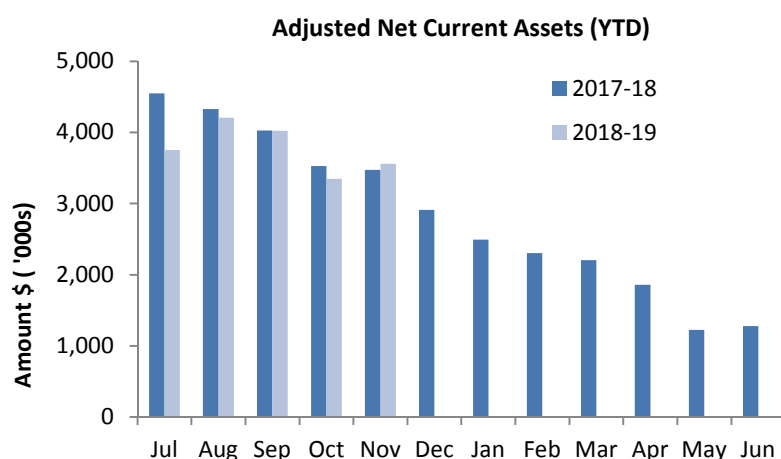
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 30 Nov 2017	Year to Date Actual 30 Nov 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	3,273,481	3,326,487
Cash Restricted	3	786,850	1,344,025	742,062
Receivables - Rates	4	101,168	418,676	462,227
Receivables - Other	4	76,827	12,383	4,640
Interest / ATO Receivable		2,827	0	0
Inventories		1,912	1,329	1,912
		2,262,530	5,049,894	4,537,328
Less: Current Liabilities				
Payables		(188,978)	(226,923)	(183,753)
Provisions - employee		(314,497)	(333,262)	(314,497)
ATO Payables		(7,525)	(2,617)	(49,163)
		(511,000)	(562,802)	(547,413)
Unadjusted Net Current Assets		1,751,530	4,487,092	3,989,915
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,344,025)	(742,062)
Add: Provisions - employee		314,497	333,262	314,497
Adjusted Net Current Assets		1,279,176	3,476,329	3,562,350

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)

\$3.56 M

Last Year YTD

Surplus(Deficit)

\$3.48 M

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.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Chapman Valley becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	7,950	1590%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	22,606	10%		Permanent	Financial Assistance Grant revised payment
Health	716	18%		Timing	Building applications septic apparatus
Housing	1,037	27%		Timing	Non employee housing rental income
Recreation and Culture	(17,962)	(31%)	▼	Timing	Grant & Other Income BHP CC Trust transfer
Transport	(65,305)	(21%)	▼	Timing	Funds received in investing activities below
Economic Services	2,991	27%		Timing	Building applications
Other Property and Services	32,716	108%	▲	Permanent	Sale of scrap metal \$30k
Expenditure from operating activities					
Governance	22,050	13%	▲	Timing	Consultancy & Audit Fees yet to expense
General Purpose Funding	5,640	13%		Timing	Internal allocations
Health	1,510	27%		Timing	Contract services yet to expense
Education and Welfare	340	68%		Timing	Repairs and maintenance
Housing	718	32%		Timing	Repairs and maintenance
Community Amenities	34,361	12%	▲	Timing	Refuse Site Repairs & Mtce; Dolby Creek Mgt expenses
Recreation and Culture	43,122	12%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Transport	(264,633)	(18%)	▼	Permanent	Roads Depn
Other Property and Services	201,436	1408%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributions	533,339	129%	▲	Timing	Main Road grant funds, Reinstatement full MRWA Direct Grant (\$44,984)
Capital Acquisitions	(283,738)	(40%)	▼	Timing	Grant funded jobs refer Note 7 Infrastructure - Roads
Financing Activities					
Transfer to Reserves	651	34%		Timing	Interest not yet posted
KEY INFORMATION					

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

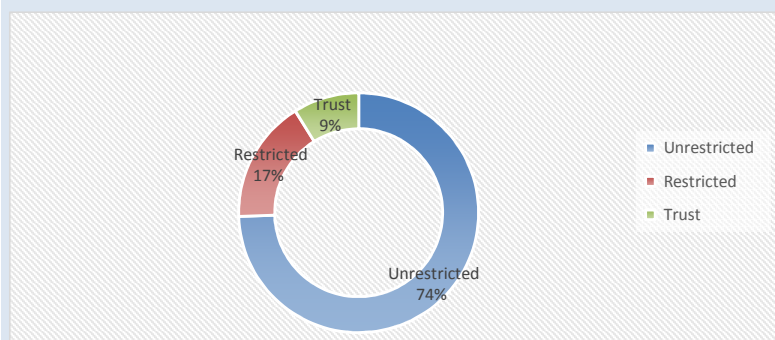
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	21,248			21,248	Westpac	At Call
Municipal Investment Account	3,304,539			3,304,539	Westpac	At Call
Reserve Fund - Leave		115,250		115,250	Westpac	At Call
Reserve Fund - Water		14,187		14,187	Westpac	At Call
Reserve Fund - Office & Equipment		39,604		39,604	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		213,942		213,942	Westpac	At Call
Reserve Fund - Legal		39,876		39,876	Westpac	At Call
Reserve Fund - Land Development		51,892		51,892	Westpac	At Call
Reserve Fund - Roadworks		101,793		101,793	Westpac	At Call
Reserve Fund - Landcare		15,793		15,793	Westpac	At Call
Reserve Fund - Building		149,725		149,725	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			120,790	120,790	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,258	14,258	Westpac	At Call
Term Deposits						
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
Total	3,326,487	742,062	395,932	4,464,481		

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	Unrestricted
\$4.46 M	\$3.33 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	30 Nov 18
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,709,445
Less Collections to date	(2,712,994)	(2,348,386)
Equals Current Outstanding	101,168	462,227
Net Rates Collectable	101,168	462,227
% Collected	97.29%	83.55%

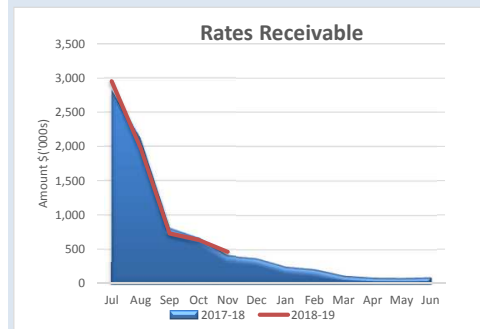
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,568	544	0	1,529	4,640
Percentage	55%	12%	0%	33%	
Balance per Trial Balance					
Sundry debtors					4,640
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					4,640
Amounts shown above include GST (where applicable)					

KEY INFORMATION

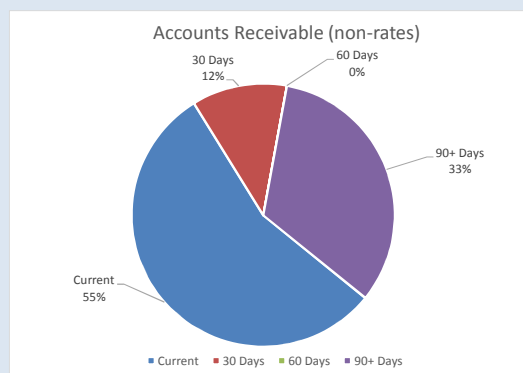
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Collected	Rates Due
84%	\$462,227



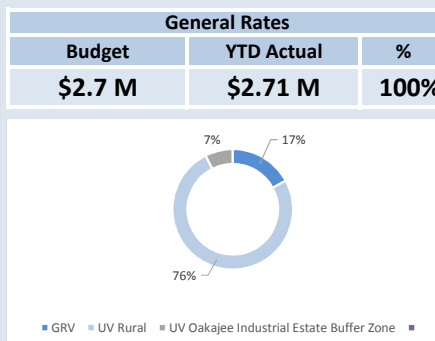
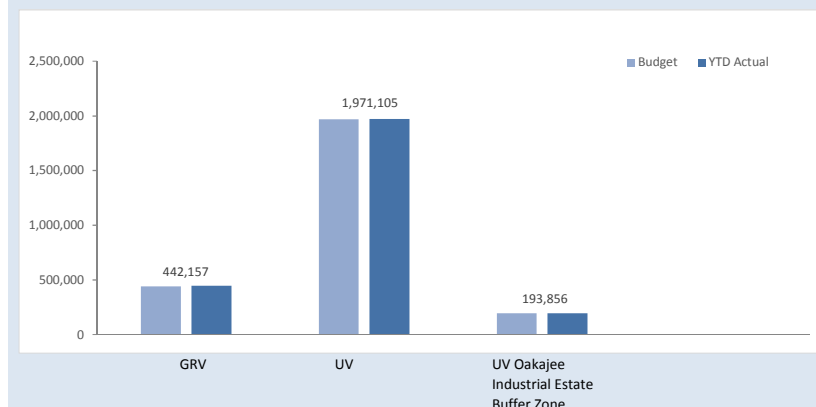
Debtors Due
\$4,640
Over 30 Days
45%
Over 90 Days
33%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.076430	286	5,785,126	442,157	0	0	442,157	442,157	5,168	245	447,571
UV Rural	0.011105	410	177,497,000	1,971,105	0	0	1,971,105	1,971,105	266	39	1,971,411
UV Oakajee Industrial Estate Buffer Zone	0.021740	2	8,917,000	193,856	0	0	193,856	193,856	0	0	193,856
Minimum Payment	Minimum \$										
GRV	600	181	442,157	108,600	0	0	108,600	108,600	0	0	108,600
UV Rural	400	16	1,971,105	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
Sub-Totals		895	194,612,388	2,722,118	0	0	2,722,118	2,722,118	5,435	284	2,727,837
Discount/Concession							0				
Excess Rates							(18,392)	(18,392)	0	0	(18,392)
Amount from General Rates							2,703,726				2,709,445
Ex-Gratia Rates							0				0
Total General Rates							2,703,726				2,709,445
Totals							2,703,726				2,709,445

