



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2019

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

TABLE OF CONTENTS

Monthly Summary Information	
Statement of Financial Activity by Program	
Statement of Financial Activity by Nature or Type	
Note 1	Net Current Assets
Note 2	Explanation of Material Variances
Note 3	Cash and Investments
Note 4	Receivables
Note 5	Rating Revenue
Note 6	Disposal of Assets
Note 7	Capital Acquisitions
Note 8	Borrowings
Note 9	Reserves
Note 10	Grants and Contributions
Note 11	Trust Fund
Note 12	Budget Amendments
Additional Information	
	Budget by Program
	Summary of Payments
	Bank Reconciliation
	Credit Card Statement

PREPARATION TIMING AND REVIEW

Date prepared: 11th 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.

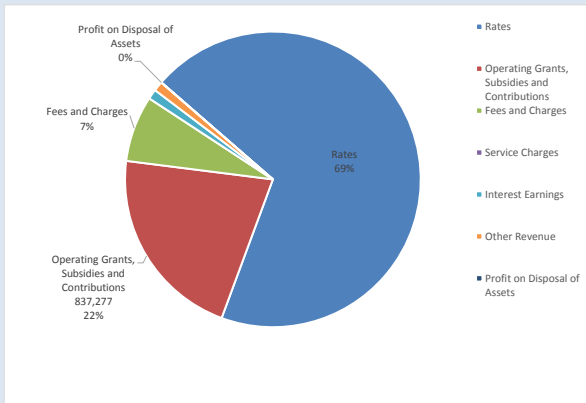
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	25.62%	218,690	159,390	56,021	103,369
Plant & Equipment	1.49%	571,500	241,500	8,490	233,010
Infrastructure - Roads	77.84%	1,389,458	1,174,575	1,081,542	93,033

* Note: % Compares current ytd actuals to annual budget

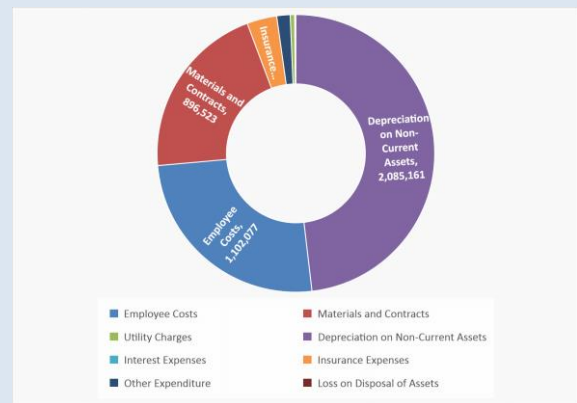
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 2,307,210	\$ 2,850,599
Cash and Equivalent - Unrestricted	\$ 2,263,068	\$ 2,723,774
Cash and Equivalent - Restricted	\$ 1,345,683	\$ 743,062
Receivables - Rates	\$ 221,749	\$ 192,688
Receivables - Other	\$ 1,724	\$ 2,065
Payables	\$ 171,523	\$ 51,870

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

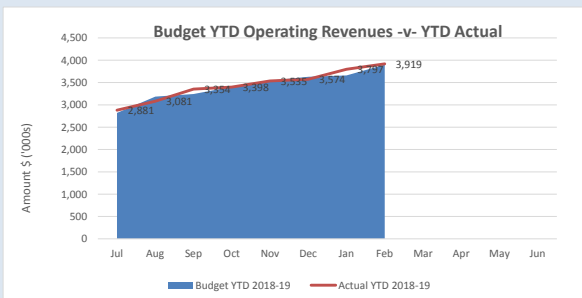
OPERATING REVENUE



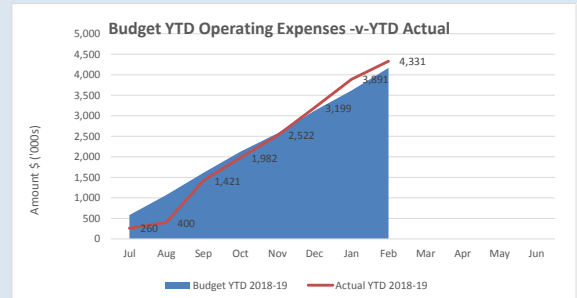
OPERATING EXPENSES



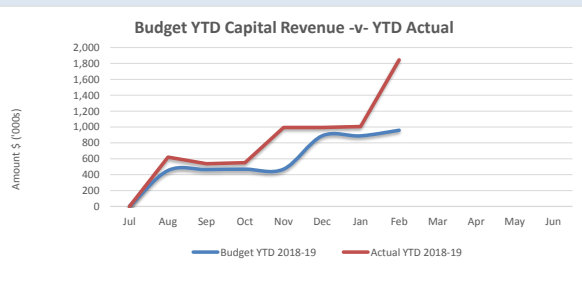
Budget YTD Operating Revenues -v- YTD Actual



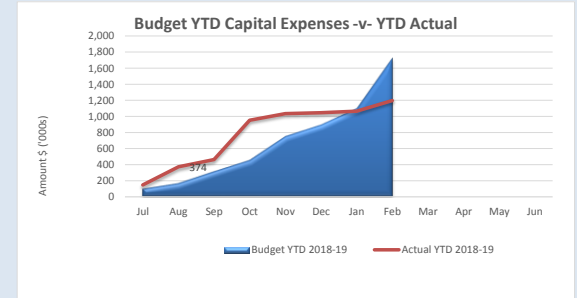
Budget YTD Operating Expenses -v- YTD Actual



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 28 FEBRUARY 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	800	9,885	9,085	1136%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,714,026	10,300	0%	
General Purpose Funding - Other		497,503	385,787	382,851	(2,935)	(1%)	
Law, Order and Public Safety		26,858	22,231	26,310	4,079	18%	
Health		5,492	4,644	5,366	722	16%	
Housing		9,360	6,240	4,680	(1,560)	(25%)	
Community Amenities		185,077	168,755	177,465	8,710	5%	
Recreation and Culture		114,329	91,058	73,478	(17,580)	(19%)	▼
Transport		426,302	410,017	414,538	4,521	1%	
Economic Services		21,550	15,552	18,981	3,429	22%	
Other Property and Services		117,612	90,944	91,144	200	0%	
		4,125,553	3,899,754	3,918,723	18,970	0%	
Expenditure from operating activities							
Governance		(442,283)	(249,569)	(246,421)	3,148	1%	
General Purpose Funding		(132,110)	(81,668)	(61,383)	20,285	25%	▲
Law, Order and Public Safety		(197,755)	(139,513)	(129,004)	10,509	8%	
Health		(16,776)	(1,000)	(160)	840	84%	
Education and Welfare		(2,000)	(9,848)	(8,558)	1,290	13%	
Housing		(4,219)	(2,682)	(1,980)	702	26%	
Community Amenities		(830,527)	(474,333)	(398,587)	75,746	16%	▲
Recreation and Culture		(773,528)	(547,060)	(471,466)	75,595	14%	▲
Transport		(4,011,123)	(2,353,797)	(2,915,811)	(562,014)	(24%)	▼
Economic Services		(326,264)	(217,308)	(200,882)	16,426	8%	
Other Property and Services		(83,212)	(91,513)	103,094	194,607	213%	▲
		(6,819,797)	(4,168,290)	(4,331,157)	(162,867)	(4%)	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	1,555,536	2,085,161	529,625	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	21,238	2,048	(19,190)	(90%)	▼
Amount attributable to operating activities		(359,984)	1,308,237	1,674,775			
Investing Activities							
Non-operating Grants, Subsidies and Contributions							
Contributions	10	1,143,681	893,581	959,084	65,503	7%	
Proceeds from Disposal of Assets	6	76,500	11,500	230	(11,270)	(98%)	▼
Capital Acquisitions	7	(2,179,648)	(1,575,465)	(1,146,054)	429,412	27%	▲
Amount attributable to investing activities		(959,467)	(670,384)	(186,740)			
Financing Activities							
Proceeds from New Debentures							
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	(258,420)	(106,872)	(2,290)	104,582	98%	▲
Amount attributable to financing activities		(48,491)	(102,155)	(5,379)			
Closing Funding Surplus(Deficit)	1(b)	(0)	1,903,640	2,850,599			

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.

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 28 FEBRUARY 2019**

BY NATURE OR TYPE

	Ref Note	Amended 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	2,714,026	10,300	0%	
Operating Grants, Subsidies and Contributions	10	991,479	841,697	837,277	(4,420)	(1%)	
Fees and Charges		320,649	281,480	283,503	2,023	1%	
Interest Earnings		45,752	32,841	42,569	9,728	30%	
Other Revenue		43,662	40,010	41,637	1,627	4%	
Profit on Disposal of Assets	6	20,285	0	(289)	(289)		
		4,125,553	3,899,754	3,918,723	18,969	0%	
Expenditure from operating activities							
Employee Costs		(2,029,824)	(1,278,407)	(1,102,077)	176,330	14%	▲
Materials and Contracts		(2,090,117)	(1,068,160)	(896,523)	171,637	16%	▲
Utility Charges		(59,639)	(39,828)	(22,172)	17,656	44%	▲
Insurance Expenses		(155,789)	(155,790)	(151,227)	4,563	3%	
Interest Expenses		(9,454)	(5,241)	(4,741)	500	10%	
Depreciation on Non-Current Assets		(2,333,307)	(1,555,536)	(2,085,161)	(529,625)	(34%)	▼
Loss on Disposal of Assets	6	(21,238)	(21,238)	(1,759)	19,479	92%	▲
Other Expenditure		(120,430)	(44,090)	(67,498)	(23,408)	(53%)	▼
		(6,819,797)	(4,168,290)	(4,331,157)	(162,867)	(4%)	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	1,555,536	2,085,161	529,625	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	21,238	2,048	(19,190)	(90%)	▼
Amount attributable to operating activities		(359,984)	1,308,238	1,674,774			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,143,681	893,581	959,084	65,503	7%	
Proceeds from Disposal of Assets	6	76,500	11,500	230	(11,270)	(98%)	▼
Capital acquisitions	7	(2,179,648)	(1,575,465)	(1,146,054)	429,412	27%	▲
Amount attributable to investing activities		(959,467)	(670,384)	(186,740)			
Financing Activities							
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	(258,420)	(106,872)	(2,290)	104,582	(98%)	
Amount attributable to financing activities		(48,491)	(102,155)	(5,379)			
Closing Funding Surplus (Deficit)	1(b)	0	1,903,640	2,850,599			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 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.

