



SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 7th May 2019
Prepared by: Dianne Raymond and Midwest Financial Services
Reviewed by: M 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.

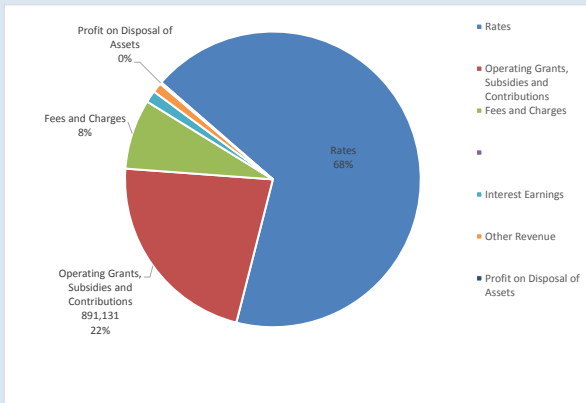
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	51.12%	218,690	159,390	111,804	47,586
Plant & Equipment	30.72%	568,000	568,000	174,490	393,510
Infrastructure - Roads	99.26%	1,389,458	1,289,284	1,379,189	(89,905)

* Note: % Compares current ytd actuals to annual budget

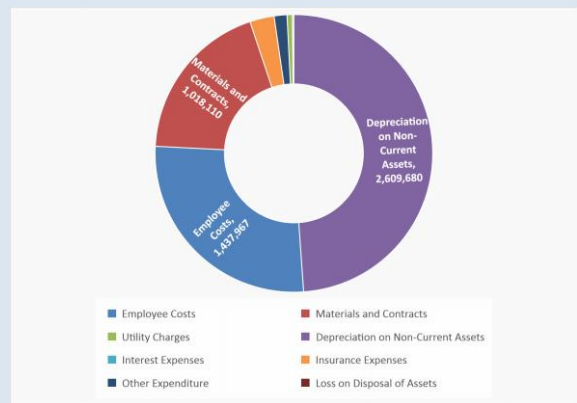
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 1,859,409	\$ 1,908,281
Cash and Equivalent - Unrestricted	\$ 1,787,621	\$ 1,882,586
Cash and Equivalent - Restricted	\$ 1,335,689	\$ 743,559
Receivables - Rates	\$ 97,804	\$ 91,998
Receivables - Other	\$ 7,979	\$ 17,176
Payables	\$ 25,673	\$ 74,877

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

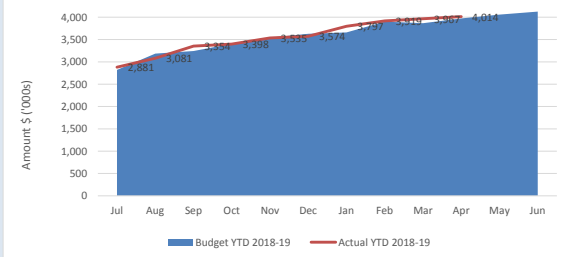
OPERATING REVENUE



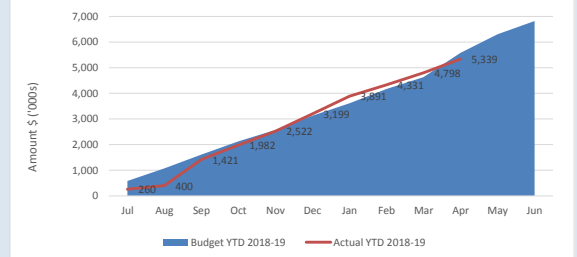
OPERATING EXPENSES



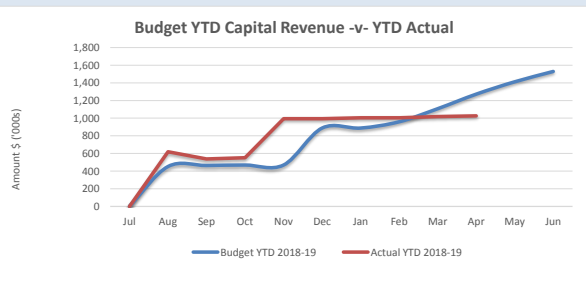
Budget YTD Operating Revenues -v- YTD Actual



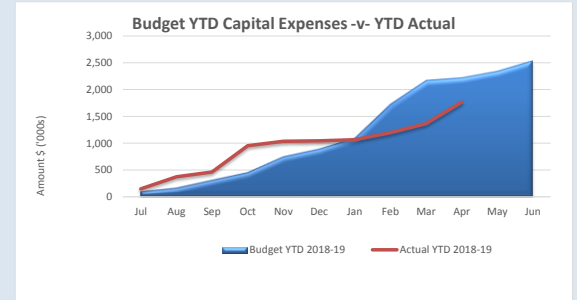
Budget YTD Operating Expenses -v- YTD Actual



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 30 APRIL 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Annual Budget	Amended 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	9,272	26,837	17,565	189%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,715,422	11,696	0%	▲
General Purpose Funding - Other		497,503	393,673	392,819	(853)	(0%)	
Law, Order and Public Safety		26,858	26,858	33,902	7,044	26%	▲
Health		5,492	5,256	6,086	830	16%	▲
Housing		9,360	7,800	4,680	(3,120)	(40%)	▼
Community Amenities		185,077	172,737	202,467	29,730	17%	▲
Recreation and Culture		103,420	91,609	74,366	(17,243)	(19%)	▼
Transport		437,211	441,711	433,475	(8,236)	(2%)	
Economic Services		21,550	18,548	21,862	3,314	18%	
Other Property and Services		117,612	101,777	102,765	988	1%	
		4,125,553	3,972,967	4,014,681	41,714	1%	
Expenditure from operating activities							
Governance		(442,283)	(307,299)	(287,311)	19,987	7%	
General Purpose Funding		(132,110)	(98,925)	(76,161)	22,764	23%	▲
Law, Order and Public Safety		(197,755)	(168,604)	(160,078)	8,526	5%	
Health		(16,776)	(13,310)	(10,063)	3,247	24%	
Education and Welfare		(2,000)	(1,500)	(160)	1,340	89%	
Housing		(4,219)	(2,950)	(2,249)	701	24%	
Community Amenities		(830,527)	(620,671)	(501,572)	119,099	19%	▲
Recreation and Culture		(773,528)	(664,780)	(580,412)	84,367	13%	▲
Transport		(4,014,623)	(3,316,093)	(3,462,031)	(145,937)	(4%)	
Economic Services		(326,264)	(270,356)	(264,384)	5,972	2%	
Other Property and Services		(83,212)	(111,437)	5,139	116,576	105%	▲
		(6,823,297)	(5,575,925)	(5,339,282)	236,643	4%	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	1,944,420	2,609,680	665,260	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	(5,620)	(6,573)	(690%)	
Amount attributable to operating activities		(363,484)	342,415	1,279,459			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,143,681	1,138,681	959,084	(179,597)	(16%)	▼
Realisation/Proceeds from Disposal of Assets	6	76,500	76,500	20,824	(55,676)	(73%)	▼
Capital Acquisitions	7	(2,176,148)	(2,016,674)	(1,665,483)	351,191	17%	▲
Amount attributable to investing activities		(955,967)	(801,493)	(685,575)			
Financing Activities							
Transfer from Reserves	9	309,065	55,884	46,078	(9,806)	(18%)	
Repayment of Debentures	8	(99,136)	(96,850)	(96,850)	0	0%	
Transfer to Reserves	9	(258,420)	(107,648)	(2,786)	104,862	97%	▲
Amount attributable to financing activities		(48,491)	(148,614)	(53,559)			
Closing Funding Surplus(Deficit)	1(b)	(0)	760,250	1,908,267			

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 30 APRIL 2019**

BY NATURE OR TYPE

	Ref Note	Amended Annual Budget	Amended 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	2,715,422	11,696	0%	
Operating Grants, Subsidies and Contributions	10	991,479	865,879	891,131	25,252	3%	
Fees and Charges		320,649	301,936	307,659	5,723	2%	
Interest Earnings		45,752	39,301	52,442	13,141	33%	▲
Other Revenue		43,662	41,840	43,097	1,257	3%	
Profit on Disposal of Assets	6	20,285	20,285	7,668	(12,617)	(62%)	▼
Realisation on Disposal of Assets		0	0	139	139		
		4,125,553	3,972,967	4,017,558	44,592	1%	
Expenditure from operating activities							
Employee Costs		(2,029,824)	(1,681,020)	(1,437,967)	243,053	14%	▲
Materials and Contracts		(2,093,617)	(1,656,228)	(1,018,110)	638,118	39%	▲
Utility Charges		(59,639)	(49,735)	(32,838)	16,897	34%	▲
Insurance Expenses		(155,789)	(155,790)	(151,227)	4,563	3%	
Interest Expenses		(9,454)	(8,153)	(7,569)	584	7%	
Depreciation on Non-Current Assets		(2,333,307)	(1,944,420)	(2,609,680)	(665,260)	(34%)	▼
Loss on Disposal of Assets	6	(21,238)	(21,238)	(2,048)	19,190	90%	▲
Other Expenditure		(120,430)	(59,340)	(79,843)	(20,503)	(35%)	▼
		(6,823,297)	(5,575,924)	(5,339,282)	236,642	4%	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	1,944,420	2,609,680	665,260	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	(5,620)	(6,573)	(690%)	
Amount attributable to operating activities		(363,484)	342,416	1,282,336			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,143,681	1,138,681	959,084	(179,597)	(16%)	▼
Realisation/Proceeds from Disposal of Assets	6	76,500	76,500	20,824	(55,676)	(73%)	▼
Capital acquisitions	7	(2,176,148)	(2,016,674)	(1,665,483)	351,191	17%	▲
Amount attributable to investing activities		(955,967)	(801,493)	(685,575)			
Financing Activities							
Transfer from Reserves	9	309,065	55,884	46,078	(9,806)	(18%)	
Repayment of Debentures	8	(99,136)	(96,850)	(96,850)	0	(0%)	
Transfer to Reserves	9	(258,420)	(107,648)	(2,786)	104,862	(97%)	
Amount attributable to financing activities		(48,491)	(148,614)	(53,559)			
Closing Funding Surplus (Deficit)	1(b)	0	760,250	1,911,143			

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 30 APRIL 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.