SIGNIFICANT ACCOUNTING POLICIES

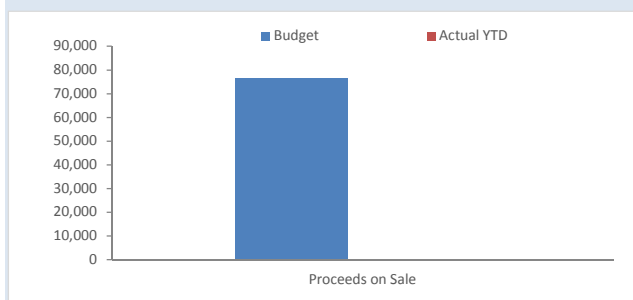
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
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
		77,453	76,500	20,285	(21,238)	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$0	0%

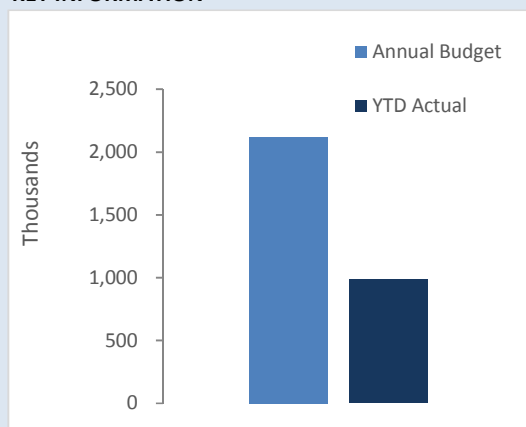
INVESTING ACTIVITIES
NOTE 7
SUMMARY CAPITAL ACQUISITIONS

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	171,781	87,481	43,520	(43,961)
Plant, Tools & Equipment	571,500	60,500	8,490	(52,010)
Infrastructure - Roads	1,376,687	555,975	935,684	379,709
Capital Expenditure Totals	2,119,968	703,956	987,694	283,738
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	414,836	948,175	533,339
Borrowings	85,000	0	0	0
Other (Disposals & C/Fwd)	76,500	1,500	0	-1,500
Cash Backed Reserves				
Building Reserve	34,267	0	0	0
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	629,748	287,620	39,519	(248,101)
Capital Funding Total	2,119,968	703,956	987,694	283,738

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

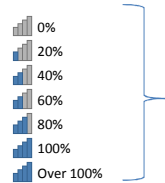


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.12 M	\$0.99 M	47%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.08 M	\$0.95 M	88%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

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	Comments
Capital Expenditure							
Buildings							
0.95		Shire Office - Modifications and Renovations	105640	34,267	34,267	32,461	1,806
0.00		Rubbish Depot CCTV	117640	5,000	0	0	0 CCTV funding application pending
0.00		Bitumen seal to from Nabawa Community Centre to Stadium	126440	42,293	42,293	0	42,293 Commence Feb 2019
0.01		Coronation Beach Campsite BBQ	171640	13,500	0	139	(139) Project commenced
1.00		BHP Mural Wall	128340	10,921	10,921	10,920	1 Project completed
0.00		Bill Hemsley Park Water & Shade Shelter	128340	40,000	0	0	0 Concept Plan updates pending
0.00		Depot Construction Fencing	132640	25,800	0	0	0 Project yet to commence
0.25		Buildings Total		171,781	87,481	43,520	43,961
Plant & Equipment							
0.00		Caterpillar Grader	135540	330,000	0	0	0 Tender Process progressing
0.00		Roller	135540	175,000	0	0	0 Tender Process progressing
0.00		Mower	135540	29,000	29,000	0	29,000 EK to progress purchase
0.82		Mower	135540	6,000	6,000	4,890	1,110 Purchased John Deere Mower
0.00		Water tank and fittings	135540	22,000	22,000	0	22,000
0.38		Upgrade to Rockwell bore pump; stand alone tool chest	135840	9,500	3,500	3,600	(100) Purchased tool chest
		Plant & Equipment Total		571,500	60,500	8,490	52,010
Infrastructure - Roads							
0.98		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	344,865	444,955	(100,090) Completed and claimed
1.03		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	130,005	469,006	(339,001) Completed and claimed
0.05		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	81,105	21,723	59,383
0.68		Infrastructure - Roads Total		1,376,687	555,975	935,684	(379,709)
0.47		Grand Total		2,119,968	703,956	987,694	(283,738)

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	30/06/2018	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	2,186	8,943	21,208	14,451	350	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	19,341	38,938	142,729	123,132	2,139	5,193
Transport									
Loan 96- Plant	32,561	0	0	16,131	32,561	16,430	(0)	602	1,200
Loan 97- Plant	37,857	0	0	9,289	18,694	28,568	19,163	471	1,137
Loan 99- Plant	0	0	85,000	0	0	0	85,000	0	0
	255,882	0	85,000	46,948	99,136	208,934	241,746	3,563	8,954
Self supporting loans									
	0	0	0	0	0	0	0	-	0
	0	0	0	0	0	0	0	0	0
Total	255,882	0	85,000	46,948	99,136	208,934	241,746	3,563	8,954

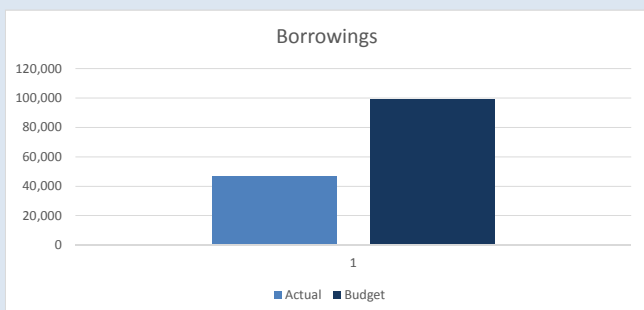
All debenture repayments were financed by general purpose revenue.

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.



Principal Repayments
\$46,948

Interest Earned
\$24,500

Interest Expense
\$3,563

Reserves Bal
\$.74 M

Loans Due
\$.21 M

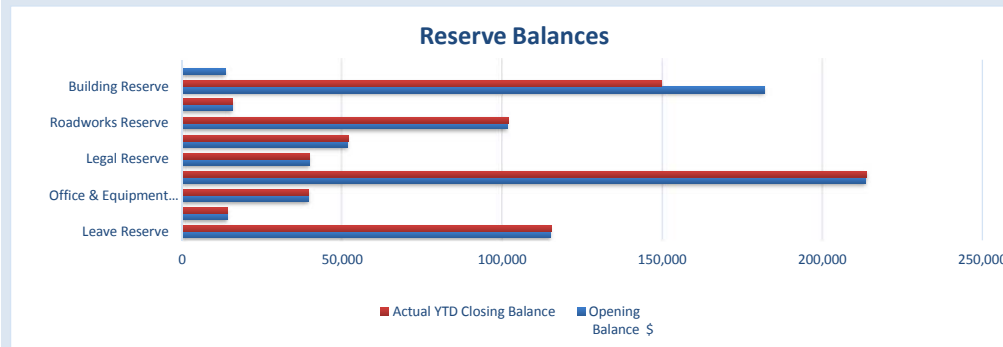
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

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	196	0	0	(34,500)	0	81,094	115,250
Water Strategy Reserve	14,163	72	24	0	0	0	0	14,235	14,187
Office & Equipment Reserve	39,537	240	67	0	0	0	0	39,777	39,604
Plant/Light Vehicle Reserve	213,579	1,500	363	150,000	0	(211,681)	0	153,398	213,942
Legal Reserve	39,808	180	68	0	0	0	0	39,988	39,876
Land Development Reserve	51,804	300	88	0	0	0	0	52,104	51,892
Roadworks Reserve	101,620	540	173	0	0	0	0	102,160	101,793
Landcare Reserve	15,766	80	27	0	0	(15,000)	0	846	15,793
Building Reserve	181,902	1,200	284	0	0	(34,267)	(32,461)	148,835	149,725
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	786,850	4,652	1,289	150,000	0	(309,065)	(46,078)	632,437	742,062