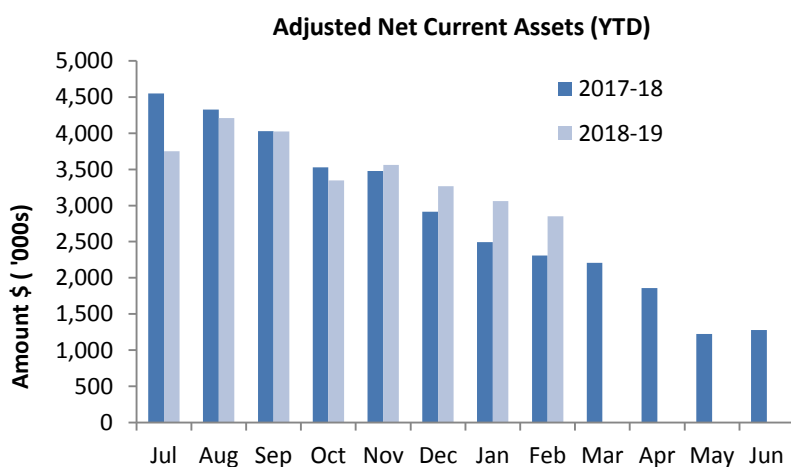
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 28 Feb 2018	Year to Date Actual 28 Feb 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	2,263,068	2,723,774
Cash Restricted	3	786,850	1,345,683	743,062
Receivables - Rates	4	101,169	221,749	192,688
Receivables - Other	4	76,827	1,724	2,065
Interest / ATO Receivable		0	0	909
Inventories		1,912	1,329	1,912
		<u>2,259,704</u>	<u>3,833,553</u>	<u>3,664,410</u>
Less: Current Liabilities				
Payables		(97,864)	(171,523)	(51,870)
Provisions - employee		(314,497)	(333,262)	(314,496)
ATO Payables		(7,048)	(9,137)	(18,880)
		<u>(419,409)</u>	<u>(513,922)</u>	<u>(385,246)</u>
Unadjusted Net Current Assets		1,840,295	3,319,631	3,279,164
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,345,683)	(743,062)
Add: Provisions - employee		314,497	333,262	314,496
Adjusted Net Current Assets		1,367,942	2,307,210	2,850,599

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)

\$2.85 M

Last Year YTD

Surplus(Deficit)

\$2.31 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 28 FEBRUARY 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					
Recreation and Culture	(17,580)	(19%)	▼	Timing	Grant & Other Income BHP CC Trust transfer
Expenditure from operating activities					
General Purpose Funding	20,285	25%	▼	Timing	Legal & valuation expenses YTD
Law, Order and Public Safety	10,509	8%	▲		
Community Amenities	75,746	16%	▲	Timing	Refuse Site Repairs & Mtce; Dolby Creek Mgt expenses
Recreation and Culture	75,595	14%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Transport	(562,014)	(24%)	▼	Timing	Roads Depn
Other Property and Services	194,607	213%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributio	65,503	7%		Timing	Full R2R received for the year
Proceeds from Disposal of Assets	(11,270)	(98%)			
Capital Acquisitions	429,412	27%	▼	Timing	Refer Note 7 Infrastructure - Plant Purchases pending
Financing Activities					
Transfer to Reserves	104,582	98%	▲	Timing	Budget amendment not yet moved to reserve account

KEY INFORMATION

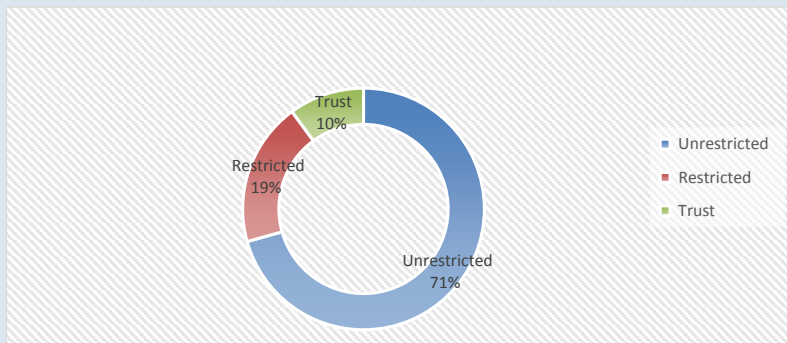
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
				YTD Actual		
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	22,034			22,034	Westpac	At Call
Municipal Investment Account	2,701,039			2,701,039	Westpac	At Call
Reserve Fund - Leave		115,405		115,405	Westpac	At Call
Reserve Fund - Water		14,206		14,206	Westpac	At Call
Reserve Fund - Office & Equipment		39,658		39,658	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		214,231		214,231	Westpac	At Call
Reserve Fund - Legal		39,929		39,929	Westpac	At Call
Reserve Fund - Land Development		51,962		51,962	Westpac	At Call
Reserve Fund - Roadworks		101,930		101,930	Westpac	At Call
Reserve Fund - Landcare		15,814		15,814	Westpac	At Call
Reserve Fund - Building		149,927		149,927	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			111,136	111,136	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,277	14,277	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	2,723,774	743,062	388,679	3,855,515		

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
\$3.86 M	\$2.72 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	28 Feb 19
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,714,026
Less Collections to date	(2,712,994)	(2,622,506)
Equals Current Outstanding	101,168	192,688
Net Rates Collectable	101,168	192,688
% Collected	97.29%	93.16%

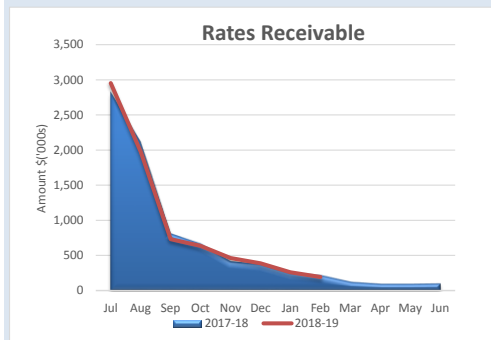
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	1,096	0	246	723	2,065
Percentage	53%	0%	12%	35%	
Balance per Trial Balance					
Sundry debtors					2,065
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					2,065
Amounts shown above include GST (where applicable)					

KEY INFORMATION

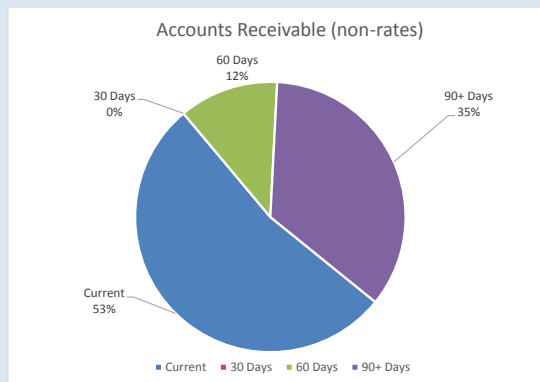
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
93%	\$192,688



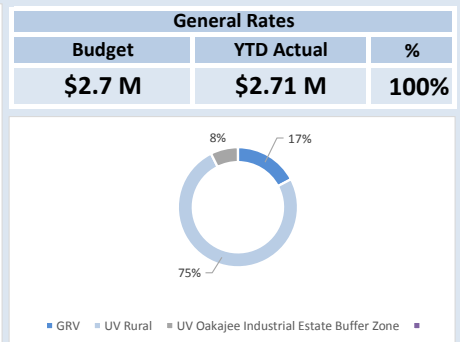
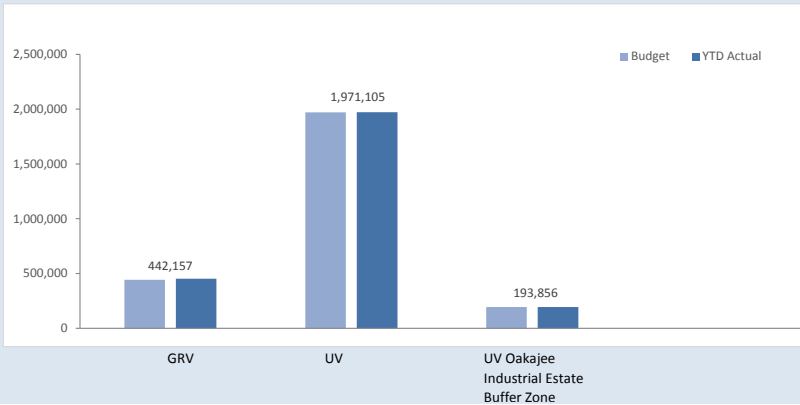
Debtors Due
\$2,065
Over 30 Days
47%
Over 90 Days
35%

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	9,498	297	451,952	
UV Rural	0.011105	410	177,497,000	1,971,105	0	0	1,971,105	1,971,105	466	39	1,971,611	
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	9,964	336	2,732,418	
Discount/Concession							0					
Excess Rates							(18,392)	(18,392)	0	0	(18,392)	
Amount from General Rates							2,703,726				2,714,026	
Ex-Gratia Rates							0				0	
Total General Rates							2,703,726				2,714,026	
Totals							2,703,726				2,714,026	

SIGNIFICANT ACCOUNTING POLICIES

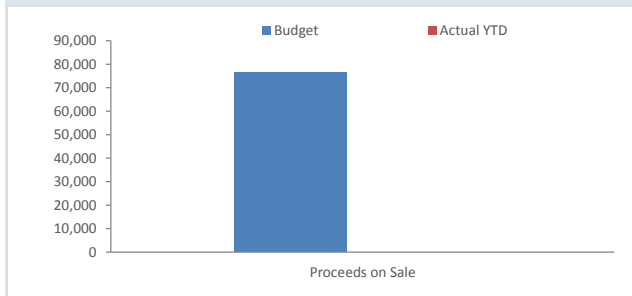
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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



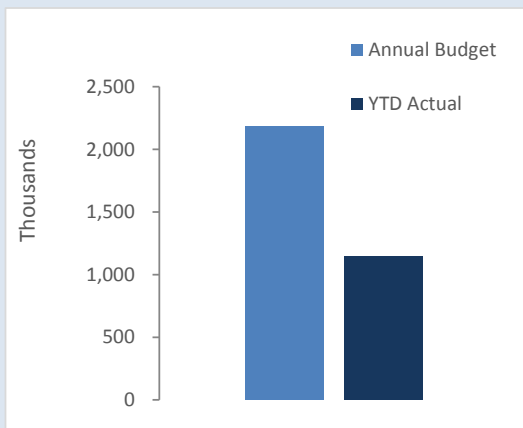
Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$0	0%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	218,690	159,390	56,021	(103,369)
Plant, Tools & Equipment	571,500	241,500	8,490	(233,010)
Infrastructure - Roads	1,389,458	1,174,575	1,081,542	(93,033)
Capital Expenditure Totals	2,179,648	1,575,465	1,146,054	(429,412)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,143,681	893,581	959,084	65,503
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	76,500	11,500	0	-11,500
Cash Backed Reserves				
Building Reserve	34,267	0	0	0
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	713,519	670,384	186,970	(483,415)
Capital Funding Total	2,179,648	1,575,465	1,146,054	(429,412)

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

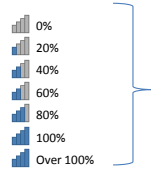


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.18 M	\$1.15 M	53%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.14 M	\$0.96 M	84%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total
Level of Completion Indicators



