



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

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

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PREPARATION TIMING AND REVIEW

Date prepared: 11th January 2019
Prepared by: Dianne Raymond
Reviewed by: Midwest Financial Services

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

Items of Significance

The material variance adopted by the Shire of Chapman Valley for the 2018/19 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

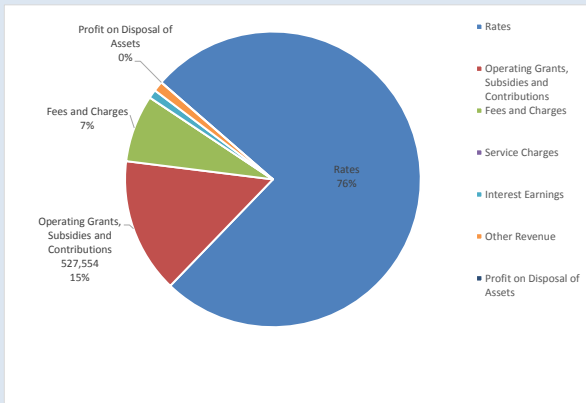
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	28.61%	171,781	112,481	49,139	63,342
Plant & Equipment	1.49%	571,500	66,500	8,490	58,010
Infrastructure - Roads	67.99%	1,376,687	664,278	936,065	(271,788)

* Note: % Compares current ytd actuals to annual budget

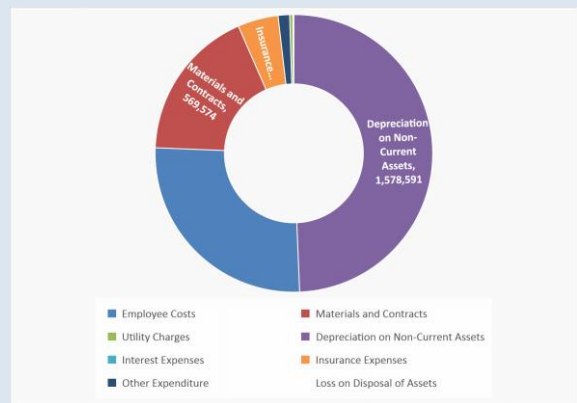
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 2,912,276	\$ 3,269,924
Cash and Equivalent - Unrestricted	\$ 2,734,179	\$ 2,925,572
Cash and Equivalent - Restricted	\$ 1,344,559	\$ 742,582
Receivables - Rates	\$ 379,650	\$ 389,694
Receivables - Other	\$ 9,684	\$ 5,769
Payables	\$ 206,682	\$ 31,010

Note: Compares current ytd actuals to prior year actuals at the same time

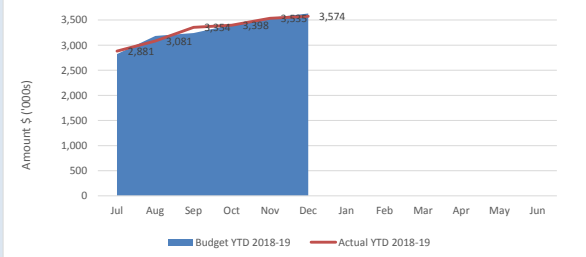
OPERATING REVENUE



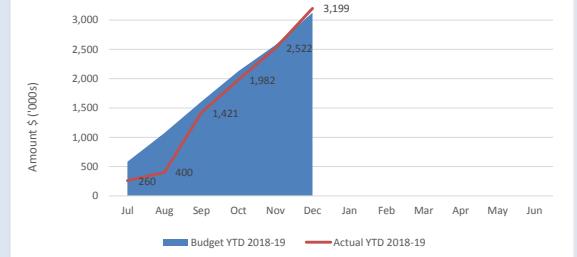
OPERATING EXPENSES



Budget YTD Operating Revenues -v- YTD Actual

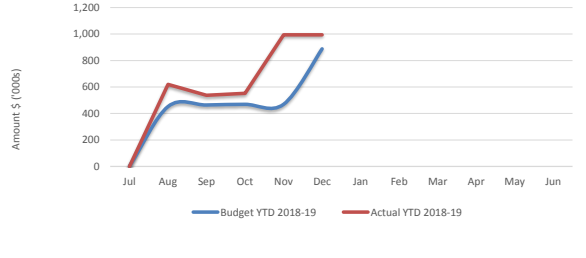


Budget YTD Operating Expenses -v- YTD Actual



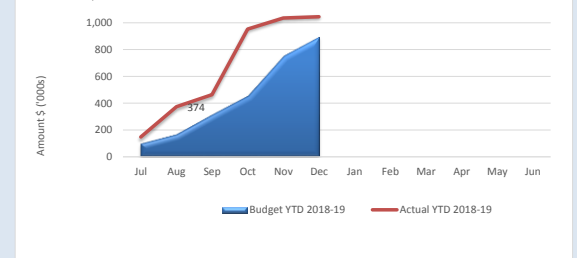
Capital Revenue

Budget YTD Capital Revenue -v- YTD Actual



Capital Expense

Budget YTD Capital Expenses -v- YTD Actual



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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)	1,367,942	1,367,942	1,367,942	0	0%	
Revenue from operating activities							
Governance		17,745	600	8,450	7,850	1308%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,709,445	5,719	0%	
General Purpose Funding - Other		456,426	240,444	265,212	24,768	10%	▲
Law, Order and Public Safety		26,858	17,204	17,415	211	1%	
Health		5,492	4,052	4,864	812	20%	
Housing		9,360	4,680	5,040	360	8%	
Community Amenities		185,077	165,423	175,757	10,334	6%	
Recreation and Culture		103,420	63,553	47,900	(15,653)	(25%)	▼
Transport		392,227	375,442	252,692	(122,750)	(33%)	▼
Economic Services		21,550	12,545	16,002	3,457	28%	
Other Property and Services		85,000	42,499	71,349	28,850	68%	▲
		4,006,881	3,630,168	3,574,126	(56,042)	(2%)	
Expenditure from operating activities							
Governance		(448,883)	(221,851)	(222,248)	(398)	(0%)	
General Purpose Funding		(120,110)	(52,581)	(45,067)	7,514	14%	
Law, Order and Public Safety		(197,755)	(110,427)	(103,800)	6,627	6%	
Health		(16,776)	(8,386)	(4,762)	3,624	43%	
Education and Welfare		(2,000)	(500)	(160)	340	68%	
Housing		(4,219)	(2,414)	(1,697)	717	30%	
Community Amenities		(824,027)	(358,995)	(309,418)	49,577	14%	▲
Recreation and Culture		(771,528)	(430,221)	(369,227)	60,994	14%	▲
Transport		(4,005,123)	(1,749,424)	(2,203,981)	(454,557)	(26%)	▼
Economic Services		(326,264)	(164,482)	(151,446)	13,036	8%	
Other Property and Services		(83,212)	(26,515)	211,989	238,504	900%	▲
		(6,799,898)	(3,125,795)	(3,199,817)	(74,021)	(2%)	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	1,166,652	1,578,591	411,939	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
Amount attributable to operating activities		(458,757)	1,689,827	1,952,900			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	832,672	948,175	115,503	14%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	0	(1,500)	(100%)	▼
Capital Acquisitions	7	(2,119,968)	(843,259)	(993,694)	(150,435)	(18%)	▼
Amount attributable to investing activities		(960,696)	(9,087)	(45,519)			
Financing Activities							
Proceeds from New Debentures		85,000	0	0	0		
Transfer from Reserves	9	309,065	53,884	46,078	(7,806)	(14%)	
Repayment of Debentures	8	(99,136)	(49,167)	(49,167)	0	0%	
Transfer to Reserves	9	(154,652)	(2,328)	(1,810)	518	22%	
Amount attributable to financing activities		140,277	2,389	(4,899)			
Closing Funding Surplus(Deficit)	1(b)		3,051,071	3,270,424			
Additional Surplus pending budget review		88,766					

