



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 8th March 2019
Prepared by: Dianne Raymond
Reviewed by: Maurice Battilana

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING 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.

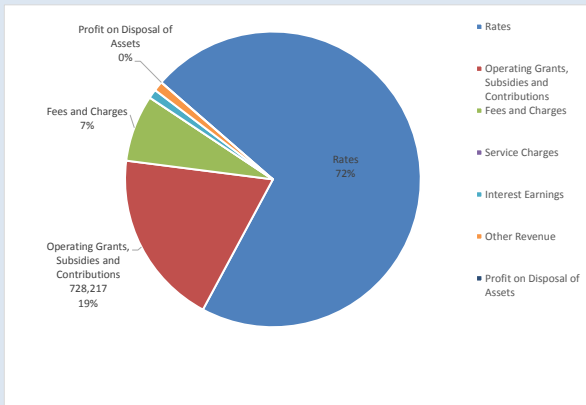
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	28.61%	171,781	112,481	49,140	63,341
Plant & Equipment	1.49%	571,500	66,500	8,490	58,010
Infrastructure - Roads	69.45%	1,376,687	869,496	956,092	(86,596)

* Note: % Compares current ytd actuals to annual budget

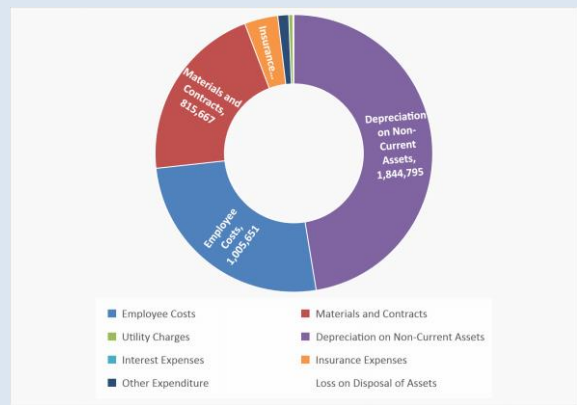
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 2,492,644	\$ 3,060,014
Cash and Equivalent - Unrestricted	\$ 2,414,690	\$ 2,656,157
Cash and Equivalent - Restricted	\$ 1,345,167	\$ 742,834
Receivables - Rates	\$ 256,048	\$ 258,564
Receivables - Other	\$ 2,215	\$ 191,821
Payables	\$ 174,189	\$ 25,591

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

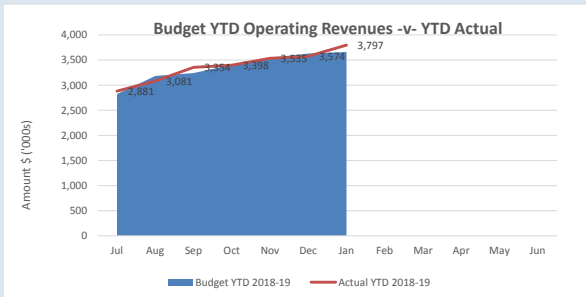
OPERATING REVENUE



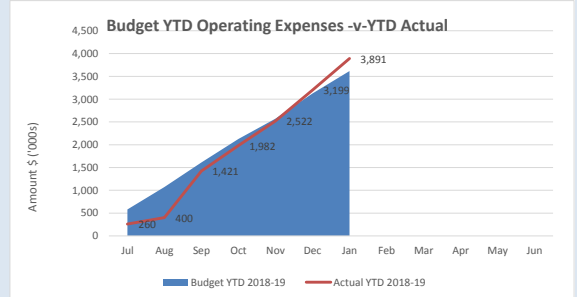
OPERATING EXPENSES



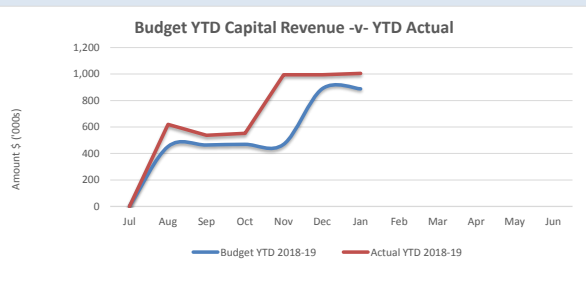
Budget YTD Operating Revenues -v- YTD Actual



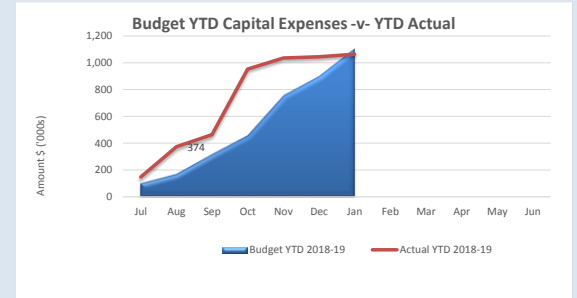
Budget YTD Operating Expenses -v- YTD Actual



Capital Revenue



Capital Expense



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019**

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	700	10,172	9,472	1353%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,713,451	9,725	0%	
General Purpose Funding - Other		456,426	243,930	270,238	26,308	11%	▲
Law, Order and Public Safety		26,858	22,231	25,345	3,114	14%	
Health		5,492	4,644	5,130	486	10%	
Housing		9,360	5,460	4,680	(780)	(14%)	
Community Amenities		185,077	167,089	177,009	9,920	6%	
Recreation and Culture		103,420	75,518	68,618	(6,900)	(9%)	
Transport		392,227	1,208,364	1,373,211	164,847	14%	▲
Economic Services		21,550	14,042	17,880	3,838	27%	
Other Property and Services		85,000	46,249	90,659	44,410	96%	▲
		4,006,881	4,491,953	4,756,394	264,441	6%	
Expenditure from operating activities							
Governance		(448,883)	(231,961)	(231,300)	660	0%	
General Purpose Funding		(120,110)	(61,458)	(53,306)	8,152	13%	
Law, Order and Public Safety		(197,755)	(125,119)	(116,320)	8,799	7%	
Health		(16,776)	(1,000)	(160)	840	84%	
Education and Welfare		(2,000)	(9,117)	(7,909)	1,208	13%	
Housing		(4,219)	(2,526)	(1,811)	715	28%	
Community Amenities		(824,027)	(410,664)	(356,351)	54,313	13%	▲
Recreation and Culture		(771,528)	(486,317)	(423,117)	63,200	13%	▲
Transport		(4,005,123)	(2,851,073)	(3,610,221)	(759,149)	(27%)	▼
Economic Services		(326,264)	(190,834)	(173,723)	17,111	9%	
Other Property and Services		(83,212)	(78,232)	124,890	203,122	260%	▲
		(6,799,898)	(4,448,299)	(4,849,329)	(401,029)	(9%)	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	1,361,094	1,844,795	483,701	36%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
Amount attributable to operating activities		(458,757)	1,423,550	1,751,860			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	832,672	959,084	126,412	15%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	0	(1,500)	(100%)	
Capital Acquisitions	7	(2,119,968)	(1,048,477)	(1,013,722)	34,755	3%	
Amount attributable to investing activities		(960,696)	(214,305)	(54,638)			
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)	(2,716)	(2,062)	654	24%	
Amount attributable to financing activities		140,277	2,001	(5,151)			
Closing Funding Surplus(Deficit)	1(b)		2,579,189	3,060,014			
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 JANUARY 2019**

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	2,713,451	9,725	0%	
Operating Grants, Subsidies and Contributions	10	905,418	651,159	728,217	77,058	12%	▲
Fees and Charges		320,649	268,312	277,499	9,187	3%	
Interest Earnings		45,752	29,611	37,689	8,078	27%	
Other Revenue		11,050	6,473	40,454	33,981	525%	▲
Profit on Disposal of Assets	6	20,285	0	0	0		
		4,006,880	3,659,281	3,797,310	138,029	4%	
Expenditure from operating activities							
Employee Costs		(2,031,824)	(1,115,774)	(1,005,651)	110,123	10%	
Materials and Contracts		(2,068,217)	(882,863)	(815,667)	67,196	8%	
Utility Charges		(59,639)	(31,999)	(18,415)	13,584	42%	▲
Insurance Expenses		(155,789)	(155,790)	(151,227)	4,563	3%	
Interest Expenses		(9,454)	(5,199)	(4,741)	458	9%	
Depreciation on Non-Current Assets		(2,333,307)	(1,361,094)	(1,844,795)	(483,701)	(36%)	▼
Loss on Disposal of Assets	6	(21,238)	(18,802)	0	18,802	100%	
Other Expenditure		(120,430)	(44,104)	(49,749)	(5,645)	(13%)	
		(6,799,898)	(3,615,625)	(3,890,244)	(274,619)	(8%)	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	1,361,094	1,844,795	483,701	36%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	0	(18,802)	(100%)	▼
Amount attributable to operating activities		(458,758)	1,423,552	1,751,860			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,082,772	832,672	959,084	126,412	15%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	0	(1,500)	(100%)	
Capital acquisitions	7	(2,119,968)	(1,048,477)	(1,013,722)	34,755	3%	
Amount attributable to investing activities		(960,696)	(214,305)	(54,638)			
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)	(2,716)	(2,062)	654	24%	
Amount attributable to financing activities		140,277	2,001	(5,151)			
Closing Funding Surplus (Deficit)	1(b)		2,579,189	3,060,014			
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.