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

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

	Account Number	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Capital Expenditure						
Buildings						
0.96	Shire Office - Modifications and Renovations	105640	34,267	34,267	32,961	1,306 Minor items to be attended to at end of maintenance period
0.00	Rubbish Depot CCTV	117640	5,000	0	0	0 CCTV funding application successful
0.00	Bitumen seal to from Nabawa Community Centre to Stadium	126440 Job 1036	42,293	42,293	0	42,293 Commence Mid March 2019
0.98	Coronation Beach Campsite BBQ	171640	10,500	(3,000)	10,254	(13,254) Project completed
1.00	BHP Mural Wall	128340	10,921	10,921	10,921	0 Project completed
0.03	Bill Hemsley Park Water & Shade Shelter	128340	71,000	56,000	1,885	54,115 Shade Shelter commenced
0.00	Depot Construction Fencing	132640	25,800	0	0	0 Project commenced with in house labour. Fencing contractor Mid March
0.00	Nanson Showgrounds Exhibition Hall	126440 Job 1043	18,909	18,909	0	18,909 Commence Mid March 2019
0.26	Buildings Total		218,690	159,390	56,021	103,369
Plant & Equipment						
0.00	Caterpillar Grader	135540	330,000	0	0	0 Purchase Order raised
0.00	Roller	135540	175,000	175,000	0	175,000 Purchase Order raised
0.00	Mower	135540	29,000	29,000	0	29,000 Purchase Order raised
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 Purchase Order raised
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	241,500	8,490	233,010
Infrastructure - Roads						
0.98	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	392,490	444,955	(52,465) Completed and claimed
1.07	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	382,336	484,388	(102,052) Completed and claimed
0.33	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	386,979	152,199	234,780 Job Commenced
0.00	BHP Carpark 18/19 Capex	131140 - 1041	12,771	12,771	0	12,771 Pending quotes to commence work before ned of March
0.78	Infrastructure - Roads Total		1,389,458	1,174,575	1,081,542	93,033
0.53	Grand Total		2,179,648	1,575,465	1,146,054	429,412

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
	0	0	0	0	0	0	0	0	0
	255,882	0	0	49,167	99,136	206,715	156,746	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	0	49,167	99,136	206,715	156,746	4,741	8,954

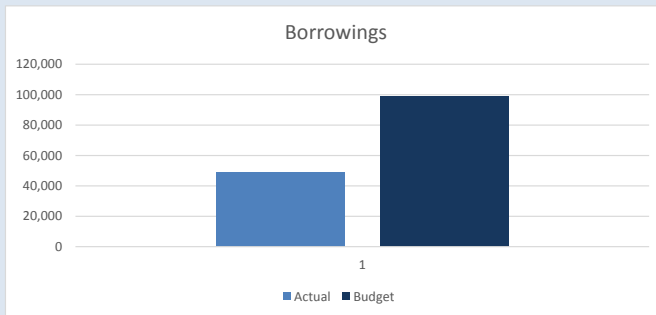
All debenture repayments were financed by general purpose revenue.

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.

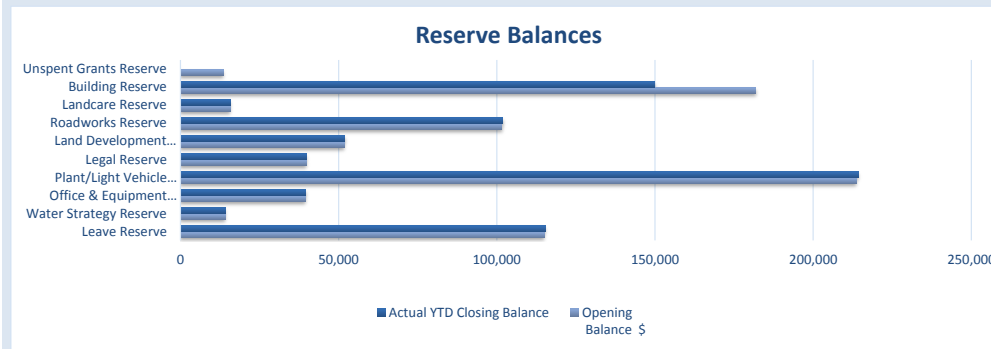


Principal Repayments	\$49,167
Interest Earned	\$42,569
Reserves Bal	\$.74 M
Interest Expense	\$4,741
Loans Due	\$.21 M

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	351	0	0	(34,500)	0	81,094	115,405
Water Strategy Reserve	14,163	72	43	0	0	0	0	14,235	14,206
Office & Equipment Reserve	39,537	240	121	0	0	0	0	39,777	39,658
Plant/Light Vehicle Reserve	213,579	1,500	652	253,768	0	(211,681)	0	257,166	214,231
Legal Reserve	39,808	180	121	0	0	0	0	39,988	39,929
Land Development Reserve	51,804	300	158	0	0	0	0	52,104	51,962
Roadworks Reserve	101,620	540	310	0	0	0	0	102,160	101,930
Landcare Reserve	15,766	80	48	0	0	(15,000)	0	846	15,814
Building Reserve	181,902	1,200	486	0	0	(34,267)	(32,461)	148,835	149,927
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	786,850	4,652	2,290	253,768	0	(309,065)	(46,078)	736,205	743,062

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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	238,473	182,831	178,855	-3,976
Grants Commission - Equalisation (General Purpose)	191,778	150,127	143,834	-6,294
Ex Gratia Rates	9,000	9,000	9,563	563
Governance				
Minor Income Received - Other General	1,200	800	1,928	1,128
LSL Reimbursement	16,545	0	0	0
Reimbursements & Contributions	0	0	8,240	8,240
Law, Order and Public Safety				
Contributions & Reimbursements	0	0	955	955
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	395	395
Cemetery Income (GST Applies)	0	0	3,204	3,204
Recreation and Culture				
Grants & Other Income Received	14,000	14,000	629	-13,371
Transport				
MRWA Direct Grant.	116,926	116,926	116,926	0
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	30,000	30,857	857
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	13,332	16,058	2,726
Operating grants, subsidies and contributions Total	991,479	841,697	837,277	(4,420)
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Received	5,000	0	0	0
Grant Income Community Buildings	10,909	10,909	10,909	0
Transport				
MW Regional Road Funding	883,666	719,932	704,066	(15,866)
R2R (Construction) Income	244,106	162,740	244,109	81,369
Non-operating grants, subsidies and contributions Total	1,143,681	893,581	959,084	65,503
Grand Total	2,135,160	1,735,278	1,796,361	61,083

KEY INFORMATION

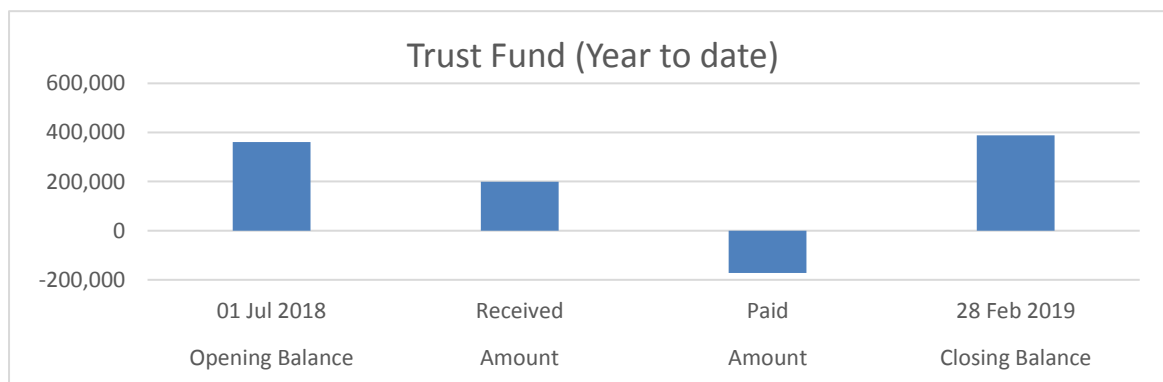
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019**

**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 28 Feb 2019
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	12,010	-11,430	3,540
Post Office Deposit	1,390	313	-184	1,519
Contributions from Sub Divider	338,212	174,003	-147,664	364,551
CTF Levy	1,666	6,300	-6,636	1,331
Building Commission	1,358	5,040	-5,028	1,370
Refundable Deposit	15,610	1,100	-692	16,018
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	361,547	198,766	-171,634	388,679

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019

NOTE 12
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	Budget Adoption		Opening Surplus	88,766		88,766
	Permanent Changes					
0462	Meeting & Refreshments Expense	Min Ref 11/18-16	Operating Expense	0	(5,000)	83,766
3114	Capital Roadworks Program - Including Grant Funded Jobs	Min Ref 11/18-10	Capital Expense	0	(12,771)	70,995
0132	Valuation Expenses		Operating Expense	0	(12,000)	58,995
0233	Grants Commission - Road Funding		Operating Revenue	15,903	0	74,898
0253	Grants Commission - Equalisation (General Purpose)		Operating Revenue	25,174	0	100,072
0272	Council Chambers Repairs & Maintenance		Operating Expense	0	(1,100)	98,972
0272	Council Chambers Repairs & Maintenance		Operating Expense	0	(1,100)	97,872
0682	Consultancy Fees		Operating Expense	20,000	0	117,872
0702	Bank Fees & Charges		Operating Expense	0	(2,200)	115,672
0722	Accounting Software Operating Expenditure		Operating Expense	0	(4,000)	111,672
1762	Domestic Rubbish Collection Expenses		Operating Expense	0	(13,500)	98,172
1992	Planning Consultancy Expenses		Operating Expense	7,000	0	105,172
1482	Sporting Clubs Expenses		Operating Expense	2,000	0	107,172
2642	Parks, Gardens Expense		Operating Expense	0	(3,000)	104,172
7164	Cap Ex - Land & Building		Capital Expense	3,000	0	107,172
2834	Land & Buildings - Capital Expense		Capital Expense	0	(31,000)	76,172
3423	Grant Income Community Buildings		Operating Revenue	10,909	0	87,081
2644	Capital Exp. - Land & Buildings		Capital Expense	0	(10,909)	76,172
2644	Capital Exp. - Land & Buildings		Capital Expense	0	(8,000)	68,172
3173	MW Regional Road Funding		Operating Revenue	50,000	0	118,172
3532	Street Trees		Operating Expense	0	(6,000)	112,172
3143	MRWA Direct Grant.		Operating Revenue	44,984	0	157,156
4503	Sale of Scrap.		Operating Revenue	32,612	0	189,768
4482	Tyre Purchase Expense		Operating Expense	0	(15,000)	174,768
4532	Tools & Consumables		Operating Expense	0	(5,000)	169,768
4492	Parts & Outside Repairs Expense		Operating Expense	20,000	0	189,768
7135	Loan Funds Rec'd.		Capital Revenue	0	(85,000)	104,768
2642	Parks, Gardens Expense		Operating Expense	0	(1,000)	103,768
4781	Transfer to Plant/Light Vehicle Reserve		Capital Expense	0	(103,768)	0
	Amended Budget Cash Position as per Council Resolution	Min Ref 02/19-11		320,348	(320,348)	0