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 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 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.	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 reserve accounts. General overdraft expenses.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	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.
HEALTH	To provide an operational framework for environmental and community health.	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.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	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.
HOUSING	To provide and maintain residential housing for staff, with the surplus available for private rental.	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.
COMMUNITY AMENITIES	To provide services required by the community.	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.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	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.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	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.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	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.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	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.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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)	1,367,942	1,367,942	1,367,942	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	643,082	527,554	(115,528)	(18%)	▼
Fees and Charges		320,649	251,420	263,378	11,958	5%	
Interest Earnings		45,752	26,381	33,786	7,405	28%	
Other Revenue		11,050	5,559	39,463	33,904	610%	▲
Profit on Disposal of Assets	6	20,285	0	0	0		
		4,006,880	3,630,168	3,573,626	(56,542)	(2%)	
Expenditure from operating activities							
Employee Costs		(2,031,824)	(927,834)	(841,771)	86,063	9%	
Materials and Contracts		(2,068,217)	(777,696)	(569,574)	208,122	27%	▲
Utility Charges		(59,639)	(29,921)	(12,005)	17,916	60%	▲
Insurance Expenses		(155,789)	(155,790)	(151,227)	4,563	3%	
Interest Expenses		(9,454)	(4,995)	(3,881)	1,114	22%	
Depreciation on Non-Current Assets		(2,333,307)	(1,166,652)	(1,578,591)	(411,939)	(35%)	▼
Loss on Disposal of Assets	6	(21,238)	(18,802)	0	18,802	100%	
Other Expenditure		(120,430)	(44,105)	(42,767)	1,338	3%	
		(6,799,898)	(3,125,795)	(3,199,817)	(74,022)	(2%)	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	1,166,652	1,578,591	411,939	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
Amount attributable to operating activities		(458,758)	1,689,827	1,952,400			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,082,772	832,672	948,175	115,503	14%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	0	(1,500)	(100%)	
Capital acquisitions	7	(2,119,968)	(843,259)	(993,694)	(150,435)	(18%)	▼
Amount attributable to investing activities		(960,696)	(9,087)	(45,519)			
Financing Activities							
Proceeds from New Debentures	8	85,000	0	0	0		
Transfer from Reserves	9	309,065	53,884	46,078	(7,806)	(14%)	
Repayment of Debentures	8	(99,136)	(49,167)	(49,167)	0	0%	
Transfer to Reserves	9	(154,652)	(2,328)	(1,810)	518	22%	
Amount attributable to financing activities		140,277	2,389	(4,899)			
Year to Date Closing Funding Surplus (Deficit)	1b		3,051,071	3,269,924			
Additional Surplus pending budget review		88,766					

KEY INFORMATION

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

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2018**

NATURE OR TYPE DESCRIPTIONS

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.

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.

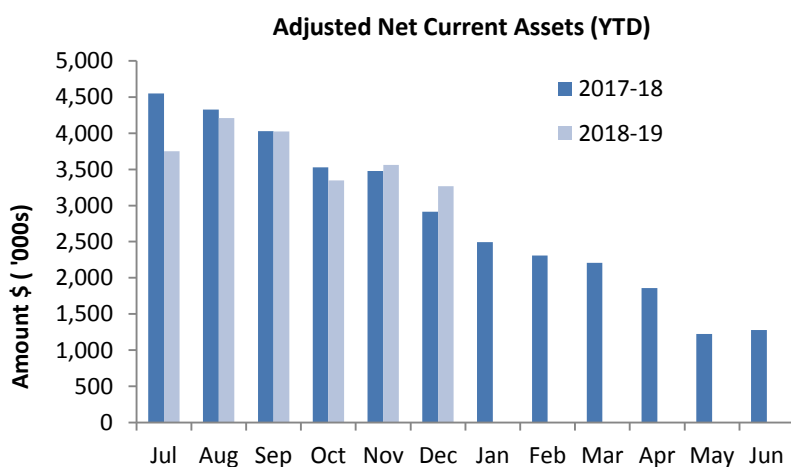
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Dec 2017	Year to Date Actual 31 Dec 2018
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	2,734,179	2,925,572
Cash Restricted	3	786,850	1,344,559	742,582
Receivables - Rates	4	101,169	379,650	389,694
Receivables - Other	4	76,827	9,684	5,769
Interest / ATO Receivable		0	0	909
Inventories		1,912	1,329	1,912
		<u>2,259,704</u>	<u>4,469,402</u>	<u>4,066,438</u>
Less: Current Liabilities				
Payables		(97,864)	(206,682)	(31,010)
Provisions - employee		(314,497)	(333,262)	(314,497)
ATO Payables		(7,048)	(5,885)	(22,921)
		<u>(419,409)</u>	<u>(545,829)</u>	<u>(368,428)</u>
Unadjusted Net Current Assets		1,840,295	3,923,573	3,698,010
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,344,559)	(742,582)
Add: Provisions - employee		314,497	333,262	314,497
Adjusted Net Current Assets		1,367,942	2,912,276	3,269,924

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)
\$3.27 M
Last Year YTD
Surplus(Deficit)
\$2.91 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 31 DECEMBER 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	7,850	1308%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	24,768	10%	▲	Permanent	Financial Assistance Grant revised payment
Recreation and Culture	(15,653)	(25%)	▼	Timing	Grant & Other Income BHP CC Trust transfer
Transport	(122,750)	(33%)	▼	Timing	Funds received in investing activities below
Other Property and Services	28,850	68%	▲	Permanent	Sale of scrap metal \$30k
Expenditure from operating activities					
Community Amenities	49,577	14%	▲	Timing	Refuse Site Repairs & Mtce; Dolby Creek Mgt expenses
Recreation and Culture	60,994	14%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Transport	(454,557)	(26%)	▼	Permanent	Roads Depn
Other Property and Services	238,504	900%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributio	115,503	14%	▲	Timing	Main Road grant funds, Reinstatement full MRWA Direct Grant (\$44,984)
Capital Acquisitions	(150,435)	(18%)	▼	Timing	Grant funded jobs refer Note 7 Infrastructure - Roads
Financing Activities					
Transfer to Reserves	518	22%		Timing	Interest not yet posted

KEY INFORMATION

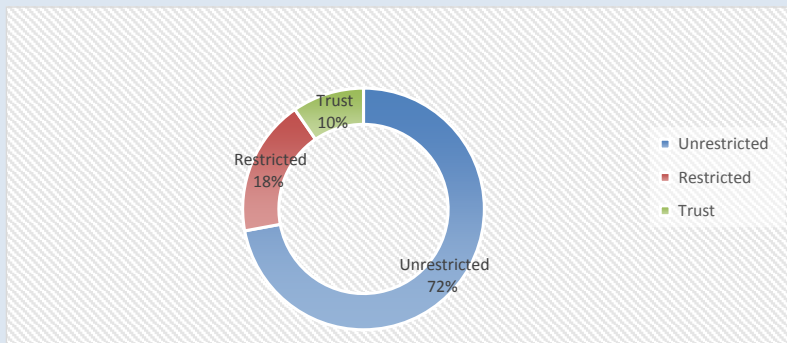
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
				YTD Actual		
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	52,833			52,833	Westpac	At Call
Municipal Investment Account	2,872,039			2,872,039	Westpac	At Call
Reserve Fund - Leave		115,330		115,330	Westpac	At Call
Reserve Fund - Water		14,197		14,197	Westpac	At Call
Reserve Fund - Office & Equipment		39,632		39,632	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		214,092		214,092	Westpac	At Call
Reserve Fund - Legal		39,904		39,904	Westpac	At Call
Reserve Fund - Land Development		51,928		51,928	Westpac	At Call
Reserve Fund - Roadworks		101,864		101,864	Westpac	At Call
Reserve Fund - Landcare		15,804		15,804	Westpac	At Call
Reserve Fund - Building		149,830		149,830	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			112,432	112,432	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,268	14,268	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			139,488	139,488	Westpac	28-Feb-19
TD 454202 - Wokarena Intersection Upgrade			123,779	123,779	Westpac	28-Feb-19
Total	2,925,572	742,582	389,967	4,058,121		

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
\$4.06 M	\$2.93 M

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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	31 Dec 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)	(2,420,919)
Equals Current Outstanding	101,168	389,694
Net Rates Collectable	101,168	389,694
% Collected	97.29%	86.13%

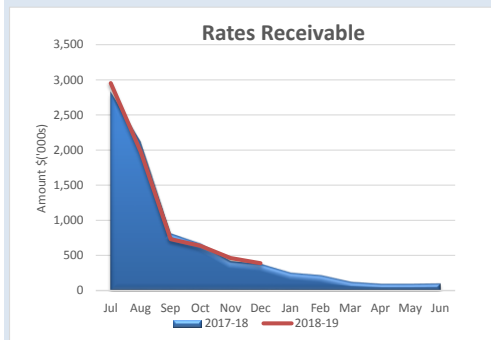
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,372	1,868	0	1,529	5,769
Percentage	41%	32%	0%	27%	
Balance per Trial Balance					
Sundry debtors					5,769
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					5,769
Amounts shown above include GST (where applicable)					

KEY INFORMATION

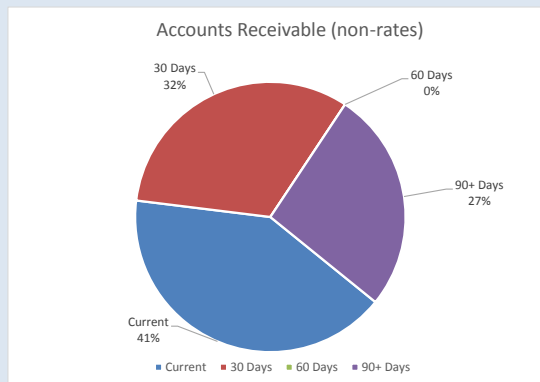
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
86%	\$389,694