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**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2019**

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.

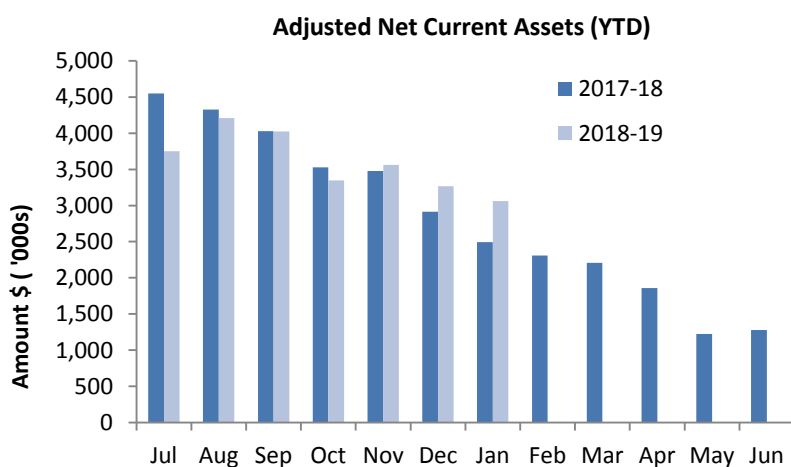
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Jan 2018	Year to Date Actual 31 Jan 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	2,414,690	2,656,157
Cash Restricted	3	786,850	1,345,167	742,834
Receivables - Rates	4	101,169	256,048	258,564
Receivables - Other	4	76,827	2,215	191,821
Interest / ATO Receivable		0	0	909
Inventories		1,912	1,329	1,912
		<u>2,259,704</u>	<u>4,019,449</u>	<u>3,852,197</u>
Less: Current Liabilities				
Payables		(97,864)	(174,189)	(25,591)
Provisions - employee		(314,497)	(333,262)	(314,496)
ATO Payables		(7,048)	(7,451)	(23,758)
		<u>(419,409)</u>	<u>(514,902)</u>	<u>(363,845)</u>
Unadjusted Net Current Assets		1,840,295	3,504,547	3,488,352
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,345,167)	(742,834)
Add: Provisions - employee		314,497	333,262	314,496
Adjusted Net Current Assets		1,367,942	2,492,644	3,060,014

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)

\$3.06 M

Last Year YTD

Surplus(Deficit)

\$2.49 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 JANUARY 2019**

**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	9,472	1353%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	26,308	11%	▲	Timing	Financial Assistance Grant revised payment
Transport	164,847	14%	▲	Timing	Funds received in investing activities below
Other Property and Services	44,410	96%	▲	Timing	Sale of scrap metal \$30k
Expenditure from operating activities					
General Purpose Funding	8,152	13%	▼	Timing	Legal & valuation expenses YTD
Community Amenities	54,313	13%	▲	Timing	Refuse Site Repairs & Mtce; Dolby Creek Mgt expenses
Recreation and Culture	63,200	13%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Transport	(759,149)	(27%)	▼	Timing	Roads Depn
Economic Services	17,111	9%		Timing	Tourism expenses YTD
Other Property and Services	203,122	260%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributio	126,412	15%	▲	Timing	Main Road grant funds, Reinstatement full MRWA Direct Grant (\$44,984)
Capital Acquisitions	34,755	3%	▼	Timing	Grant funded jobs refer Note 7 Infrastructure - Roads

KEY INFORMATION

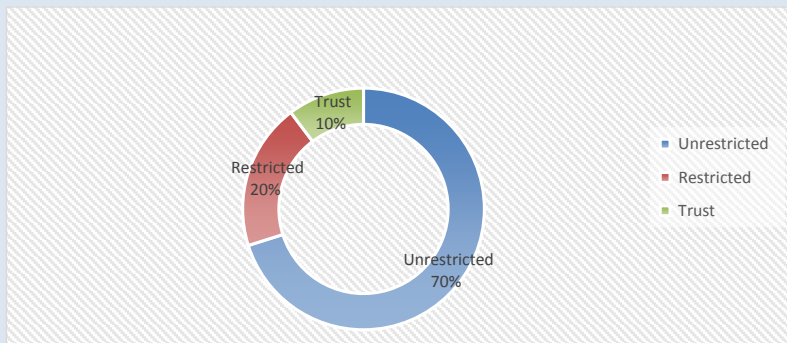
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
				YTD Actual		
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	7,417			7,417	Westpac	At Call
Municipal Investment Account	2,648,039			2,648,039	Westpac	At Call
Reserve Fund - Leave		115,370		115,370	Westpac	At Call
Reserve Fund - Water		14,202		14,202	Westpac	At Call
Reserve Fund - Office & Equipment		39,645		39,645	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		214,165		214,165	Westpac	At Call
Reserve Fund - Legal		39,917		39,917	Westpac	At Call
Reserve Fund - Land Development		51,946		51,946	Westpac	At Call
Reserve Fund - Roadworks		101,899		101,899	Westpac	At Call
Reserve Fund - Landcare		15,809		15,809	Westpac	At Call
Reserve Fund - Building		149,881		149,881	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			111,739	111,739	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,273	14,273	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	2,656,157	742,834	389,278	3,788,270		

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
\$3.79 M	\$2.66 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	31 Jan 19
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,713,451
Less Collections to date	(2,712,994)	(2,556,055)
Equals Current Outstanding	101,168	258,564
Net Rates Collectable	101,168	258,564
% Collected	97.29%	90.81%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	190,789	246	92	694	191,821
Percentage	99%	0%	0%	0%	
Balance per Trial Balance					
Sundry debtors					191,821
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					191,821

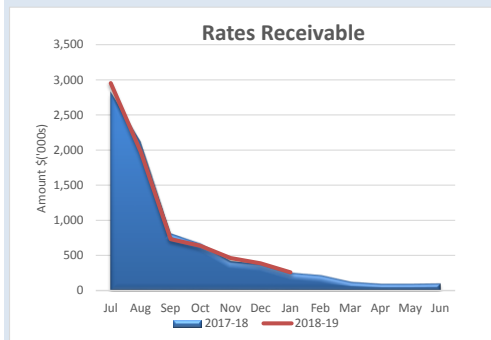
Amounts shown above include GST (where applicable)

KEY INFORMATION

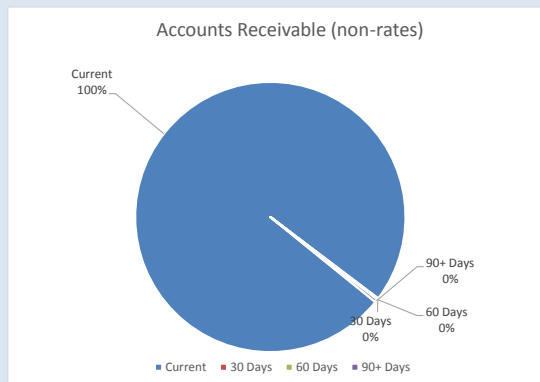
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
91%	\$258,564