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 10
GRANTS AND CONTRIBUTIONS**

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	222,570	111,285	119,237	7,952
Grants Commission - Equalisation (General Purpose)	166,604	83,302	95,889	12,587
Ex Gratia Rates	9,000	9,000	9,563	563
Governance				
Minor Income Received - Other General	1,200	500	236	(264)
LSL Reimbursement	16,545	0	0	0
Reimbursements & Contributions	0	0	8,183	8,183
Law, Order and Public Safety				
DFES Grant Income	16,908	8,454	7,303	(1,152)
Community Amenities				
Dolby Creek Management Plan Income (gst free)	18,000	9,000	0	-9,000
Reimbursements & Sundry Income (P of E)	1,000	0	0	0
Cemetery Income (no GST applicable)	650	0	3,424	3,424
Recreation and Culture				
Grants & Other Income Received	14,000	14,000	0	-14,000
Transport				
MRWA Direct Grant.	71,942	71,942	116,926	44,984
Other Grant Income	287,000	229,600	114,800	-114,800
Hudson Resources - Dartmoor Road	15,000	15,000	18,467	3,467
Other Property and Services				
Diesel Fuel Rebate Received	45,000	18,750	19,331	581
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	6,666	609	(6,057)
Operating grants, subsidies and contributions Total	905,418	577,499	516,566	(60,933)
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Received	5,000	0	0	0
Transport				
MW Regional Road Funding	833,666	333,466	704,066	370,600
R2R (Construction) Income	244,106	81,370	244,109	162,739
Non-operating grants, subsidies and contributions Total	1,082,772	414,836	948,175	533,339
Grand Total	1,988,190	992,335	1,464,741	472,406

KEY INFORMATION

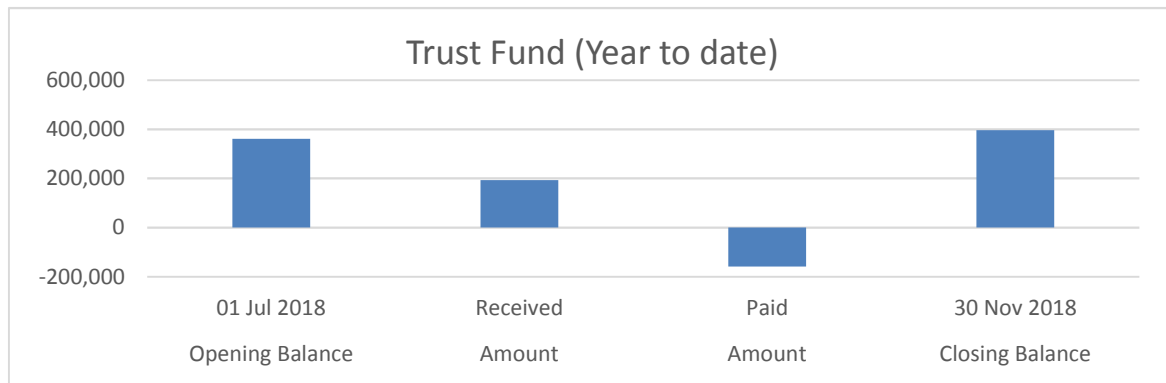
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**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 30 Nov 2018
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	11,310	-8,270	6,000
Post Office Deposit	1,390	124	-184	1,330
Contributions from Sub Divider	338,212	171,602	-144,501	365,313
CTF Levy	1,666	5,042	-3,171	3,537
Building Commission	1,358	3,808	-2,424	2,742
Refundable Deposit	15,610	1,050	0	16,660
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	361,547	192,935	-158,551	395,932

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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

Additional Information

Budget by Program

	30/11/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
Operating Expenditure				
General Purpose Funding	38,956	44,596	120,110	96,833
Governance	141,390	163,440	448,883	394,081
Law, Order and Public Safety	91,179	95,236	197,755	235,366
Education	160	500	2,000	0
Health	4,145	5,655	16,776	13,827
Housing	1,540	2,258	4,219	3,130
Community Amenities	262,965	297,326	824,027	579,183
Recreation and Culture	310,418	353,540	771,528	673,754
Transport	1,728,327	1,464,473	4,081,623	3,385,338
Economic Services	130,855	132,925	326,264	274,020
Other Property and Services	(187,126)	14,310	83,212	141,216
Total Expenditure (E)	2,522,809	2,574,258	6,876,397	5,796,748
	30/11/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
Operating Revenue				
General Purpose Funding	(2,965,094)	(2,936,769)	(3,160,152)	(3,511,250)
Governance	(8,450)	(500)	(17,745)	(21,542)
Law, Order and Public Safety	(15,635)	(16,954)	(26,858)	(178,712)
Health	(4,628)	(3,912)	(5,492)	(5,728)
Housing	(4,937)	(3,900)	(9,360)	(9,566)
Community Amenities	(166,038)	(162,757)	(185,077)	(188,375)
Recreation and Culture	(40,722)	(58,684)	(103,420)	(398,730)
Transport	(1,200,662)	(732,628)	(1,474,999)	(1,575,319)
Economic Services	(14,036)	(11,045)	(21,550)	(23,327)
Other Property and Services	(63,132)	(30,416)	(85,000)	(145,199)
Total Revenue (R)	(4,483,334)	(3,957,565)	(5,089,652)	(6,057,748)
Operating (Profit)/Loss (R-E)	(1,960,524)	(1,383,307)	1,786,744	(261,000)
	30/11/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
Adjustment for Non-Cash Items				
Depreciation	1,312,503	972,210	2,333,307	2,292,226
Profit/Loss on Sale of Asset	0	18,082	953	(4,567)
Movement in wage accruals	0	0	0	0
Movement in employee benefit provisions	0	0	0	0
Movement in deferred pensioner rates	0	0	0	0
Realisation on disposal assets	0	1,500	76,500	0
Changes on Revaluation on non-current assets	0	0	0	0
Total Non-Cash Items (NC)	1,312,503	991,792	2,410,760	2,287,658
	30/11/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
Capital Expenditure				
Land and Buildings	43,520	87,481	171,781	1,013,836
Plant and Equipment	4,890	57,000	562,000	764,837
Furniture and Equipment	0	0	0	0
Roads	935,684	555,975	1,376,687	1,613,149
Tools and Equipment	3,600	3,500	9,500	9,068
Transfer from Reserves	(46,078)	(50,884)	(309,065)	(793,568)
Transfer to Reserves	1,289	1,940	154,652	301,607
Repayment of Debentures	46,948	46,948	99,136	95,983
Proceeds from new loans	0	0	(85,000)	0
Proceeds from sale of equipment	0	(1,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	(69,655)
Total Capital	989,853	700,462	1,903,192	2,830,440
Opening (Surplus)/Deficit	(1,279,176)	(1,279,176)	(1,279,176)	(1,691,081)
Closing (Surplus)/Deficit	(3,562,350)	(2,953,813)	(0)	(1,409,299)

COA	Rate Revenue	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	1,695	3,021	3,500	4,094	1,326		
0062	Sundry Expenses	13	25	100	12	12		
0082	Rates - Other Costs.	0	0	500	127	0		
0132	Valuation Expenses	90	1,750	15,500	10,979	1,660		
0352	Rates - Administration Allocation	37,158	39,590	95,010	84,891	2,432		
	Total Operating Expenditure	38,956	44,386	119,610	100,102			
	Operating Revenue							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,703,726)	(2,703,726)	(2,703,726)	(2,574,514)	(0)		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(127)	0		
0033	Back Rates	(284)	0	0	(1,327)	284		
0061	Ex Gratia Rates	(9,563)	(9,000)	(9,000)	(11,056)	563		
0071	Interim Rates Raised	(5,435)	0	0	(13,706)	5,435		
0113	Interest - Overdue Rates	(8,295)	(5,210)	(12,500)	(17,721)	3,085		
0123	Interest - Instalment Payments	(8,157)	(6,908)	(7,000)	(7,177)	1,249		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,355)	(4,923)	(5,000)	(5,229)	432		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,105)	(1,475)	(2,500)	(2,917)	(370)		
	Total Operating Revenue	(2,741,920)	(2,731,242)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,702,964)	(2,686,856)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	210	500	0	210		
	Operating Revenue		0					
0201	Legal Reserve Income	(68)	(75)	(180)	(210)	(7)		
0203	Leave Reserve Income	(196)	(225)	(540)	(606)	(29)		
0204	Land Development Reserve Income	(88)	(125)	(300)	(317)	(37)		
0205	Building Reserve Income	(284)	(500)	(1,200)	(2,903)	(216)		
0206	Roadworks Reserve Income	(173)	(225)	(540)	(535)	(52)		
0215	Unspent Grants Reserve Income	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(24)	(30)	(72)	(75)	(6)		
0233	Grants Commission - Road Funding	(119,237)	(111,285)	(222,570)	(496,002)	7,952		Annual Budget Review for amended total funds 2018/2019
0243	Computer and Office Equipment Reserve	(67)	(100)	(240)	(208)	(33)		
0253	Grants Commission - (General Purpose)	(95,889)	(83,302)	(166,604)	(372,830)	12,587	*	Annual Budget Review for amended total funds 2018/2019
0273	Plant/Light Vehicle Reserve Income	(363)	(625)	(1,500)	(1,898)	(262)		
0453	Interest Received - Municipal Account	(6,759)	(9,000)	(21,600)	(20,202)	(2,241)		
0506	Landcare Reserve Income	(27)	(35)	(80)	(83)	(8)		
	Total Operating Revenue	(223,174)	(205,527)	(415,426)	(895,870)			
	Total General Purpose Income	(223,174)	(205,317)	(414,926)	(895,870)			
	Total General Purpose Funding	(2,926,138)	(2,892,173)	(3,040,042)	(3,429,541)			