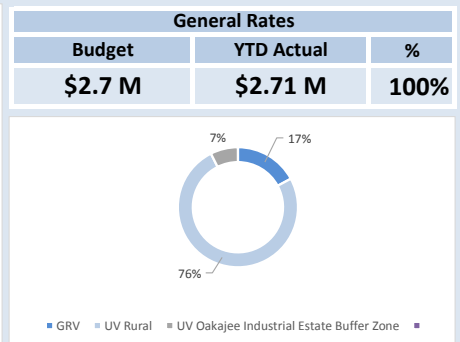
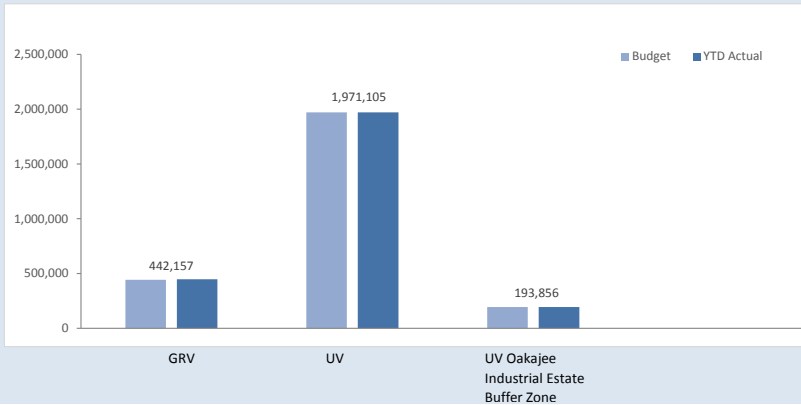
Debtors Due
\$5,769
Over 30 Days
59%
Over 90 Days
27%

General Rate Revenue	Rate in \$	Number of Properties	Rateable Value	Rate Revenue \$	Budget			YTD Actual			
					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	5,169	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

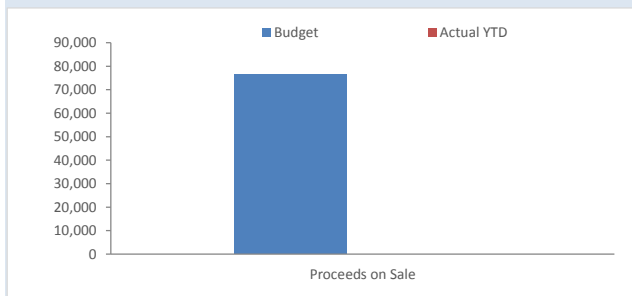
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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



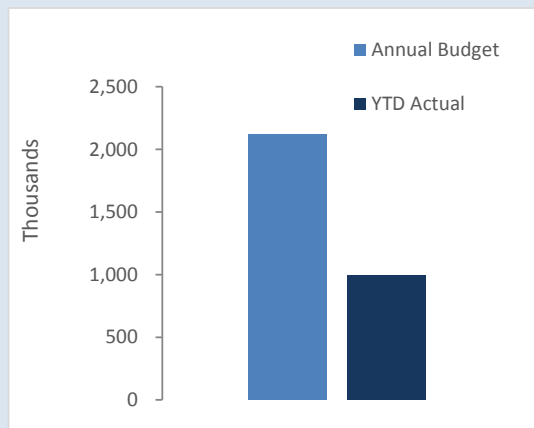
Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$0	0%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	171,781	112,481	49,139	(63,342)
Plant, Tools & Equipment	571,500	66,500	8,490	(58,010)
Infrastructure - Roads	1,376,687	664,278	936,065	271,788
Capital Expenditure Totals	2,119,968	843,259	993,694	150,435
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	832,672	948,175	115,503
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	9,087	45,519	36,432
Capital Funding Total	2,119,968	843,259	993,694	150,435

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

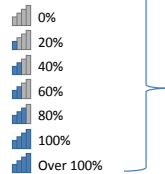


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.12 M	\$0.99 M	47%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.08 M	\$0.95 M	88%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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						
0.96	Shire Office - Modifications and Renovations	105640	34,267	34,267	1,306	
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
0.38	Coronation Beach Campsite BBQ	171640	13,500	0	5,073	(5,073) Project commenced
1.00	BHP Mural Wall	128340	10,921	10,921	0	0 Project completed
0.00	Bill Hemsley Park Water & Shade Shelter	128340	40,000	25,000	184	24,816 Concept Plan updates pending
0.00	Depot Construction Fencing	132640	25,800	0	0	0 Project yet to commence
0.29	Buildings Total		171,781	112,481	49,139	63,342
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	9,500	3,600	5,900 Purchased tool chest
	Plant & Equipment Total		571,500	66,500	8,490	58,010
Infrastructure - Roads						
0.98	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	360,740	444,955	(84,215) Completed and claimed (Employee costs)
1.03	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	191,212	469,388	(278,176) Completed and claimed (Employee costs)
0.05	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	112,326	21,723	90,604 Job Commenced
0.68	Infrastructure - Roads Total		1,376,687	664,278	936,065	(271,788)
0.47	Grand Total		2,119,968	843,259	993,694	(150,435)

Information on Borrowings Particulars	30/06/2018	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	4,405	8,943	18,989	14,451	668	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	49,167	99,136	206,715	241,746	3,881	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	49,167	99,136	206,715	241,746	3,881	8,954

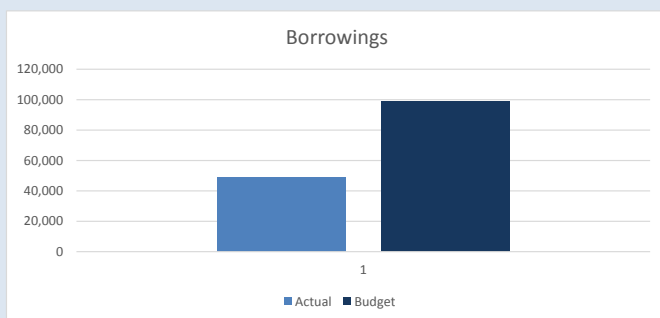
All debenture repayments were financed by general purpose revenue.

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.

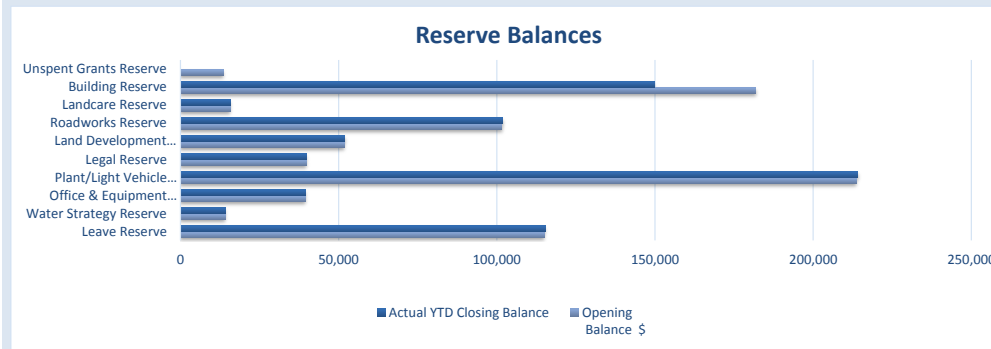


Principal Repayments	\$49,167
Interest Earned	\$33,786
Interest Expense	\$3,881
Reserves Bal	\$0.74 M
Loans Due	\$0.21 M

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	276	0	0	(34,500)	0	81,094	115,330
Water Strategy Reserve	14,163	72	34	0	0	0	0	14,235	14,197
Office & Equipment Reserve	39,537	240	95	0	0	0	0	39,777	39,632
Plant/Light Vehicle Reserve	213,579	1,500	513	150,000	0	(211,681)	0	153,398	214,092
Legal Reserve	39,808	180	96	0	0	0	0	39,988	39,904
Land Development Reserve	51,804	300	124	0	0	0	0	52,104	51,928
Roadworks Reserve	101,620	540	244	0	0	0	0	102,160	101,864
Landcare Reserve	15,766	80	38	0	0	(15,000)	0	846	15,804
Building Reserve	181,902	1,200	389	0	0	(34,267)	(32,461)	148,835	149,830
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	786,850	4,652	1,810	150,000	0	(309,065)	(46,078)	632,437	742,582

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	600	236	(364)
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	3,163	-5,837
Reimbursements & Sundry Income (P of E)	1,000	1,000	0	-1,000
Cemetery Income (no GST applicable)	650	0	3,424	3,424
Recreation and Culture				
Grants & Other Income Received	14,000	14,000	629	-13,371
Transport				
MRWA Direct Grant.	71,942	71,942	116,926	44,984
Other Grant Income	287,000	287,000	114,800	-172,200
Hudson Resources - Dartmoor Road	15,000	15,000	18,467	3,467
Other Property and Services				
Diesel Fuel Rebate Received	45,000	22,500	26,425	3,925
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	9,999	711	(9,288)
Operating grants, subsidies and contributions Total	905,418	643,082	527,554	(115,528)
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Received	5,000	0	0	0
Transport				
MW Regional Road Funding	833,666	669,932	704,066	34,134
R2R (Construction) Income	244,106	162,740	244,109	81,369
Non-operating grants, subsidies and contributions Total	1,082,772	832,672	948,175	115,503
Grand Total	1,988,190	1,475,754	1,475,729	(25)