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

KEY INFORMATION

Additional Information

Budget by Program

	28/02/2019	2018/2019	2018/2019	2018/2019	30-Jun-18
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Audited Annual Financial Report
Operating Expenditure					
Governance	246,421	249,569	442,283	448,883	409,138
General Purpose Funding	61,383	81,668	132,110	120,110	45,556
Law, Order and Public Safety	129,004	139,513	197,755	197,755	292,772
Education	160	1,000	2,000	2,000	0
Health	8,558	9,848	16,776	16,776	14,256
Housing	1,980	2,682	4,219	4,219	3,130
Community Amenities	398,587	474,333	830,527	824,027	614,888
Recreation and Culture	471,466	547,060	773,528	771,528	686,552
Transport	2,915,811	2,353,797	4,011,123	4,081,623	3,393,396
Economic Services	200,882	217,308	326,264	326,264	281,777
Other Property and Services	(103,094)	91,513	83,212	83,212	108,375
Total Expenditure (E)	4,331,157	4,168,290	6,819,797	6,876,397	5,849,840
Operating Revenue					
Governance	(9,885)	(800)	(17,745)	(17,745)	(21,542)
General Purpose Funding	(3,096,877)	(3,089,513)	(3,201,229)	(3,160,152)	(3,529,643)
Law, Order and Public Safety	(26,310)	(22,231)	(26,858)	(26,858)	(178,712)
Health	(5,366)	(4,644)	(5,492)	(5,492)	(5,728)
Housing	(4,680)	(6,240)	(9,360)	(9,360)	(9,566)
Community Amenities	(177,465)	(168,755)	(185,077)	(185,077)	(188,375)
Recreation and Culture	(73,478)	(91,058)	(114,329)	(103,420)	(398,730)
Transport	(1,373,531)	(1,292,098)	(1,493,483)	(1,474,999)	(1,575,319)
Economic Services	(18,981)	(15,552)	(21,550)	(21,550)	(23,327)
Other Property and Services	(91,144)	(90,944)	(117,612)	(85,000)	(149,340)
Total Revenue (R)	(4,877,716)	(4,781,835)	(5,192,734)	(5,089,652)	(6,080,283)
Operating (Profit)/Loss (R-E)	(546,559)	(613,544)	1,627,062	1,786,744	(230,442)
Adjustment for Non-Cash Items					
Depreciation	2,085,161	1,555,536	2,333,307	2,333,307	2,292,226
Profit/Loss on Sale of Asset	2,048	21,238	953	953	(4,568)
Movement in wage accruals	0	0	0	0	0
Movement in employee benefit provisions	0	0	0	0	(11,791)
Movement in deferred pensioner rates	0	0	0	0	990
Realisation on disposal of assets	91	11,500	76,500	76,500	0
Total Non-Cash Items (NC)	2,087,299	1,588,274	2,410,760	2,410,760	2,276,858
Capital Expenditure					
Land and Buildings	56,020	159,390	218,690	171,781	968,045
Plant and Equipment	4,890	232,000	562,000	562,000	764,837
Roads	1,081,542	1,174,575	1,389,458	1,376,687	1,658,941
Tools and Equipment	3,600	9,500	9,500	9,500	9,068
Transfer from Reserves	(46,078)	(53,884)	(309,065)	(309,065)	(793,568)
Transfer to Reserves	2,290	106,872	258,420	154,652	301,608
Repayment of Debentures	49,167	49,167	99,136	99,136	95,983
Proceeds from new loans	0	0	0	(85,000)	0
Proceeds from sale of equipment	(230)	(11,500)	(76,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	0	(69,655)
Total Capital	1,151,202	1,666,121	2,151,640	1,903,191	2,830,441
Opening (Surplus)/Deficit	(1,367,942)	(1,367,942)	(1,367,942)	(1,279,176)	(1,691,081)
<i>Post audit additional surplus to be allocated at budget review</i>				(88,766)	
<i>Annual Audited Financial Statement Surplus</i>				(1,367,942)	
Closing (Surplus)/Deficit	(2,850,599)	(1,903,640)	(0)	(0)	(1,367,942)

COA	Rate Revenue	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	5,000	0	0		
0032	Rates Stationary/postage	3,175	3,288	3,500	3,500	4,094	113		
0062	Sundry Expenses	23	50	100	100	12	28		
0082	Rates - Other Costs.	51	400	500	500	127	349		
0132	Valuation Expenses	2,385	14,250	27,500	15,500	10,979	11,865	*	Timing - GRV Revaluation anticipated by 30 April
0352	Rates - Administration Allocation	55,749	63,344	95,010	95,010	84,891	7,595		
	Total Operating Expenditure	61,383	81,332	131,610	119,610	100,102			
	Operating Revenue								
0002	Reimbursement - Debtors Refunds	0	0	0	0	0	0		
0030	General Rates Income	(2,703,726)	(2,703,726)	(2,703,726)	(2,703,726)	(2,574,514)	(0)		
0010	Rates Written Off	0	0	0	0	0	0		
0012	Legal Fees GST Free	0	(4,000)	(5,000)	(5,000)	(127)	(4,000)		
0033	Back Rates	(336)	0	0	0	(1,327)	336		
0061	Ex Gratia Rates	(9,563)	(9,000)	(9,000)	(9,000)	(11,056)	563		
0071	Interim Rates Raised	(9,964)	0	0	0	(13,706)	9,964		
0113	Interest - Overdue Rates	(12,269)	(8,336)	(12,500)	(12,500)	(17,721)	3,933		
0123	Interest - Instalment Payments	(8,056)	(7,001)	(7,000)	(7,000)	(7,177)	1,055		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,310)	(5,001)	(5,000)	(5,000)	(5,229)	309		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(2,720)	(1,987)	(2,500)	(2,500)	(2,917)	733		
	Total Operating Revenue	(2,751,945)	(2,739,051)	(2,744,726)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,690,563)	(2,657,719)	(2,613,116)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
9992	Interest & Overdraft Fees	0	336	500	500	0	336		
	Operating Revenue								
0201	Legal Reserve Income	(121)	(120)	(180)	(180)	(210)	1		
0203	Leave Reserve Income	(351)	(360)	(540)	(540)	(606)	(9)		
0204	Land Development Reserve Income	(158)	(200)	(300)	(300)	(317)	(42)		
0205	Building Reserve Income	(486)	(800)	(1,200)	(1,200)	(2,903)	(314)		
0206	Roadworks Reserve Income	(310)	(360)	(540)	(540)	(535)	(50)		
0215	Unspent Grants Reserve Income	0	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(43)	(48)	(72)	(72)	(75)	(5)		
0233	Grants Commission - Road Funding	(178,855)	(182,831)	(238,473)	(222,570)	(496,002)	(3,976)		
0243	Computer and Office Equipment Reserve	(121)	(160)	(240)	(240)	(208)	(39)		
0253	Grants Commission - (General Purpose)	(143,834)	(150,127)	(191,778)	(166,604)	(372,830)	(6,294)		
0273	Plant/Light Vehicle Reserve Income	(652)	(1,000)	(1,500)	(1,500)	(1,898)	(348)		
0453	Interest Received - Municipal Account	(19,954)	(14,400)	(21,600)	(21,600)	(20,202)	5,554		
0506	Landcare Reserve Income	(48)	(56)	(80)	(80)	(83)	(8)		
	Total Operating Revenue	(344,932)	(350,462)	(456,503)	(415,426)	(895,870)			
	Total General Purpose Income	(344,932)	(350,126)	(456,003)	(414,926)	(895,870)			
	Total General Purpose Funding	(3,035,495)	(3,007,845)	(3,069,119)	(3,040,042)	(3,429,541)			

COA	Governance	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	4,000	11,710	4,000		
0182	Subscriptions & Memberships Expense	23,163	19,418	25,418	25,418	21,435	(3,745)		
0192	Members Conference & Training Expenses	6,299	12,500	15,000	15,000	13,258	6,201		
0202	Members Insurance Expense	11,553	12,000	12,000	12,000	11,553	447		
0212	Donations & Gifts	30	100	350	350	305	70		
0232	Consultancy & Legal Expenses	0	7,500	15,000	15,000	3,500	7,500		
0242	Members Sitting Fees.	37,949	34,640	72,280	72,280	72,246	(3,309)		
0252	Members Remuneration Expenses	2,218	2,200	4,400	4,400	4,223	(18)		
0262	President & Deputy Allowances.	6,301	6,250	12,500	12,500	12,426	(51)		
0272	Council Chambers Repairs & Maintenance	5,220	5,980	8,120	5,920	3,780	761		
0442	Members Administration Allocation	137,019	139,864	209,790	209,790	212,227	2,845		
0462	Meeting & Refreshments Expense	9,587	21,000	40,000	35,000	18,387	11,413	*	Budget Profile Timing
1822	Accounting & Audit Expenses	6,583	20,975	35,975	35,975	22,773	14,392	*	Budget Profile Timing
7202	Members Depreciation	499	832	1,250	1,250	1,264	333		
	Total Operating Expenditure	246,421	287,259	456,083	448,883	409,086			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0			
	Total Governance	246,421	287,259	456,083	448,883	409,086			

COA	Adminstration	28-Feb-19 Actual YTD	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	7,000	9,675	0		
0222	Fringe Benefits Tax	20,154	21,000	42,000	42,000	40,996	846		
0282	Administration SGC 9.50%	34,993	37,720	56,580	56,580	52,180	2,727		
0292	Admin Salaries Expense	360,049	355,408	533,111	533,111	537,061	(4,641)		
0294	Admin Staff Housing Allowance	8,372	8,848	13,273	13,273	12,863	476		
0312	Admin - Max 3% Council Additional Contr	9,396	9,392	14,084	14,084	12,739	(4)		
0372	Admin Workers Compensation Insurance	12,571	13,001	13,000	13,000	12,601	430		
0402	Insurance Expense	5,714	4,700	4,700	4,700	4,619	(1,014)		
0422	Office Gardens Expenses	23,875	25,072	37,615	37,615	36,220	1,197		
0432	Admin Building Operations	15,667	20,788	28,332	28,332	25,685	5,121		
0472	Office Expenses - General	9,011	13,164	16,500	16,500	15,183	4,153		
0473	Admin Building Repairs & Maintenance	8,447	12,500	12,500	12,500	15,726	4,053		
0482	Office Telephone & Internet Expenses	7,168	17,672	29,100	29,100	20,834	10,504	*	Budget Profile Timing
0492	Advertising Expenses	4,022	7,336	11,000	11,000	8,261	3,314		
0502	Computer Hardware Service & Repair	29,108	24,800	37,202	37,202	24,290	(4,308)		
0512	Furniture & Equipment - (Expensed)	5,865	6,000	8,000	8,000	5,819	135		
0522	Freight & Postage Expense	1,012	1,000	1,500	1,500	2,173	(12)		
0542	Printing & Stationary Expense	13,372	13,336	20,000	20,000	17,974	(36)		
0552	Motor Vehicle Expenses	5,340	4,664	7,000	7,000	7,058	(676)		
0562	Adminstration LSL Expense	3,530	0	43,525	43,525	4,571	(3,530)		
0582	Meeting & Refreshments	0	0	0	0	52	0		
0592	Admin Allocated to Programs	(696,863)	(797,016)	(1,195,519)	(1,195,519)	(1,061,135)	(100,153)	*	Timing - internal allocation only
0622	Uniform Expense	574	1,384	2,077	2,077	710	810		
0632	Staff Training, Conference and Recruitment	9,573	18,000	28,000	28,000	11,626	8,427		
0662	Public Liability Insurance	18,499	18,000	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	19,128	56,713	95,225	115,225	74,538	37,585	*	Timing - budget profile
0702	Bank Fees & Charges	6,217	6,368	8,450	6,250	5,634	151		
0712	Occupational Health & Safety	1,798	4,500	7,000	7,000	5,574	2,702		
0722	Accounting Software Operating Expenditure	37,658	32,664	49,000	45,000	47,153	(4,994)		IT Vision SynergySoft Annual Licence & Maintenance Fee Paid; Market Creations Shared Services Software monthly accounts, Other minor annual licence fees paid
7002	Admin Depreciation	25,750	25,296	37,945	37,945	33,124	(454)		
	Total Operating Expenditure	(0)	(37,691)	(13,800)	0	1,422			