COA	Governance	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	4,000	4,000	11,710	4,000		
0182	Subscriptions & Memberships Expense	21,463	19,418	25,418	21,435	(2,045)		
0192	Members Conference & Training Expenses	6,299	11,000	15,000	13,258	4,701		
0202	Members Insurance Expense	11,553	12,000	12,000	11,553	447		
0212	Donations & Gifts	30	50	350	305	20		
0232	Consultancy & Legal Expenses	0	7,500	15,000	3,500	7,500		
0242	Members Sitting Fees.	0	0	72,280	72,246	0		
0252	Members Remuneration Expenses	0	0	4,400	4,223	0		
0262	President & Deputy Allowances.	0	0	12,500	12,426	0		
0272	Council Chambers Repairs & Maintenance	2,909	2,425	5,920	3,780	(484)		
0442	Members Administration Allocation	92,895	87,415	209,790	212,227	(5,480)		
0462	Meeting & Refreshments Expense	4,166	6,500	35,000	18,387	2,334		
1822	Accounting & Audit Expenses	1,760	16,975	35,975	22,773	15,215	*	Timing - final audit fees to paid December 2018
7202	Members Depreciation	314	520	1,250	1,264	206		
	Total Operating Expenditure	141,390	167,803	448,883	409,086			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	141,390	167,803	448,883	409,086			

COA	Adminstation	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	7,000	9,675	0		
0222	Fringe Benefits Tax	10,077	10,500	42,000	40,996	423		
0282	Administration SGC 9.50%	22,634	23,575	56,580	52,180	941		
0292	Admin Salaries Expense	228,938	222,130	533,111	537,061	(6,808)		
0294	Admin Staff Housing Allowance	5,321	5,530	13,273	12,863	209		
0312	Admin - Max 3% Council Additional Contr	6,041	5,870	14,084	12,739	(171)		
0372	Admin Workers Compensation Insurance	12,120	13,001	13,000	12,601	881		
0402	Insurance Expense	5,714	4,700	4,700	4,619	(1,014)		
0422	Office Gardens Expenses	15,969	15,670	37,615	36,220	(299)		
0432	Admin Building Operations	11,886	14,854	28,332	25,685	2,968		
0472	Office Expenses - General	7,278	8,165	16,500	15,183	887		
0473	Admin Building Repairs & Maintenance	2,783	11,500	12,500	15,726	8,717		
0482	Office Telephone & Internet Expenses	4,521	11,045	29,100	20,834	6,524		
0492	Advertising Expenses	943	4,585	11,000	8,261	3,642		
0502	Computer Hardware Service & Repair	19,220	15,500	37,202	24,290	(3,720)		
0512	Furniture & Equipment - (Expensed)	3,878	3,000	8,000	5,819	(878)		
0522	Freight & Postage Expense	643	625	1,500	2,173	(18)		
0542	Printing & Stationary Expense	6,301	8,335	20,000	17,974	2,034		
0552	Motor Vehicle Expenses	3,053	2,915	7,000	7,058	(138)		
0562	Administration LSL Expense	0	0	43,525	4,571	0		
0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(464,474)	(498,135)	(1,195,519)	(1,061,135)	(33,661)	*	Timing - internal allocation only
0622	Uniform Expense	135	692	2,077	710	557		
0632	Staff Training, Conference and Recruitment	9,406	9,000	28,000	11,626	(406)		
0662	Public Liability Insurance	18,499	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	12,265	45,000	115,225	74,538	32,735	*	Timing - budget profile
0702	Bank Fees & Charges	4,111	2,605	6,250	5,634	(1,506)		
0712	Occupational Health & Safety	810	3,250	7,000	5,574	2,440		
0722	Accounting Software Operating Expenditure	35,961	17,915	45,000	47,153	(18,046)	*	02 - IT Vision SynergySoft Annual Licence & Maintenance Fee; Market Creations
7002	Admin Depreciation	15,968	15,810	37,945	33,124	(158)		
	Total Operating Expenditure	(0)	(4,363)	0	1,422			

COA	Administation	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(267)	(500)	(1,200)	(1,749)	(233)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(8,183)	0	0	(19,793)	8,183		LGIS Contributions Credit 18/19
1243	LSL Reimbursement	0	0	(16,545)	0	0		
	Total Operating Revenue	(8,450)	(500)	(17,745)	(21,542)			
	Capital Expenditure / Reserve Transfers							
0351	T/f From Leave Res-admin	0	0	(26,500)	0	0		
0355	Tfr From Building Reserve	(32,461)	(34,267)	(34,267)	(275,733)	(1,806)		
0564	Building Improvements (CAPEX)	32,461	34,267	34,267	275,733	1,806		
4750	Tfr to Leave Reserve	196	225	540	606	29		
4770	Tfr to Office & Equipment Reserve	67	100	240	208	33		
4780	Tfr to Plant/Light Vehicle Reserve	363	625	1,500	1,898	262		
	Total Capital Expenditure / Reserve Transfers	626	950	(24,220)	2,712			
	Total Administration	(7,824)	(3,913)	(41,965)	(17,407)			
	Total Governance/Administration	133,566	163,890	406,918	391,678			

COA	Fire Prevention	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	4,645	4,950	11,876	10,611	305		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	10,146	9,760	23,430	21,412	(386)		
0832	ESL - Shire Properties.	820	900	900	675	80		
0882	Fire Prevention Enforcement Expenditure	300	500	1,000	0	200		
1722	Brigades Operating Expenses	21,628	20,823	25,935	32,439	(805)		
8012	Loss on Sale of Assets.	0	0	0	54,546	0		
7012	Fire Control Depreciation	30,880	30,695	73,670	71,367	(185)		
	Total Operating Expenditure	69,973	69,628	138,811	192,323			
	Operating Revenue							
0703	Fines & Penalties Income	(500)	(1,000)	(1,250)	(3,500)	(500)		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(7,303)	(8,454)	(16,908)	(27,883)	(1,152)		
0743	Operating Grants & Contributions	0	0	0	(2,695)	0		
0883	Fire Prevention Enforcement Income	0	(500)	(1,000)	(441)	(500)		
	Total Operating Revenue	(11,803)	(13,954)	(23,158)	(38,518)			
	Capital Expenditure / Reserve Transfers							
0754	CAPITAL EXP. - PLANT & EQUIP.	0	0	0	135,487	0		
0915	Capital Grant - FESA	0	0	0	(135,487)	0		
0745	Transfer from Unspent Grant Reserve	(2,695)	(2,695)	(2,695)	0	0		
0774	Tfr To Unspent Grant Reserve	0	0	0	2,695	0		
	Total Capital Expenditure / Reserve Transfers	(2,695)	(2,695)	(2,695)	2,695			
	Total Fire Prevention	55,476	52,979	112,959	156,500			

COA		Animal Control	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		Operating Expenditure							
0792		Animal Control - Admin Allocation Expenses	4,645	4,950	11,876	10,611	305		
0812		Depn - Animal Control	75	75	180	179	0		
0842		Animal Control Expenses	253	598	1,000	974	345		
0852		Rangers Allocation	10,146	9,760	23,430	21,412	(386)		
		Total Operating Expenditure	15,118	15,383	36,486	33,177			
		Operating Revenue							
0843		Impoundment Fees	(81)	0	(100)	(107)	81		
0853		Dog/Cat Registrations Income	(2,951)	(3,000)	(3,300)	(4,200)	(49)		
0863		Fines & Penalties	(800)	0	(300)	(400)	800		
		Total Operating Revenue	(3,832)	(3,000)	(3,700)	(4,707)			
		Total Animal Control	11,286	12,383	32,786	28,470			
COA		Other Law, Order and Public Safety	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
		Operating Expenditure							
0902		Rangers Allocation	6,088	5,855	14,058	12,726	(233)		
0962		Misc. Expenses - Other Law and Order	0	165	400	0	165		
		Total Operating Expenditure	6,088	6,020	14,458	12,726			
		Operating Revenue							
0983		Fines & Penalties Levied.	0	0	0	0	0		
		Total Other Law, Order and Public Safety	6,088	6,020	14,458	12,726			