KEY INFORMATION

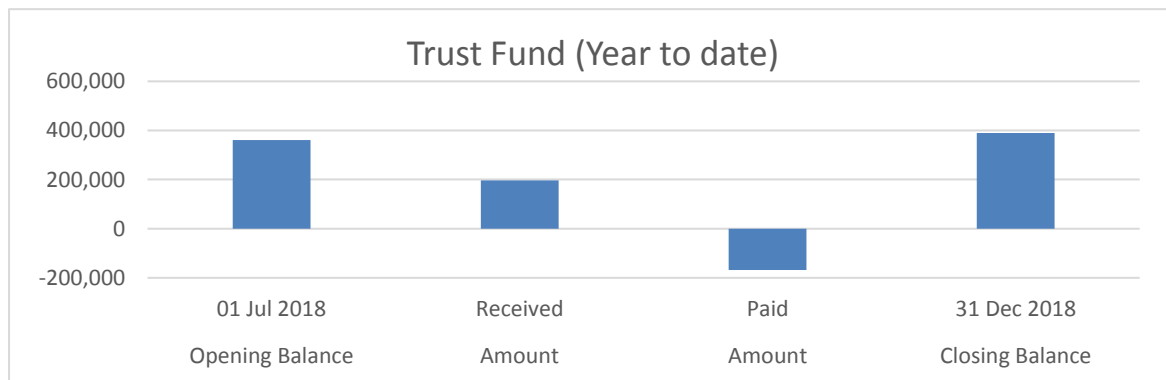
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018**

**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	Amount	Amount	Closing Balance
	01 Jul 2018	Received	Paid	31 Dec 2018
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	11,310	-10,030	4,240
Post Office Deposit	1,390	124	-184	1,330
Contributions from Sub Divider	338,212	173,994	-147,664	364,542
CTF Levy	1,666	5,724	-5,454	1,936
Building Commission	1,358	4,275	-4,034	1,600
Refundable Deposit	15,610	1,050	-692	15,968
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	361,547	196,477	-168,057	389,967

KEY INFORMATION



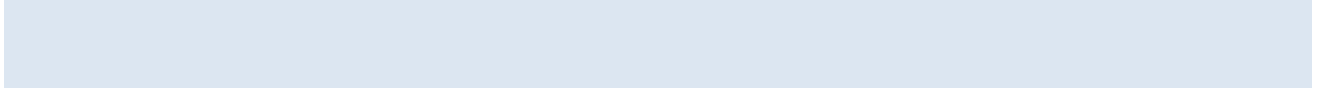
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018**

**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	\$	\$	\$	\$ 0
	Permanent Changes						
				0	0	0	

KEY INFORMATION



Additional Information

Budget by Program

	31/12/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Operating Expenditure				
General Purpose Funding	45,067	52,581	120,110	45,556
Governance	222,248	221,851	448,883	409,138
Law, Order and Public Safety	103,800	110,427	197,755	292,772
Education	160	500	2,000	0
Health	4,762	8,386	16,776	14,256
Housing	1,697	2,414	4,219	3,130
Community Amenities	309,418	358,995	824,027	614,888
Recreation and Culture	369,227	430,221	771,528	686,552
Transport	2,203,981	1,749,424	4,081,623	3,393,396
Economic Services	151,446	164,482	326,264	281,777
Other Property and Services	(211,989)	27,292	83,212	108,375
Total Expenditure (E)	3,199,817	3,126,572	6,876,397	5,849,840

	31/12/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Operating Revenue				
General Purpose Funding	(2,974,657)	(2,944,170)	(3,160,152)	(3,529,643)
Governance	(8,450)	(600)	(17,745)	(21,542)
Law, Order and Public Safety	(17,415)	(17,204)	(26,858)	(178,712)
Health	(4,864)	(4,052)	(5,492)	(5,728)
Housing	(5,040)	(4,680)	(9,360)	(9,566)
Community Amenities	(175,757)	(165,423)	(185,077)	(188,375)
Recreation and Culture	(47,900)	(63,553)	(103,420)	(398,730)
Transport	(1,200,867)	(1,208,114)	(1,474,999)	(1,575,319)
Economic Services	(16,002)	(12,545)	(21,550)	(23,327)
Other Property and Services	(71,349)	(42,499)	(85,000)	(149,340)
Total Revenue (R)	(4,522,301)	(4,462,840)	(5,089,652)	(6,080,283)
Operating (Profit)/Loss (R-E)	(1,322,484)	(1,336,268)	1,786,744	(230,442)

	31/12/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Adjustment for Non-Cash Items				
Depreciation	1,578,591	1,166,652	2,333,307	2,292,226
Profit/Loss on Sale of Asset	0	18,082	953	(4,568)
Movement in wage accruals	0	0	0	0
Movement in employee benefit provisions	0	0	0	(11,791)
Movement in deferred pensioner rates	0	0	0	990
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)	1,578,591	1,186,234	2,410,760	2,276,858

	31/12/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Capital Expenditure				
Land and Buildings	49,139	112,481	171,781	968,045
Plant and Equipment	4,890	57,000	562,000	764,837
Roads	936,065	664,278	1,376,687	1,658,941
Tools and Equipment	3,600	9,500	9,500	9,068
Transfer from Reserves	(46,078)	(53,884)	(309,065)	(793,568)
Transfer to Reserves	1,810	2,328	154,652	301,608
Repayment of Debentures	49,167	49,167	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	998,593	839,372	1,903,192	2,830,441
Opening (Surplus)/Deficit	(1,367,942)	(1,367,942)	(1,279,176)	(1,691,081)
Post audit additional surplus to be allocated at budget review			(88,766)	
Annual Audited Financial Statement Surplus			(1,367,942)	
Closing (Surplus)/Deficit	(3,270,424)	(3,051,071)	0	(1,367,942)

COA	Rate Revenue	31-Dec-18 YTD Actual	31-Dec-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	1,729	3,021	3,500	4,094	1,292		
0062	Sundry Expenses	17	50	100	12	33		
0082	Rates - Other Costs.	51	0	500	127	(51)		
0132	Valuation Expenses	647	1,750	15,500	10,979	1,103		
0352	Rates - Administration Allocation	42,622	47,508	95,010	84,891	4,886		
	Total Operating Expenditure	45,067	52,329	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	(4,000)	(5,000)	(127)	(4,000)		
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	(9,848)	(6,252)	(12,500)	(17,721)	3,596		
0123	Interest - Instalment Payments	(8,054)	(7,001)	(7,000)	(7,177)	1,053		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,292)	(5,001)	(5,000)	(5,229)	291		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,445)	(1,475)	(2,500)	(2,917)	(30)		
	Total Operating Revenue	(2,743,647)	(2,736,455)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,698,580)	(2,684,126)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	31-Dec-18 YTD Actual	31-Dec-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	252	500	0	252		
	Operating Revenue		0					
0201	Legal Reserve Income	(96)	(90)	(180)	(210)	6		
0203	Leave Reserve Income	(276)	(270)	(540)	(606)	6		
0204	Land Development Reserve Income	(124)	(150)	(300)	(317)	(26)		
0205	Building Reserve Income	(389)	(600)	(1,200)	(2,903)	(211)		
0206	Roadworks Reserve Income	(244)	(270)	(540)	(535)	(26)		
0215	Unspent Grants Reserve Income	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(34)	(36)	(72)	(75)	(2)		
0233	Grants Commission - Road Funding	(119,237)	(111,285)	(222,570)	(496,002)	7,952		
0243	Computer and Office Equipment Reserve	(95)	(120)	(240)	(208)	(25)		
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	(513)	(750)	(1,500)	(1,898)	(237)		
0453	Interest Received - Municipal Account	(14,075)	(10,800)	(21,600)	(20,202)	3,275		
0506	Landcare Reserve Income	(38)	(42)	(80)	(83)	(4)		
	Total Operating Revenue	(231,010)	(207,715)	(415,426)	(895,870)			
	Total General Purpose Income	(231,010)	(207,463)	(414,926)	(895,870)			
	Total General Purpose Funding	(2,929,591)	(2,891,589)	(3,040,042)	(3,429,541)			

COA	Governance	31-Dec-18 YTD Actual	31-Dec-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	23,163	19,418	25,418	21,435	(3,745)		
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	100	350	305	70		
0232	Consultancy & Legal Expenses	0	7,500	15,000	3,500	7,500		
0242	Members Sitting Fees.	37,949	34,640	72,280	72,246	(3,309)		
0252	Members Remuneration Expenses	2,218	2,200	4,400	4,223	(18)		
0262	President & Deputy Allowances.	6,301	6,250	12,500	12,426	(51)		
0272	Council Chambers Repairs & Maintenance	3,134	3,210	5,920	3,780	76		
0442	Members Administration Allocation	106,556	104,898	209,790	212,227	(1,658)		
0462	Meeting & Refreshments Expense	8,506	9,000	35,000	18,387	494		
1822	Accounting & Audit Expenses	6,083	19,975	35,975	22,773	13,892	*	Budget Profile Timing
7202	Members Depreciation	378	624	1,250	1,264	246		
	Total Operating Expenditure	212,171	234,815	448,883	409,086			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	212,171	234,815	448,883	409,086			