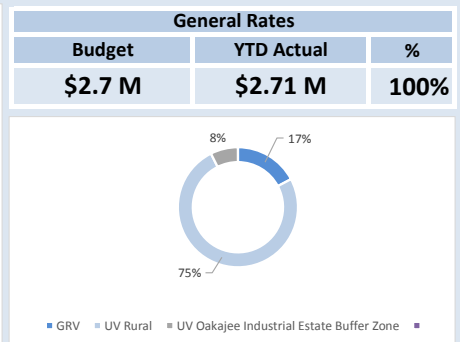
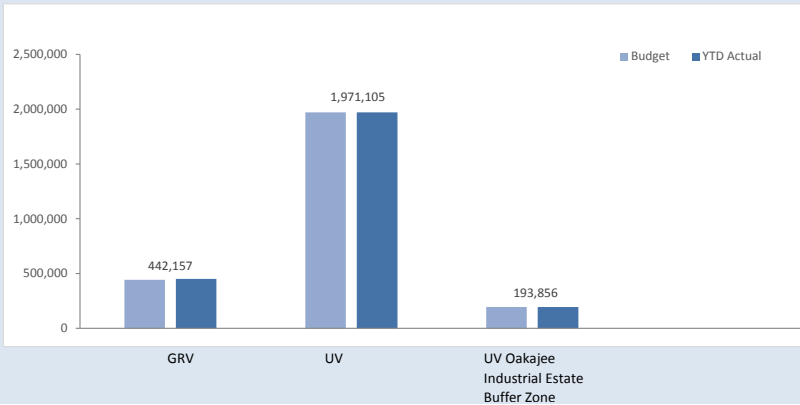
Debtors Due
\$191,821
Over 30 Days
1%
Over 90 Days
0%

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	9,123	297	451,577	
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	9,389	336	2,731,843	
Discount/Concession							0					
Excess Rates							(18,392)	(18,392)	0	0	(18,392)	
Amount from General Rates							2,703,726				2,713,451	
Ex-Gratia Rates							0				0	
Total General Rates							2,703,726				2,713,451	
Totals							2,703,726				2,713,451	

SIGNIFICANT ACCOUNTING POLICIES

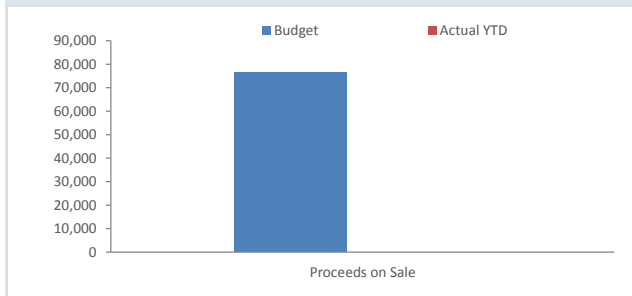
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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



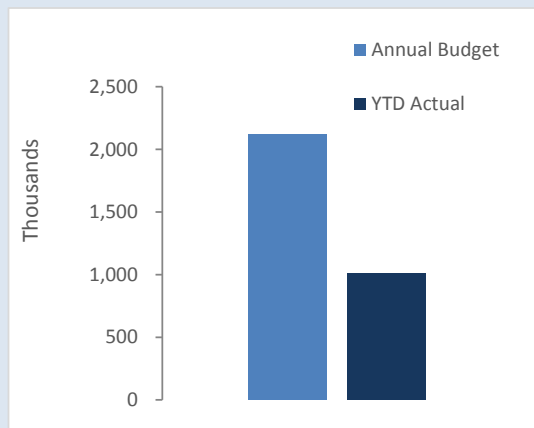
Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$0	0%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	171,781	112,481	49,140	(63,341)
Plant, Tools & Equipment	571,500	66,500	8,490	(58,010)
Infrastructure - Roads	1,376,687	869,496	956,092	86,596
Capital Expenditure Totals	2,119,968	1,048,477	1,013,722	(34,755)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	832,672	959,084	126,412
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	214,305	54,638	(159,667)
Capital Funding Total	2,119,968	1,048,477	1,013,722	(34,755)

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.

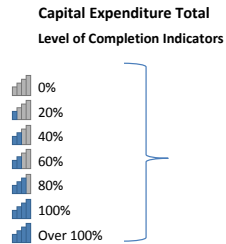
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.12 M	\$1.01 M	48%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.08 M	\$0.96 M	89%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)



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	42,293	Commence Mid March 2019
0.38	Coronation Beach Campsite BBQ	171640	13,500	0	(5,073)	Project completed
1.00	BHP Mural Wall	128340	10,921	10,921	0	Project completed
0.00	Bill Hemsley Park Water & Shade Shelter	128340	40,000	25,000	185	24,815 Shade Shelter commenced
0.00	Depot Construction Fencing	132640	25,800	0	0	Project commenced with in house labour. Fencing contractor Mid March
0.29	Buildings Total		171,781	112,481	49,140	63,341
Plant & Equipment						
0.00	Caterpillar Grader	135540	330,000	0	0	0 Tender evaluation Feb OCM
0.00	Roller	135540	175,000	0	0	0 Tender evaluation Feb OCM
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 Quotes progressing
0.38	Upgrade to Rockwell bore pump; stand alone tool chest	135840	9,500	9,500	3,600	5,900 Tool chest complete; purchase order raised for bore pump
0.01	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	376,615	444,955	(68,340) Completed and claimed
1.07	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	364,335	484,388	(120,053) Completed and claimed
0.06	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	128,547	26,749	101,798 Job Commenced
0.69	Infrastructure - Roads Total		1,376,687	869,496	956,092	(86,596)
0.48	Grand Total		2,119,968	1,048,477	1,013,722	34,755

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	765	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	19,341	38,938	142,729	123,132	2,672	5,193
Transport									
Loan 96- Plant	32,561	0	0	16,131	32,561	16,430	(0)	716	1,200
Loan 97- Plant	37,857	0	0	9,289	18,694	28,568	19,163	589	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	4,741	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	4,741	8,954

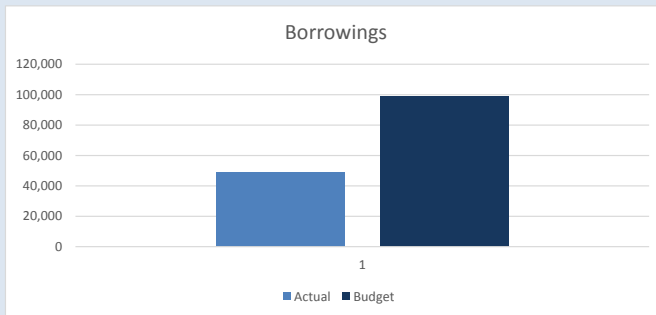
All debenture repayments were financed by general purpose revenue.

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.

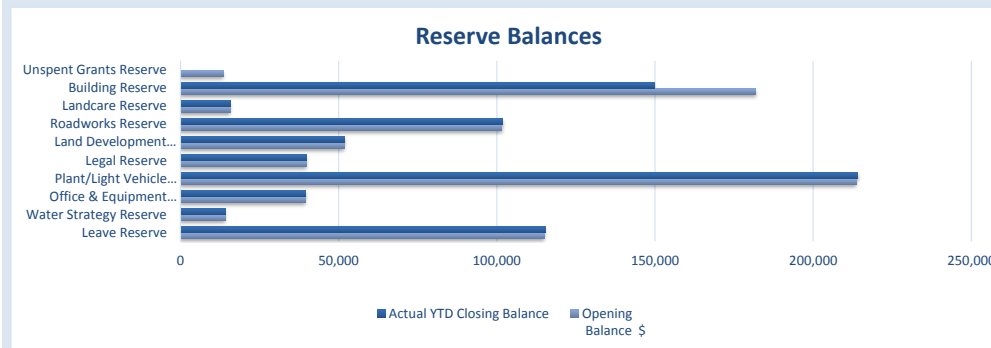


Principal Repayments	\$49,167
Interest Earned	\$37,689
Reserves Bal	\$.74 M
Interest Expense	\$4,741
Loans Due	\$.21 M

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	316	0	0	(34,500)	0	81,094	115,370
Water Strategy Reserve	14,163	72	39	0	0	0	0	14,235	14,202
Office & Equipment Reserve	39,537	240	108	0	0	0	0	39,777	39,645
Plant/Light Vehicle Reserve	213,579	1,500	586	150,000	0	(211,681)	0	153,398	214,165
Legal Reserve	39,808	180	109	0	0	0	0	39,988	39,917
Land Development Reserve	51,804	300	142	0	0	0	0	52,104	51,946
Roadworks Reserve	101,620	540	279	0	0	0	0	102,160	101,899
Landcare Reserve	15,766	80	43	0	0	(15,000)	0	846	15,809
Building Reserve	181,902	1,200	440	0	0	(34,267)	(32,461)	148,835	149,881
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	786,850	4,652	2,062	150,000	0	(309,065)	(46,078)	632,437	742,834