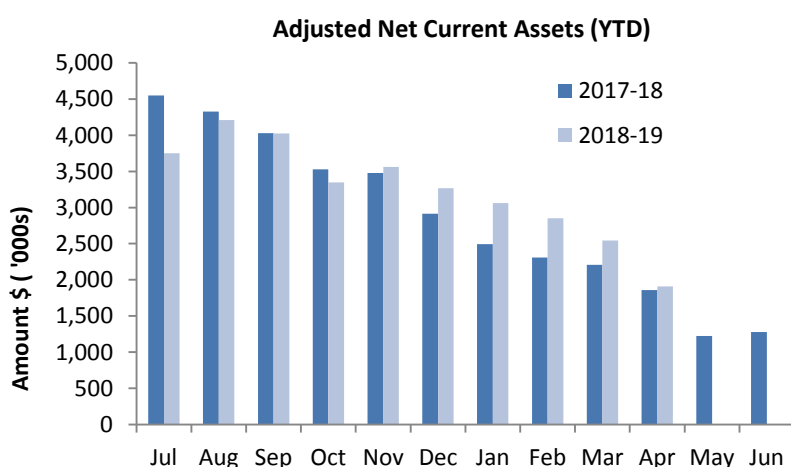
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 30 Apr 2018	Year to Date Actual 30 Apr 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	1,787,621	1,882,586
Cash Restricted	3	786,850	1,335,689	743,559
Receivables - Rates	4	101,169	97,804	91,998
Receivables - Other	4	76,827	7,979	17,176
Interest / ATO Receivable / Prepaid Expenses		0	0	909
Inventories		1,912	1,329	1,912
		<u>2,259,704</u>	<u>3,230,422</u>	<u>2,738,140</u>
Less: Current Liabilities				
Payables		(97,864)	(25,673)	(74,877)
Provisions - employee		(314,497)	(333,262)	(314,496)
ATO Payables		(7,048)	(9,651)	(11,424)
		<u>(419,409)</u>	<u>(368,586)</u>	<u>(400,797)</u>
Unadjusted Net Current Assets		1,840,295	2,861,836	2,337,343
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,335,689)	(743,559)
Add: Provisions - employee		314,497	333,262	314,496
Adjusted Net Current Assets		1,367,942	1,859,409	1,908,281

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)
\$1.91 M
Last Year YTD
Surplus(Deficit)
\$1.86 M

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (*Short-term Benefits*)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

TRADE AND OTHER PAYABLES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2019**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	17,565	189%		Permanent	LGIS Insurance policy credit
Health	830	16%	▲	Timing	Administration Fees & Charges
Housing	(3,120)	(40%)	▼	Permanent	Rental Fees & Charges
Community Amenities	29,730	17%	▲	Timing	Grant funding CCTV & Planing Fees & Charges
Recreation and Culture	(17,243)	(19%)	▼	Timing	Grant & Other Income BHP CC Trust transfer
Expenditure from operating activities					
General Purpose Funding	22,764	23%	▼	Timing	Legal & valuation expenses YTD
Community Amenities	119,099	19%	▲	Timing	Refuse Site Repairs & Mtce; Dolby Creek Mgt expenses
Recreation and Culture	84,367	13%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Other Property and Services	116,576	105%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributio	(179,597)	(16%)	▼	Timing	Full R2R received for the year
Proceeds from Disposal of Assets	(55,676)	(73%)	▼	Timing	Full asset disposal pending
Capital Acquisitions	351,191	17%		Timing	Refer Note 7 Infrastructure - Plant Purchases pending
Financing Activities					
Transfer to Reserves	104,862	97%	▲	Timing	Budget amendment not yet moved to reserve account

KEY INFORMATION

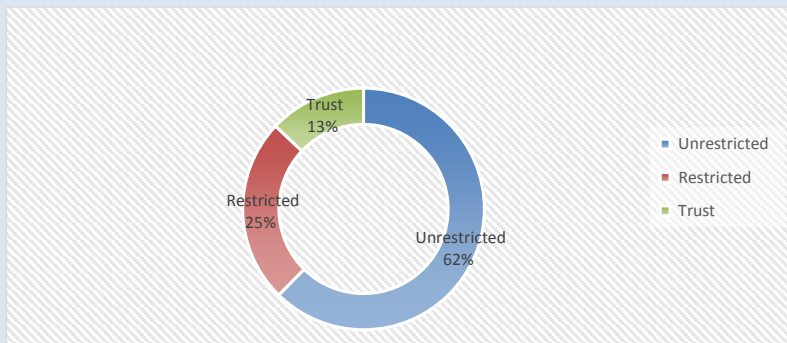
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	134,347			134,347	Westpac	At Call
Municipal Investment Account	1,747,539			1,747,539	Westpac	At Call
Reserve Fund - Leave		115,482		115,482	Westpac	At Call
Reserve Fund - Water		14,216		14,216	Westpac	At Call
Reserve Fund - Office & Equipment		39,684		39,684	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		214,374		214,374	Westpac	At Call
Reserve Fund - Legal		39,956		39,956	Westpac	At Call
Reserve Fund - Land Development		51,997		51,997	Westpac	At Call
Reserve Fund - Roadworks		101,998		101,998	Westpac	At Call
Reserve Fund - Landcare		15,825		15,825	Westpac	At Call
Reserve Fund - Building		150,027		150,027	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			112,542	112,542	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,282	14,282	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			140,313	140,313	Westpac	28-May-19
TD 454202 - Wokarena Intersection Upgrade			124,511	124,511	Westpac	28-May-19
Total	1,882,586	743,559	391,649	3,017,794		

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
\$3.02 M	\$1.88 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	30 Apr 19
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,715,422
Less Collections to date	(2,712,994)	(2,724,592)
Equals Current Outstanding	101,168	91,998
Net Rates Collectable	101,168	91,998
% Collected	97.29%	96.73%

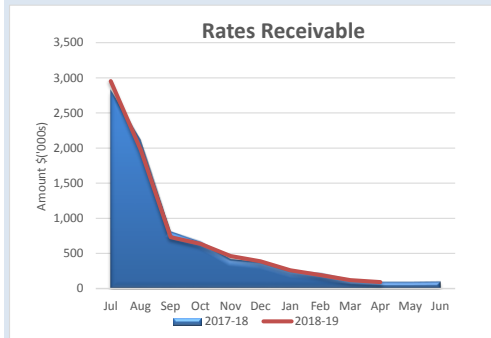
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	16,545	0	0	631	17,176
Percentage	96%	0%	0%	4%	
Balance per Trial Balance					
Sundry debtors					17,176
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					17,176
Amounts shown above include GST (where applicable)					

KEY INFORMATION

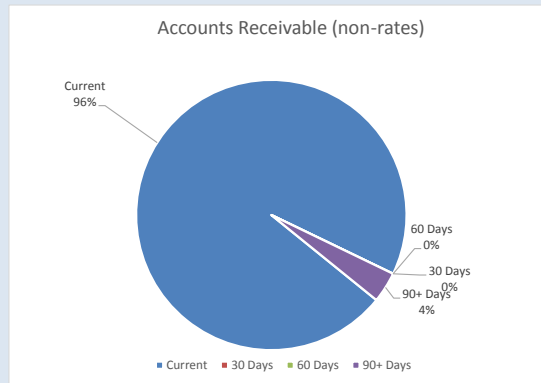
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
97%	\$91,998



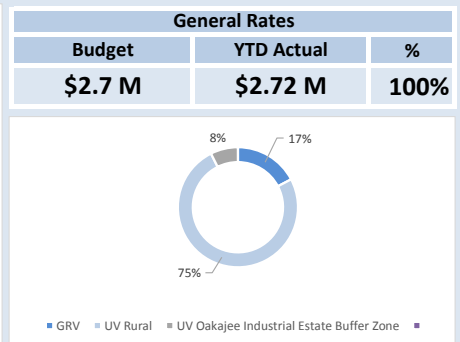
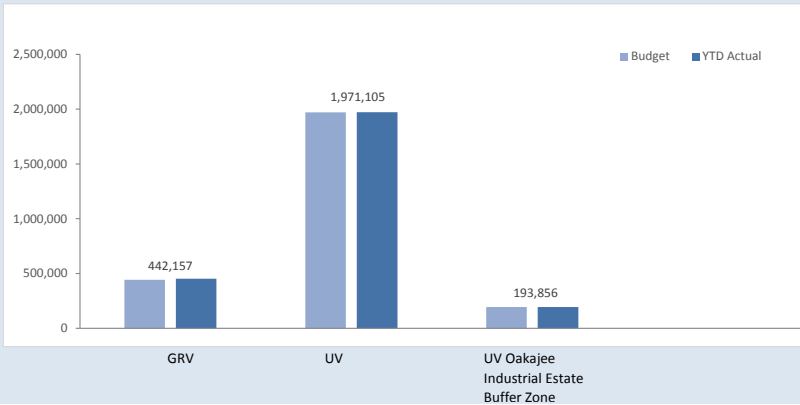
Debtors Due
\$17,176
Over 30 Days
4%
Over 90 Days
4%

General Rate Revenue	Rate in \$	Number of Properties	Rateable Value	Rate Revenue \$	Amended 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	10,893	297	453,347
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	11,359	336	2,733,814
Discount/Concession							0				
Excess Rates							(18,392)	(18,392)	0	0	(18,392)
Amount from General Rates							2,703,726				2,715,422
Ex-Gratia Rates							0				0
Total General Rates							2,703,726				2,715,422
Totals							2,703,726				2,715,422