COA	Adminstration	31-Dec-18 YTD Actual	31-Dec-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	20,154	21,000	42,000	40,996	846		
0282	Administration SGC 9.50%	26,741	28,290	56,580	52,180	1,549		
0292	Admin Salaries Expense	271,499	266,556	533,111	537,061	(4,943)		
0294	Admin Staff Housing Allowance	6,337	6,636	13,273	12,863	299		
0312	Admin - Max 3% Council Additional Contr	7,168	7,044	14,084	12,739	(124)		
0372	Admin Workers Compensation Insurance	12,571	13,001	13,000	12,601	430		
0402	Insurance Expense	5,714	4,700	4,700	4,619	(1,014)		
0422	Office Gardens Expenses	18,066	18,804	37,615	36,220	738		
0432	Admin Building Operations	13,337	17,016	28,332	25,685	3,679		
0472	Office Expenses - General	7,939	8,998	16,500	15,183	1,059		
0473	Admin Building Repairs & Maintenance	2,783	11,500	12,500	15,726	8,717		
0482	Office Telephone & Internet Expenses	5,553	13,254	29,100	20,834	7,701		
0492	Advertising Expenses	1,088	5,502	11,000	8,261	4,414		
0502	Computer Hardware Service & Repair	22,516	18,600	37,202	24,290	(3,916)		
0512	Furniture & Equipment - (Expensed)	3,878	3,000	8,000	5,819	(878)		
0522	Freight & Postage Expense	879	750	1,500	2,173	(129)		
0542	Printing & Stationary Expense	7,648	10,002	20,000	17,974	2,354		
0552	Motor Vehicle Expenses	4,877	3,498	7,000	7,058	(1,379)		
0562	Adminstration LSL Expense	0	0	43,525	4,571	0		
0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(532,779)	(597,762)	(1,195,519)	(1,061,135)	(64,983)	*	Timing - internal allocation only
0622	Uniform Expense	194	1,038	2,077	710	844		
0632	Staff Training, Conference and Recruitment	9,573	11,000	28,000	11,626	1,427		
0662	Public Liability Insurance	18,499	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	13,165	48,513	115,225	74,538	35,348	*	Timing - budget profile
0702	Bank Fees & Charges	4,924	3,126	6,250	5,634	(1,798)		
0712	Occupational Health & Safety	1,798	4,500	7,000	5,574	2,702		
0722	Accounting Software Operating Expenditure	36,613	21,498	45,000	47,153	(15,115)	*	02 - IT Vision SynergySoft Annual Licence & Maintenance Fee; Market Creations Shared Services Software, Minor other licence fees and a provisional software amount
7002	Admin Depreciation	19,341	18,972	37,945	33,124	(369)		
	Total Operating Expenditure	10,077	(12,965)	0	1,422			

COA	Adminstration	31-Dec-18 YTD Actual	31-Dec-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)	(600)	(1,200)	(1,749)	(333)		
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)	(600)	(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)	32,961	34,267	34,267	275,733	1,306		
4750	Tfr to Leave Reserve	276	270	540	606	(6)		
4770	Tfr to Office & Equipment Reserve	95	120	240	208	25		
4780	Tfr to Plant/Light Vehicle Reserve	513	750	1,500	1,898	237		
	Total Capital Expenditure / Reserve Transfers	1,384	1,140	(24,220)	2,712			
	Total Administration	3,011	(12,425)	(41,965)	(17,407)			
	Total Governance/Administration	215,183	222,391	406,918	391,678			

COA	Fire Prevention	31-Dec-18 YTD Actual	31-Dec-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	5,328	5,940	11,876	10,611	612		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	11,834	11,712	23,430	21,412	(122)		
0832	ESL - Shire Properties.	820	900	900	675	80		
0882	Fire Prevention Enforcement Expenditure	300	750	1,000	0	450		
1722	Brigades Operating Expenses	22,200	21,934	25,935	32,439	(266)		
8012	Loss on Sale of Assets.	0	0	0	54,546	0		
7012	Fire Control Depreciation	37,137	36,834	73,670	71,367	(303)		
	Total Operating Expenditure	79,173	80,070	138,811	192,323			
	Operating Revenue							
0703	Fines & Penalties Income	(1,500)	(1,250)	(1,250)	(3,500)	250		
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	(12,803)	(14,204)	(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	63,676	63,171	112,959	156,500			

COA	Animal Control	31-Dec-18 YTD Actual	31-Dec-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	5,328	5,940	11,876	10,611	612		
0812	Depn - Animal Control	90	90	180	179	(0)		
0842	Animal Control Expenses	275	645	1,000	974	370		
0852	Rangers Allocation	11,834	11,712	23,430	21,412	(122)		
	Total Operating Expenditure	17,526	18,387	36,486	33,177			
	Operating Revenue							
0843	Impoundment Fees	(81)	0	(100)	(107)	81		
0853	Dog/Cat Registrations Income	(3,331)	(3,000)	(3,300)	(4,200)	331		
0863	Fines & Penalties	(1,200)	0	(300)	(400)	1,200		
	Total Operating Revenue	(4,612)	(3,000)	(3,700)	(4,707)			
	Total Animal Control	12,914	15,387	32,786	28,470			

COA	Other Law, Order and Public Safety	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	7,100	7,026	14,058	12,726	(74)		
0962	Misc. Expenses - Other Law and Order	0	198	400	0	198		
	Total Operating Expenditure	7,100	7,224	14,458	12,726			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	7,100	7,224	14,458	12,726			

COA	Rangers Expenses	31-Dec-18 YTD Actual	31-Dec-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	37,012	41,418	82,834	69,463	4,406		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	3,306	3,312	6,629	6,414	6		
0932	Conference & Training	0	498	1,000	0	498		
0982	Rangers Expense	5,574	5,016	10,035	11,036	(558)		
1012	Tools & Equipment - Low Value	0	498	1,000	0	498		
0952	Rangers Expenses Allocated	(47,334)	(47,496)	(94,998)	(86,254)	(162)		
	Total Operating Expenditure	0	4,746	8,000	2,059			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	(6,000)	(8,000)	0	(6,000)		
	Total Capital Expenditure / Reserve Transfers	0	(6,000)	(8,000)	0			
	Total Rangers Expenses	0	(1,254)	0	2,059			
	Total Law, Order and Fire Safety	83,690	84,528	160,203	199,754			

COA	Education	31-Dec-18 YTD Actual	31-Dec-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	31-Dec-18 YTD Actual	31-Dec-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	4,260	4,386	8,776	7,575	126		
1292	Health Expenses General	502	4,000	8,000	6,681	3,498		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	4,762	8,386	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	(1,180)	(944)	(1,534)	(1,652)	236		
1583	Health Administration Fees	(1,460)	(1,084)	(1,814)	(1,932)	376		
	Total Operating Revenue	(4,864)	(4,052)	(5,492)	(5,728)			
	Total Health Inspection and Administration	(102)	4,334	11,284	8,528		0	

COA	Housing	31-Dec-18 YTD Actual	31-Dec-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	1,019	1,742	2,874	1,439	723		
2542	Housing Other Depreciation	678	672	1,345	1,345	(6)		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	Total Operating Expenditure	1,697	2,414	4,219	3,130			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(5,040)	(4,680)	(9,360)	(9,566)	360		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(5,040)	(4,680)	(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	389	600	1,200	72,558	211		
0805	Proceeds from Disposal of Assets	0	0	0	(69,655)	0		
0815	REALISATION ON DISPOSAL OF ASSET	0	0	0	69,655	0		
	Total Capital / Reserves	389	600	1,200	72,558			
	Total Housing	(2,954)	(1,666)	(3,941)	66,122			

COA	Natural Resource Management	31-Dec-18 YTD Actual	31-Dec-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	31-Dec-18 YTD Actual	31-Dec-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	55,885	61,302	122,600	126,824	5,417		
1772	Sanitation Household Refuse Depreciation	1,510	1,500	3,000	2,996	(10)		
1792	Refuse Site Repairs & Maintenance	6,482	31,963	64,155	14,768	25,481	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	21,311	23,754	47,505	42,445	2,443		
	Total Operating Expenditure	85,188	118,519	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	(67,099)	(26,908)	91,833	41,767			

COA	Sanitation - Other	31-Dec-18 YTD Actual	31-Dec-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	4,123	3,912	7,827	8,143	(211)		
1912	Refuse Collection Expenses	0	2,502	5,000	455	2,502		
1922	Depn - Other Sanitation	245	240	485	485	(5)		
	Total Operating Expenditure	4,368	6,654	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	4,368	6,654	18,312	9,082			

COA	Protection of Environment	31-Dec-18 YTD Actual	31-Dec-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	1,002	2,000	0	802		
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	10,002	35,000	4,600			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(3,163)	(9,000)	(18,000)	(4,600)	(5,837)		
2933	Reimbursements & Sundry Income (P of E)	0	(1,000)	(1,000)	0	(1,000)		
	Total Operating Revenue	(3,163)	(10,000)	(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	38	42	80	83	4		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	38	42	(14,920)	83			
	Total Protection of Environment	238	44	1,080	83			