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

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	700	1,928	1,228
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	12,681	14,605	1,924
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	3,599	3,599
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	287,000	0
Hudson Resources - Dartmoor Road	15,000	15,000	18,467	3,467
Other Property and Services				
Diesel Fuel Rebate Received	45,000	26,250	30,857	4,607
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	15,573	5,574
Operating grants, subsidies and contributions Total	905,418	651,159	728,217	77,058
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Received	5,000	0	0	0
Grant Income Community Buildings	0	0	10,909	10,909
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	959,084	126,412
Grand Total	1,988,190	1,483,831	1,687,301	203,470

KEY INFORMATION

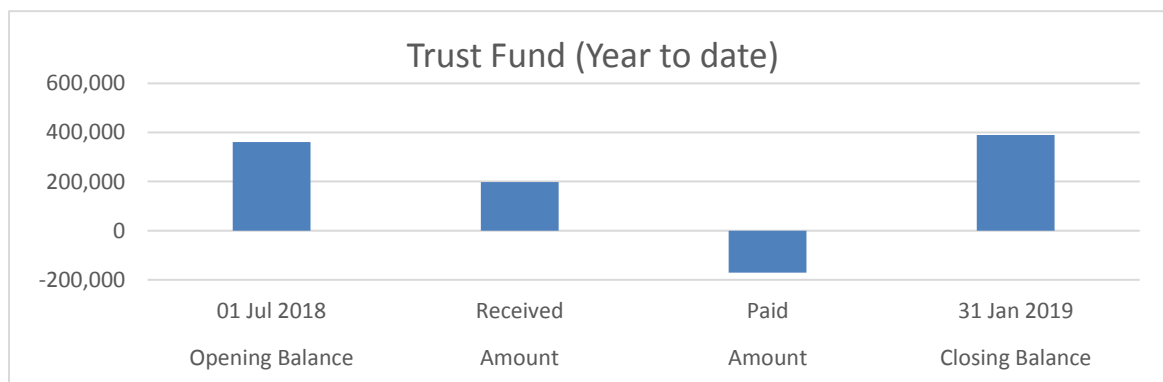
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019**

**NOTE 11
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jan 2019
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	12,010	-11,430	3,540
Post Office Deposit	1,390	124	-184	1,330
Contributions from Sub Divider	338,212	173,999	-147,664	364,547
CTF Levy	1,666	6,300	-6,136	1,831
Building Commission	1,358	4,855	-4,501	1,712
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	198,338	-170,607	389,278

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019**

**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

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Additional Information

Budget by Program

	31/01/2019	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Operating Expenditure				
General Purpose Funding	53,306	61,458	120,110	45,556
Governance	231,300	231,961	448,883	409,138
Law, Order and Public Safety	116,320	125,119	197,755	292,772
Education	160	1,000	2,000	0
Health	7,909	9,117	16,776	14,256
Housing	1,811	2,526	4,219	3,130
Community Amenities	356,351	410,664	824,027	614,888
Recreation and Culture	423,117	486,317	771,528	686,552
Transport	2,651,137	2,019,178	4,081,623	3,393,396
Economic Services	173,723	190,834	326,264	281,777
Other Property and Services	(124,890)	78,232	83,212	108,375
Total Expenditure (E)	3,890,244	3,616,405	6,876,397	5,849,840

	31/01/2019	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Audited Annual Financial Report
Operating Revenue				
General Purpose Funding	(2,983,689)	(2,947,656)	(3,160,152)	(3,529,643)
Governance	(10,172)	(700)	(17,745)	(21,542)
Law, Order and Public Safety	(25,345)	(22,231)	(26,858)	(178,712)
Health	(5,130)	(4,644)	(5,492)	(5,728)
Housing	(4,680)	(5,460)	(9,360)	(9,566)
Community Amenities	(177,009)	(167,089)	(185,077)	(188,375)
Recreation and Culture	(68,618)	(75,518)	(103,420)	(398,730)
Transport	(1,373,211)	(1,208,364)	(1,474,999)	(1,575,319)
Economic Services	(17,880)	(14,042)	(21,550)	(23,327)
Other Property and Services	(90,659)	(46,249)	(85,000)	(149,340)
Total Revenue (R)	(4,756,394)	(4,491,953)	(5,089,652)	(6,080,283)

Operating (Profit)/Loss (R-E)	(866,149)	(875,548)	1,786,744	(230,442)
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	31/01/2019	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	1,844,795	1,361,094	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)	1,844,795	1,380,676	2,410,760	2,276,858

	31/01/2019	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	956,092	869,496	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	2,062	2,716	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	1,018,872	1,044,977	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	(3,060,014)	(2,579,189)	0	(1,367,942)

COA	Rate Revenue	31-Jan-19 YTD Actual	31-Jan-19 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	1,884	3,288	3,500	4,094	1,404		
0062	Sundry Expenses	20	50	100	12	30		
0082	Rates - Other Costs.	51	400	500	127	349		
0132	Valuation Expenses	1,878	2,000	15,500	10,979	122		
0352	Rates - Administration Allocation	49,472	55,426	95,010	84,891	5,954		
	Total Operating Expenditure	53,306	61,164	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	(336)	0	0	(1,327)	336		
0061	Ex Gratia Rates	(9,563)	(9,000)	(9,000)	(11,056)	563		
0071	Interim Rates Raised	(9,389)	0	0	(13,706)	9,389		
0113	Interest - Overdue Rates	(11,196)	(7,294)	(12,500)	(17,721)	3,902		
0123	Interest - Instalment Payments	(8,056)	(7,001)	(7,000)	(7,177)	1,055		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,310)	(5,001)	(5,000)	(5,229)	309		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(2,550)	(1,731)	(2,500)	(2,917)	819		
	Total Operating Revenue	(2,750,127)	(2,737,753)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,696,821)	(2,676,589)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	31-Jan-19 YTD Actual	31-Jan-19 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	294	500	0	294		
	Operating Revenue		0					
0201	Legal Reserve Income	(109)	(105)	(180)	(210)	4		
0203	Leave Reserve Income	(316)	(315)	(540)	(606)	1		
0204	Land Development Reserve Income	(142)	(175)	(300)	(317)	(33)		
0205	Building Reserve Income	(440)	(700)	(1,200)	(2,903)	(260)		
0206	Roadworks Reserve Income	(279)	(315)	(540)	(535)	(36)		
0215	Unspent Grants Reserve Income	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(39)	(42)	(72)	(75)	(3)		
0233	Grants Commission - Road Funding	(119,237)	(111,285)	(222,570)	(496,002)	7,952		
0243	Computer and Office Equipment Reserve	(108)	(140)	(240)	(208)	(32)		
0253	Grants Commission - (General Purpose)	(95,889)	(83,302)	(166,604)	(372,830)	12,587	*	Refer Annual Budget Review for amended total funds 2018/2019
0273	Plant/Light Vehicle Reserve Income	(586)	(875)	(1,500)	(1,898)	(289)		
0453	Interest Received - Municipal Account	(16,375)	(12,600)	(21,600)	(20,202)	3,775		
0506	Landcare Reserve Income	(43)	(49)	(80)	(83)	(6)		
	Total Operating Revenue	(233,562)	(209,903)	(415,426)	(895,870)			
	Total General Purpose Income	(233,562)	(209,609)	(414,926)	(895,870)			
	Total General Purpose Funding	(2,930,383)	(2,886,198)	(3,040,042)	(3,429,541)			

COA	Governance	31-Jan-19 YTD Actual	31-Jan-19 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	3,247	3,495	5,920	3,780	248		
0442	Members Administration Allocation	123,681	122,381	209,790	212,227	(1,300)		
0462	Meeting & Refreshments Expense	9,034	14,000	35,000	18,387	4,966		
1822	Accounting & Audit Expenses	6,083	19,975	35,975	22,773	13,892	*	Budget Profile Timing
7202	Members Depreciation	442	728	1,250	1,264	286		
	Total Operating Expenditure	230,000	257,687	448,883	409,086			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	230,000	257,687	448,883	409,086			