SIGNIFICANT ACCOUNTING POLICIES

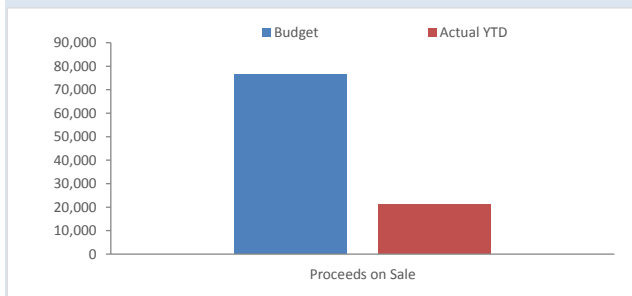
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Amended 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)	13,065	14,000	935	0
355	2008 Kubota Mower CV2591 (RO Mower)	0	0	0	0	0	6,500	6,500	0
302	2005 Husqvarna RO Mower (Yuna)	0	0	0	0	0	233	233	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
	Various minor equipment					2,278	230	0	2,048
		77,453	76,500	20,285	(21,238)	15,342	20,963	7,668	2,048

KEY INFORMATION



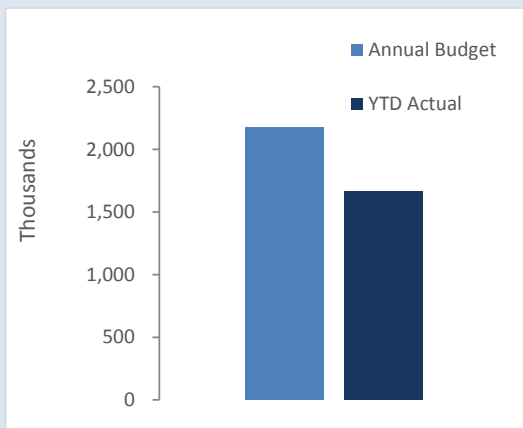
Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$20,963	27%

Capital Acquisitions	Amended Annual Budget	Amended YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	218,690	159,390	111,804	(47,586)
Plant, Tools & Equipment	568,000	568,000	174,490	(393,510)
Infrastructure - Roads	1,389,458	1,289,284	1,379,189	89,905
Capital Expenditure Totals	2,176,148	2,016,674	1,665,483	(351,191)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,143,681	1,138,681	959,084	-179,597
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	76,500	76,500	20,963	-55,537
Cash Backed Reserves				
Building Reserve	34,267	34,267	32,461	-1,806
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	710,019	767,226	652,975	(114,251)
Capital Funding Total	2,176,148	2,016,674	1,665,483	(351,191)

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

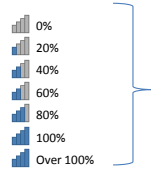


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.18 M	\$1.67 M	77%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.14 M	\$0.96 M	84%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Capital Expenditure						
Buildings						
0.96	Shire Office - Modifications and Renovations	105640	34,267	34,267	1,306	Minor items to be attended to at end of maintenance period
0.00	Rubbish Depot CCTV	117640	5,000	0	0	Safer Communities CCTV funding application successful \$15,554 received March 2019
0.00	Bitumen seal to from Nabawa Community Centre to Stadium	126440 Job 1036	42,293	42,293	0	42,293 Purchase order raised for Catwest
0.99	Coronation Beach Campsite BBQ	171640	10,500	(3,000)	10,369	(13,369) Project completed
1.00	BHP Mural Wall	128340	10,921	10,921	0	0 Project completed
0.47	Bill Hemsley Park Water & Shade Shelter	128340	71,000	56,000	33,039	22,961 Shade Shelter & Water Supply commenced
0.81	Depot Construction Fencing	132640	25,800	0	20,964	(20,964) Project completed
0.19	Nanson Showgrounds Exhibition Hall	126440 Job 1043	18,909	18,909	3,550	15,359 Project commenced
0.51	Buildings Total		218,690	159,390	111,804	47,586
Plant & Equipment						
0.00	Caterpillar Grader	135540	330,000	330,000	0	330,000 Purchase Order raised to Westrac
0.77	Roller	135540	175,000	175,000	135,000	40,000 Delivered 4th April 2019
1.07	Mower	135540	29,000	29,000	31,000	(2,000) Delivered 4th April 2019
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 Under construction
0.60	Upgrade to Rockwell bore pump; stand alone tool chest	135840	6,000	6,000	3,600	2,400 Tool chest complete; purchase order raised for bore pump
0.31	Plant & Equipment Total		568,000	568,000	174,490	393,510
Infrastructure - Roads						
0.98	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	424,240	444,955	(20,715) Completed and claimed
1.07	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	418,338	484,388	(66,050) Completed and claimed
0.91	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	433,936	424,844	9,092 Job seal completed
1.96	BHP Carpark 18/19 Capex	131140 - 1041	12,771	12,771	25,002	(12,231) Commencing job Mid April 2019
0.99	Infrastructure - Roads Total		1,389,458	1,289,284	1,379,189	(89,905)
0.77	Grand Total		2,176,148	2,016,674	1,665,483	351,191

Particulars	30/06/2018	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	6,657	8,943	16,737	14,451	1,049	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	38,938	38,938	123,132	123,132	4,556	5,193
Transport									
Loan 96- Plant	32,561	0	0	32,561	32,561	-0	(0)	1,020	1,200
Loan 97- Plant	37,857	0	0	18,694	18,694	19,163	19,163	944	1,137
	0	0	0	0	0	0	0	0	0
	255,882	0	0	96,850	99,136	159,032	156,746	7,569	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	96,850	99,136	159,032	156,746	7,569	8,954

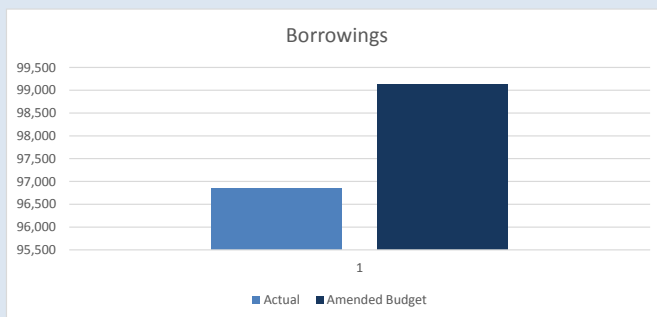
All debenture repayments were financed by general purpose revenue.

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

\$96,850

Interest Earned

\$52,442

Interest Expense

\$7,569

Reserves Bal

\$.74 M

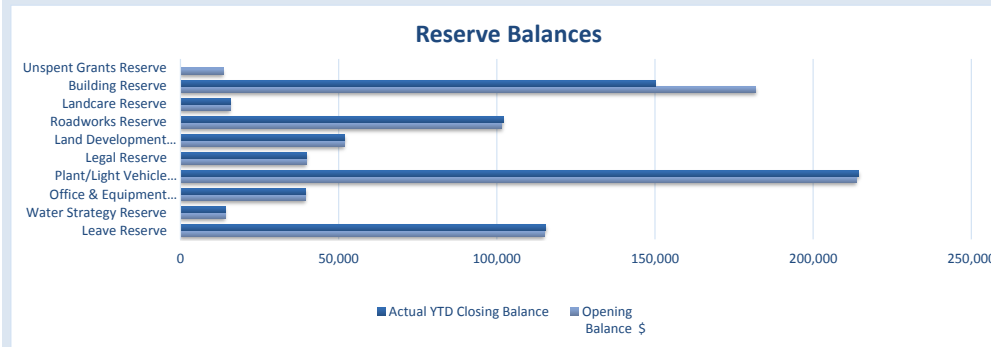
Loans Due

\$.16 M

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,054	540	428	0	0	(34,500)	0	81,094	115,482
Water Strategy Reserve	14,163	72	53	0	0	0	0	14,235	14,216
Office & Equipment Reserve	39,537	240	147	0	0	0	0	39,777	39,684
Plant/Light Vehicle Reserve	213,579	1,500	795	253,768	0	(211,681)	0	257,166	214,374
Legal Reserve	39,808	180	148	0	0	0	0	39,988	39,956
Land Development Reserve	51,804	300	193	0	0	0	0	52,104	51,997
Roadworks Reserve	101,620	540	378	0	0	0	0	102,160	101,998
Landcare Reserve	15,766	80	59	0	0	(15,000)	0	846	15,825
Building Reserve	181,902	1,200	586	0	0	(34,267)	(32,461)	148,835	150,027
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	786,850	4,652	2,786	253,768	0	(309,065)	(46,078)	736,205	743,559

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2019

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Amended Annual Budget	Amended 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	1,000	1,928	928
LSL Reimbursement	16,545	8,272	16,545	8,273
Reimbursements & Contributions	0	0	8,240	8,240
Law, Order and Public Safety				
Contributions & Reimbursements	0	0	955	955
DFES Grant Income	16,908	16,908	21,908	5,000
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	650	449	-201
Various Grants Received	0	0	15,455	15,455
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	37,500	45,082	7,582
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	16,665	16,331	-334
Operating grants, subsidies and contributions Total	991,479	865,879	891,131	25,252
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	883,666	704,066	(179,600)
R2R (Construction) Income	244,106	244,106	244,109	3
Non-operating grants, subsidies and contributions Total	1,143,681	1,138,681	959,084	(179,597)
Grand Total	2,135,160	2,004,560	1,850,215	(154,345)

KEY INFORMATION

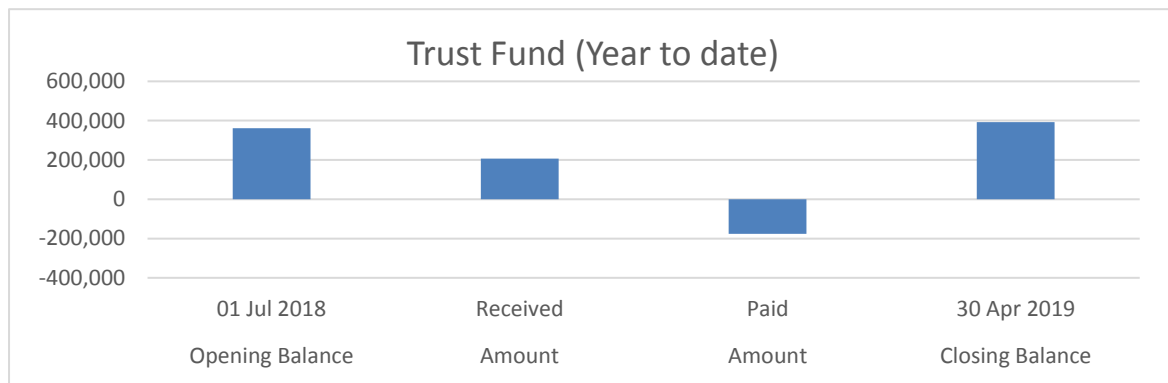
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2019**