COA	Rangers Expenses	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0892	Salary & Wages Expense-Rangers	31,258	34,515	82,834	69,463	3,257		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	2,796	2,760	6,629	6,414	(36)		
0932	Conference & Training	0	415	1,000	0	415		
0982	Rangers Expense	5,087	4,180	10,035	11,036	(907)		
1012	Tools & Equipment - Low Value	0	415	1,000	0	415		
0952	Rangers Expenses Allocated	(40,584)	(39,580)	(94,998)	(86,254)	1,004		
	Total Operating Expenditure	0	4,205	8,000	2,059			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	(3,000)	(8,000)	0	(3,000)		
	Total Capital Expenditure / Reserve Transfers	0	(3,000)	(8,000)	0			
	Total Rangers Expenses	0	1,205	0	2,059			
	Total Law, Order and Fire Safety	72,849	72,587	160,203	199,754			

COA	Education	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	160	500	2,000	0	(340)		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	160	500	2,000	0			

COA	Health Inspection and Administration	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
1282	Ranger Allocation - Pool Inspections Expense	3,653	3,655	8,776	7,575	2		
1292	Health Expenses General	492	2,000	8,000	6,681	1,508		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	4,145	5,655	16,776	14,256			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,470)	(1,470)	(1,470)	(1,470)	0		
1393	Licences Income Received - Caravan Park	(754)	(554)	(674)	(674)	200		
1573	Health Septic Fees	(1,062)	(944)	(1,534)	(1,652)	118		
1583	Health Administration Fees	(1,342)	(944)	(1,814)	(1,932)	398		
	Total Operating Revenue	(4,628)	(3,912)	(5,492)	(5,728)			
	Total Health Inspection and Administration	(483)	1,743	11,284	8,528		0	

COA	Housing	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	976	1,698	2,874	1,439	722		
2542	Housing Other Depreciation	564	560	1,345	1,345	(4)		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	Total Operating Expenditure	1,540	2,258	4,219	3,130			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(4,937)	(3,900)	(9,360)	(9,566)	1,037		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(4,937)	(3,900)	(9,360)	(9,566)			
	Capital Expenditure / Reserve Transfers							
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	284	500	1,200	72,558	216		
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		
	Total Capital / Reserves	284	500	1,200	72,558			
	Total Housing	(3,113)	(1,142)	(3,941)	66,122			

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

COA	Sanitation - Household Refuse	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	43,806	51,085	122,600	126,824	7,279		
1772	Sanitation Household Refuse Depreciation	1,256	1,250	3,000	2,996	(6)		
1792	Refuse Site Repairs & Maintenance	5,379	28,765	64,155	14,768	23,386	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	18,579	19,795	47,505	42,445	1,216		
	Total Operating Expenditure	69,020	100,895	237,260	187,034			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(144,139)	(137,280)	(137,280)	(137,322)	6,859		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(7,945)	0		
	Total Operating Revenue	(152,286)	(145,427)	(145,427)	(145,267)			
	Total Sanitation - Household Refuse	(83,266)	(44,532)	91,833	41,767			

COA	Sanitation - Other	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1882	Parks & Gardens Rubbish Collection Expenses	3,742	3,260	7,827	8,143	(482)		
1912	Refuse Collection Expenses	0	2,085	5,000	455	2,085		
1922	Depn - Other Sanitation	203	200	485	485	(3)		
	Total Operating Expenditure	3,945	5,545	13,312	9,082			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
1764	Rubbish Depot - Capital Expenses	0	0	5,000	0	0		
	Total Sanitation - Other	3,945	5,545	18,312	9,082			

COA	Protection of Environment	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	200	835	2,000	0	635		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	3,163	9,000	18,000	4,600	5,837		
	Total Operating Expenditure	3,363	9,835	35,000	4,600			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	0	(9,000)	(18,000)	(4,600)	(9,000)		
2933	Reimbursements & Sundry Income (P of E)	0	0	(1,000)	0	0		
	Total Operating Revenue	0	(9,000)	(19,000)	(4,600)			
	Capital Expenditure / Reserve Transfers							
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	27	35	80	83	8		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	27	35	(14,920)	83			
	Total Protection of Environment	3,390	870	1,080	83			

COA	Town Planning and Regional Development	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0162	Provision for LSL	0	0	8,000	4,095	0		
1992	Planning Consultancy Expenses	8,521	5,000	33,000	24,912	(3,521)		
2102	Workers Compensation Insurance	2,127	2,100	2,100	2,065	(27)		
2112	Salary & Wages Expense-T/Plan	53,240	52,340	125,619	120,935	(900)		
2122	Superannuation - Council Maximum of 3%	1,557	1,540	3,691	3,569	(17)		
2132	Superannuation - SGC 9.50%	4,932	4,870	11,689	11,303	(62)		
2182	Other Employee Expenses	0	2,500	6,000	1,268	2,500		
2202	Town Planners Expenses	238	415	1,000	917	177		
2222	Motor Vehicle Expenses	2,372	2,915	7,000	6,727	543		
2232	Legal Expenses - Town Planners	0	5,000	15,000	8,877	5,000		
2242	Engineering Expenses	4,388	5,000	15,000	13,655	612		
2252	Advertising Expenses	638	500	1,500	664	(138)		
3012	Admin Allocation Expenses	18,579	19,795	47,505	42,445	1,216		
7052	Surveying & Land Expenses	3,983	10,000	40,000	20,085	6,017		
7072	Planning Projects - Expenses	0	0	5,000	9,000	0		
	Total Operating Expenditure	100,574	111,975	322,104	270,517			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(7,628)	(4,165)	(10,000)	(12,770)	3,463		
2243	Outsourced Planning Fees - Other LGs	(2,700)	(4,165)	(10,000)	(16,541)	(1,465)		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	Total Operating Revenue	(10,328)	(8,330)	(20,000)	(36,625)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	0	0	0	0		
2264	Land Development	0	0	0	11,113	0		
4801	Tfr to Land Development Reserv	88	125	300	317	37		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	68	75	180	210	7		
	Total Capital Expenditure/Reserve Transfers	156	200	480	527			
	Total Town Planning and Regional Development	90,402	103,845	302,584	234,419			

COA	Other Community Amenities	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	6,270	7,126	16,562	6,649	856		
3132	Community Development Expenses	35,000	13,500	53,500	8,665	(21,500)	*	Job: CD022 - \$30,000 Dedicated Fixed wireless internet service; CVAS Show Day Contribution paid
3162	Administration Allocated	27,868	29,690	71,258	63,668	1,822		
3212	Other Community Amenities Depreciation	2,394	2,380	5,715	5,711	(14)		
3222	Community Growth Fund	1,600	0	30,000	14,658	(1,600)		
3232	Community Development Officer Expense	12,930	16,380	39,316	37,935	3,450		
	Total Operating Expenditure	86,062	69,076	216,351	137,286			
	Operating Revenue							
3093	Cemetery Income (no GST applicable)	(220)	0	(650)	(163)	220		
3113	Cemetery Income (GST Applies)	(3,204)	0	0	(720)	3,204		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development	0	0	0	(1,000)	0		
	Total Operating Revenue	(3,424)	0	(650)	(1,883)			
	Capital Expenditure / Reserve Transfers							
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		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Other Community Amenities	82,638	69,076	215,701	135,404			
	Total Community Amenities	97,109	134,804	629,510	420,754			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Public Halls and Civic Centres	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	38,068	36,855	88,451	78,094	(1,213)		
2722	Public Halls & Showgrounds Expense	33,761	58,849	89,271	55,618	25,088	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	16,822	20,533	37,145	41,166	3,711		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	350	350	1,423	1,948	0		
3202	Public Halls Admin Allocation	13,934	14,845	35,629	31,834	911		
	Total Operating Expenditure	102,937	131,432	251,919	208,660			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(5,856)	(3,840)	(5,280)	(8,676)	2,016		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	0		
	Total Operating Revenue	(5,856)	(3,840)	(5,280)	(8,676)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	42,293	42,293	10,000	42,293	*	Budget Profile Timing - Nabawa Community Centre Carpark scheduled for Feb 2019
4925	Principal Repayment - Loan 89	2,186	2,186	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	2,186	44,479	51,236	18,427			
	Total Public Halls and Civic Centres	99,266	172,071	297,875	218,411			
COA	Swimming Areas and Beaches	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	9,290	9,895	23,753	21,223	605		
3412	Coronation Beach Expenses	19,692	25,135	59,300	48,343	5,443		
7082	Beaches Depreciation	4,082	4,060	9,740	9,737	(22)		
	Total Operating Expenditure	33,063	39,090	92,793	79,303	1,977		
	Operating Revenue							
3443	Coronation Beach Camping Fees	(28,574)	(34,804)	(70,000)	(79,992)	(6,231)		
3453	Grant and Other Income	0	0	0	(500)	0		
	Total Operating Revenue	(28,574)	(34,804)	(70,000)	(80,492)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	139	0	13,500	0	(139)		
	Total Swimming Areas and Beaches	4,628	4,286	36,293	(1,189)			