COA	Adminstration	31-Jan-19 YTD Actual	31-Jan-19 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%	30,934	33,005	56,580	52,180	2,071		
0292	Admin Salaries Expense	318,134	310,982	533,111	537,061	(7,152)		
0294	Admin Staff Housing Allowance	7,352	7,742	13,273	12,863	390		
0312	Admin - Max 3% Council Additional Contr	8,278	8,218	14,084	12,739	(60)		
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	20,925	21,938	37,615	36,220	1,013		
0432	Admin Building Operations	14,767	18,626	28,332	25,685	3,859		
0472	Office Expenses - General	8,262	9,831	16,500	15,183	1,569		
0473	Admin Building Repairs & Maintenance	3,018	12,500	12,500	15,726	9,482		
0482	Office Telephone & Internet Expenses	6,383	15,463	29,100	20,834	9,080		
0492	Advertising Expenses	2,426	6,419	11,000	8,261	3,993		
0502	Computer Hardware Service & Repair	25,803	21,700	37,202	24,290	(4,103)		
0512	Furniture & Equipment - (Expensed)	3,878	6,000	8,000	5,819	2,122		
0522	Freight & Postage Expense	957	875	1,500	2,173	(82)		
0542	Printing & Stationary Expense	10,647	11,669	20,000	17,974	1,022		
0552	Motor Vehicle Expenses	5,335	4,081	7,000	7,058	(1,254)		
0562	Adminstration LSL Expense	0	0	43,525	4,571	0		
0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(618,403)	(697,389)	(1,195,519)	(1,061,135)	(78,986)	*	Timing - internal allocation only
0622	Uniform Expense	334	1,038	2,077	710	704		
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	18,678	58,513	115,225	74,538	39,835	*	Timing - budget profile
0702	Bank Fees & Charges	5,436	3,647	6,250	5,634	(1,789)		
0712	Occupational Health & Safety	1,798	4,500	7,000	5,574	2,702		
0722	Accounting Software Operating Expenditure	37,135	25,081	45,000	47,153	(12,054)	*	IT Vision SynergySoft Annual Licence & Maintenance Fee Paid; Market Creations Shared Services Software monthly accounts, Other minor annual licence fees paid
7002	Admin Depreciation	22,715	22,134	37,945	33,124	(581)		
	Total Operating Expenditure	1,300	(25,727)	0	1,422			

COA	Adminstration	31-Jan-19 YTD Actual	31-Jan-19 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	(1,989)	(700)	(1,200)	(1,749)	1,289		
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	(10,172)	(700)	(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	316	315	540	606	(1)		
4770	Tfr to Office & Equipment Reserve	108	140	240	208	32		
4780	Tfr to Plant/Light Vehicle Reserve	586	875	1,500	1,898	289		
	Total Capital Expenditure / Reserve Transfers	1,510	1,330	(24,220)	2,712			
	Total Administration	(7,362)	(25,097)	(41,965)	(17,407)			
	Total Governance/Administration	222,638	232,591	406,918	391,678			

COA	Fire Prevention	31-Jan-19 YTD Actual	31-Jan-19 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	6,184	6,930	11,876	10,611	746		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	13,380	13,664	23,430	21,412	284		
0832	ESL - Shire Properties.	820	900	900	675	80		
0882	Fire Prevention Enforcement Expenditure	300	1,000	1,000	0	700		
1722	Brigades Operating Expenses	22,552	22,389	25,935	32,439	(163)		
8012	Loss on Sale of Assets.	0	0	0	54,546	0		
7012	Fire Control Depreciation	43,394	42,973	73,670	71,367	(421)		
	Total Operating Expenditure	88,185	89,856	138,811	192,323			
	Operating Revenue							
0703	Fines & Penalties Income	(2,000)	(1,250)	(1,250)	(3,500)	750		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(14,605)	(12,681)	(16,908)	(27,883)	1,924		
0743	Operating Grants & Contributions	0	0	0	(2,695)	0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	(441)	(1,000)		
	Total Operating Revenue	(20,605)	(18,931)	(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	64,885	68,230	112,959	156,500			

COA	Animal Control	31-Jan-19 YTD Actual	31-Jan-19 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	6,184	6,930	11,876	10,611	746		
0812	Depn - Animal Control	105	105	180	179	(0)		
0842	Animal Control Expenses	297	849	1,000	974	552		
0852	Rangers Allocation	13,380	13,664	23,430	21,412	284		
	Total Operating Expenditure	19,967	21,548	36,486	33,177			
	Operating Revenue							
0843	Impoundment Fees	(111)	0	(100)	(107)	111		
0853	Dog/Cat Registrations Income	(3,429)	(3,000)	(3,300)	(4,200)	429		
0863	Fines & Penalties	(1,200)	(300)	(300)	(400)	900		
	Total Operating Revenue	(4,740)	(3,300)	(3,700)	(4,707)			
	Total Animal Control	15,227	18,248	32,786	28,470			

COA	Other Law, Order and Public Safety	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	8,028	8,197	14,058	12,726	169		
0962	Misc. Expenses - Other Law and Order	0	231	400	0	231		
	Total Operating Expenditure	8,028	8,428	14,458	12,726			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	8,028	8,428	14,458	12,726			

COA	Rangers Expenses	31-Jan-19 YTD Actual	31-Jan-19 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	42,465	48,321	82,834	69,463	5,856		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	3,816	3,864	6,629	6,414	48		
0932	Conference & Training	0	581	1,000	0	581		
0982	Rangers Expense	5,937	5,852	10,035	11,036	(85)		
1012	Tools & Equipment - Low Value	0	581	1,000	0	581		
0952	Rangers Expenses Allocated	(53,521)	(55,412)	(94,998)	(86,254)	(1,891)		
	Total Operating Expenditure	140	5,287	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	140	(713)	0	2,059			
	Total Law, Order and Fire Safety	88,279	94,193	160,203	199,754			

COA	Education	31-Jan-19 YTD Actual	31-Jan-19 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	1,000	2,000	0	(840)		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	160	1,000	2,000	0			

COA	Health Inspection and Administration	31-Jan-19 YTD Actual	31-Jan-19 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	4,817	5,117	8,776	7,575	300		
1292	Health Expenses General	3,092	4,000	8,000	6,681	908		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	7,909	9,117	16,776	14,256			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,500)	(1,470)	(1,470)	(1,470)	30		
1393	Licences Income Received - Caravan Park	(754)	(674)	(674)	(674)	80		
1573	Health Septic Fees	(1,298)	(1,180)	(1,534)	(1,652)	118		
1583	Health Administration Fees	(1,578)	(1,320)	(1,814)	(1,932)	258		
	Total Operating Revenue	(5,130)	(4,644)	(5,492)	(5,728)			
	Total Health Inspection and Administration	2,779	4,473	11,284	8,528		0	

COA	Housing	31-Jan-19 YTD Actual	31-Jan-19 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	792	784	1,345	1,345	(8)		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	Total Operating Expenditure	1,811	2,526	4,219	3,130			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(4,680)	(5,460)	(9,360)	(9,566)	(780)		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(4,680)	(5,460)	(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	440	700	1,200	72,558	260		
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	440	700	1,200	72,558			
	Total Housing	(2,428)	(2,234)	(3,941)	66,122			

COA	Natural Resource Management	31-Jan-19 YTD Actual	31-Jan-19 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-Jan-19 YTD Actual	31-Jan-19 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	66,510	71,519	122,600	126,824	5,009		
1772	Sanitation Household Refuse Depreciation	1,765	1,750	3,000	2,996	(15)		
1792	Refuse Site Repairs & Maintenance	7,642	35,161	64,155	14,768	27,519	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	24,736	27,713	47,505	42,445	2,977		
	Total Operating Expenditure	100,653	136,143	237,260	187,034			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(144,776)	(137,280)	(137,280)	(137,322)	7,496		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(7,945)	0		
	Total Operating Revenue	(152,923)	(145,427)	(145,427)	(145,267)			
	Total Sanitation - Household Refuse	(52,270)	(9,284)	91,833	41,767			

COA	Sanitation - Other	31-Jan-19 YTD Actual	31-Jan-19 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	4,697	4,564	7,827	8,143	(133)		
1912	Refuse Collection Expenses	0	2,919	5,000	455	2,919		
1922	Depn - Other Sanitation	286	280	485	485	(6)		
	Total Operating Expenditure	4,982	7,763	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	4,982	7,763	18,312	9,082			

COA	Protection of Environment	31-Jan-19 YTD Actual	31-Jan-19 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	1,169	2,000	0	969		
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	10,169	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	43	49	80	83	6		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	43	49	(14,920)	83			
	Total Protection of Environment	243	218	1,080	83			