**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 30 Apr 2019
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	15,000	-13,890	4,070
Post Office Deposit	1,390	376	-304	1,462
Contributions from Sub Divider	338,212	175,571	-147,664	366,119
CTF Levy	1,666	8,155	-7,966	1,856
Building Commission	1,358	6,567	-6,152	1,774
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	206,770	-176,669	391,649

KEY INFORMATION



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

	30/04/2019	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	287,022	307,299	442,283	448,883	409,138
General Purpose Funding	76,161	98,925	132,110	120,110	45,556
Law, Order and Public Safety	160,078	168,604	197,755	197,755	292,772
Education	160	1,500	2,000	2,000	0
Health	10,063	13,310	16,776	16,776	14,256
Housing	2,249	2,950	4,219	4,219	3,130
Community Amenities	501,572	620,671	830,527	824,027	614,888
Recreation and Culture	580,412	664,780	773,528	771,528	686,552
Transport	3,462,031	3,316,093	4,014,623	4,081,623	3,393,396
Economic Services	264,384	270,356	326,264	326,264	281,777
Other Property and Services	(5,139)	111,437	83,212	83,212	108,375
Total Expenditure (E)	5,338,993	5,575,925	6,823,297	6,876,397	5,849,840
Operating Revenue					
Governance	(26,430)	(9,272)	(17,745)	(17,745)	(21,542)
General Purpose Funding	(3,108,241)	(3,097,399)	(3,201,229)	(3,160,152)	(3,529,643)
Law, Order and Public Safety	(33,902)	(26,858)	(26,858)	(26,858)	(178,712)
Health	(6,086)	(5,256)	(5,492)	(5,492)	(5,728)
Housing	(4,680)	(7,800)	(9,360)	(9,360)	(9,566)
Community Amenities	(202,467)	(172,737)	(185,077)	(185,077)	(188,375)
Recreation and Culture	(85,275)	(102,518)	(114,329)	(103,420)	(398,730)
Transport	(1,360,805)	(1,492,983)	(1,493,483)	(1,474,999)	(1,575,319)
Economic Services	(21,861)	(18,548)	(21,550)	(21,550)	(23,327)
Other Property and Services	(102,765)	(101,777)	(117,612)	(85,000)	(149,340)
Total Revenue (R)	(4,952,512)	(5,035,148)	(5,192,734)	(5,089,652)	(6,080,283)
Operating (Profit)/Loss (R-E)	386,481	540,777	1,630,562	1,786,744	(230,442)
Adjustment for Non-Cash Items					
Depreciation	2,609,680	1,944,420	2,333,307	2,333,307	2,292,226
Profit/Loss on Sale of Asset	(5,621)	953	953	953	(4,568)
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	20,824	76,500	76,500	76,500	0
Total Non-Cash Items (NC)	2,624,883	2,021,873	2,410,760	2,410,760	2,276,858
Capital Expenditure					
Land and Buildings	111,803	159,390	218,690	171,781	968,045
Plant and Equipment	170,890	562,000	562,000	562,000	764,837
Roads	1,379,174	1,289,284	1,389,458	1,376,687	1,658,941
Tools and Equipment	3,600	6,000	6,000	9,500	9,068
Transfer from Reserves	(46,078)	(55,884)	(309,065)	(309,065)	(793,568)
Transfer to Reserves	2,786	107,648	258,420	154,652	301,608
Repayment of Debentures	96,850	96,850	99,136	99,136	95,983
Proceeds from new loans	0	0	0	(85,000)	0
Proceeds from sale of equipment	(20,963)	(76,500)	(76,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	0	(69,655)
Total Capital	1,698,064	2,088,789	2,148,140	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	(1,908,281)	(760,250)	(0)	(0)	(1,367,942)

COA	Rate Revenue	30-Apr-19 Actual YTD Actual	30-Apr-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	3,388	3,500	3,500	3,500	4,094	112		
0062	Sundry Expenses	29	75	100	100	12	46		
0082	Rates - Other Costs.	51	500	500	500	127	449		
0132	Valuation Expenses	3,200	15,250	27,500	15,500	10,979	12,050	*	Timing - GRV Revaluation anticipated by 30 April
0352	Rates - Administration Allocation	69,491	79,180	95,010	95,010	84,891	9,689		
	Total Operating Expenditure	76,161	98,505	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	(11)	(5,000)	(5,000)	(5,000)	(127)	(4,989)		
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	(11,359)	0	0	0	(13,706)	11,359	*	Interim Rates not budgeted - additional revenue
0113	Interest - Overdue Rates	(14,532)	(10,420)	(12,500)	(12,500)	(17,721)	4,112		
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	(2,805)	(2,413)	(2,500)	(2,500)	(2,917)	392		
	Total Operating Revenue	(2,755,699)	(2,742,561)	(2,744,726)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,679,539)	(2,644,056)	(2,613,116)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	30-Apr-19 Actual YTD Actual	30-Apr-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	420	500	500	0	420		
	Operating Revenue		0						
			0						
0201	Legal Reserve Income	(148)	(150)	(180)	(180)	(210)	(2)		
0203	Leave Reserve Income	(428)	(450)	(540)	(540)	(606)	(22)		
0204	Land Development Reserve Income	(193)	(250)	(300)	(300)	(317)	(57)		
0205	Building Reserve Income	(586)	(1,000)	(1,200)	(1,200)	(2,903)	(414)		
0206	Roadworks Reserve Income	(378)	(450)	(540)	(540)	(535)	(72)		
0215	Unspent Grants Reserve Income	0	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(53)	(60)	(72)	(72)	(75)	(7)		
0233	Grants Commission - Road Funding	(178,855)	(182,831)	(238,473)	(222,570)	(496,002)	(3,976)		
0243	Computer and Office Equipment Reserve	(147)	(200)	(240)	(240)	(208)	(53)		
0253	Grants Commission - (General Purpose)	(143,834)	(150,127)	(191,778)	(166,604)	(372,830)	(6,294)		
0273	Plant/Light Vehicle Reserve Income	(795)	(1,250)	(1,500)	(1,500)	(1,898)	(455)		
0453	Interest Received - Municipal Account	(27,068)	(18,000)	(21,600)	(21,600)	(20,202)	9,068		
0506	Landcare Reserve Income	(59)	(70)	(80)	(80)	(83)	(11)		
	Total Operating Revenue	(352,542)	(354,838)	(456,503)	(415,426)	(895,870)			
	Total General Purpose Income	(352,542)	(354,418)	(456,003)	(414,926)	(895,870)			
	Total General Purpose Funding	(3,032,081)	(2,998,474)	(3,069,119)	(3,040,042)	(3,429,541)			

COA	Governance	30-Apr-19 Actual YTD Actual	30-Apr-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	20,418	25,418	25,418	21,435	(2,745)		
0192	Members Conference & Training Expenses	6,494	14,000	15,000	15,000	13,258	7,506		
0202	Members Insurance Expense	11,553	12,000	12,000	12,000	11,553	447		
0212	Donations & Gifts	30	350	350	350	305	320		
0232	Consultancy & Legal Expenses	0	10,000	15,000	15,000	3,500	10,000	*	Timing
0242	Members Sitting Fees.	40,141	34,640	72,280	72,280	72,246	(5,501)		
0252	Members Remuneration Expenses	2,346	2,200	4,400	4,400	4,223	(146)		
0262	President & Deputy Allowances.	6,301	6,250	12,500	12,500	12,426	(51)		
0272	Council Chambers Repairs & Maintenance	6,407	7,550	8,120	5,920	3,780	1,143		
0442	Members Administration Allocation	166,221	174,830	209,790	209,790	212,227	8,609		
0462	Meeting & Refreshments Expense	17,158	32,000	40,000	35,000	18,387	14,842	*	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	625	1,040	1,250	1,250	1,264	415		
	Total Operating Expenditure	287,022	340,253	456,083	448,883	409,086			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0			
	Total Governance	287,022	340,253	456,083	448,883	409,086			

COA	Adminstration	30-Apr-19 Actual YTD Actual	30-Apr-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	2,250	7,000	7,000	9,675	2,250		
0222	Fringe Benefits Tax	30,231	31,500	42,000	42,000	40,996	1,269		
0282	Administration SGC 9.50%	45,156	47,150	56,580	56,580	52,180	1,994		
0292	Admin Salaries Expense	465,971	444,260	533,111	533,111	537,061	(21,711)	*	Budget Profile Timing even spread - 3x payruns April 19
0294	Admin Staff Housing Allowance	10,918	11,060	13,273	13,273	12,863	142		
0312	Admin - Max 3% Council Additional Contr	12,188	11,740	14,084	14,084	12,739	(448)		
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	27,562	31,340	37,615	37,615	36,220	3,778		
0432	Admin Building Operations	17,816	24,560	28,332	28,332	25,685	6,744		
0472	Office Expenses - General	10,079	14,830	16,500	16,500	15,183	4,751		
0473	Admin Building Repairs & Maintenance	8,737	12,500	12,500	12,500	15,726	3,763		
0482	Office Telephone & Internet Expenses	11,497	24,690	29,100	29,100	20,834	13,193	*	Timing - budget profile
0492	Advertising Expenses	3,999	9,170	11,000	11,000	8,261	5,171		
0502	Computer Hardware Service & Repair	36,003	31,000	37,202	37,202	24,290	(5,003)		
0512	Furniture & Equipment - (Expensed)	5,865	6,000	8,000	8,000	5,819	135		
0522	Freight & Postage Expense	1,182	1,250	1,500	1,500	2,173	68		
0542	Printing & Stationary Expense	15,015	16,670	20,000	20,000	17,974	1,655		
0552	Motor Vehicle Expenses	6,620	5,830	7,000	7,000	7,058	(790)		
0562	Adminstration LSL Expense	3,530	13,762	43,525	43,525	4,571	10,232	*	CEO LSL not yet taken and likely to be next financial year NIL affect refer COA 0351 Reserve Fund Transfer
0582	Meeting & Refreshments	0	0	0	0	52	0		
0592	Admin Allocated to Programs	(868,643)	(996,270)	(1,195,519)	(1,195,519)	(1,061,135)	(127,627)	*	Internal allocation non cash item
0622	Uniform Expense	672	1,730	2,077	2,077	710	1,058		
0632	Staff Training, Conference and Recruitment	14,720	22,000	28,000	28,000	11,626	7,280		Timing - budget profile
0662	Public Liability Insurance	18,499	18,000	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	23,128	79,713	95,225	115,225	74,538	56,585	*	Timing - budget profile
0702	Bank Fees & Charges	7,175	7,410	8,450	6,250	5,634	235		
0712	Occupational Health & Safety	2,558	5,750	7,000	7,000	5,574	3,192		
0722	Accounting Software Operating Expenditure	38,873	39,830	49,000	45,000	47,153	957		
7002	Admin Depreciation	32,363	31,620	37,945	37,945	33,124	(743)		
	Total Operating Expenditure	(0)	(32,955)	(13,800)	0	1,422			