COA	Other Recreation and Sport	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1472	Yuna Oval Expenses	1,833	250	510	10	(1,583)		
1532	Loan 98 Interest Expense	2,139	2,139	5,193	5,987	0		
1482	Sporting Clubs Expenses	16,590	24,061	58,881	70,099	7,471		
2642	Parks, Gardens Expense	43,794	49,795	115,615	73,744	6,001		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	8,899	7,600	13,850	18,892	(1,299)		
2712	Tennis Clubs Expenses	7,014	6,949	11,164	5,557	(65)		
2772	Minor Gardening Equipment.	2,000	835	2,000	873	(1,165)		
2812	Golf Courses	1,894	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	18,579	19,795	47,505	38,894	1,216		
7022	Parks & Gardens Depreciation	12,197	11,855	28,450	40,949	(342)		
7092	Other Rec & Sports Depreciation	33,917	31,650	75,960	75,729	(2,267)		
	Total Operating Expenditure	148,857	156,469	360,668	332,272			
COA	Other Recreation and Sport	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(4,487)	(4,540)	(5,540)	(4,804)	(53)		
2803	Grants & Other Income Received	0	(14,000)	(14,000)	(300,740)	(14,000)	*	Budget Profile Timing - Funds transfer for BHP CC
3444	Fig Tree Camping Fees	(1,805)	(1,500)	(3,600)	(4,019)	305		
	Total Operating Revenue	(6,293)	(20,040)	(23,140)	(309,562)			
	Operating Expenditure							
7292	Loss on Sale Assets.	0	0	0	7,770	0		
	Total Operating Expenditure	0	0	0	7,770			
	Capital Expenditure / Reserve Transfers							
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	10,920	10,921	50,921	716,990	1		
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	10,922	0		
2824	Principal Repayment - Loan 98	19,341	19,341	38,938	37,930	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	(10,922)	(10,922)	(10,922)	(7,602)	0		
	Total Capital Expenditure / Reserve Transfers	19,340	19,341	78,937	626,039			
	Total Other Recreation and Sport	161,905	155,770	416,466	656,519			

COA	Library	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	718	2,190	4,840	3,507	1,472		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libaries Admin Allocations	9,290	9,895	23,753	21,223	605		
6922	Libraries Depreciation	23	25	56	56	2		
	Total Operating Expenditure	10,031	12,110	29,649	25,785			
COA	Other Culture	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	6,320	5,283	9,525	10,789	(1,037)		
3652	Other Culture Depreciation	9,211	9,155	21,975	21,973	(56)		
3662	Community Heritage Programs	0	0	5,000	0	0		
	Total Operating Expenditure	15,531	14,438	36,500	32,761			
	Operating Revenue							
3445	Grant Funding Received	0	0	(5,000)	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	Total Operating Revenue	0	0	(5,000)	0			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0		0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	15,531	14,438	31,500	32,761			
	Total Recreation and Culture	291,361	358,676	811,781	932,287			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Road Constuction	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	23,224	39,590	95,010	53,057	16,366	*	Internal Allocation Only
	Operating Revenue							
3173	MW Regional Road Funding	(704,066)	(333,466)	(833,666)	(878,667)	370,600	*	Budget Profile Timing - all jobs claimed to date
3193	R2R (Construction) Income	(244,109)	(81,370)	(244,106)	(240,000)	162,739	*	Timing - Quarterly payment Dartmoor and Valentine Rd claimed
	Total Operating Revenue	(948,175)	(414,836)	(1,077,772)	(1,118,667)			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Road Constuction	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Including Grant Funded Jobs	935,684	555,975	1,376,687	1,613,149	(379,709)	*	Budget Profile Timing Valentine Road - Upgrade from gravel to 7.2m wide seal completed Dartmoor Road - Upgrade from gravel to 7.2m wide seal completed
4840	Tfr to Roadworks Reserve	173	225	540	535	52		
	Total Capital Expenditure / Reserve Transfers	935,856	556,200	1,377,227	1,613,685			
	Total Road Construction	10,905	180,954	394,465	548,075			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Road Maintenance	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	576,000	701,242	2,188,767	1,702,941	125,242	*	Timing - commenced grant funded jobs; refer staff information report for road grading
3502	Depot Maintenance	12,708	25,799	59,550	47,495	13,091	*	Budget profile timing employee costs
3512	Street Lighting Expense	3,065	4,355	10,450	9,571	1,290		
3522	Depreciation	25,431	25,280	60,670	60,904	(151)		
3532	Street Trees	2,875	5,000	10,000	9,477	2,125		
3542	License & Subscriptions	9,584	9,966	12,800	9,206	382		
3562	Road Sign Expense	7,686	0	10,000	9,752	(7,686)		
3802	Road Maintenance Admin Allocation	37,158	39,590	95,010	84,891	2,432		
3822	Bore Maintenance	134	0	10,000	4,025	(134)		
3832	Crossover expenses to ratepayers	1,455	0	5,000	0	(1,455)		
6912	Roads Depreciation	1,004,710	567,255	1,361,410	1,335,070	(437,455)	*	Infrastructure Depn annual budget review
	Total Operating Expenditure	1,680,806	1,378,487	3,823,657	3,273,332			
		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Road Maintenance	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(116,926)	(71,942)	(71,942)	(68,366)	44,984	*	Annual Budget review MRWA Direct Grant reinstated to full amount
3153	Other Grant Income	(114,800)	(229,600)	(287,000)	(286,333)	(114,800)	*	Budget Profile timing - Chapman Valley Road job commenced
3393	Hudson Resources - Dartmoor Road	(18,467)	(15,000)	(15,000)	(20,895)	3,467		
	Total Operating Revenue	(250,193)	(316,542)	(373,942)	(375,594)			
	Capital Expenditure / Reserve Transfers							
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		
	Total Capital Expenditure / Reserve Transfers	0	0	25,800	0			
	Total Road Maintenance	1,430,613	1,061,945	3,475,515	2,897,738			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Road Plant Purchases	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	
	Operating Expenditure							
3586	Loan 97 - Interest Expense	471	471	1,137	1,498	0		
3642	Loss on Sale Assets.	0	18,082	21,238	9,833	18,082	*	Budget Profile Timing
3912	Loan 96 - Interest Expense	602	602	1,200	2,110	0		
6225	Realisation on Disposal of Assets	0	1,500	76,500	104,818	1,500		
	Total Operating Expenditure	1,074	20,656	100,075	118,259			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(20,285)	(77,062)	0		
	Total Operating Revenue	0	0	(20,285)	(77,062)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	4,890	57,000	562,000	629,350	52,110	*	Timing refer Note 7 FMR - purchased John Deer mower, tender progressing for grader
3584	Tools & Other Equipment.	3,600	3,500	9,500	9,068	(100)		
3914	Principal Repayments - Loan 96	16,131	16,131	32,561	31,389	0		
3587	Principal Repayments-Loan 97	9,289	9,289	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	(1,500)	(76,500)	(104,818)	(1,500)		
	Total Capital Expenditure / Reserve Transfers	33,911	84,421	399,575	427,806			
	Total Road Plant Purchases	34,984	105,076	479,365	469,004			

COA	Traffic Control	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	23,224	24,740	59,381	53,057	1,516		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,000	3,500	509	1,000		
	Total Operating Expenditure	23,224	25,740	62,881	53,566			
	Operating Revenue							
7513	Licensing Commission Income	(2,293)	(1,250)	(3,000)	(3,997)	1,043		
7533	Licensing Transactions - In	0	0	0	0	0		
	Total Operating Revenue	(2,293)	(1,250)	(3,000)	(3,997)			
	Capital Expenditure / Reserve Transfers							
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		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0			
	Total Traffic Control	20,930	24,490	59,881	49,569			
	Total Transport	1,497,432	1,372,465	4,409,226	3,964,386			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Rural Services	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	6,088	5,855	14,058	13,029	(233)		
6722	Noxious Weeds & Pest Expense	8,307	5,315	12,755	8,509	(2,992)		
	Total Operating Expenditure	14,394	11,170	26,813	21,538			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	14,394	11,170	26,813	21,538			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Tourism and Area Promotion	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	334	1,000	5,000	334		
3982	Tourism Expense	1,599	3,835	9,200	2,688	2,236		
4282	Promotional Expense	218	534	1,000	398	316		
	Total Operating Expenditure	1,817	4,703	11,200	8,086			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	1,817	4,703	11,200	8,086			