COA	Town Planning and Regional Development	31-Jan-19 YTD Actual	31-Jan-19 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	73,065	73,276	125,619	120,935	211		
2122	Superannuation - Council Maximum of 3%	2,125	2,156	3,691	3,569	31		
2132	Superannuation - SGC 9.50%	6,730	6,818	11,689	11,303	88		
2182	Other Employee Expenses	0	3,500	6,000	1,268	3,500		
2202	Town Planners Expenses	357	581	1,000	917	224		
2222	Motor Vehicle Expenses	3,080	4,081	7,000	6,727	1,001		
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	24,736	27,713	47,505	42,445	2,977		
7052	Surveying & Land Expenses	12,686	20,000	40,000	20,085	7,314		
7072	Planning Projects - Expenses	0	5,000	5,000	9,000	5,000		
	Total Operating Expenditure	138,452	160,725	322,104	270,517			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(9,160)	(5,831)	(10,000)	(12,770)	3,329		
2243	Outsourced Planning Fees - Other LGs	(8,164)	(5,831)	(10,000)	(16,541)	2,333		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	Total Operating Revenue	(17,325)	(11,662)	(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	142	175	300	317	33		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	109	105	180	210	(4)		
	Total Capital Expenditure/Reserve Transfers	251	280	480	527			
	Total Town Planning and Regional Development	121,379	149,343	302,584	234,419			

COA	Other Community Amenities	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	7,372	9,534	16,562	6,649	2,162		
3132	Community Development Expenses	35,000	18,500	53,500	8,665	(16,500)	*	Budget Profile Timing - Job: CD022 - \$30,000 Dedicated Fixed wireless internet service; CVAS Show Day Contribution paid; Contribution to Exhibition Hall upgrades pending refer COA GL 2644
3162	Administration Allocated	37,104	41,566	71,258	63,668	4,462		
3212	Other Community Amenities Depreciation	3,364	3,332	5,715	5,711	(32)		
3222	Community Growth Fund	8,732	0	30,000	14,658	(8,732)		
3232	Community Development Officer Expense	17,328	22,932	39,316	37,935	5,604		
	Total Operating Expenditure	108,900	95,864	216,351	137,286			
	Operating Revenue							
3093	Cemetery Income (no GST applicable)	(395)	0	(650)	(163)	395		
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	(3,599)	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	105,302	95,864	215,701	135,404			
	Total Community Amenities	179,636	243,904	629,510	420,754			

COA		31-Jan-19	31-Jan-19	2018/2019	30-Jun-18			Comments
	Public Halls and Civic Centres	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	
	Operating Expenditure							
2602	Public Halls Depreciation	53,495	51,597	88,451	78,094	(1,898)		
2722	Public Halls & Showgrounds Expense	40,456	75,147	89,271	55,618	34,691	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	20,976	24,872	37,145	41,166	3,896		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	765	779	1,423	1,948	14		
3202	Public Halls Admin Allocation	18,552	20,783	35,629	31,834	2,231		
	Total Operating Expenditure	134,244	173,178	251,919	208,660			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(6,378)	(4,380)	(5,280)	(8,676)	1,998		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	(10,909)	0	0	0	10,909	*	Stronger Communities Grant for CVAS Exhibition Hall upgrades and shed patio. Updated in Budget Review
	Total Operating Revenue	(17,287)	(4,380)	(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 to commence March 2019 pending updated quotes Nanson Showground Exhibition Hall upgrades pending, expenditure offset with grant funding COA GL 3423 and \$5,000 COA GL 3132
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	121,362	215,496	297,875	218,411			
COA	Swimming Areas and Beaches	31-Jan-19	31-Jan-19	2018/2019	30-Jun-18			Comments
		YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	12,368	13,853	23,753	21,223	1,485		
3412	Coronation Beach Expenses	29,489	35,737	59,300	48,343	6,248		
7082	Beaches Depreciation	5,736	5,684	9,740	9,737	(52)		
	Total Operating Expenditure	47,593	55,274	92,793	79,303	1,977		
	Operating Revenue							
3443	Coronation Beach Camping Fees	(44,262)	(49,498)	(70,000)	(79,992)	(5,236)		
3453	Grant and Other Income	0	0	0	(500)	0		
	Total Operating Revenue	(44,262)	(49,498)	(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	8,404	5,776	36,293	(1,189)			

COA	Other Recreation and Sport	31-Jan-19 YTD Actual	31-Jan-19 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	2,672	2,736	5,193	5,987	64		
1482	Sporting Clubs Expenses	25,512	33,716	58,881	70,099	8,204		
2642	Parks, Gardens Expense	66,780	70,178	115,615	73,744	3,398		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	9,014	13,460	13,850	18,892	4,446		
2712	Tennis Clubs Expenses	7,563	8,583	11,164	5,557	1,020		
2772	Minor Gardening Equipment.	2,000	1,169	2,000	873	(831)		
2812	Golf Courses	1,894	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	24,736	27,713	47,505	38,894	2,977		
7022	Parks & Gardens Depreciation	17,177	16,597	28,450	40,949	(580)		
7092	Other Rec & Sports Depreciation	47,684	44,310	75,960	75,729	(3,374)		
	Total Operating Expenditure	206,865	220,502	360,668	332,272			
COA	Other Recreation and Sport	31-Jan-19 YTD Actual	31-Jan-19 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)	(5,540)	(5,540)	(4,804)	(1,053)		
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	(1,953)	(2,100)	(3,600)	(4,019)	(147)		
	Total Operating Revenue	(7,069)	(21,640)	(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	219,321	243,203	416,466	656,519			

COA	Library	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,188	2,946	4,840	3,507	1,758		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Libraries Admin Allocations	12,368	13,853	23,753	21,223	1,485		
6922	Libraries Depreciation	33	35	56	56	2		
	Total Operating Expenditure	14,089	17,334	29,649	25,785			
COA	Other Culture	31-Jan-19 YTD Actual	31-Jan-19 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	7,383	7,212	9,525	10,789	(171)		
3652	Other Culture Depreciation	12,943	12,817	21,975	21,973	(126)		
3662	Community Heritage Programs	0	0	5,000	0	0		
	Total Operating Expenditure	20,326	20,029	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	20,326	20,029	31,500	32,761			
Total Recreation and Culture		383,501	501,838	811,781	932,287			

COA	Road Constuction	31-Jan-19 YTD Actual	31-Jan-19 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	30,920	55,426	95,010	53,057	24,506	*	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-Jan-19 YTD Actual	31-Jan-19 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	956,092	869,496	1,376,687	1,613,149	(86,596)	*	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 Commenced East Nabawa Rd Upgrade from gravel to 7.2m wide seal
4840	Tfr to Roadworks Reserve	279	315	540	535	36		
	Total Capital Expenditure / Reserve Transfers	956,371	869,811	1,377,227	1,613,685			
	Total Road Construction	39,116	92,565	394,465	548,075			

COA	Road Maintenance	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	1,033,090	952,281	2,188,767	1,702,941	(80,809)	*	Budget Profile Timing - completed Chapman Valley Rd
3502	Depot Maintenance	31,229	35,991	59,550	47,495	4,762		
3512	Street Lighting Expense	4,662	6,097	10,450	9,571	1,435		
3522	Depreciation	35,827	35,392	60,670	60,904	(435)		
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	49,472	55,426	95,010	84,891	5,954		
3822	Bore Maintenance	266	5,000	10,000	4,025	4,734		
3832	Crossover expenses to ratepayers	1,455	0	5,000	0	(1,455)		
6912	Roads Depreciation	1,411,848	794,157	1,361,410	1,335,070	(617,691)	*	Depn annual budget review
	Total Operating Expenditure	2,587,992	1,907,144	3,823,657	3,273,332			
COA	Road Maintenance	31-Jan-19 YTD Actual	31-Jan-19 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	(287,000)	(287,000)	(287,000)	(286,333)	0		
3393	Hudson Resources - Dartmoor Road	(18,467)	(15,000)	(15,000)	(20,895)	3,467		
	Total Operating Revenue	(422,393)	(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	2,165,599	1,533,202	3,475,515	2,897,738			