COA	Adminstration	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	(2,024)	(800)	(1,200)	(1,200)	(1,749)	1,224		
0403	Profit on Sale of Asset	289	0	0	0	0	(289)		
0415	Realisation on Disposal of Asset	91	0	0	0	0	(91)		
0573	Reimbursements & Contributions	(8,240)	0	0	0	(19,793)	8,240		LGIS Contributions Credit 18/19
1243	LSL Reimbursement	0	0	(16,545)	(16,545)	0	0		
	Total Operating Revenue	(9,885)	(800)	(17,745)	(17,745)	(21,542)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0	0		
0351	T/f From Leave Res-admin	0	0	(26,500)	(26,500)	0	0		
0355	Tfr From Building Reserve	(32,461)	(34,267)	(34,267)	(34,267)	(275,733)	(1,806)		
0371	T/f From Office Eq Reserve	0	0	0	0	0	0		
0564	Building Improvements (CAPEX)	32,961	34,267	34,267	34,267	275,733	1,306		
0405	Proceeds from Disposal of Assets	(118)	0	0	0	0	118		
4750	Tfr to Leave Reserve	351	360	540	540	606	9		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	121	160	240	240	208	39		
4780	Tfr to Plant/Light Vehicle Reserve	652	1,000	1,500	1,500	1,898	348		
	Total Capital Expenditure / Reserve Transfers	1,505	1,520	(24,220)	(24,220)	2,712			
	Total Administration	(8,380)	(36,971)	(55,765)	(41,965)	(17,407)			
	Total Governance/Administration	238,041	250,289	400,318	406,918	391,678			

COA	Fire Prevention	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	6,969	7,920	11,876	11,876	10,611	951		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	15,158	15,616	23,430	23,430	21,412	458		
0832	ESL - Shire Properties.	820	900	900	900	675	80		
0882	Fire Prevention Enforcement Expenditure	300	1,000	1,000	1,000	0	700		
1722	Brigades Operating Expenses	22,713	23,000	25,935	25,935	32,439	287		
8012	Loss on Sale of Assets.	0	0	0	0	54,546	0		
7012	Fire Control Depreciation	49,045	49,112	73,670	73,670	71,367	67		
	Total Operating Expenditure	96,559	99,548	138,811	138,811	192,323			
	Operating Revenue								
0703	Fines & Penalties Income	(2,000)	(1,250)	(1,250)	(1,250)	(3,500)	750		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(14,605)	(12,681)	(16,908)	(16,908)	(27,883)	1,924		
0743	Operating Grants & Contributions	0	0	0	0	(2,695)	0		
0953	Contributions & Reimbursements	(955)	0	0	0	0	955		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	(1,000)	(441)	(1,000)		
	Total Operating Revenue	(21,560)	(18,931)	(23,158)	(23,158)	(38,518)			
	Capital Expenditure / Reserve Transfers								
0754	CAPITAL EXP. - PLANT & EQUIP.	0	0	0	0	135,487	0		
0915	Capital Grant - FESA	0	0	0	0	(135,487)	0		
0745	Transfer from Unspent Grant Reserve	(2,695)	(2,695)	(2,695)	(2,695)	0	0		
0774	Tfr To Unspent Grant Reserve	0	0	0	0	2,695	0		
	Total Capital Expenditure / Reserve Transfers	(2,695)	(2,695)	(2,695)	(2,695)	2,695			
	Total Fire Prevention	72,305	77,922	112,959	112,959	156,500			

COA	Animal Control	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	7,753	7,920	11,876	11,876	10,611	167		
0812	Depn - Animal Control	119	120	180	180	179	1		
0842	Animal Control Expenses	319	849	1,000	1,000	974	530		
0852	Rangers Allocation	15,158	15,616	23,430	23,430	21,412	458		
	Total Operating Expenditure	23,350	24,505	36,486	36,486	33,177			
	Operating Revenue								
0843	Impoundment Fees	(111)	0	(100)	(100)	(107)	111		
0853	Dog/Cat Registrations Income	(3,439)	(3,000)	(3,300)	(3,300)	(4,200)	439		
0863	Fines & Penalties	(1,200)	(300)	(300)	(300)	(400)	900		
	Total Operating Revenue	(4,750)	(3,300)	(3,700)	(3,700)	(4,707)			
	Total Animal Control	18,600	21,205	32,786	32,786	28,470			

COA	Other Law, Order and Public Safety	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
0902	Rangers Allocation	9,095	9,368	14,058	14,058	12,726	273		
0962	Misc. Expenses - Other Law and Order	0	264	400	400	0	264		
	Total Operating Expenditure	9,095	9,632	14,458	14,458	12,726			
	Operating Revenue								
0983	Fines & Penalties Levied.	0	0	0	0	0	0		
	Total Other Law, Order and Public Safety	9,095	9,632	14,458	14,458	12,726			

COA	Rangers Expenses	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
0892	Salary & Wages Expense-Rangers	48,270	55,224	82,834	82,834	69,463	6,954		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	4,326	4,416	6,629	6,629	6,414	90		
0932	Conference & Training	0	664	1,000	1,000	0	664		
0982	Rangers Expense	6,593	6,688	10,035	10,035	11,036	95		
1012	Tools & Equipment - Low Value	0	664	1,000	1,000	0	664		
0952	Rangers Expenses Allocated	(60,632)	(63,328)	(94,998)	(94,998)	(86,254)	(2,696)		
	Total Operating Expenditure	0	5,828	8,000	8,000	2,059			
	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment - Rangers	0	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	(6,000)	(8,000)	(8,000)	0	(6,000)		
	Total Capital Expenditure / Reserve Transfers	0	(6,000)	(8,000)	(8,000)	0			
	Total Rangers Expenses	0	(172)	0	0	2,059			
	Total Law, Order and Fire Safety	99,999	108,587	160,203	160,203	199,754			

COA	Education	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	2,000	0	(840)		
	Operating Revenue								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	160	1,000	2,000	2,000	0			

COA	Health Inspection and Administration	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	5,457	5,848	8,776	8,776	7,575	391		
1292	Health Expenses General	3,101	4,000	8,000	8,000	6,681	899		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	8,558	9,848	16,776	16,776	14,256			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,500)	(1,470)	(1,470)	(1,470)	(1,470)	30		
1393	Licences Income Received - Caravan Park	(754)	(674)	(674)	(674)	(674)	80		
1573	Health Septic Fees	(1,416)	(1,180)	(1,534)	(1,534)	(1,652)	236		
1583	Health Administration Fees	(1,696)	(1,320)	(1,814)	(1,814)	(1,932)	376		
	Total Operating Revenue	(5,366)	(4,644)	(5,492)	(5,492)	(5,728)			
	Total Health Inspection and Administration	3,192	5,204	11,284	11,284	8,528		0	

COA	Housing	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	1,084	1,786	2,874	2,874	1,439	702		
2542	Housing Other Depreciation	896	896	1,345	1,345	1,345	0		
8022	Loss on Sale of Assets.	0	0	0	0	345	0		
	Total Operating Expenditure	1,980	2,682	4,219	4,219	3,130			
	Operating Revenue								
2553	Rental Income - Non Employee Housing	(4,680)	(6,240)	(9,360)	(9,360)	(9,566)	(1,560)		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0	0		
	Total Operating Revenue	(4,680)	(6,240)	(9,360)	(9,360)	(9,566)			
	Capital Expenditure / Reserve Transfers								
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	0		
2550	Tfr to Building Reserve	486	800	1,200	1,200	72,558	314		
0805	Proceeds from Disposal of Assets	0	0	0	0	(69,655)	0		
0815	REALISATION ON DISPOSAL OF ASSET	0	0	0	0	69,655	0		
	Total Capital / Reserves	486	800	1,200	1,200	72,558			
	Total Housing	(2,214)	(2,758)	(3,941)	(3,941)	66,122			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Natural Resource Management								
	Operating Expenditure								
2032	NRM Expenditure	0	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0	0			
	Operating Revenue								
2033	Nacc (Other) Grants Income.	0	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Natural Resource Management	0	0	0	0	0			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Sanitation - Household Refuse								
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	78,654	95,236	136,100	122,600	126,824	16,582	*	Timing - supplier invoices
1772	Sanitation Household Refuse Depreciation	1,995	2,000	3,000	3,000	2,996	5		
1792	Refuse Site Repairs & Maintenance	8,636	38,359	64,155	64,155	14,768	29,723	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	27,874	31,672	47,505	47,505	42,445	3,798		
	Total Operating Expenditure	117,159	167,267	250,760	237,260	187,034			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(144,937)	(137,280)	(137,280)	(137,280)	(137,322)	7,657		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(8,147)	(7,945)	0		
	Total Operating Revenue	(153,084)	(145,427)	(145,427)	(145,427)	(145,267)			
	Total Sanitation - Household Refuse	(35,925)	21,840	105,333	91,833	41,767			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Sanitation - Other								
	Operating Expenditure								
1882	Parks & Gardens Rubbish Collection Expenses	5,628	5,216	7,827	7,827	8,143	(412)		
1912	Refuse Collection Expenses	0	3,336	5,000	5,000	455	3,336		
1922	Depn - Other Sanitation	323	320	485	485	485	(3)		
	Total Operating Expenditure	5,951	8,872	13,312	13,312	9,082			
	Capital Expenditure / Reserve Transfers								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
1764	Rubbish Depot - Capital Expenses	0	0	0	5,000	0	0		
	Total Sanitation - Other	5,951	8,872	13,312	18,312	9,082			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Protection of Environment								
	Operating Expenditure								
1962	Abandoned Vehicle Expense	200	1,336	2,000	2,000	0	1,136		
2022	Landcare Expenditure	0	0	15,000	15,000	0	0		
2040	Dolby Creek Expenditure	3,163	9,000	18,000	18,000	4,600	5,837		
	Total Operating Expenditure	3,363	10,336	35,000	35,000	4,600			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(3,163)	(9,000)	(18,000)	(18,000)	(4,600)	(5,837)		
2933	Reimbursements & Sundry Income (P of E)	0	(1,000)	(1,000)	(1,000)	0	(1,000)		
	Total Operating Revenue	(3,163)	(10,000)	(19,000)	(19,000)	(4,600)			
	Capital Expenditure / Reserve Transfers								
2055	Tfr from Landcare Reserve	0	0	(15,000)	(15,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	0	0	0	0	0	0		
2080	Tfr to Landcare Reserve	48	56	80	80	83	8		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	48	56	(14,920)	(14,920)	83			
	Total Protection of Environment	248	392	1,080	1,080	83			