COA	Adminstration	30-Apr-19 Actual YTD Actual	30-Apr-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)	(1,000)	(1,200)	(1,200)	(1,749)	1,024		
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	(16,545)	(8,272)	(16,545)	(16,545)	0	8,273		
	Total Operating Revenue	(26,430)	(9,272)	(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		CEO LSL not yet taken
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	428	450	540	540	606	22		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	147	200	240	240	208	53		
4780	Tfr to Plant/Light Vehicle Reserve	795	1,250	1,500	1,500	1,898	455		
	Total Capital Expenditure / Reserve Transfers	1,752	1,900	(24,220)	(24,220)	2,712			
	Total Administration	(24,678)	(40,327)	(55,765)	(41,965)	(17,407)			
	Total Governance/Administration	262,344	299,927	400,318	406,918	391,678			

COA	Fire Prevention	30-Apr-19 Actual YTD Actual	30-Apr-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	8,686	9,900	11,876	11,876	10,611	1,214		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	19,284	19,520	23,430	23,430	21,412	237		
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	25,456	24,374	25,935	25,935	32,439	(1,082)		
8012	Loss on Sale of Assets.	0	0	0	0	54,546	0		
7012	Fire Control Depreciation	61,357	61,390	73,670	73,670	71,367	33		
	Total Operating Expenditure	117,457	119,084	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	(21,908)	(16,908)	(16,908)	(16,908)	(27,883)	5,000		
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	(28,862)	(23,158)	(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	85,900	93,231	112,959	112,959	156,500			

COA			30-Apr-19 Actual YTD Actual	30-Apr-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
		Animal Control								
		Operating Expenditure								
0792		Animal Control - Admin Allocation Expenses	11,189	9,900	11,876	11,876	10,611	(1,289)		
0812		Depn - Animal Control	149	150	180	180	179	1		
0842		Animal Control Expenses	399	1,000	1,000	1,000	974	601		
0852		Rangers Allocation	19,284	19,520	23,430	23,430	21,412	237		
		Total Operating Expenditure	31,020	30,570	36,486	36,486	33,177			
		Operating Revenue								
0843		Impoundment Fees	(111)	(100)	(100)	(100)	(107)	11		
0853		Dog/Cat Registrations Income	(3,729)	(3,300)	(3,300)	(3,300)	(4,200)	429		
0863		Fines & Penalties	(1,200)	(300)	(300)	(300)	(400)	900		
		Total Operating Revenue	(5,040)	(3,700)	(3,700)	(3,700)	(4,707)			
		Total Animal Control	25,980	26,870	32,786	32,786	28,470			
COA			30-Apr-19 Actual YTD Actual	30-Apr-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
		Other Law, Order and Public Safety								
		Operating Expenditure								
0902		Rangers Allocation	11,570	11,710	14,058	14,058	12,726	140		
0962		Misc. Expenses - Other Law and Order	31	330	400	400	0	299		
		Total Operating Expenditure	11,601	12,040	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	11,601	12,040	14,458	14,458	12,726			

COA	Rangers Expenses	30-Apr-19 Actual YTD Actual	30-Apr-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	62,121	69,030	82,834	82,834	69,463	6,909		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	5,601	5,520	6,629	6,629	6,414	(81)		
0932	Conference & Training	0	830	1,000	1,000	0	830		
0982	Rangers Expense	7,970	8,360	10,035	10,035	11,036	390		
1012	Tools & Equipment - Low Value	0	830	1,000	1,000	0	830		
0952	Rangers Expenses Allocated	(77,134)	(79,160)	(94,998)	(94,998)	(86,254)	(2,026)		
	Total Operating Expenditure	0	6,910	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	(8,000)	(8,000)	(8,000)	0	(8,000)		
	Total Capital Expenditure / Reserve Transfers	0	(8,000)	(8,000)	(8,000)	0			
	Total Rangers Expenses	0	(1,090)	0	0	2,059			
	Total Law, Order and Fire Safety	123,481	131,051	160,203	160,203	199,754			

COA	Education	30-Apr-19 Actual YTD Actual	30-Apr-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	1,500	2,000	2,000	0	(1,340)		
	Operating Revenue								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	160	1,500	2,000	2,000	0			

COA	Health Inspection and Administration	30-Apr-19 Actual YTD Actual	30-Apr-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	6,942	7,310	8,776	8,776	7,575	368		
1292	Health Expenses General	3,121	6,000	8,000	8,000	6,681	2,879		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	10,063	13,310	16,776	16,776	14,256			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,512)	(1,470)	(1,470)	(1,470)	(1,470)	42		
1393	Licences Income Received - Caravan Park	(754)	(674)	(674)	(674)	(674)	80		
1573	Health Septic Fees	(1,770)	(1,416)	(1,534)	(1,534)	(1,652)	354		
1583	Health Administration Fees	(2,050)	(1,696)	(1,814)	(1,814)	(1,932)	354		
	Total Operating Revenue	(6,086)	(5,256)	(5,492)	(5,492)	(5,728)			
	Total Health Inspection and Administration	3,976	8,054	11,284	11,284	8,528		0	

COA	Housing	30-Apr-19 Actual YTD Actual	30-Apr-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	1,129	1,830	2,874	2,874	1,439	701		
2542	Housing Other Depreciation	1,121	1,120	1,345	1,345	1,345	(1)		
8022	Loss on Sale of Assets.	0	0	0	0	345	0		
	Total Operating Expenditure	2,249	2,950	4,219	4,219	3,130			
	Operating Revenue								
2553	Rental Income - Non Employee Housing	(4,680)	(7,800)	(9,360)	(9,360)	(9,566)	(3,120)		
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)	(7,800)	(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	586	1,000	1,200	1,200	72,558	414		
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	586	1,000	1,200	1,200	72,558			
	Total Housing	(1,844)	(3,850)	(3,941)	(3,941)	66,122			

COA	Sanitation - Household Refuse	30-Apr-19 Actual YTD Actual	30-Apr-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								
1762	Domestic Rubbish Collection Expenses	99,554	115,670	136,100	122,600	126,824	16,116	*	Timing - supplier invoices
1772	Sanitation Household Refuse Depreciation	2,495	2,500	3,000	3,000	2,996	5		
1792	Refuse Site Repairs & Maintenance	9,696	57,255	64,155	64,155	14,768	47,559	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	34,746	39,590	47,505	47,505	42,445	4,844		
	Total Operating Expenditure	146,491	215,015	250,760	237,260	187,034			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(145,048)	(137,280)	(137,280)	(137,280)	(137,322)	7,768		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(8,147)	(7,945)	0		
	Total Operating Revenue	(153,195)	(145,427)	(145,427)	(145,427)	(145,267)			
	Total Sanitation - Household Refuse	(6,704)	69,588	105,333	91,833	41,767			

COA		30-Apr-19 Actual YTD Actual	30-Apr-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	6,774	6,520	7,827	7,827	8,143	(254)		
1912	Refuse Collection Expenses	0	4,170	5,000	5,000	455	4,170		
1922	Depn - Other Sanitation	404	400	485	485	485	(4)		
	Total Operating Expenditure	7,178	11,090	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	7,178	11,090	13,312	18,312	9,082			

COA		30-Apr-19 Actual YTD Actual	30-Apr-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	1,670	2,000	2,000	0	1,470		
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	10,670	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	59	70	80	80	83	11		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	59	70	(14,920)	(14,920)	83			
	Total Protection of Environment	259	740	1,080	1,080	83			

COA	Town Planning and Regional Development	30-Apr-19 Actual YTD Actual	30-Apr-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	2,500	8,000	8,000	4,095	2,500		
1992	Planning Consultancy Expenses	10,074	6,000	26,000	33,000	24,912	(4,074)		
2102	Workers Compensation Insurance	2,127	2,100	2,100	2,100	2,065	(27)		
2112	Salary & Wages Expense-T/Plan	106,340	104,680	125,619	125,619	120,935	(1,660)		
2122	Superannuation - Council Maximum of 3%	3,119	3,080	3,691	3,691	3,569	(39)		
2132	Superannuation - SGC 9.50%	9,877	9,740	11,689	11,689	11,303	(137)		
2182	Other Employee Expenses	0	5,000	6,000	6,000	1,268	5,000		
2202	Town Planners Expenses	542	830	1,000	1,000	917	288		
2222	Motor Vehicle Expenses	4,198	5,830	7,000	7,000	6,727	1,632		
2232	Legal Expenses - Town Planners	4,573	10,000	15,000	15,000	8,877	5,427		
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	34,746	39,590	47,505	47,505	42,445	4,844		
7052	Surveying & Land Expenses	13,778	30,000	40,000	40,000	20,085	16,222	*	Budget Profile Timing
7072	Planning Projects - Expenses	0	5,000	5,000	5,000	9,000	5,000		
	Total Operating Expenditure	194,398	235,350	315,104	322,104	270,517			
	Operating Revenue								
2233	Town Planning Fees Income - GST Free	(11,971)	(8,330)	(10,000)	(10,000)	(12,770)	3,641		
2243	Outsourced Planning Fees - Other LGs	(15,031)	(8,330)	(10,000)	(10,000)	(16,541)	6,701		
2263	Town Planning Fees Income - GST inc	0	0	0	0	(7,315)	0		
	Total Operating Revenue	(27,002)	(16,660)	(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	193	250	300	300	317	57		
4810	Tfr from Land Development Reserve	0	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	148	150	180	180	210	2		
	Total Capital Expenditure/Reserve Transfers	341	400	480	480	527			
	Total Town Planning and Regional Development	167,737	219,090	295,584	302,584	234,419			