COA	Road Plant Purchases	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	
	Operating Expenditure							
3586	Loan 97 - Interest Expense	589	633	1,137	1,498	45		
3642	Loss on Sale Assets.	0	18,082	21,238	9,833	18,082	*	Budget Profile Timing
3912	Loan 96 - Interest Expense	716	756	1,200	2,110	41		
6225	Realisation on Disposal of Assets	0	1,500	76,500	104,818	1,500		
	Total Operating Expenditure	1,305	20,972	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 Financial Management Report
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	35,215	111,392	479,365	469,004			

COA	Traffic Control	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	30,920	34,636	59,381	53,057	3,716		
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	30,920	35,636	62,881	53,566			
	Operating Revenue							
7513	Licensing Commission Income	(2,643)	(1,750)	(3,000)	(3,997)	893		
7533	Licensing Transactions - In	0	0	0	0	0		
	Total Operating Revenue	(2,643)	(1,750)	(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	28,277	33,886	59,881	49,569			
	Total Transport	2,268,208	1,771,046	4,409,226	3,964,386			

COA	Rural Services	31-Jan-19 YTD Actual	31-Jan-19 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	8,028	8,197	14,058	13,029	169		
6722	Noxious Weeds & Pest Expense	8,605	7,441	12,755	8,509	(1,164)		
	Total Operating Expenditure	16,633	15,638	26,813	21,538			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	16,633	15,638	26,813	21,538			

COA	Tourism and Area Promotion	31-Jan-19 YTD Actual	31-Jan-19 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	5,369	9,200	2,688	3,770		
4282	Promotional Expense	218	534	1,000	398	316		
	Total Operating Expenditure	2,507	6,404	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	6,404	11,200	8,086			

COA	Building Control	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	74,076	74,683	130,716	122,913	607		
4622	Building Admin Allocation	49,472	55,426	95,010	79,891	5,954		
	Total Operating Expenditure	123,548	130,109	225,726	202,804			
	Operating Revenue							
4153	Building Licenses Income	(9,294)	(5,831)	(10,000)	(11,192)	3,463		
4173	CTF Commissions Received	(90)	(147)	(250)	(233)	(57)		
4213	Building Commissions Received	(73)	(119)	(200)	(217)	(46)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(9,456)	(6,097)	(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	114,092	124,012	215,276	191,163			

COA	Other Economic Services	31-Jan-19 YTD Actual	31-Jan-19 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	228	250	250	0	22		
4222	Administration Allocation	24,736	27,713	47,505	37,445	2,977		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	2,520	5,000		
4252	Purchase of Stamps.	10	150	150	140	140		
4272	Other Expenditure	6,061	5,570	9,620	9,244	(491)		
	Total Operating Expenditure	31,035	38,683	62,525	49,350			
	Operating Revenue							
4223	Commission Received Australia Post	(4,912)	(4,375)	(7,500)	(8,001)	537		
4243	Annual Post Office Box Fee	(2,992)	(3,000)	(3,000)	(3,038)	(8)		
4253	Postage Stamp Income	(63)	(82)	(100)	(140)	(19)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(6)	(38)	(50)	(57)	(32)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(8,423)	(7,945)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	39	42	72	75	3		
	Total Other Economic Services	22,651	30,780	51,497	37,739			
	Total Economic Services	155,882	176,834	304,786	258,525			

COA	Plant Depreciation	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	178,676	319,984	548,549	538,788	141,308	*	Non cash item will be adjusted in budget review processing
6890	Depn Posted to Jobs	(307,162)	(319,984)	(548,549)	(536,972)	(12,823)	*	Non cash item will be adjusted in budget review processing
	Total Plant Depreciation	(128,486)	0	0	1,816			
COA	Private Works	31-Jan-19 YTD Actual	31-Jan-19 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	4,713	10,626	18,212	4,375	5,913		
	Operating Income							
7333	Private Works Income	(9,019)	(10,000)	(20,000)	(8,395)	(981)		
	Total Private Works	(4,306)	626	(1,788)	(4,020)			

COA	Public Works Overheads	31-Jan-19 YTD Actual	31-Jan-19 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	5,798	14,511	24,871	9,267	8,713		
4322	Superannuation Guarantee - Works Manager	5,802	6,201	10,076	10,931	399		
4332	Superannuation Guarantee - Works Staff	39,769	45,941	78,754	66,836	6,172		
4342	Salary Works Manager	59,827	61,166	104,853	98,792	1,339		
4352	Superannuation Max 3% - Works Manager	1,832	1,959	3,182	3,452	127		
4372	Public Works Sundry Expense	10,262	25,956	44,500	31,386	15,694	*	Budget Profile timing employee costs
4382	Works Manager - Expenses	2,077	2,553	4,150	3,498	476		
4392	External Engineering Services	7,817	6,500	13,000	9,785	(1,317)		
4402	Sick Leave	8,533	15,653	30,763	20,321	7,120		
4412	Annual Leave	48,847	56,905	68,967	65,142	8,058		
4432	Public Holiday Pay	17,577	15,758	36,630	37,686	(1,819)		
4422	Works LSL Expense	1,424	15,795	21,060	40,661	14,371	*	Timing - LSL yet to be taken
4442	Occupational Health & Safety Expense	500	9,641	15,776	6,702	9,141		
4452	Protective Uniform/ Minor Workwear	1,540	6,160	10,600	9,247	4,620		
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	12,574	13,650	23,400	25,320	1,076		
5202	Public Works Overheads - Admin Allocation	61,840	69,279	118,763	119,665	7,439		
6782	Workers Compensation Insurance	20,407	20,300	20,300	20,209	(107)		
7422	Less PWO Allocated to W & S	(362,326)	(378,665)	(649,145)	(574,143)	(16,339)	*	Timing Internal Allocation Only
	Total Operating Expenditure	(54,253)	19,463	(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	(54,253)	19,463	(1)	(43,819)			

COA	Plant Operation Costs	31-Jan-19 YTD Actual	31-Jan-19 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	99,182	32,081	55,000	67,214	(67,101)	*	Employee costs only and is offset with reduced Parts & Outside Repairs expense COA GL 4492
4482	Tyre Purchase Expense	36,229	20,419	35,000	20,702	(15,810)	*	Amendments in annual budget review
4492	Parts & Outside Repairs Expense	64,803	173,475	305,700	310,585	108,672	*	Amendments in annual budget review
4502	Plant Licences Expense	8,818	8,877	9,500	51,120	59		
4532	Tools & Consumables	11,570	8,750	15,000	17,082	(2,820)		
4542	Fuel, Oil & Grease	149,717	152,250	261,000	234,425	2,533		
4552	Cutting Edges & Tips	4,523	3,500	6,000	4,937	(1,023)		
5112	Plant Operator - Admin Allocation	30,920	34,636	59,381	53,057	3,716		
6772	Plant Insurance Expense	22,712	31,000	31,000	29,516	8,288		
4512	Less POC Allocated to W & S	(374,695)	(427,336)	(732,581)	(688,791)	(52,641)	*	Timing Internal Allocation Only
	Total Operating Expenditure	53,779	37,652	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	(30,857)	(26,250)	(45,000)	(53,486)	4,607		
4983	Income Received	(1,196)	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	Total Operating Revenue	(64,665)	(26,250)	(45,000)	(93,058)			
	Total Plant Operation Costs	(10,886)	11,402	0	6,789			

COA	Salaries and Wages	31-Jan-19 YTD Actual	31-Jan-19 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	506,280	540,169	926,007	857,678	33,889	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	564,742	619,318	1,061,683	978,672	54,576	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(1,073,777)	(1,159,487)	(1,987,691)	(1,835,545)	(85,710)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	1,042	(1,402)		
	Total Operating Expenditure	(1,354)	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	(2,756)	0	(0)	(1,731)			
COA	Unclassified	31-Jan-19 YTD Actual	31-Jan-19 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	10,491	20,000	33,289	9,780		
	Total Operating Expenditure	711	10,491	20,000	33,289			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(15,573)	(9,999)	(20,000)	(33,289)	5,574		Bushfire Vehcile Damage claims to be reimbursed to volunteers
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(15,573)	(9,999)	(20,000)	(33,289)			
	Total Unclassified	(14,862)	492	0	0			
	Total Other Property and Services	(215,549)	31,983	(1,788)	(40,965)			