COA	Building Control	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	54,247	53,345	130,716	122,913	(902)		
4622	Building Admin Allocation	37,158	39,590	95,010	79,891	2,432		
	Total Operating Expenditure	91,405	92,935	225,726	202,804			
	Operating Revenue							
4153	Building Licenses Income	(7,194)	(4,165)	(10,000)	(11,192)	3,029		
4173	CTF Commissions Received	(45)	(105)	(250)	(233)	(60)		
4213	Building Commissions Received	(45)	(85)	(200)	(217)	(40)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(7,284)	(4,355)	(10,450)	(11,641)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	84,121	88,580	215,276	191,163			

COA	Other Economic Services	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	114	250	250	0	136		
4222	Administration Allocation	18,579	19,795	47,505	37,445	1,216		
4242	Rehab. Gravel Pits Expense	0	0	5,000	2,520	0		
4252	Purchase of Stamps.	0	22	150	140	22		
4272	Other Expenditure	4,546	4,050	9,620	9,244	(496)		
	Total Operating Expenditure	23,238	24,117	62,525	49,350			
	Operating Revenue							
4223	Commission Received Australia Post	(3,410)	(3,125)	(7,500)	(8,001)	285		
4243	Annual Post Office Box Fee	(2,992)	(3,000)	(3,000)	(3,038)	(8)		
4253	Postage Stamp Income	(43)	(79)	(100)	(140)	(36)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(6)	(36)	(50)	(57)	(30)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(6,751)	(6,690)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	24	30	72	75	6		
	Total Other Economic Services	16,511	17,457	51,497	37,739			
	Total Economic Services	116,844	121,910	304,786	258,525			

		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Plant Depreciation	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	127,151	228,560	548,549	538,788	101,409	*	Non cash item - asset register processing
6890	Depn Posted to Jobs	(266,926)	(228,560)	(548,549)	(536,972)	38,366	*	Non cash item - Road program timesheet entry
	Total Plant Depreciation	(139,775)	0	0	1,816			
		30-Nov-18	30-Nov-18	2018/2019	30-Jun-18			
COA	Private Works	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	4,325	7,590	18,212	4,375	3,265		
	Operating Income							
7333	Private Works Income	(7,981)	(5,000)	(20,000)	(8,395)	2,981		
	Total Private Works	(3,657)	2,590	(1,788)	(4,020)			

COA	Public Works Overheads	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	0	(47,561)	0		
4312	Superannuation - Max 3% Works Staff	4,249	10,365	24,871	9,267	6,116		
4322	Superannuation Guarantee - Works Manager	4,252	4,263	10,076	10,931	11		
4332	Superannuation Guarantee - Works Staff	28,931	32,815	78,754	66,836	3,884		
4342	Salary Works Manager	44,372	43,690	104,853	98,792	(682)		
4352	Superannuation Max 3% - Works Manager	1,343	1,347	3,182	3,452	4		
4372	Public Works Sundry Expense	8,133	18,540	44,500	31,386	10,407	*	Budget Profile timing employee costs
4382	Works Manager - Expenses	1,523	1,755	4,150	3,498	232		
4392	External Engineering Services	7,817	3,250	13,000	9,785	(4,567)		
4402	Sick Leave	6,580	12,171	30,763	20,321	5,591		
4412	Annual Leave	11,972	11,966	68,967	65,142	(6)		
4432	Public Holiday Pay	3,517	3,480	36,630	37,686	(37)		
4422	Works LSL Expense	1,424	10,530	21,060	40,661	9,106		
4442	Occupational Health & Safety Expense	527	3,926	15,776	6,702	3,399		
4452	Protective Uniform/ Minor Workwear	1,328	4,400	10,600	9,247	3,072		
4582	Accrued Leave Works Crew	0	0	0	8,028	0		
4602	Training Expense	1,647	7,200	19,500	1,978	5,553		
4652	Works Staff - Allowances	8,156	9,750	23,400	25,320	1,594		
5202	Public Works Overheads - Admin Allocation	46,447	49,485	118,763	119,665	3,038		
6782	Workers Compensation Insurance	19,956	20,300	20,300	20,209	344		
7422	Less PWO Allocated to W & S	(285,416)	(270,475)	(649,145)	(574,143)	14,941	*	Timing - Non Cash Item
	Total Operating Expenditure	(83,242)	(21,242)	(1)	(32,798)			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	(11,020)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(83,242)	(21,242)	(1)	(43,819)			

COA	Plant Operation Costs	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	73,142	22,915	55,000	67,214	(50,227)	*	Budget review - is offset with reduced Parts & Outside Repairs expense COA GL 4492
4482	Tyre Purchase Expense	32,909	14,585	35,000	20,702	(18,324)	*	Budget review - is offset with reduced Parts & Outside Repairs expense COA GL 4492
4492	Parts & Outside Repairs Expense	42,514	106,095	305,700	310,585	63,581	*	Timing - budget review
4502	Plant Licences Expense	8,818	8,877	9,500	51,120	59		
4532	Tools & Consumables	8,925	6,250	15,000	17,082	(2,675)		
4542	Fuel, Oil & Grease	113,515	108,750	261,000	234,425	(4,765)		
4552	Cutting Edges & Tips	1,746	2,500	6,000	4,937	754		
5112	Plant Operator - Admin Allocation	23,224	24,740	59,381	53,057	1,516		
6772	Plant Insurance Expense	22,712	31,000	31,000	29,516	8,288		
4512	Less POC Allocated to W & S	(303,868)	(305,240)	(732,581)	(688,791)	(1,372)		
	Total Operating Expenditure	23,637	20,472	45,000	99,847			
	Operating Revenue							
4503	Sale of Scrap.	(32,612)	0	0	0	32,612	*	Annual Budget Review additional revenue
4513	Diesel Fuel Rebate Received	(19,331)	(18,750)	(45,000)	(53,486)	581		
4983	Income Received	(1,196)	0	0	(39,572)	1,196		
	Total Operating Revenue	(53,139)	(18,750)	(45,000)	(93,058)			
	Total Plant Operation Costs	(29,502)	1,722	0	6,789			

COA	Salaries and Wages	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	367,218	385,835	926,007	857,678	18,617	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	413,129	442,370	1,061,683	978,672	29,241	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(774,429)	(828,205)	(1,987,691)	(1,835,545)	(53,776)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	1,042	(1,402)		
	Total Operating Expenditure	7,320	0	(0)	1,847			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(1,402)	0	0	(3,578)	1,402		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	(1,402)	0	0	(3,578)			
	Total Salaries and Wages	5,918	0	(0)	(1,731)			
COA	Unclassified	30-Nov-18 YTD Actual	30-Nov-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	609	7,490	20,000	33,289	6,881		
	Total Operating Expenditure	609	7,490	20,000	33,289			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(609)	(6,666)	(20,000)	(33,289)	(6,057)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(609)	(6,666)	(20,000)	(33,289)			
	Total Unclassified	0	824	0	0			
	Total Other Property and Services	(250,258)	(16,106)	(1,788)	(40,965)			