COA	Other Community Amenities	30-Apr-19 Actual YTD Actual	30-Apr-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	8,786	13,146	16,562	16,562	6,649	4,360		
3132	Community Development Expenses	38,000	23,500	53,500	53,500	8,665	(14,500)	*	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	52,119	59,380	71,258	71,258	63,668	7,261		
3212	Other Community Amenities Depreciation	4,757	4,760	5,715	5,715	5,711	3		
3222	Community Growth Fund	21,134	15,000	30,000	30,000	14,658	(6,134)		
3232	Community Development Officer Expense	25,346	32,760	39,316	39,316	37,935	7,414		
	Total Operating Expenditure	150,142	148,546	216,351	216,351	137,286			
	Operating Revenue								
3093	Cemetery Income (no GST applicable)	(449)	(650)	(650)	(650)	(163)	(201)		
3103	Various Grants Received	(15,455)	0	0	0	0	15,455	*	Safer Communities CCTV funding - expenditure will be offset with expenditure in Nabawa Transfer Station & Mills Lookout
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	(19,107)	(650)	(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	131,035	147,896	215,701	215,701	135,404			
	Total Community Amenities	299,505	448,404	631,010	629,510	420,754			

COA		30-Apr-19 Actual YTD Actual	30-Apr-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
	Public Halls and Civic Centres								
	Operating Expenditure								
2602	Public Halls Depreciation	75,595	73,710	88,451	88,451	78,094	(1,885)		
2722	Public Halls & Showgrounds Expense	48,478	97,553	89,271	89,271	55,618	49,075	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	29,228	31,795	37,145	37,145	41,166	2,567		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,049	1,063	1,423	1,423	1,948	14		
3202	Public Halls Admin Allocation	23,557	29,690	35,629	35,629	31,834	6,133		
	Total Operating Expenditure	177,907	233,811	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	(6,606)	(4,920)	(5,280)	(5,280)	(8,676)	1,686		
2683	Contributions & Reimbursements	0	0	0	0	0	0		
3423	Grant Income Community Buildings	(10,909)	(10,909)	(10,909)	0	0	0		
	Total Operating Revenue	(17,515)	(15,829)	(16,189)	(5,280)	(8,676)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	3,550	61,202	61,202	42,293	10,000	57,652	*	Budget Profile Timing - Nabawa Community Centre Carpark scheduled to commence April 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	6,657	6,657	8,943	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	10,207	67,859	70,145	51,236	18,427			
	Total Public Halls and Civic Centres	170,598	285,841	305,875	297,875	218,411			
COA		30-Apr-19 Actual YTD Actual	30-Apr-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
	Swimming Areas and Beaches								
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	17,373	19,790	23,753	23,753	21,223	2,417		
3412	Coronation Beach Expenses	40,009	48,690	59,300	59,300	48,343	8,681		
7082	Beaches Depreciation	8,137	8,120	9,740	9,740	9,737	(17)		
	Total Operating Expenditure	65,519	76,600	92,793	92,793	79,303	1,977		
	Operating Revenue								
3443	Coronation Beach Camping Fees	(60,252)	(64,149)	(70,000)	(70,000)	(79,992)	(3,897)		
3453	Grant and Other Income	0	0	0	0	(500)	0		
	Total Operating Revenue	(60,252)	(64,149)	(70,000)	(70,000)	(80,492)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	10,369	(3,000)	10,500	13,500	0	(13,369)	*	Amended Budget Profile timing
	Total Swimming Areas and Beaches	15,636	9,451	33,293	36,293	(1,189)			

COA	Other Recreation and Sport	30-Apr-19 Actual YTD Actual	30-Apr-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	510	510	510	10	(1,323)		
1532	Loan 98 Interest Expense	4,556	4,620	5,193	5,193	5,987	64		
1482	Sporting Clubs Expenses	40,607	47,225	56,881	58,881	70,099	6,618		
2642	Parks, Gardens Expense	95,390	97,819	119,615	115,615	73,744	2,429		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	9,732	13,700	13,850	13,850	18,892	3,968		
2712	Tennis Clubs Expenses	8,674	9,534	11,164	11,164	5,557	860		
2772	Minor Gardening Equipment.	2,000	1,670	2,000	2,000	873	(330)		
2812	Golf Courses	1,894	1,540	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	27,238	39,590	47,505	47,505	38,894	12,352	*	Timing Internal Allocation Only
7022	Parks & Gardens Depreciation	24,581	23,710	28,450	28,450	40,949	(871)		
7092	Other Rec & Sports Depreciation	67,480	63,300	75,960	75,960	75,729	(4,180)		
	Total Operating Expenditure	283,985	303,218	362,668	360,668	332,272			
COA	Other Recreation and Sport	30-Apr-19 Actual YTD Actual	30-Apr-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	(2,255)	(3,000)	(3,600)	(3,600)	(4,019)	(745)		
	Total Operating Revenue	(7,507)	(22,540)	(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	43,959	66,921	81,921	50,921	716,990	22,962	*	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	38,938	38,938	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	71,975	94,937	109,937	78,937	626,039			
	Total Other Recreation and Sport	348,453	375,616	449,466	416,466	656,519			

COA	Library	30-Apr-19 Actual YTD Actual	30-Apr-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	1,381	4,080	4,840	4,840	3,507	2,699		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	24,880	19,790	23,753	23,753	21,223	(5,090)		
6922	Libraries Depreciation	47	50	56	56	56	3		
	Total Operating Expenditure	26,807	24,420	29,649	29,649	25,785			
COA	Other Culture	30-Apr-19 Actual YTD Actual	30-Apr-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	7,893	8,420	9,525	9,525	10,789	527		
3652	Other Culture Depreciation	18,301	18,310	21,975	21,975	21,973	9		
3662	Community Heritage Programs	0	0	5,000	5,000	0	0		
	Total Operating Expenditure	26,194	26,730	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	26,194	26,730	31,500	31,500	32,761			
Total Recreation and Culture		587,689	722,058	849,781	811,781	932,287			

COA	Road Constuction	30-Apr-19 Actual YTD Actual	30-Apr-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	79,180	95,010	95,010	53,057	48,260	*	Internal Allocation Only
	Operating Revenue								
3173	MW Regional Road Funding	(704,066)	(883,666)	(883,666)	(833,666)	(878,667)	(179,600)	*	Budget Profile Timing - all jobs claimed to date
3193	R2R (Construction) Income	(244,109)	(244,106)	(244,106)	(244,106)	(240,000)	3		
	Total Operating Revenue	(948,175)	(1,127,772)	(1,127,772)	(1,077,772)	(1,118,667)			

COA	Road Constuction	30-Apr-19 Actual YTD Actual	30-Apr-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	1,379,174	1,289,284	1,389,458	1,376,687	1,613,149	(89,890)	*	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 East Nabawa Rd Upgrade from gravel to 7.2m wide seal completed
4840	Tfr to Roadworks Reserve	378	450	540	540	535	72		
	Total Capital Expenditure / Reserve Transfers	1,379,552	1,289,734	1,389,998	1,377,227	1,613,685			
	Total Road Construction	462,298	241,142	357,236	394,465	548,075			

COA	Road Maintenance	30-Apr-19 Actual YTD Actual	30-Apr-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	1,212,531	1,799,016	2,188,767	2,188,767	1,702,941	586,485	*	Budget Profile Timing - completed Chapman Valley Rd Commenced Indialla Road reconstruct and gravel sheet - Slk 5.00 to Slk 9.30
3502	Depot Maintenance	40,528	49,870	59,550	59,550	47,495	9,342		
3512	Street Lighting Expense	7,017	8,710	10,450	10,450	9,571	1,693		
3522	Depreciation	50,630	50,560	60,670	60,670	60,904	(70)		
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	10,498	5,000	10,000	10,000	9,752	(5,498)		
3802	Road Maintenance Admin Allocation	49,472	79,180	95,010	95,010	84,891	29,708	*	Internal Allocation Only
3822	Bore Maintenance	8,083	8,500	13,500	10,000	4,025	417		
3832	Crossover expenses to ratepayers	1,455	2,500	5,000	5,000	0	1,045		
6912	Roads Depreciation	1,996,287	1,134,510	1,361,410	1,361,410	1,335,070	(861,777)	*	Non Cash Item - depn rate review amendment
	Total Operating Expenditure	3,388,960	3,161,646	3,833,157	3,823,657	3,273,332			
COA	Road Maintenance	30-Apr-19 Actual YTD Actual	30-Apr-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.	20,964	0	25,800	25,800	0	(20,964)	*	Budget Profile timing
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	20,964	0	25,800	25,800	0			
	Total Road Maintenance	2,987,531	2,742,720	3,440,031	3,475,515	2,897,738			

COA	Road Plant Purchases	30-Apr-19 Actual YTD Actual	30-Apr-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	944	989	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	1,020	1,060	1,200	1,200	2,110	40		
	Total Operating Expenditure	3,723	23,287	23,575	23,575	13,441			
	Operating Revenue								
3543	Profit on Sale of Assets	(7,668)	(20,285)	(20,285)	(20,285)	(77,062)	(12,617)	*	Budget Profile Timing
6225	Realisation on Disposal of Assets	20,733	76,500	76,500	76,500	104,818	55,767	*	Budget Profile Timing
	Total Operating Revenue	13,065	56,215	56,215	56,215	27,757			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	170,890	562,000	562,000	562,000	629,350	391,110	*	Timing refer Note 7 Financial Management Report
3575	Proceeds from Disposal of Assets	(20,845)	(76,500)	(76,500)	(76,500)	(104,818)	(55,655)	*	Budget Profile Timing Proceeds for Multipac Roller \$14,345 P573 Grader disposal yet to take place
3584	Tools & Other Equipment.	3,600	6,000	6,000	9,500	9,068	2,400		
3914	Principal Repayments - Loan 96	32,561	32,561	32,561	32,561	31,389	0		
3587	Principal Repayments-Loan 97	18,694	18,694	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	*	Amended 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	*	Amended Profile Timing
	Total Capital Expenditure / Reserve Transfers	204,901	731,524	584,843	399,575	427,806			
	Total Road Plant Purchases	221,688	811,026	664,633	479,365	469,004			