COA	Town Planning and Regional Development	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	8,000	4,095	0		
1992	Planning Consultancy Expenses	8,521	(2,000)	26,000	33,000	24,912	(10,521)	*	Budget Profile Timing
2102	Workers Compensation Insurance	2,127	2,100	2,100	2,100	2,065	(27)		
2112	Salary & Wages Expense-T/Plan	82,572	83,744	125,619	125,619	120,935	1,172		
2122	Superannuation - Council Maximum of 3%	2,409	2,464	3,691	3,691	3,569	55		
2132	Superannuation - SGC 9.50%	7,629	7,792	11,689	11,689	11,303	163		
2182	Other Employee Expenses	0	4,000	6,000	6,000	1,268	4,000		
2202	Town Planners Expenses	417	664	1,000	1,000	917	247		
2222	Motor Vehicle Expenses	3,277	4,664	7,000	7,000	6,727	1,387		
2232	Legal Expenses - Town Planners	0	10,000	15,000	15,000	8,877	10,000	*	Budget Profile Timing
2242	Engineering Expenses	4,388	10,000	15,000	15,000	13,655	5,612		
2252	Advertising Expenses	638	1,000	1,500	1,500	664	362		
3012	Admin Allocation Expenses	27,874	31,672	47,505	47,505	42,445	3,798		
7052	Surveying & Land Expenses	12,686	20,000	40,000	40,000	20,085	7,314		
7072	Planning Projects - Expenses	0	5,000	5,000	5,000	9,000	5,000		
	Total Operating Expenditure	152,538	181,100	315,104	322,104	270,517			
	Operating Revenue								
2233	Town Planning Fees Income - GST Free	(9,454)	(6,664)	(10,000)	(10,000)	(12,770)	2,790		
2243	Outsourced Planning Fees - Other LGs	(8,164)	(6,664)	(10,000)	(10,000)	(16,541)	1,500		
2263	Town Planning Fees Income - GST inc	0	0	0	0	(7,315)	0		
	Total Operating Revenue	(17,619)	(13,328)	(20,000)	(20,000)	(36,625)			
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	0	0	0	0	0	0		
2264	Land Development	0	0	0	0	11,113	0		
4801	Tfr to Land Development Reserv	158	200	300	300	317	42		
4810	Tfr from Land Development Reserve	0	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	121	120	180	180	210	(1)		
	Total Capital Expenditure/Reserve Transfers	279	320	480	480	527			
	Total Town Planning and Regional Development	135,198	168,092	295,584	302,584	234,419			

COA	Other Community Amenities	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	8,222	10,738	16,562	16,562	6,649	2,516		
3132	Community Development Expenses	35,000	18,500	53,500	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 project pending refer COA GL 2644
3162	Administration Allocated	41,812	47,504	71,258	71,258	63,668	5,692		
3212	Other Community Amenities Depreciation	3,802	3,808	5,715	5,715	5,711	6		
3222	Community Growth Fund	11,134	0	30,000	30,000	14,658	(11,134)	*	Budget Profile Timing - all acquittals due 20 June
3232	Community Development Officer Expense	19,606	26,208	39,316	39,316	37,935	6,602		
	Total Operating Expenditure	119,576	106,758	216,351	216,351	137,286			
	Operating Revenue								
3093	Cemetery Income (no GST applicable)	(395)	0	(650)	(650)	(163)	395		
3113	Cemetery Income (GST Applies)	(3,204)	0	0	0	(720)	3,204		
3613	Reimbursements & Contributions	0	0	0	0	0	0		
3633	Grant - Community Development	0	0	0	0	(1,000)	0		
	Total Operating Revenue	(3,599)	0	(650)	(650)	(1,883)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	0	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Other Community Amenities	115,977	106,758	215,701	215,701	135,404			
	Total Community Amenities	221,450	305,954	631,010	629,510	420,754			

COA	Public Halls and Civic Centres	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	60,462	58,968	88,451	88,451	78,094	(1,494)		
2722	Public Halls & Showgrounds Expense	43,099	82,291	89,271	89,271	55,618	39,192	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	23,963	27,456	37,145	37,145	41,166	3,493		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	765	779	1,423	1,423	1,948	14		
3202	Public Halls Admin Allocation	20,121	23,752	35,629	35,629	31,834	3,631		
	Total Operating Expenditure	148,410	193,246	251,919	251,919	208,660			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(6,458)	(4,560)	(5,280)	(5,280)	(8,676)	1,898		
2683	Contributions & Reimbursements	0	0	0	0	0	0		
3423	Grant Income Community Buildings	(10,909)	(10,909)	(10,909)	0	0	0		Stronger Communities Grant for CVAS Exhibition Hall renewal and Sheep Shed patio upgrade
	Total Operating Revenue	(17,367)	(15,469)	(16,189)	(5,280)	(8,676)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	0	61,202	61,202	42,293	10,000	61,202	*	Budget Profile Timing - Nabawa Community Centre Carpark scheduled to commence March 2019 pending updated quotes Nanson Showground Exhibition Hall project 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	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	4,405	65,607	70,145	51,236	18,427			
	Total Public Halls and Civic Centres	135,448	243,384	305,875	297,875	218,411			

COA	Swimming Areas and Beaches	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	13,937	15,832	23,753	23,753	21,223	1,895		
3412	Coronation Beach Expenses	32,642	40,088	59,300	59,300	48,343	7,446		
7082	Beaches Depreciation	6,491	6,496	9,740	9,740	9,737	5		
	Total Operating Expenditure	53,071	62,416	92,793	92,793	79,303	1,977		
	Operating Revenue								
3443	Coronation Beach Camping Fees	(48,826)	(53,649)	(70,000)	(70,000)	(79,992)	(4,823)		
3453	Grant and Other Income	0	0	0	0	(500)	0		
	Total Operating Revenue	(48,826)	(53,649)	(70,000)	(70,000)	(80,492)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	10,254	(3,000)	10,500	13,500	0	(13,254)	*	Budget Profile timing
	Total Swimming Areas and Beaches	14,499	5,767	33,293	36,293	(1,189)			

COA	Other Recreation and Sport	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	510	10	(1,333)		
1532	Loan 98 Interest Expense	2,672	2,736	5,193	5,193	5,987	64		
1482	Sporting Clubs Expenses	29,149	37,570	56,881	58,881	70,099	8,421		
2642	Parks, Gardens Expense	76,343	82,336	119,615	115,615	73,744	5,993		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	9,014	13,540	13,850	13,850	18,892	4,526		
2712	Tennis Clubs Expenses	7,872	8,900	11,164	11,164	5,557	1,028		
2772	Minor Gardening Equipment.	2,000	1,336	2,000	2,000	873	(664)		
2812	Golf Courses	1,894	1,540	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	25,521	31,672	47,505	47,505	38,894	6,151		
7022	Parks & Gardens Depreciation	19,427	18,968	28,450	28,450	40,949	(459)		
7092	Other Rec & Sports Depreciation	53,912	50,640	75,960	75,960	75,729	(3,272)		
	Total Operating Expenditure	229,637	249,738	362,668	360,668	332,272			
COA	Other Recreation and Sport	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue								
2743	Sports Club Hire Income	(4,624)	(5,540)	(5,540)	(5,540)	(4,804)	(916)		
2803	Grants & Other Income Received	(629)	(14,000)	(14,000)	(14,000)	(300,740)	(13,371)	*	Budget Profile Timing - Funds transfer for BHP CC
3444	Fig Tree Camping Fees	(2,033)	(2,400)	(3,600)	(3,600)	(4,019)	(367)		
	Total Operating Revenue	(7,285)	(21,940)	(23,140)	(23,140)	(309,562)			
	Operating Expenditure								
7292	Loss on Sale Assets.	0	0	0	0	7,770	0		
	Total Operating Expenditure	0	0	0	0	7,770			
	Capital Expenditure / Reserve Transfers								
1304	Capital Expenditure Plant & Equip	0	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	(132,200)	0		
2834	Land & Buildings - Capital Expense	12,805	66,921	81,921	50,921	716,990	54,116	*	Budget Profile Timing - Shade Shelter and Water Supply BHP CC
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	0	10,922	0		
2824	Principal Repayment - Loan 98	19,341	19,341	38,938	38,938	37,930	0		
7275	Loan Funds Rec'd	0	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	(10,922)	(10,922)	(10,922)	(10,922)	(7,602)	0		
	Total Capital Expenditure / Reserve Transfers	21,225	75,341	109,937	78,937	626,039			
	Total Other Recreation and Sport	243,576	303,139	449,466	416,466	656,519			

COA	Library	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	1,238	3,324	4,840	4,840	3,507	2,086		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	16,291	15,832	23,753	23,753	21,223	(459)		
6922	Libraries Depreciation	37	40	56	56	56	3		
	Total Operating Expenditure	18,067	19,696	29,649	29,649	25,785			
COA	Other Culture	28-Feb-19 Actual YTD Actual	28-Feb-19 YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	7,653	7,316	9,525	9,525	10,789	(337)		
3652	Other Culture Depreciation	14,628	14,648	21,975	21,975	21,973	20		
3662	Community Heritage Programs	0	0	5,000	5,000	0	0		
	Total Operating Expenditure	22,281	21,964	36,500	36,500	32,761			
	Operating Revenue								
3445	Grant Funding Received	0	0	(5,000)	(5,000)	0	0		
2983	Reimbursements Costs	0	0	0	0	0	0		
	Total Operating Revenue	0	0	(5,000)	(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	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	22,281	21,964	31,500	31,500	32,761			
	Total Recreation and Culture	433,871	593,950	849,781	811,781	932,287			

COA	Road Constuction	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	63,344	95,010	95,010	53,057	32,424	*	Internal Allocation Only
	Operating Revenue								
3173	MW Regional Road Funding	(704,066)	(719,932)	(883,666)	(833,666)	(878,667)	(15,866)	*	Budget Profile Timing - all jobs claimed to date
3193	R2R (Construction) Income	(244,109)	(162,740)	(244,106)	(244,106)	(240,000)	81,369	*	Budget Profile Timing - all jobs claimed
	Total Operating Revenue	(948,175)	(882,672)	(1,127,772)	(1,077,772)	(1,118,667)			

COA	Road Constuction	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	1,081,542	1,174,575	1,389,458	1,376,687	1,613,149	93,033	*	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	310	360	540	540	535	50		
	Total Capital Expenditure / Reserve Transfers	1,081,852	1,174,935	1,389,998	1,377,227	1,613,685			
	Total Road Construction	164,598	355,607	357,236	394,465	548,075			