List of Accounts Paid - January18

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4981	23/01/2019	Petty Cash	-198.50
DD16283.1	08/01/2019	LGSP	-8,081.18
DD16283.2	08/01/2019	Hostplus Superannution	-263.55
DD16283.3	08/01/2019	Rest Superannuation	-8.88
DD16283.4	08/01/2019	Australian Super	-1,069.55
DD16283.5	08/01/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16283.6	08/01/2019	BT Business Super	-230.50
DD16283.7	08/01/2019	Prime Super	-214.22
DD16300.1	23/01/2019	LGSP	-8,143.06
DD16300.2	23/01/2019	Hostplus Superannution	-263.55
DD16300.3	22/01/2019	Rest Superannuation	-26.06
DD16300.4	22/01/2019	Australian Super	-1,170.26
DD16300.5	23/01/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16300.6	23/01/2019	BT Business Super	-230.50
DD16300.7	22/01/2019	Prime Super	-214.22
EFT22655	14/01/2019	Australia Post	-268.17
EFT22656	14/01/2019	De Lage Landen Pty Ltd	-1,047.98
EFT22657	14/01/2019	Department of Biodiversity, Conservation & Attractions	-648.45
EFT22658	14/01/2019	Echelon Australia Pty Ltd - LGIS Risk Management	-3,864.30
EFT22659	14/01/2019	Five Star Business Equipment And Communications	-522.23
EFT22660	14/01/2019	Guardian Print & Graphics	-1,675.00
EFT22661	14/01/2019	Kicksolutions	-81.60
EFT22662	14/01/2019	Lenane Holdings Pty Ltd	-28,118.75
EFT22663	14/01/2019	Local Government Supervisors Association Of Western Australia Inc.	-55.00
EFT22664	14/01/2019	Magor Swartz Pty Ltd	-3,234.00
EFT22665	14/01/2019	Mobitow Geraldton	-270.90
EFT22666	14/01/2019	Patience Sandland Pty Ltd.	-3,569.50
EFT22667	14/01/2019	Queens Supa IGA Supermarket	-228.24
EFT22668	14/01/2019	Redi Hire Solutions	-275.00
EFT22669	14/01/2019	Refuel Australia	-19,051.76
EFT22670	14/01/2019	Rural Traffic Management Services Pty Ltd	-3,708.35
EFT22671	14/01/2019	TeletracNavman Australia	-769.45
EFT22673	21/01/2019	Australian Taxation Office	-22,921.00
EFT22678	23/01/2019	Synergy	-863.55
EFT22680	23/01/2019	Courier Australia - Toll Ipec	-10.73
EFT22681	23/01/2019	Covs Parts Pty Ltd	-349.21
EFT22682	23/01/2019	Great Northern Rural Services	-1,062.98
EFT22683	23/01/2019	Haefeli-Lysnar Geospatial Solutions	-4,147.00
EFT22684	23/01/2019	Marketforce Pty Ltd	-370.76
EFT22685	23/01/2019	Option Refrigeration & Air Conditioning	-489.50
EFT22686	23/01/2019	Shire of Northampton	-2,838.00
EFT22687	23/01/2019	Western Australian Treasury Corporation	-860.17
EFT22688	23/01/2019	Western Resource Recovery Pty Ltd	-1,054.50
EFT22716	29/01/2019	Node1Internet	-129.95
EFT22722	29/01/2019	Synergy	-5,945.65
EFT22723	29/01/2019	Telstra	-1,085.25
EFT22731	31/01/2019	Abrolhos Steel	-1,151.07
EFT22732	31/01/2019	Aussie Natural Spring Water	-149.00
EFT22733	31/01/2019	Battery Mart	-272.80
EFT22734	31/01/2019	Bitutek Pty Ltd	-152,250.12
EFT22735	31/01/2019	Bridgestone Tyre Centre	-1,475.50
EFT22736	31/01/2019	Bunnings Group Limited	-1,478.35

List of Accounts Paid - January18

Chq/EFT	Date	Name	Amount
EFT22737	31/01/2019	Catwest	-2,450.80
EFT22738	31/01/2019	Chapman Valley Historical Society	-6,981.82
EFT22739	31/01/2019	Covs Parts Pty Ltd	-255.41
EFT22740	31/01/2019	D-trans	-1,220.99
EFT22741	31/01/2019	Fire & Safety Service Company	-1,442.10
EFT22742	31/01/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-271.36
EFT22743	31/01/2019	Geraldton Ag Services	-153.51
EFT22744	31/01/2019	Geraldton Lock And Key	-127.16
EFT22745	31/01/2019	Geraldton Mower & Repair Specialists	-412.35
EFT22746	31/01/2019	Geraldton TPC Valspar Paint (Australia) Pty Ltd	-286.24
EFT22747	31/01/2019	Geraldton Toyota	-178.86
EFT22748	31/01/2019	Geraldton Tyrepower	-35.00
EFT22749	31/01/2019	Greenfield Technical Service	-3,531.00
EFT22750	31/01/2019	Hille, Thompson & Delfos Surveyors & Planners (htd)	-371.25
EFT22751	31/01/2019	Hoppys Parts R Us	-113.78
EFT22752	31/01/2019	IAI Australia Fund II Pty Ltd	-16,500.00
EFT22753	31/01/2019	Keralba & Associates Pty Ltd	-2,200.00
EFT22754	31/01/2019	Landgate	-1,410.65
EFT22755	31/01/2019	Magor Swartz Pty Ltd	-4,908.75
EFT22756	31/01/2019	Market Creations	-4,190.74
EFT22757	31/01/2019	Maurice John Battilana	-329.64
EFT22758	31/01/2019	Midwest Chemical & Paper	-193.15
EFT22759	31/01/2019	Mitchell & Brown	-49.90
EFT22760	31/01/2019	Nabawa Valley Tavern	-833.35
EFT22761	31/01/2019	Paper Plus Office National	-1,072.61
EFT22762	31/01/2019	Pirtek Geraldton	-219.64
EFT22763	31/01/2019	Purcher International	-1,930.58
EFT22764	31/01/2019	QuikTrak	-228.00
EFT22765	31/01/2019	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT22766	31/01/2019	The West Australian	-478.88
EFT22767	31/01/2019	Think Water Geraldton	-28.60
EFT22768	31/01/2019	Totally Work Wear	-153.51
EFT22769	31/01/2019	Toxfree	-12,191.46
EFT22770	31/01/2019	Waterman Irrigation Australia	-125.40
EFT22771	31/01/2019	Western Australian Local Government Association (WALGA)	-621.52
EFT22772	31/01/2019	Westrac Pty Ltd	-3,326.43
			-\$ 356,233.80
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT22646	14/01/2019	Building and Construction Industry Training Fund	-673.75
EFT22648	14/01/2019	Department of Mines, Industry Regulation & Safety	-462.17
EFT22650	14/01/2019	Gaylene Johnson	-700.00
EFT22654	14/01/2019	Shire of Chapman Valley	-13.25
EFT22679	23/01/2019	Amanda Rebecca Sattary	-700.00
			-\$ 2,549.17

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st January 2019

SYNERGY

Balance as per Cash at Bank Account GL 160000	7,417.38 ✓
Balance as per Cash at Bank Account GL 170000	2,648,039.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$2,655,456.83

BANK

Business Account (Account No 000040)	7,409.38
Investment Account (Account No 305784)	648,039.45
Investment Account (Account No 502999)	2,000,000.00
Term Deposit	-
	2,655,448.83
Less Outstanding Payments	-
Plus Outstanding Deposits	8.00
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$2,655,456.83

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

Date 05/02/19

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

Date

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

Facility Number
 00018023 20000001
 Payment Due Date
 30 January 2019
 Closing Balance
 \$31.71
This amount will be swept from a nominated account.

29 JAN 2019

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

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

Company Name	Number of Cards	Annual % Rate			
Shire Of Chapman Valley	1	15.65%			
Contact Name	Facility Number	Credit Limit			
The Shire Clerk	00018023 20000001	6,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Dec 2018	20 Jan 2019	30 Jan 2019	51.91	31.71	5,968.29

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,968.29

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 JAN	Payments AUTOMATIC PAYMENT	✓ 51.91-	
	Sub Total:	51.91-	
20 DEC	Purchases Dropbox VW8CPFTWSDVM db.tt/cchelp IRL INC FX FEE AUD \$0.92 COMPUTER NETWORK/INFORMATION	31.71	104720.22
	Sub Total:	31.71	


S000911 / M000344 / 019 / CN1VP4P1

Corporate Card Statement


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		
51.91	51.91 -	31.71	0.00	0.00	0.00	31.71	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 29.1.2019