COA	Traffic Control	30-Apr-19 Actual YTD Actual	30-Apr-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	38,427	49,480	59,381	59,381	53,057	11,053	*	Timing Internal Allocation Only
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	38,427	51,980	62,881	62,881	53,566			
	Operating Revenue								
7513	Licensing Commission Income	(3,302)	(2,500)	(3,000)	(3,000)	(3,997)	802		
7533	Licensing Transactions - In	0	0	0	0	0	0		
	Total Operating Revenue	(3,302)	(2,500)	(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	35,126	49,480	59,881	59,881	49,569			
	Total Transport	3,706,643	3,844,368	4,521,781	4,409,226	3,964,386			

COA		30-Apr-19 Actual YTD Actual	30-Apr-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	11,570	11,710	14,058	14,058	13,029	140		
6722	Noxious Weeds & Pest Expense	11,083	10,630	12,755	12,755	8,509	(453)		
	Total Operating Expenditure	22,653	22,340	26,813	26,813	21,538			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	22,653	22,340	26,813	26,813	21,538			

COA		30-Apr-19 Actual YTD Actual	30-Apr-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	835	1,000	1,000	5,000	145		
3982	Tourism Expense	1,599	7,670	9,200	9,200	2,688	6,071		
4282	Promotional Expense	218	801	1,000	1,000	398	583		
	Total Operating Expenditure	2,507	9,306	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	9,306	11,200	11,200	8,086			

COA	Building Control	30-Apr-19 Actual YTD Actual	30-Apr-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	108,898	106,690	130,716	130,716	122,913	(2,208)		
4622	Building Admin Allocation	71,994	79,180	95,010	95,010	79,891	7,186		
	Total Operating Expenditure	180,891	185,870	225,726	225,726	202,804			
	Operating Revenue								
4153	Building Licenses Income	(11,257)	(8,330)	(10,000)	(10,000)	(11,192)	2,927		
4173	CTF Commissions Received	(113)	(210)	(250)	(250)	(233)	(98)		
4213	Building Commissions Received	(118)	(170)	(200)	(200)	(217)	(52)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(11,488)	(8,710)	(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	169,404	177,160	215,276	215,276	191,163			

COA	Other Economic Services	30-Apr-19 Actual YTD Actual	30-Apr-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	49,760	39,590	47,505	47,505	37,445	(10,170)	*	Timing Internal Allocation Only
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	8,333	7,850	9,620	9,620	9,244	(483)		
	Total Operating Expenditure	58,332	52,840	62,525	62,525	49,350			
	Operating Revenue								
4223	Commission Received Australia Post	(6,787)	(6,250)	(7,500)	(7,500)	(8,001)	537		
4243	Annual Post Office Box Fee	(3,061)	(3,000)	(3,000)	(3,000)	(3,038)	61		
4253	Postage Stamp Income	(68)	(98)	(100)	(100)	(140)	(30)		
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	(10,373)	(9,838)	(11,100)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	53	60	72	72	75	7		
	Total Other Economic Services	48,012	43,062	51,497	51,497	37,739			
	Total Economic Services	242,576	251,868	304,786	304,786	258,525			

COA	Plant Depreciation	30-Apr-19 Actual YTD Actual	30-Apr-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	253,314	457,120	548,549	548,549	538,788	203,806	*	Non cash item timesheet entry roads program
6890	Depn Posted to Jobs	(307,162)	(457,120)	(548,549)	(548,549)	(536,972)	(149,959)	*	Non cash item asset register processing
	Total Plant Depreciation	(53,848)	0	0	0	1,816			
COA	Private Works	30-Apr-19 Actual YTD Actual	30-Apr-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	15,180	18,212	18,212	4,375	10,467	*	Timing - less than anticipated budget profile year to date
	Operating Income								
7333	Private Works Income	(9,019)	(15,000)	(20,000)	(20,000)	(8,395)	(5,981)		
	Total Private Works	(4,306)	180	(1,788)	(1,788)	(4,020)			

COA	Public Works Overheads	30-Apr-19 Actual YTD Actual	30-Apr-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	8,509	20,730	24,871	24,871	9,267	12,221	*	Timing - Full budget allocation
4322	Superannuation Guarantee - Works Manager	8,515	8,526	10,076	10,076	10,931	11		
4332	Superannuation Guarantee - Works Staff	58,740	65,630	78,754	78,754	66,836	6,890		
4342	Salary Works Manager	85,442	87,380	104,853	104,853	98,792	1,938		
4352	Superannuation Max 3% - Works Manager	2,689	2,694	3,182	3,182	3,452	5		
4372	Public Works Sundry Expense	34,778	37,080	44,500	44,500	31,386	2,302		
4382	Works Manager - Expenses	3,046	3,510	4,150	4,150	3,498	464		
4392	External Engineering Services	7,817	9,750	13,000	13,000	9,785	1,933		
4402	Sick Leave	13,242	23,623	30,763	30,763	20,321	10,381	*	Timing - Full budget allocation
4412	Annual Leave	52,000	66,354	68,967	68,967	65,142	14,354	*	Timing - Full budget allocation
4432	Public Holiday Pay	38,398	30,648	36,630	36,630	37,686	(7,750)		
4422	Works LSL Expense	1,424	21,060	21,060	21,060	40,661	19,636	*	Timing - LSL deferred March OCM
4442	Occupational Health & Safety Expense	2,255	14,815	15,776	15,776	6,702	12,560	*	Timing
4452	Protective Uniform/ Minor Workwear	1,804	8,800	10,600	10,600	9,247	6,996		
4582	Accrued Leave Works Crew	0	0	0	0	8,028	0		
4602	Training Expense	2,510	16,500	19,500	19,500	1,978	13,990	*	Timing
4652	Works Staff - Allowances	18,774	19,500	23,400	23,400	25,320	726		
5202	Public Works Overheads - Admin Allocation	124,400	98,970	118,763	118,763	119,665	(25,430)	*	Timing Internal Allocation Only
6782	Workers Compensation Insurance	20,407	20,300	20,300	20,300	20,209	(107)		
7422	Less PWO Allocated to W & S	(531,716)	(540,950)	(649,145)	(649,145)	(574,143)	(9,234)		
	Total Operating Expenditure	(46,966)	14,920	(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	(46,966)	14,920	(1)	(1)	(43,819)			

COA	Plant Operation Costs	30-Apr-19 Actual YTD Actual	30-Apr-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	137,779	45,830	55,000	55,000	67,214	(91,949)	*	Employee costs only offset through program 12
4482	Tyre Purchase Expense	48,546	44,170	50,000	35,000	20,702	(4,376)		
4492	Parts & Outside Repairs Expense	104,525	255,955	285,700	305,700	310,585	151,430	*	Offset COA 4472 repairs in house
4502	Plant Licences Expense	8,916	9,377	9,500	9,500	51,120	461		
4532	Tools & Consumables	15,381	17,500	20,000	15,000	17,082	2,119		
4542	Fuel, Oil & Grease	221,114	217,500	261,000	261,000	234,425	(3,614)		
4552	Cutting Edges & Tips	4,523	5,000	6,000	6,000	4,937	477		
5112	Plant Operator - Admin Allocation	33,423	49,480	59,381	59,381	53,057	16,057	*	Timing Internal Allocation Only
6772	Plant Insurance Expense	22,712	31,000	31,000	31,000	29,516	8,288		
4512	Less POC Allocated to W & S	(529,696)	(610,480)	(732,581)	(732,581)	(688,791)	(80,784)	*	Timing Internal Allocation Only
	Total Operating Expenditure	67,223	65,332	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	(42,205)	(37,500)	(45,000)	(45,000)	(53,486)	4,705		
4983	Income Received	(1,196)	0	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	Total Operating Revenue	(76,013)	(70,112)	(77,612)	(45,000)	(93,058)			
	Total Plant Operation Costs	(8,791)	(4,780)	(32,612)	0	6,789			

COA	Salaries and Wages	30-Apr-19 Actual YTD Actual	30-Apr-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	744,689	771,670	926,007	926,007	857,678	26,981	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	836,595	884,740	1,061,683	1,061,683	978,672	48,145	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(1,575,366)	(1,656,410)	(1,987,691)	(1,987,691)	(1,835,545)	(81,044)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	0	1,042	(1,402)		
	Total Operating Expenditure	7,320	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	5,918	0	(0)	(0)	(1,731)			
COA	Unclassified	30-Apr-19 Actual YTD Actual	30-Apr-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	16,418	16,005	20,000	20,000	33,289	(413)		
	Total Operating Expenditure	16,418	16,005	20,000	20,000	33,289			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(16,331)	(16,665)	(20,000)	(20,000)	(33,289)	(334)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(16,331)	(16,665)	(20,000)	(20,000)	(33,289)			
	Total Unclassified	88	(660)	0	0	0			
	Total Other Property and Services	(107,904)	9,660	(34,400)	(1,788)	(40,965)			