COA	Road Maintenance	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	1,099,318	1,132,895	2,188,767	2,188,767	1,702,941	33,577	*	Budget Profile Timing - completed Chapman Valley Rd
3502	Depot Maintenance	33,872	40,678	59,550	59,550	47,495	6,806		
3512	Street Lighting Expense	5,473	6,968	10,450	10,450	9,571	1,495		
3522	Depreciation	40,491	40,448	60,670	60,670	60,904	(43)		
3532	Street Trees	2,875	11,000	16,000	10,000	9,477	8,125		
3542	License & Subscriptions	9,584	12,800	12,800	12,800	9,206	3,216		
3562	Road Sign Expense	7,686	5,000	10,000	10,000	9,752	(2,686)		
3802	Road Maintenance Admin Allocation	49,472	63,344	95,010	95,010	84,891	13,872	*	Internal Allocation Only
3822	Bore Maintenance	2,613	5,000	10,000	10,000	4,025	2,387		
3832	Crossover expenses to ratepayers	1,455	0	5,000	5,000	0	(1,455)		
6912	Roads Depreciation	1,595,716	907,608	1,361,410	1,361,410	1,335,070	(688,108)	*	Non Cash Item - depn rate review
	Total Operating Expenditure	2,848,554	2,225,741	3,829,657	3,823,657	3,273,332			
COA	Road Maintenance	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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)	(116,926)	(116,926)	(71,942)	(68,366)	0		
3153	Other Grant Income	(287,000)	(287,000)	(287,000)	(287,000)	(286,333)	0		
3393	Hudson Resources - Dartmoor Road	(18,467)	(15,000)	(15,000)	(15,000)	(20,895)	3,467		
	Total Operating Revenue	(422,393)	(418,926)	(418,926)	(373,942)	(375,594)			
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	25,800	25,800	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	25,800	25,800	0			
	Total Road Maintenance	2,426,160	1,806,815	3,436,531	3,475,515	2,897,738			

COA	Road Plant Purchases	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	1,137	1,498	45		
3642	Loss on Sale Assets.	1,759	21,238	21,238	21,238	9,833	19,479	*	Budget Profile Timing
3912	Loan 96 - Interest Expense	716	756	1,200	1,200	2,110	41		
	Total Operating Expenditure	3,063	22,628	23,575	23,575	13,441			
	Operating Revenue								
3543	Profit on Sale of Assets	0	0	(20,285)	(20,285)	(77,062)	0		
6225	Realisation on Disposal of Assets	0	11,500	76,500	76,500	104,818	11,500	*	Budget Profile Timing
	Total Operating Revenue	0	11,500	56,215	56,215	27,757			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	4,890	232,000	562,000	562,000	629,350	227,110	*	Timing refer Note 7 Financial Management Report
3584	Tools & Other Equipment.	3,600	9,500	9,500	9,500	9,068	5,900		
3914	Principal Repayments - Loan 96	16,131	16,131	32,561	32,561	31,389	0		
3575	Proceeds from Disposal of Assets	(112)	(11,500)	(76,500)	(76,500)	(104,818)	(11,388)	*	Budget Profile Timing
3587	Principal Repayments-Loan 97	9,289	9,289	18,694	18,694	18,237	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	103,768	253,768	150,000	211,500	103,768	*	Budget Profile Timing
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(211,681)	(211,681)	(366,920)	0		
7135	Loan Funds Rec'd.	0	85,000	0	(85,000)	0	85,000	*	Budget Profile Timing
	Total Capital Expenditure / Reserve Transfers	33,799	444,189	588,343	399,575	427,806			
	Total Road Plant Purchases	36,862	478,316	668,133	479,365	469,004			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
4102	Traffic Admin Allocation	33,274	39,584	59,381	59,381	53,057	6,310		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	0	2,500	3,500	3,500	509	2,500		
	Total Operating Expenditure	33,274	42,084	62,881	62,881	53,566			
	Operating Revenue								
7513	Licensing Commission Income	(2,963)	(2,000)	(3,000)	(3,000)	(3,997)	963		
7533	Licensing Transactions - In	0	0	0	0	0	0		
	Total Operating Revenue	(2,963)	(2,000)	(3,000)	(3,000)	(3,997)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	0	0	0	0	0	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	0			
	Total Traffic Control	30,311	40,084	59,881	59,881	49,569			
	Total Transport	2,657,931	2,680,823	4,521,781	4,409,226	3,964,386			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	9,095	9,368	14,058	14,058	13,029	273		
6722	Noxious Weeds & Pest Expense	8,739	8,504	12,755	12,755	8,509	(235)		
	Total Operating Expenditure	17,834	17,872	26,813	26,813	21,538			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	17,834	17,872	26,813	26,813	21,538			

COA		28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	690	668	1,000	1,000	5,000	(22)		
3982	Tourism Expense	1,599	6,136	9,200	9,200	2,688	4,537		
4282	Promotional Expense	218	534	1,000	1,000	398	316		
	Total Operating Expenditure	2,507	7,338	11,200	11,200	8,086			
3973	Operating Revenue Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Tourism and Area Promotion	2,507	7,338	11,200	11,200	8,086			

COA	Building Control	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	84,369	85,352	130,716	130,716	122,913	983		
4622	Building Admin Allocation	56,534	63,344	95,010	95,010	79,891	6,810		
	Total Operating Expenditure	140,902	148,696	225,726	225,726	202,804			
	Operating Revenue								
4153	Building Licenses Income	(9,587)	(6,664)	(10,000)	(10,000)	(11,192)	2,923		
4173	CTF Commissions Received	(98)	(168)	(250)	(250)	(233)	(71)		
4213	Building Commissions Received	(91)	(136)	(200)	(200)	(217)	(45)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(9,775)	(6,968)	(10,450)	(10,450)	(11,641)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	131,127	141,728	215,276	215,276	191,163			

COA	Other Economic Services	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	250	0	22		
4222	Administration Allocation	32,582	31,672	47,505	47,505	37,445	(910)		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	5,000	2,520	5,000		
4252	Purchase of Stamps.	10	150	150	150	140	140		
4272	Other Expenditure	6,818	6,330	9,620	9,620	9,244	(488)		
	Total Operating Expenditure	39,639	43,402	62,525	62,525	49,350			
	Operating Revenue								
4223	Commission Received Australia Post	(5,713)	(5,000)	(7,500)	(7,500)	(8,001)	713		
4243	Annual Post Office Box Fee	(2,972)	(3,000)	(3,000)	(3,000)	(3,038)	(28)		
4253	Postage Stamp Income	(65)	(94)	(100)	(100)	(140)	(29)		
4263	Income Received	0	0	0	0	0	0		
4333	Photocopying Income	(6)	(40)	(50)	(50)	(57)	(34)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(9,206)	(8,584)	(11,100)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	43	48	72	72	75	5		
	Total Other Economic Services	30,476	34,866	51,497	51,497	37,739			
	Total Economic Services	181,945	201,804	304,786	304,786	258,525			

COA	Plant Depreciation	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
5012	Plant Depreciation	201,945	365,696	548,549	548,549	538,788	163,751	*	Non cash item timesheet entry roads program
6890	Depn Posted to Jobs	(307,162)	(365,696)	(548,549)	(548,549)	(536,972)	(58,535)	*	Non cash item asset register processing
	Total Plant Depreciation	(105,216)	0	0	0	1,816			
COA	Private Works	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	12,144	18,212	18,212	4,375	7,431		
	Operating Income								
7333	Private Works Income	(9,019)	(15,000)	(20,000)	(20,000)	(8,395)	(5,981)		
	Total Private Works	(4,306)	(2,856)	(1,788)	(1,788)	(4,020)			

COA	Public Works Overheads	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	0	(47,561)	0		
4312	Superannuation - Max 3% Works Staff	6,572	16,584	24,871	24,871	9,267	10,012	*	Full budget allocation
4322	Superannuation Guarantee - Works Manager	6,577	6,976	10,076	10,076	10,931	399		
4332	Superannuation Guarantee - Works Staff	45,192	52,504	78,754	78,754	66,836	7,312		
4342	Salary Works Manager	67,430	69,904	104,853	104,853	98,792	2,474		
4352	Superannuation Max 3% - Works Manager	2,077	2,204	3,182	3,182	3,452	127		
4372	Public Works Sundry Expense	11,721	29,664	44,500	44,500	31,386	17,943	*	Budget Profile timing employee costs
4382	Works Manager - Expenses	2,354	2,872	4,150	4,150	3,498	518		
4392	External Engineering Services	7,817	6,500	13,000	13,000	9,785	(1,317)		
4402	Sick Leave	9,630	19,944	30,763	30,763	20,321	10,314	*	Full budget allocation
4412	Annual Leave	50,731	62,264	68,967	68,967	65,142	11,533	*	Full budget allocation
4432	Public Holiday Pay	21,095	18,747	36,630	36,630	37,686	(2,348)		
4422	Works LSL Expense	1,424	15,795	21,060	21,060	40,661	14,371	*	Timing - LSL yet to be taken
4442	Occupational Health & Safety Expense	500	10,604	15,776	15,776	6,702	10,104	*	Timing
4452	Protective Uniform/ Minor Workwear	1,608	7,040	10,600	10,600	9,247	5,432		
4582	Accrued Leave Works Crew	0	0	0	0	8,028	0		
4602	Training Expense	1,647	13,200	19,500	19,500	1,978	11,553	*	Timing
4652	Works Staff - Allowances	14,374	15,600	23,400	23,400	25,320	1,226		
5202	Public Works Overheads - Admin Allocation	81,455	79,176	118,763	118,763	119,665	(2,279)		
6782	Workers Compensation Insurance	20,407	20,300	20,300	20,300	20,209	(107)		
7422	Less PWO Allocated to W & S	(418,517)	(432,760)	(649,145)	(649,145)	(574,143)	(14,243)	*	Timing Internal Allocation Only
	Total Operating Expenditure	(65,905)	17,118	(1)	(1)	(32,798)			
	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	0	0	0	0	(11,020)	0		
	Capital Expenditure / Reserve Transfers								
7631	T/f From Leav Reserve-pwo	0	0	0	0	0	0		
	Total Public Works Overheads	(65,905)	17,118	(1)	(1)	(43,819)			

COA	Plant Operation Costs	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	112,423	36,664	55,000	55,000	67,214	(75,759)	*	Employee costs only internal plant repairs and maintenance
4482	Tyre Purchase Expense	44,843	38,336	50,000	35,000	20,702	(6,507)		
4492	Parts & Outside Repairs Expense	84,299	191,170	285,700	305,700	310,585	106,871	*	Timing
4502	Plant Licences Expense	8,818	8,877	9,500	9,500	51,120	59		
4532	Tools & Consumables	12,992	15,000	20,000	15,000	17,082	2,008		
4542	Fuel, Oil & Grease	167,345	174,000	261,000	261,000	234,425	6,655		
4552	Cutting Edges & Tips	4,523	4,000	6,000	6,000	4,937	(523)		
5112	Plant Operator - Admin Allocation	31,705	39,584	59,381	59,381	53,057	7,879		
6772	Plant Insurance Expense	22,712	31,000	31,000	31,000	29,516	8,288		
4512	Less POC Allocated to W & S	(434,429)	(488,384)	(732,581)	(732,581)	(688,791)	(53,955)	*	Timing Internal Allocation Only
	Total Operating Expenditure	55,229	50,247	45,000	45,000	99,847			
	Operating Revenue								
4503	Sale of Scrap.	(32,612)	(32,612)	(32,612)	0	0	0		
4513	Diesel Fuel Rebate Received	(30,857)	(30,000)	(45,000)	(45,000)	(53,486)	857		
4983	Income Received	(1,196)	0	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	Total Operating Revenue	(64,665)	(62,612)	(77,612)	(45,000)	(93,058)			
	Total Plant Operation Costs	(9,436)	(12,365)	(32,612)	0	6,789			