COA	Town Planning and Regional Development	31-Dec-18 YTD Actual	31-Dec-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	62,747	62,808	125,619	120,935	61		
2122	Superannuation - Council Maximum of 3%	1,841	1,848	3,691	3,569	7		
2132	Superannuation - SGC 9.50%	5,831	5,844	11,689	11,303	13		
2182	Other Employee Expenses	0	3,000	6,000	1,268	3,000		
2202	Town Planners Expenses	296	498	1,000	917	202		
2222	Motor Vehicle Expenses	2,771	3,498	7,000	6,727	727		
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	21,311	23,754	47,505	42,445	2,443		
7052	Surveying & Land Expenses	12,169	20,000	40,000	20,085	7,831		
7072	Planning Projects - Expenses	0	5,000	5,000	9,000	5,000		
	Total Operating Expenditure	122,640	143,850	322,104	270,517			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(8,719)	(4,998)	(10,000)	(12,770)	3,721		
2243	Outsourced Planning Fees - Other LGs	(8,164)	(4,998)	(10,000)	(16,541)	3,166		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	Total Operating Revenue	(16,884)	(9,996)	(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	124	150	300	317	26		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	96	90	180	210	(6)		
	Total Capital Expenditure/Reserve Transfers	220	240	480	527			
	Total Town Planning and Regional Development	105,976	134,094	302,584	234,419			

COA	Other Community Amenities	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	7,120	8,330	16,562	6,649	1,210		
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	31,967	35,628	71,258	63,668	3,661		
3212	Other Community Amenities Depreciation	2,879	2,856	5,715	5,711	(23)		
3222	Community Growth Fund	1,750	0	30,000	14,658	(1,750)		
3232	Community Development Officer Expense	15,143	19,656	39,316	37,935	4,513		
	Total Operating Expenditure	93,859	79,970	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	90,435	79,970	215,701	135,404			
	Total Community Amenities	133,918	193,854	629,510	420,754			

COA	Public Halls and Civic Centres	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	45,782	44,226	88,451	78,094	(1,556)		
2722	Public Halls & Showgrounds Expense	36,069	67,531	89,271	55,618	31,462	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	18,765	23,117	37,145	41,166	4,352		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	668	779	1,423	1,948	111		
3202	Public Halls Admin Allocation	15,983	17,814	35,629	31,834	1,831		
	Total Operating Expenditure	117,267	153,467	251,919	208,660			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(6,058)	(4,020)	(5,280)	(8,676)	2,038		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	0		
	Total Operating Revenue	(6,058)	(4,020)	(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	4,405	4,405	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	4,405	46,698	51,236	18,427			
	Total Public Halls and Civic Centres	115,614	196,145	297,875	218,411			

COA	Swimming Areas and Beaches	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	10,656	11,874	23,753	21,223	1,218		
3412	Coronation Beach Expenses	25,669	31,186	59,300	48,343	5,517		
7082	Beaches Depreciation	4,909	4,872	9,740	9,737	(37)		
	Total Operating Expenditure	41,233	47,932	92,793	79,303	1,977		
	Operating Revenue							
3443	Coronation Beach Camping Fees	(34,857)	(39,193)	(70,000)	(79,992)	(4,336)		
3453	Grant and Other Income	0	0	0	(500)	0		
	Total Operating Revenue	(34,857)	(39,193)	(70,000)	(80,492)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	5,073	0	13,500	0	(5,073)		
	Total Swimming Areas and Beaches	11,449	8,739	36,293	(1,189)			

COA	Other Recreation and Sport	31-Dec-18 YTD Actual	31-Dec-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	500	510	10	(1,333)		
1532	Loan 98 Interest Expense	2,139	2,736	5,193	5,987	597		
1482	Sporting Clubs Expenses	19,610	29,915	58,881	70,099	10,305	*	Budget Profile Timing
2642	Parks, Gardens Expense	59,801	62,853	115,615	73,744	3,052		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	8,899	13,380	13,850	18,892	4,481		
2712	Tennis Clubs Expenses	7,352	7,766	11,164	5,557	414		
2772	Minor Gardening Equipment.	2,000	1,002	2,000	873	(998)		
2812	Golf Courses	1,894	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	21,311	23,754	47,505	38,894	2,443		
7022	Parks & Gardens Depreciation	14,687	14,226	28,450	40,949	(461)		
7092	Other Rec & Sports Depreciation	40,789	37,980	75,960	75,729	(2,809)		
	Total Operating Expenditure	180,316	195,652	360,668	332,272			
COA	Other Recreation and Sport	31-Dec-18 YTD Actual	31-Dec-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	(629)	(14,000)	(14,000)	(300,740)	(13,371)	*	Budget Profile Timing - Funds transfer for BHP CC
3444	Fig Tree Camping Fees	(1,869)	(1,800)	(3,600)	(4,019)	69		
	Total Operating Revenue	(6,985)	(20,340)	(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	11,105	35,921	50,921	716,990	24,816	*	Budget Profile Timing - Shade Shelter and Water Supply BHP CC
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	19,525	44,341	78,937	626,039			
	Total Other Recreation and Sport	192,856	219,653	416,466	656,519			

COA	Library	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,830	2,568	4,840	3,507	738		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Libraries Admin Allocations	10,656	11,874	23,753	21,223	1,218		
6922	Libraries Depreciation	28	30	56	56	2		
	Total Operating Expenditure	13,013	14,972	29,649	25,785			
COA	Other Culture	31-Dec-18 YTD Actual	31-Dec-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	7,212	9,525	10,789	892		
3652	Other Culture Depreciation	11,077	10,986	21,975	21,973	(91)		
3662	Community Heritage Programs	0	0	5,000	0	0		
	Total Operating Expenditure	17,397	18,198	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	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	17,397	18,198	31,500	32,761			
Total Recreation and Culture		350,329	457,707	811,781	932,287			

COA	Road Constuction	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	26,639	47,508	95,010	53,057	20,869	*	Internal Allocation Only
	Operating Revenue							
3173	MW Regional Road Funding	(704,066)	(669,932)	(833,666)	(878,667)	34,134	*	Budget Profile Timing - all jobs claimed to date
3193	R2R (Construction) Income	(244,109)	(162,740)	(244,106)	(240,000)	81,369	*	Timing - Quarterly payment Dartmoor and Valentine Rd claimed
	Total Operating Revenue	(948,175)	(832,672)	(1,077,772)	(1,118,667)			

COA	Road Constuction	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Including Grant Funded Jobs	936,065	664,278	1,376,687	1,613,149	(271,788)	*	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	244	270	540	535	26		
	Total Capital Expenditure / Reserve Transfers	936,310	664,548	1,377,227	1,613,685			
	Total Road Construction	14,774	(120,616)	394,465	548,075			

COA	Road Maintenance	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	823,182	826,856	2,188,767	1,702,941	3,674		
3502	Depot Maintenance	19,353	31,986	59,550	47,495	12,633	*	Budget profile timing employee costs
3512	Street Lighting Expense	3,877	5,226	10,450	9,571	1,349		
3522	Depreciation	30,583	30,336	60,670	60,904	(247)		
3532	Street Trees	2,875	5,000	10,000	9,477	2,125		
3542	License & Subscriptions	9,584	12,800	12,800	9,206	3,216		
3562	Road Sign Expense	7,686	5,000	10,000	9,752	(2,686)		
3802	Road Maintenance Admin Allocation	42,622	47,508	95,010	84,891	4,886		
3822	Bore Maintenance	134	5,000	10,000	4,025	4,866		
3832	Crossover expenses to ratepayers	1,455	0	5,000	0	(1,455)		
6912	Roads Depreciation	1,208,279	680,706	1,361,410	1,335,070	(527,573)	*	Infrastructure Depn annual budget review
	Total Operating Expenditure	2,149,629	1,650,418	3,823,657	3,273,332			
COA	Road Maintenance	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 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)	(287,000)	(287,000)	(286,333)	(172,200)	*	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)	(373,942)	(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	1,899,436	1,276,476	3,475,515	2,897,738			

COA	Road Plant Purchases	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 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	756	1,200	2,110	154		
6225	Realisation on Disposal of Assets	0	1,500	76,500	104,818	1,500		
	Total Operating Expenditure	1,074	20,810	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	9,500	9,500	9,068	5,900		
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 Disposal of Assets	0	(1,500)	(76,500)	(104,818)	(1,500)		
	Total Capital Expenditure / Reserve Transfers	33,911	90,421	399,575	427,806			
	Total Road Plant Purchases	34,984	111,230	479,365	469,004			

COA	Traffic Control	31-Dec-18 YTD Actual	31-Dec-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	26,639	29,688	59,381	53,057	3,049		
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	26,639	30,688	62,881	53,566			
	Operating Revenue							
7513	Licensing Commission Income	(2,499)	(1,500)	(3,000)	(3,997)	999		
7533	Licensing Transactions - In	0	0	0	0	0		
	Total Operating Revenue	(2,499)	(1,500)	(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	24,140	29,188	59,881	49,569			
	Total Transport	1,973,334	1,296,278	4,409,226	3,964,386			

COA	Rural Services	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	7,100	7,026	14,058	13,029	(74)		
6722	Noxious Weeds & Pest Expense	8,456	6,378	12,755	8,509	(2,078)		
	Total Operating Expenditure	15,556	13,404	26,813	21,538			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	15,556	13,404	26,813	21,538			