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4984	30/04/2019	Petty Cash	-370.65
DD16353.1	01/04/2019	Westpac Geraldton	-754.26
DD16356.1	03/04/2019	LGSP	-8,142.99
DD16356.2	03/04/2019	Hostplus Superannuation	-274.53
DD16356.3	02/04/2019	Rest Superannuation	-22.50
DD16356.4	02/04/2019	Australian Super	-1,019.08
DD16356.5	03/04/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16356.6	03/04/2019	BT Business Super	-230.50
DD16356.7	02/04/2019	Prime Super	-214.22
DD16369.1	17/04/2019	LGSP	-8,114.94
DD16369.2	17/04/2019	Hostplus Superannuation	-271.78
DD16369.3	16/04/2019	Rest Superannuation	-96.68
DD16369.4	16/04/2019	Australian Super	-995.91
DD16369.5	17/04/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16369.6	17/04/2019	BT Business Super	-230.50
DD16369.7	16/04/2019	Prime Super	-214.22
EFT22962	02/04/2019	Yuna Tennis Club	-10,000.00
EFT22963	05/04/2019	GCM Agencies Pty Ltd	-148,500.00
EFT22968	15/04/2019	Synergy	-806.00
EFT22969	15/04/2019	Water Corporation	-3,602.66
EFT22970	15/04/2019	Australia Post	-74.03
EFT22971	15/04/2019	Batavia Coast Firearms & Ammunition Sales	-34.00
EFT22972	15/04/2019	Cleanpak Total Solutions	-109.89
EFT22973	15/04/2019	Five Star Business Equipment And Communications	-694.61
EFT22974	15/04/2019	Geraldton Party Hire	-383.00
EFT22975	15/04/2019	Jungle News & Lotto	-357.60
EFT22976	15/04/2019	ML Communications	-279.95
EFT22977	15/04/2019	Magor Swartz Pty Ltd	-7,276.50
EFT22978	15/04/2019	Miralec	-1,980.00
EFT22979	15/04/2019	Moore Stephens	-1,760.00
EFT22981	15/04/2019	Patience Sandland Pty Ltd.	-405.40
EFT22982	15/04/2019	Queens Supa IGA Supermarket	-1,295.27
EFT22983	15/04/2019	Refuel Australia	-26,955.04
EFT22984	15/04/2019	Shire of Chapman Valley	-104.80
EFT22985	15/04/2019	TeletracNavman Australia	-769.45
EFT22986	15/04/2019	Total Toilets	-181.50
EFT22987	15/04/2019	Western Australian Local Government Association (WALGA)	-170.25
EFT22988	15/04/2019	Whipintarra Springs Pty Ltd - Nukara Farm	-600.00
EFT22989	23/04/2019	Australian Taxation Office	-28,451.00
EFT22990	24/04/2019	Aussie Tree Services	-6,657.86
EFT22991	24/04/2019	Boc Limited	-14.63
EFT22992	24/04/2019	Central Regional TAFE	-481.04
EFT22993	24/04/2019	Chapman Valley Menshed Inc	-400.00
EFT22994	24/04/2019	Goldings Paving /Easy Care Turf	-3,608.00
EFT22995	24/04/2019	Great Northern Rural Services	-1,297.10
EFT22996	24/04/2019	Opteon (Midwest WA) Pty Ltd	-550.00
EFT22997	24/04/2019	Robert J Dillon Pty Ltd	-12,996.50

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
EFT22998	24/04/2019	Trevor Leonard Royce	-2,319.45
EFT23043	30/04/2019	Abrolhos Steel	-89.38
EFT23044	30/04/2019	At The Flower Pot	-80.00
EFT23045	30/04/2019	Atom Supplies	-42.32
EFT23046	30/04/2019	Aussie Natural Spring Water	-149.00
EFT23047	30/04/2019	Bitutek Pty Ltd	-136,979.70
EFT23048	30/04/2019	Bridgestone Tyre Centre	-1,136.00
EFT23049	30/04/2019	Bunnings Group Limited	-1,131.47
EFT23050	30/04/2019	Central West Pump Service	-2,010.80
EFT23051	30/04/2019	Clare Margaret Cream	-107.08
EFT23052	30/04/2019	Courier Australia - Toll Ipec	-50.39
EFT23053	30/04/2019	Covs Parts Pty Ltd	-332.73
EFT23054	30/04/2019	GG Pumps And Electrical Pty Ltd	-3,870.66
EFT23055	30/04/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-3,905.19
EFT23056	30/04/2019	Geraldton Ag Services	-6.96
EFT23057	30/04/2019	Geraldton Lock And Key	-603.60
EFT23058	30/04/2019	Geraldton Mower & Repair Specialists	-29.40
EFT23059	30/04/2019	Geraldton Toyota	-567.82
EFT23060	30/04/2019	Greenfield Technical Service	-4,541.35
EFT23061	30/04/2019	Hitachi Construction Machinery Australia Pty Ltd	-107.49
EFT23062	30/04/2019	Holcim	-395.38
EFT23063	30/04/2019	Hoppys Parts R Us	-529.00
EFT23064	30/04/2019	Hosexpress	-36.25
EFT23065	30/04/2019	It Vision	-1,127.50
EFT23066	30/04/2019	JLW Engineering	-436.70
EFT23067	30/04/2019	Jason Signmakers	-2,996.84
EFT23068	30/04/2019	Landgate	-918.60
EFT23069	30/04/2019	Market Creations	-6,837.03
EFT23070	30/04/2019	Mcleods Barristers And Solicitors	-5,030.30
EFT23071	30/04/2019	Mitchell & Brown	-560.00
EFT23072	30/04/2019	Mood 4 Food	-275.00
EFT23073	30/04/2019	Nabawa Valley Tavern	-833.35
EFT23074	30/04/2019	Paper Plus Office National	-229.75
EFT23075	30/04/2019	Patience Sandland Pty Ltd.	-137.52
EFT23076	30/04/2019	Pirtek Geraldton	-639.30
EFT23077	30/04/2019	Purcher International	-2,669.14
EFT23078	30/04/2019	Risk Id	-1,320.00
EFT23079	30/04/2019	St John Ambulance Australia (wa) Inc	-836.12
EFT23080	30/04/2019	Statewide Bearings	-18.70
EFT23081	30/04/2019	Toxfree	-12,617.61
EFT23082	30/04/2019	West Coast Drilling & Civil Pty Ltd	-7,661.89
EFT23083	30/04/2019	Westrac Pty Ltd	-4,207.48
EFT23084	30/04/2019	Winc. (Staples Australia Pty Limited)	-1,089.99
EFT23085	30/04/2019	City of Greater Geraldton	-66.00
EFT23086	30/04/2019	Telstra	-1,209.98
			-\$ 493,417.62

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT22964	15/04/2019	Clare Bickers	-530.00
EFT22965	15/04/2019	Department of Mines, Industry Regulation & Safety	-56.65
EFT22966	15/04/2019	Shire of Chapman Valley	-80.00
EFT22967	15/04/2019	St John's School, Rangeway	-455.00
			-\$ 1,121.65

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 30th April 2019

SYNERGY

Balance as per Cash at Bank Account GL 160000	134,346.54
Balance as per Cash at Bank Account GL 170000	1,747,539.45
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in ledgers	-
<i>Less</i> Expenditure on Bank Stmt not in ledgers	-
	\$1,881,885.99

BANK

Business Account (Account No 000040)	186,146.69
Investment Account (Account No 305784)	247,539.45
Investment Account (Account No 502999)	1,500,000.00
Term Deposit	-
	1,933,686.14
<i>Less</i> Outstanding Payments	51,835.15
<i>Plus</i> Outstanding Deposits	35.00
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$1,881,885.99

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

Date 01/05/19

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

Date 3/5/2019



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

30 APR 2019

Facility Number
 00018023 20000001
 Payment Due Date
 02 May 2019
 Closing Balance
 \$885.95
This amount will be swept from a nominated account.

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

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

Company Name	Number of Cards	Cash Advance Annual % Rate			
Shire Of Chapman Valley	2	15.65%			
Contact Name	Facility Number	Facility Credit Limit			
The Shire Clerk	00018023 20000001	10,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Mar 2019	22 Apr 2019	02 May 2019	754.26	885.95	9,114.05

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		
754.26	754.26 -	885.95	0.00	0.00	0.00	885.95	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	5,856.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 APR	Payments AUTOMATIC PAYMENT	247.51-	
	Sub Total:	247.51-	
03 APR	Purchases Snappfish AU * SYDNEY AUS	44.90	COA GL 104620 Fleeman Nectar
09 APR	PHOTOFINISHING LABORATORIES, GULL 440 ROADHOUSE GERALDTON AUS	41.10	104620 BHP 104620 water Supply
09 APR	SERVICE STATIONS GULL 440 ROADHOUSE GERALDTON AUS	12.00	
09 APR	CELLARBRATIONS AT SU GLENFIELD AUS PACKAGE STORES - BEER, LIQUO	46.00	
	Sub Total:	144.00	Volunteers Refreshments

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		
247.51	247.51 -	144.00	0.00	0.00	0.00	144.00	0.00

Corporate Card Statement

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

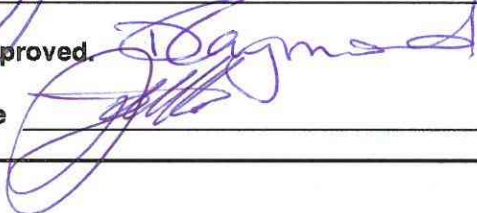
Cardholder Signature



Date

3.5.19

Transactions examined and approved.



3/5/2019

Manager/Supervisor Signature

Date

3.5.19

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,258.05

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 APR	Payments AUTOMATIC PAYMENT	506.75-	
	Sub Total:	506.75-	
29 MAR	Purchases COMPANY DIRECTORS SYDNEY AUS	50.00	LOA GL 101920. Midwest Directors Breakfast 4 places Community Membes - Credit pending 106320. ATI Mirage Training
02 APR	SCHOOLS & EDUCATIONAL SERVIC	50.00	
02 APR	COMPANY DIRECTORS SYDNEY AUS	50.00	
02 APR	SCHOOLS & EDUCATIONAL SERVIC	50.00	
02 APR	COMPANY DIRECTORS SYDNEY AUS	50.00	
02 APR	SCHOOLS & EDUCATIONAL SERVIC	50.00	
02 APR	WWW.WEBJET.COM.AU MELBOURNE AUS	491.95	
	TRAVEL AGENCIES AND TOUR OPE		
	Sub Total:	741.95	

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		
506.75	506.75 -	741.95	0.00	0.00	0.00	741.95	0.00

S003704 / M001388 / 109 / CN1VP4P1

Corporate Card Statement

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

Cardholder Signature _____

Date

3/5/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date

3/5/2019