COA	Salaries and Wages	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year 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	0		
4570	Salary & Wages Expense - Inside Staff	573,963	617,336	926,007	926,007	857,678	43,373	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	640,426	707,792	1,061,683	1,061,683	978,672	67,366	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(1,223,764)	(1,325,128)	(1,987,691)	(1,987,691)	(1,835,545)	(101,364)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	0	1,042	(1,402)		
	Total Operating Expenditure	(7,972)	0	(0)	(0)	1,847			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(1,402)	0	0	0	(3,578)	1,402		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0	0		
	Total Operating Revenue	(1,402)	0	0	0	(3,578)			
	Total Salaries and Wages	(9,375)	0	(0)	(0)	(1,731)			
COA	Unclassified	28-Feb-19 Actual YTD Actual	28-Feb-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
5022	Overpayments/Recoverables - Expenditure	16,058	12,004	20,000	20,000	33,289	(4,054)		
	Total Operating Expenditure	16,058	12,004	20,000	20,000	33,289			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(16,058)	(13,332)	(20,000)	(20,000)	(33,289)	2,726		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(16,058)	(13,332)	(20,000)	(20,000)	(33,289)			
	Total Unclassified	0	(1,328)	0	0	0			
	Total Other Property and Services	(194,238)	569	(34,400)	(1,788)	(40,965)			

List of Accounts Paid - February 2019

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD16308.1	06/02/2019	LGSP	-8,127.59
DD16308.2	06/02/2019	Hostplus Superannuation	-274.53
DD16308.3	05/02/2019	Rest Superannuation	-28.43
DD16308.4	05/02/2019	Australian Super	-1,021.01
DD16308.5	06/02/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16308.6	06/02/2019	BT Business Super	-230.50
DD16308.7	05/02/2019	Prime Super	-214.22
DD16322.1	20/02/2019	LGSP	-8,101.70
DD16322.2	20/02/2019	Hostplus Superannuation	-78.44
DD16322.3	19/02/2019	Rest Superannuation	-80.38
DD16322.4	19/02/2019	Australian Super	-1,023.46
DD16322.5	20/02/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16322.6	19/02/2019	Hostplus Superannuation	-196.09
DD16322.7	20/02/2019	BT Business Super	-230.50
DD16322.8	19/02/2019	Prime Super	-214.22
EFT22776	14/02/2019	Synergy	-1,133.35
EFT22777	14/02/2019	Water Corporation	-2,945.83
EFT22778	14/02/2019	Atom Supplies	-481.07
EFT22779	14/02/2019	Australia Post	-60.77
EFT22780	14/02/2019	Chapman Valley Menshed Inc	-200.00
EFT22781	14/02/2019	Clare Margaret Cream	-264.80
EFT22782	14/02/2019	Courier Australia - Toll Ipec	-41.15
EFT22783	14/02/2019	Dutchy's Trim Shop	-2,643.00
EFT22784	14/02/2019	Five Star Business Equipment And Communications	-278.21
EFT22785	14/02/2019	Geraldton Diesel Injection Service	-1,402.50
EFT22786	14/02/2019	Geraldton Trophy Centre	-1,924.50
EFT22787	14/02/2019	Guardian Print & Graphics	-1,420.00
EFT22788	14/02/2019	Haefeli-Lysnar Geospatial Solutions	-75.63
EFT22789	14/02/2019	Hitachi Construction Machinery Australia Pty Ltd	-1,758.98
EFT22790	14/02/2019	JA Diesel Pty Ltd	-589.60
EFT22791	14/02/2019	Jupps Carpets & Ceramics Pty Ltd	-5,460.00
EFT22792	14/02/2019	Magor Swartz Pty Ltd	-7,969.50
EFT22793	14/02/2019	Queens Supa IGA Supermarket	-413.85
EFT22794	14/02/2019	Refuel Australia	-19,621.54
EFT22795	14/02/2019	Road Runner Mechanical Services	-161.70
EFT22796	14/02/2019	TeletracNavman Australia	-769.45
EFT22797	14/02/2019	Williams Mufflers Brakes Tyres	-185.75
EFT22808	21/02/2019	Australian Taxation Office	-23,758.00
EFT22809	25/02/2019	Barbecue Bazaar	-5,700.00
EFT22810	25/02/2019	Carrawingee Farms	-14,850.00
EFT22811	25/02/2019	Courier Australia - Toll Ipec	-31.14
EFT22812	25/02/2019	Drylands Foundation	-37.40
EFT22813	25/02/2019	Great Northern Rural Services	-1,722.42
EFT22814	25/02/2019	JA Diesel Pty Ltd	-567.60
EFT22815	25/02/2019	Landgate	-506.60
EFT22816	25/02/2019	Midwest Financial	-495.00
EFT22817	25/02/2019	Moore Stephens	-550.00

List of Accounts Paid - February 2019

Chq/EFT	Date	Name	Amount
EFT22818	25/02/2019	Patience Sandland Pty Ltd.	-203.50
EFT22819	25/02/2019	RGI Signworks	-176.00
EFT22820	25/02/2019	Trevor John & Elizabeth Ann Piggott	-14,861.88
EFT22821	25/02/2019	Western Resource Recovery Pty Ltd	-483.50
EFT22822	28/02/2019	City of Greater Geraldton	-3,530.02
EFT22823	28/02/2019	Node1Internet	-129.95
EFT22824	28/02/2019	Abrolhos Steel	-924.00
EFT22825	28/02/2019	Afgri (Waltons)	-23.01
EFT22826	28/02/2019	Atom Supplies	-25.09
EFT22827	28/02/2019	Aussie Natural Spring Water	-149.00
EFT22828	28/02/2019	Boc Limited	-224.83
EFT22829	28/02/2019	Bridgestone Tyre Centre	-7,182.50
EFT22830	28/02/2019	Bunnings Group Limited	-768.91
EFT22831	28/02/2019	CJD Equipment Pty Ltd	-165.00
EFT22832	28/02/2019	Catwest	-837.87
EFT22833	28/02/2019	Central West Pump Service	-2,581.70
EFT22834	28/02/2019	Comms Tech Services	-356.40
EFT22835	28/02/2019	Conplant Pty Limited	-7,425.63
EFT22836	28/02/2019	Covs Parts Pty Ltd	-919.98
EFT22837	28/02/2019	D-trans	-4,421.96
EFT22838	28/02/2019	De Lage Landen Pty Ltd	-1,047.98
EFT22839	28/02/2019	Geraldton Ag Services	-438.83
EFT22840	28/02/2019	Geraldton Lock And Key	-160.04
EFT22841	28/02/2019	Geraldton Mower & Repair Specialists	-320.80
EFT22842	28/02/2019	Geraldton TPC Valspar Paint (Australia) Pty Ltd	-77.53
EFT22843	28/02/2019	Haefeli-Lysnar Geospatial Solutions	-4,147.00
EFT22844	28/02/2019	Hosexpress	-119.75
EFT22845	28/02/2019	Ivey Contracting	-4,383.50
EFT22846	28/02/2019	Mach 1 Auto One	-111.19
EFT22847	28/02/2019	Market Creations	-6,395.55
EFT22848	28/02/2019	Midwest Chemical & Paper	-670.43
EFT22849	28/02/2019	Mitchell & Brown	-219.00
EFT22850	28/02/2019	Nabawa Valley Tavern	-833.35
EFT22851	28/02/2019	Paper Plus Office National	-703.27
EFT22852	28/02/2019	Pest A Kill WA	-814.00
EFT22853	28/02/2019	Purcher International	-911.93
EFT22854	28/02/2019	Reece Pty Ltd	-76.58
EFT22855	28/02/2019	Rip-it Security Shredding And Paper Recyclers	-601.00
EFT22856	28/02/2019	Statewide Bearings	-342.10
EFT22857	28/02/2019	Sunset IGA	-160.44
EFT22858	28/02/2019	The West Australian	-518.78
EFT22859	28/02/2019	Toxfree	-13,967.02
EFT22860	28/02/2019	Truckline	-57.90
EFT22861	28/02/2019	Vortex Plastics	-104.50
EFT22862	28/02/2019	Western Australian Local Government Association (WALGA)	-1,236.63
EFT22863	28/02/2019	Westrac Pty Ltd	-2,477.55
EFT22864	28/02/2019	Winc. (Staples Australia Pty Limited)	-301.87

List of Accounts Paid - February 2019

Chq/EFT	Date	Name	Amount
			-\$ 205,358.22
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT22773	14/02/2019	Building and Construction Industry Training Fund	-491.75
EFT22774	14/02/2019	Department of Mines, Industry Regulation & Safety	-507.45
EFT22775	14/02/2019	Shire of Chapman Valley	-28.25
			-\$ 1,027.45

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 28th February 2019

SYNERGY


Balance as per Cash at Bank Account GL 160000	22,034.40
Balance as per Cash at Bank Account GL 170000	2,701,039.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$2,723,073.85

BANK

Business Account (Account No 000040)	17,312.40
Investment Account (Account No 305784)	701,039.45
Investment Account (Account No 502999)	2,000,000.00
Term Deposit	-
	2,718,351.85
Less Outstanding Payments	-
Plus Outstanding Deposits	4,783.65
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(61.65)
	\$2,723,073.85

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

05/03/19

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

6/3/2019

 Date

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

Facility Number
 00018023 20000001
 Payment Due Date
 04 March 2019
 Closing Balance
 \$1,025.04

This amount will be swept from a nominated account.

28 FEB 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 Shire Of Chapman Valley	Number of Cards 2	Cash Advance Annual % Rate 15.65%
Contact Name The Shire Clerk	Facility Number 00018023 20000001	Facility Credit Limit 10,000
Statement From 21 Jan 2019	Statement To 20 Feb 2019	Payment Due Date 04 Mar 2019
Opening Balance 31.71	Closing Balance 1,025.04	Available Credit 8,974.96

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		
31.71	31.71 -	988.54	0.00	36.50	0.00	1,025.04	0.00

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,981.75

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 FEB	Payments AUTOMATIC PAYMENT	31.71-	
	Sub Total:	31.71-	
20 FEB	Interest, Fees & Government Charges CARD FEE	18.25	<i>Fees Bank.</i>
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
31.71	31.71 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____

Date 8/2/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 28.2.2019

S000799 / M000287 / 052 / CN1VP4P1

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	2,993.21

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
25 JAN	Purchases DMIRS - MBB - BOP CANNINGTON AUS	927.35	Renewal Building Surveying Permit LOA GL 141320.52 Mail Planes DCEB LOA GL 104720.02
14 FEB	GOVERNMENT SERVICES NOT ELSE STAPLES AUSTRALIA GERALDTON AUS STATIONERY, OFFICE & SCHOOL	61.19	
	Sub Total:	988.54	
20 FEB	Interest, Fees & Government Charges CARD FEE	18.25	Fees Bank
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	988.54	0.00	18.25	0.00	1,006.79	0.00

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

Cardholder Signature _____

Date 20/2/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 28/2/2019

S000800 / M000287 / 052 / CN1VP4P1