COA	Tourism and Area Promotion	31-Dec-18 YTD Actual	31-Dec-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	690	501	1,000	5,000	(189)		
3982	Tourism Expense	1,599	4,602	9,200	2,688	3,003		
4282	Promotional Expense	218	534	1,000	398	316		
	Total Operating Expenditure	2,507	5,637	11,200	8,086			
3973	Operating Revenue Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	2,507	5,637	11,200	8,086			

COA	Building Control	31-Dec-18 YTD Actual	31-Dec-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	64,033	64,014	130,716	122,913	(19)		
4622	Building Admin Allocation	42,622	47,508	95,010	79,891	4,886		
	Total Operating Expenditure	106,655	111,522	225,726	202,804			
	Operating Revenue							
4153	Building Licenses Income	(8,383)	(4,998)	(10,000)	(11,192)	3,385		
4173	CTF Commissions Received	(83)	(126)	(250)	(233)	(44)		
4213	Building Commissions Received	(68)	(102)	(200)	(217)	(34)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(8,533)	(5,226)	(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	98,122	106,296	215,276	191,163			

COA	Other Economic Services	31-Dec-18 YTD Actual	31-Dec-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	21,311	23,754	47,505	37,445	2,443		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	2,520	5,000		
4252	Purchase of Stamps.	0	105	150	140	105		
4272	Other Expenditure	5,303	4,810	9,620	9,244	(493)		
	Total Operating Expenditure	26,728	33,919	62,525	49,350			
	Operating Revenue							
4223	Commission Received Australia Post	(4,107)	(3,750)	(7,500)	(8,001)	357		
4243	Annual Post Office Box Fee	(2,992)	(3,000)	(3,000)	(3,038)	(8)		
4253	Postage Stamp Income	(63)	(81)	(100)	(140)	(18)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(6)	(38)	(50)	(57)	(32)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(7,468)	(7,319)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	34	36	72	75	2		
	Total Other Economic Services	19,294	26,636	51,497	37,739			
	Total Economic Services	135,479	151,973	304,786	258,525			

		31-Dec-18	31-Dec-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	152,913	274,272	548,549	538,788	121,359	*	Non cash item - asset register processing
6890	Depn Posted to Jobs	(306,876)	(274,272)	(548,549)	(536,972)	32,604	*	Non cash item - Road program timesheet entry
	Total Plant Depreciation	(153,962)	0	0	1,816			
		31-Dec-18	31-Dec-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	4,713	9,108	18,212	4,375	4,395		
	Operating Income							
7333	Private Works Income	(9,002)	(10,000)	(20,000)	(8,395)	(998)		
	Total Private Works	(4,289)	(892)	(1,788)	(4,020)			

COA	Public Works Overheads	31-Dec-18 YTD Actual	31-Dec-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	5,023	12,438	24,871	9,267	7,415		
4322	Superannuation Guarantee - Works Manager	5,027	5,426	10,076	10,931	399		
4332	Superannuation Guarantee - Works Staff	34,350	39,378	78,754	66,836	5,028		
4342	Salary Works Manager	52,811	52,428	104,853	98,792	(383)		
4352	Superannuation Max 3% - Works Manager	1,587	1,714	3,182	3,452	127		
4372	Public Works Sundry Expense	8,865	22,248	44,500	31,386	13,383	*	Budget Profile timing employee costs
4382	Works Manager - Expenses	1,800	2,234	4,150	3,498	434		
4392	External Engineering Services	7,817	6,500	13,000	9,785	(1,317)		
4402	Sick Leave	8,273	13,601	30,763	20,321	5,328		
4412	Annual Leave	15,565	20,008	68,967	65,142	4,443		
4432	Public Holiday Pay	7,292	9,791	36,630	37,686	2,499		
4422	Works LSL Expense	1,424	10,530	21,060	40,661	9,106		
4442	Occupational Health & Safety Expense	500	8,641	15,776	6,702	8,141		
4452	Protective Uniform/ Minor Workwear	1,540	5,280	10,600	9,247	3,740		
4582	Accrued Leave Works Crew	0	0	0	8,028	0		
4602	Training Expense	1,647	10,200	19,500	1,978	8,553		
4652	Works Staff - Allowances	10,477	11,700	23,400	25,320	1,223		
5202	Public Works Overheads - Admin Allocation	53,278	59,382	118,763	119,665	6,104		
6782	Workers Compensation Insurance	20,407	20,300	20,300	20,209	(107)		
7422	Less PWO Allocated to W & S	(334,520)	(324,570)	(649,145)	(574,143)	9,950		
	Total Operating Expenditure	(96,838)	(12,771)	(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	(96,838)	(12,771)	(1)	(43,819)			

COA	Plant Operation Costs	31-Dec-18 YTD Actual	31-Dec-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	83,367	27,498	55,000	67,214	(55,869)	*	Budget review - is offset with reduced Parts & Outside Repairs expense COA GL 4492
4482	Tyre Purchase Expense	35,140	17,502	35,000	20,702	(17,638)	*	Budget review - is offset with reduced Parts & Outside Repairs expense COA GL 4492
4492	Parts & Outside Repairs Expense	55,574	132,675	305,700	310,585	77,101	*	Timing - budget review
4502	Plant Licences Expense	8,818	8,877	9,500	51,120	59		
4532	Tools & Consumables	10,148	7,500	15,000	17,082	(2,648)		
4542	Fuel, Oil & Grease	135,009	130,500	261,000	234,425	(4,509)		
4552	Cutting Edges & Tips	3,148	3,000	6,000	4,937	(148)		
5112	Plant Operator - Admin Allocation	26,639	29,688	59,381	53,057	3,049		
6772	Plant Insurance Expense	22,712	31,000	31,000	29,516	8,288		
4512	Less POC Allocated to W & S	(354,488)	(366,288)	(732,581)	(688,791)	(11,800)	*	Budget profile timing - internal allocations
	Total Operating Expenditure	26,066	21,952	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	(26,425)	(22,500)	(45,000)	(53,486)	3,925		
4983	Income Received	(1,196)	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	Total Operating Revenue	(60,233)	(22,500)	(45,000)	(93,058)			
	Total Plant Operation Costs	(34,167)	(548)	0	6,789			

COA	Salaries and Wages	31-Dec-18 YTD Actual	31-Dec-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	435,212	463,002	926,007	857,678	27,790	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	488,589	530,844	1,061,683	978,672	42,255	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(917,883)	(993,846)	(1,987,691)	(1,835,545)	(75,963)	*	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	31-Dec-18 YTD Actual	31-Dec-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	711	9,003	20,000	33,289	8,292		
	Total Operating Expenditure	711	9,003	20,000	33,289			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(711)	(9,999)	(20,000)	(33,289)	(9,288)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(711)	(9,999)	(20,000)	(33,289)			
	Total Unclassified	0	(996)	0	0			
	Total Other Property and Services	(283,338)	(15,207)	(1,788)	(40,965)			

List of Accounts Paid - December 2018

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4980	07/12/2018	Petty Cash	-384.85
DD16269.1	12/12/2018	LGSP	-8,081.18
DD16269.2	12/12/2018	Hostplus Superannution	-269.04
DD16269.3	11/12/2018	Rest Superannuation	-88.13
DD16269.4	11/12/2018	Australian Super	-1,032.17
DD16269.5	12/12/2018	Wealth Personal Superannuation and Pension Fund	-464.28
DD16269.6	12/12/2018	BT Business Super	-230.50
DD16269.7	11/12/2018	Prime Super	-214.22
DD16277.1	25/12/2018	LGSP	-8,166.97
DD16277.2	25/12/2018	Hostplus Superannution	-263.55
DD16277.3	25/12/2018	Rest Superannuation	-85.71
DD16277.4	25/12/2018	Australian Super	-1,007.39
DD16277.5	25/12/2018	Wealth Personal Superannuation and Pension Fund	-464.28
DD16277.6	25/12/2018	BT Business Super	-230.50
DD16277.7	25/12/2018	Prime Super	-214.22
EFT22547	07/12/2018	Catwest	-6,449.85
EFT22548	07/12/2018	Courier Australia - Toll Ipec	-10.73
EFT22549	07/12/2018	Midwest Bounce & Fun	-280.00
EFT22550	07/12/2018	Mood 4 Food	-1,732.50
EFT22551	07/12/2018	Northern Country Zone of WALGA	-1,700.00
EFT22552	07/12/2018	Parkfalls Residents Association	-627.25
EFT22553	07/12/2018	Procrack Seal	-18,423.05
EFT22554	14/12/2018	City of Greater Geraldton	-2,559.50
EFT22555	14/12/2018	Node1Internet	-129.95
EFT22556	14/12/2018	Synergy	-892.35
EFT22557	14/12/2018	Water Corporation	-2,951.78
EFT22563	14/12/2018	Alicia Pawelski	-500.00
EFT22564	14/12/2018	Anthony Steven Farrell	-10,062.03
EFT22565	14/12/2018	Aussie Tree Services	-3,829.50
EFT22566	14/12/2018	Australia Post	-297.00
EFT22567	14/12/2018	Darrell Graeme Forth	-5,020.93
EFT22568	14/12/2018	Five Star Business Equipment And Communications	-571.00
EFT22569	14/12/2018	Gail & Brendan Francis Bunter	-1,500.00
EFT22570	14/12/2018	Geraldton Ag Services	-27.50
EFT22571	14/12/2018	Geraldton Sign Makers	-691.35
EFT22572	14/12/2018	Geraldton Trophy Centre	-920.50
EFT22573	14/12/2018	Glenda Laurel & Charles William Boys	-4,169.38
EFT22574	14/12/2018	Hersey	-1,939.72
EFT22575	14/12/2018	Hitachi Construction Machinery Australia Pty Ltd	-114.47
EFT22576	14/12/2018	Ian Kenneth Maluish	-5,020.93
EFT22577	14/12/2018	Kirralee Jane Warr	-6,281.20
EFT22578	14/12/2018	Local Government Insurance Services WA	-992.16
EFT22579	14/12/2018	ML Communications	-1,437.96
EFT22580	14/12/2018	Magor Swartz Pty Ltd	-12,993.75
EFT22581	14/12/2018	Mcleods Barristers And Solicitors	-176.00
EFT22582	14/12/2018	Nabawa Valley Tavern	-833.35
EFT22583	14/12/2018	Nicole Julie Batten	-5,020.93
EFT22584	14/12/2018	Patience Sandland Pty Ltd.	-2,535.00
EFT22585	14/12/2018	Pauline Faye Forrester	-5,020.93
EFT22586	14/12/2018	Peter John Humphrey	-5,020.93
EFT22587	14/12/2018	Queens Supa IGA Supermarket	-1,042.24
EFT22588	14/12/2018	Refuel Australia	-34,505.73