List of Accounts Paid - November 2018

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4979	29/11/2018	Kenneth Albert Byron Harper	-300.00
DD16245.1	14/11/2018	LGSP	-8,017.34
DD16245.2	14/11/2018	Hostplus Superannuation	-274.53
DD16245.3	13/11/2018	Rest Superannuation	-86.80
DD16245.4	13/11/2018	Australian Super	-1,011.13
DD16245.5	14/11/2018	Wealth Personal Superannuation and Pension Fund	-464.28
DD16245.6	14/11/2018	BT Business Super	-230.50
DD16245.7	13/11/2018	Prime Super	-214.22
DD16256.1	28/11/2018	LGSP	-7,989.79
DD16256.2	27/11/2018	Australian Super	-1,023.99
DD16256.3	28/11/2018	Wealth Personal Superannuation and Pension Fund	-554.41
DD16256.4	28/11/2018	Hostplus Superannuation	-274.53
DD16256.5	28/11/2018	BT Business Super	-230.50
DD16256.6	27/11/2018	Prime Super	-214.22
EFT22462	14/11/2018	Aussie Tree Services	-13,989.91
EFT22463	14/11/2018	Australia Post	-482.13
EFT22464	14/11/2018	Avon John Whitsed	-500.00
EFT22465	14/11/2018	Chapman Valley Primary School	-30.00
EFT22466	14/11/2018	Courier Australia - Toll Ipec	-64.15
EFT22467	14/11/2018	Craige's Auto Electrical & Airconditioning	-1,542.20
EFT22468	14/11/2018	FP Annee	-2,813.45
EFT22469	14/11/2018	Five Star Business Equipment And Communications	-579.71
EFT22470	14/11/2018	Geraldton Ceramics	-195.00
EFT22471	14/11/2018	Greenfield Technical Service	-770.00
EFT22472	14/11/2018	Hygiene Solutions - Initial	-4,675.08
EFT22473	14/11/2018	Magor Swartz Pty Ltd	-4,158.00
EFT22474	14/11/2018	Midwest Financial	-1,347.50
EFT22475	14/11/2018	Parkfalls Residents Association	-560.70
EFT22476	14/11/2018	Platinum Electricians	-195.95
EFT22477	14/11/2018	Queens Supa IGA Supermarket	-383.02
EFT22478	14/11/2018	Refuel Australia	-30,125.43
EFT22479	14/11/2018	Shire of Chapman Valley	-500.00
EFT22480	14/11/2018	TeletracNavman Australia	-769.45
EFT22481	14/11/2018	Thurkles Dozing	-15,730.00
EFT22482	14/11/2018	Western Resource Recovery Pty Ltd	-733.50
EFT22483	14/11/2018	Williams Mufflers Brakes Tyres	-484.20
EFT22484	14/11/2018	Wisteria Moon	-2,000.00
EFT22485	22/11/2018	Synergy	-5,302.80
EFT22486	23/11/2018	Courier Australia - Toll Ipec	-21.46
EFT22487	23/11/2018	Geraldton Air Charter Pty Ltd	-1,710.00
EFT22488	23/11/2018	Great Northern Rural Services	-500.70
EFT22489	23/11/2018	Landmark	-3,053.27
EFT22490	23/11/2018	Lenane Holdings Pty Ltd	-2,392.50
EFT22491	23/11/2018	ML Communications	-35.96
EFT22492	23/11/2018	Magor Swartz Pty Ltd	-7,854.00
EFT22493	23/11/2018	Mcintosh & Son	-577.06
EFT22494	23/11/2018	Midwest Chemical & Paper	-609.40
EFT22495	23/11/2018	Midwest Financial	-5,852.00
EFT22496	23/11/2018	RGI Signworks	-478.50
EFT22497	23/11/2018	Repco Auto Parts.	-211.20
EFT22498	23/11/2018	Shire of Chapman Valley	-217.45
EFT22499	23/11/2018	Western Australian Local Government Association (WALGA)	-4,931.85

List of Accounts Paid - November 2018

Chq/EFT	Date	Name	Amount
EFT22500	29/11/2018	City of Greater Geraldton	-1,320.00
EFT22501	29/11/2018	Node1Internet	-129.95
EFT22502	29/11/2018	Synergy	-234.05
EFT22503	29/11/2018	Telstra	-1,031.78
EFT22504	29/11/2018	Afgri (Waltons)	-653.39
EFT22505	29/11/2018	Atom Supplies	-6,729.83
EFT22506	29/11/2018	Aussie Natural Spring Water	-149.00
EFT22507	29/11/2018	Batavia Metal Roofing	-192.50
EFT22508	29/11/2018	Bitutek Pty Ltd	-329,665.38
EFT22509	29/11/2018	Bridgestone Tyre Centre	-1,919.00
EFT22510	29/11/2018	Bunnings Group Limited	-1,718.03
EFT22511	29/11/2018	Chapman Valley Menshed Inc	-1,600.00
EFT22512	29/11/2018	Coates Hire Operations Pty Ltd	-481.60
EFT22513	29/11/2018	Courier Australia - Toll Ipec	-46.98
EFT22514	29/11/2018	Covs Parts Pty Ltd	-397.41
EFT22515	29/11/2018	GIBS Geraldton Independent Building Supplies Pty Ltd	-2,046.11
EFT22516	29/11/2018	GNC Quality Precast Geraldton	-12,405.50
EFT22517	29/11/2018	Geraldton Ag Services	-141.00
EFT22518	29/11/2018	Geraldton Mower & Repair Specialists	-2,789.05
EFT22519	29/11/2018	Geraldton Toyota	-730.41
EFT22520	29/11/2018	Greenfield Technical Service	-11,579.15
EFT22521	29/11/2018	Hille, Thompson & Delfos Surveyors & Planners (htd)	-1,023.00
EFT22522	29/11/2018	Jason Signmakers	-774.04
EFT22523	29/11/2018	Jungle News & Lotto	-31.79
EFT22524	29/11/2018	Landgate	-2,623.30
EFT22525	29/11/2018	ML Communications	-511.69
EFT22526	29/11/2018	Market Creations	-16,168.61
EFT22527	29/11/2018	Midwest Chemical & Paper	-266.98
EFT22528	29/11/2018	Midwest Windscreens And Window Tinting	-440.00
EFT22529	29/11/2018	Mitchell & Brown	-302.00
EFT22530	29/11/2018	Nabawa Valley Tavern	-833.35
EFT22531	29/11/2018	Paper Plus Office National	-662.91
EFT22532	29/11/2018	Parker Black & Forrest Pty Ltd	-122.76
EFT22534	29/11/2018	Public Libraries Western Australia	-170.00
EFT22535	29/11/2018	Purcher International	-2,495.53
EFT22536	29/11/2018	Reece Pty Ltd	-214.92
EFT22537	29/11/2018	Rip-it Security Shredding And Paper Recyclers	-207.20
EFT22538	29/11/2018	Rural Traffic Management Services Pty Ltd	-4,621.44
EFT22539	29/11/2018	Southside Mechanical Services	-431.85
EFT22540	29/11/2018	Statewide Bearings	-8.80
EFT22541	29/11/2018	Total Uniforms	-44.95
EFT22542	29/11/2018	Totally Work Wear	-189.37
EFT22543	29/11/2018	Toxfree	-12,603.66
EFT22544	29/11/2018	Vigilante Landscape Architecture.	-1,050.00
EFT22545	29/11/2018	Westrac Pty Ltd	-1,232.11
EFT22546	29/11/2018	Yuna P & C Association	-250.00
			-\$ 560,504.15

List of Accounts Paid - November 2018

Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT22459	14/11/2018	Building and Construction Industry Training Fund	-833.50
EFT22460	14/11/2018	Department of Mines, Industry Regulation & Safety	-628.90
EFT22461	14/11/2018	Shire of Chapman Valley	-31.50
			-\$ 1,493.90

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 29th November 2018

SYNERGY

Balance as per Cash at Bank Account GL 160000	19,161.91
Balance as per Cash at Bank Account GL 170000	3,304,539.45
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	-
	\$3,323,701.36

BANK

Business Account (Account No 000040)	17,731.01
Investment Account (Account No 305784)	1,304,539.45
Investment Account (Account No 502999)	2,000,000.00
Term Deposit	-
	<u>3,322,270.46</u>
Less Outstanding Payments	300.00
Plus Outstanding Deposits	1,730.90
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$3,323,701.36

Difference Check 0.00

Completed by:


 Moreen Stewart - Senior Finance Officer

04/12/18
 Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

Date

04.12.2018



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

053

Facility Number

00018023 20000001

Payment Due Date

30 November 2018

Closing Balance

\$92.11

This amount will be swept from a nominated account.

27 NOV 2018

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		2		15.65%	
Contact Name		Facility Number		Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
22 Oct 2018	20 Nov 2018	30 Nov 2018	821.87	92.11	9,907.89

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		
821.87	821.87 -	55.61	0.00	36.50	0.00	92.11	0.00

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,957.85

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.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
23 OCT	Purchases DOME CAFE GERALDTON GERALDTON AUS	10.40	Q/L 104620.02
29 OCT	EATING PLACES, RESTAURANTS SHEPLEY HOLDINGS P L DRUMMOND COVE AUS CATERERS	13.50	Q/L 104620.02
	Sub Total:	23.90	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

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		
0.00	0.00 -	23.90	0.00	18.25	0.00	42.15	0.00

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

Cardholder Signature

Date 28/11/2018

Transactions examined and approved.

Manager/Supervisor Signature

Date 28/11/2018

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

27 NOV 2018

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,950.04

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.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 NOV	Payments AUTOMATIC PAYMENT Sub Total:	821.87- 821.87-	
20 OCT	Purchases Dropbox 49LH42QXCZ2V db.tt/cchelp IRL INC FX FEE AUD \$0.92 COMPUTER NETWORK/INFORMATION <i>Cr Dropbox</i> Sub Total:	31.71 31.71	<i>AL 104720.22</i>
20 NOV	Interest, Fees & Government Charges CARD FEE Sub Total:	18.25 18.25	

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		
821.87	821.87 -	31.71	0.00	18.25	0.00	49.96	0.00

S0000811 / M0000291 / 325 / CN1VP4P1

Corporate Card Statement

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

Cardholder Signature

Date

28.11.2018

Transactions examined and approved.

Manager/Supervisor Signature

Date

28.11.2018