List of Accounts Paid - December 2018

Chq/EFT	Date	Name	Amount
EFT22589	14/12/2018	Road Runner Mechanical Services	-259.68
EFT22590	14/12/2018	TeletracNavman Australia	-769.45
EFT22591	14/12/2018	Trevor Leonard Royce	-5,020.93
EFT22592	14/12/2018	Westline Contracting	-550.00
EFT22593	21/12/2018	Australian Taxation Office	-43,799.00
EFT22594	21/12/2018	Abrolhos Steel	-1,022.20
EFT22595	21/12/2018	Atom Supplies	-265.30
EFT22596	21/12/2018	Aussie Natural Spring Water	-214.00
EFT22597	21/12/2018	Batavia Metal Roofing	-258.50
EFT22598	21/12/2018	Battery Mart	-97.90
EFT22599	21/12/2018	Beaurepaires	-29.50
EFT22600	21/12/2018	Bridgestone Tyre Centre	-6,063.50
EFT22601	21/12/2018	Bunnings Group Limited	-1,359.80
EFT22602	21/12/2018	CJD Equipment Pty Ltd	-619.40
EFT22603	21/12/2018	Catwest	-25,218.60
EFT22604	21/12/2018	Comms Tech Services	-220.00
EFT22605	21/12/2018	Conplant Pty Limited	-4,071.05
EFT22606	21/12/2018	Courier Australia - Toll Ipec	-323.02
EFT22607	21/12/2018	D-trans	-2,776.91
EFT22608	21/12/2018	Department Of Fire And Emergency Services	-22,017.00
EFT22609	21/12/2018	E & MJ Rosher Pty Ltd	-1,417.50
EFT22610	21/12/2018	GIBS Geraldton Independent Building Supplies Pty Ltd	-4,224.63
EFT22611	21/12/2018	GNC Quality Precast Geraldton	-2,200.00
EFT22612	21/12/2018	Geraldton Ag Services	-58.17
EFT22613	21/12/2018	Geraldton Mower & Repair Specialists	-548.00
EFT22614	21/12/2018	Geraldton Trophy Centre	-47.00
EFT22615	21/12/2018	Great Northern Rural Services	-3,120.73
EFT22616	21/12/2018	Hille, Thompson & Delfos Surveyors & Planners (htd)	-8,778.00
EFT22617	21/12/2018	Holcim	-1,467.93
EFT22618	21/12/2018	Hosexpress	-735.14
EFT22619	21/12/2018	Instant Weighing	-2,090.00
EFT22620	21/12/2018	Institute Of Public Works Engineering Australasia - WA Inc	-187.00
EFT22621	21/12/2018	Ivey Contracting	-28,385.50
EFT22622	21/12/2018	Keith Gregory Bobcat Hire	-15,081.00
EFT22623	21/12/2018	Landgate	-891.00
EFT22624	21/12/2018	Magor Swartz Pty Ltd	-3,580.50
EFT22625	21/12/2018	Market Creations	-4,422.18
EFT22626	21/12/2018	Midwest Chemical & Paper	-99.44
EFT22627	21/12/2018	Midwest Financial	-990.00
EFT22628	21/12/2018	Mitchell & Brown	-508.95
EFT22629	21/12/2018	Mood 4 Food	-330.00
EFT22630	21/12/2018	Moore Stephens	-14,313.81
EFT22631	21/12/2018	Pest A Kill WA	-220.00
EFT22632	21/12/2018	Purcher International	-1,914.98
EFT22633	21/12/2018	Rapid Print Finishing & Pritchard Bookbinders	-77.00
EFT22634	21/12/2018	Shire of Mingenew	-900.24
EFT22635	21/12/2018	Solahart Geraldton	-175.00
EFT22636	21/12/2018	Sunset IGA	-125.81
EFT22637	21/12/2018	The West Australian	-159.62
EFT22638	21/12/2018	Total Uniforms	-64.95
EFT22639	21/12/2018	Toxfree	-13,882.63
EFT22640	21/12/2018	Western Australian Local Government Association (WALGA)	-215.00
EFT22641	21/12/2018	Western Australian Treasury Corporation	-2,536.46

List of Accounts Paid - December 2018

Chq/EFT	Date	Name	Amount
EFT22642	21/12/2018	Western Resource Recovery Pty Ltd	-573.50
EFT22643	21/12/2018	Westrac Pty Ltd	-2,707.33
EFT22644	21/12/2018	Whipintarra Springs Pty Ltd - Nukara Farm	-2,000.00
EFT22645	31/12/2018	Telstra	-1,220.92
			-\$ 402,684.10
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
429	14/12/2018	Department of Communities	-480.00
EFT22558	14/12/2018	Building and Construction Industry Training Fund	-2240.85
EFT22559	14/12/2018	Department of Mines, Industry Regulation & Safety	-1584.80
EFT22560	14/12/2018	GCo Electrical	-700.00
EFT22561	14/12/2018	Shire of Chapman Valley	-3971.26
EFT22562	14/12/2018	Solataire Cameron	-530.00
			-\$ 9,506.91

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	52,833.03
Balance as per Cash at Bank Account GL 170000	2,872,039.45
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in system	-
<i>Less</i> Expenditure on Bank Stmt not in system	-
	\$2,924,872.48

BANK

Business Account (Account No 000040)	63,265.65
Investment Account (Account No 305784)	872,039.45
Investment Account (Account No 502999)	2,000,000.00
Term Deposit	-
	2,935,305.10
 <i>Less</i> Outstanding Payments	 10,432.62
<i>Plus</i> Outstanding Deposits	-
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$2,924,872.48

Difference Check 0.00


Completed by:



 Moreen Stewart - Senior Finance Officer

08/01/19
 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

9/1/2019
 Date

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

- 3 JAN 2019

Facility Number
 00018023 20000001
 Payment Due Date
 31 December 2018
 Closing Balance
 \$51.91
This amount will be swept from a nominated account.

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

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

Company Name Shire Of Chapman Valley	Number of Cards 2	Annual % Rate 15.65%
Contact Name The Shire Clerk	Facility Number 00018023 20000001	Credit Limit 10,000
Statement From 21 Nov 2018	Statement To 20 Dec 2018	Payment Due Date 31 Dec 2018
Opening Balance 92.11	Closing Balance 51.91	Available Credit 9,948.09

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		
92.11	92.11 -	51.91	0.00	0.00	0.00	51.91	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
Maurice Battilana	5163 2531 0083 1327	6,000	5,948.09

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
03 DEC	Payments AUTOMATIC PAYMENT	49.96-	
	Sub Total:	49.96-	
20 NOV	Purchases Dropbox LG5SFRGY28JF db.tt/cchelp IRL INC FX FEE AUD \$0.92 COMPUTER NETWORK/INFORMATION	31.71	104720.22
27 NOV	DOME CAFE GERALDTON GERALDTON AUS EATING PLACES, RESTAURANTS	20.20	104620.02
	Sub Total:	51.91	

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		
49.96	49.96 -	51.91	0.00	0.00	0.00	51.91	0.00

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

Cardholder Signature

Date

29/1/19

Transactions examined and approved.

Manager/Supervisor Signature

Date

9/1/2019

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	4,000.00

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
03 DEC	Payments AUTOMATIC PAYMENT	42.15-	
	Sub Total:	42.15-	

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		
42.15	42.15 -	0.00	0.00	0.00	0.00	0.00	0.00

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

Cardholder Signature _____

Date 21/1/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 9/1/2019

S000832 / M000306 / 355 / CN1VP4P1