



SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 11th June 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.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2019**

KEY INFORMATION

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.

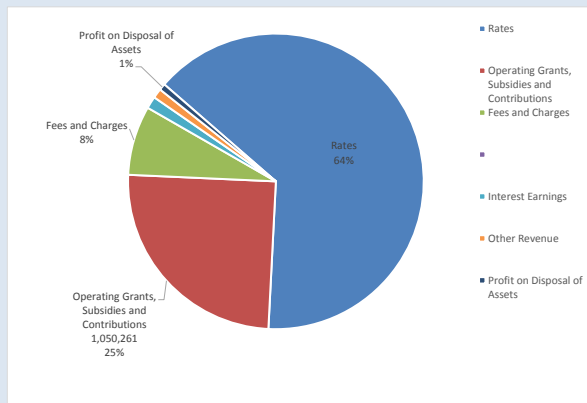
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	58.84%	218,690	174,390	128,677	45,713
Plant & Equipment	91.67%	568,000	568,000	520,670	47,330
Infrastructure - Roads	99.72%	1,389,458	1,339,381	1,385,574	(46,193)

* Note: % Compares current ytd actuals to annual budget

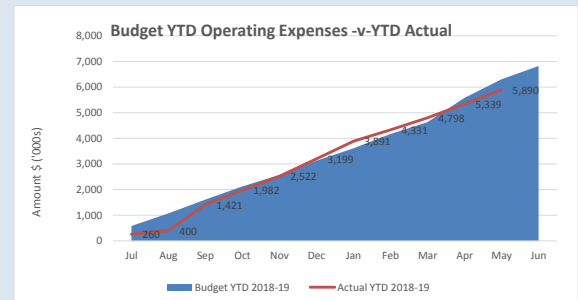
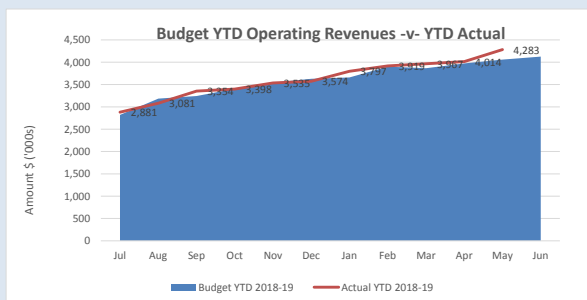
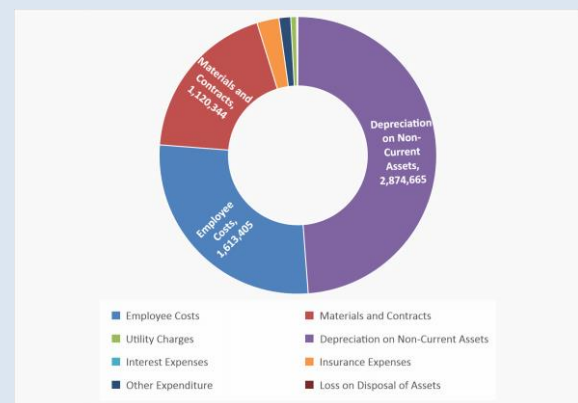
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 1,859,409	\$ 1,653,949
Cash and Equivalent - Unrestricted	\$ 1,787,621	\$ 1,578,299
Cash and Equivalent - Restricted	\$ 1,335,689	\$ 773,816
Receivables - Rates	\$ 97,804	\$ 120,500
Receivables - Other	\$ 7,979	\$ 72,886
Payables	\$ 25,673	\$ 107,015

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

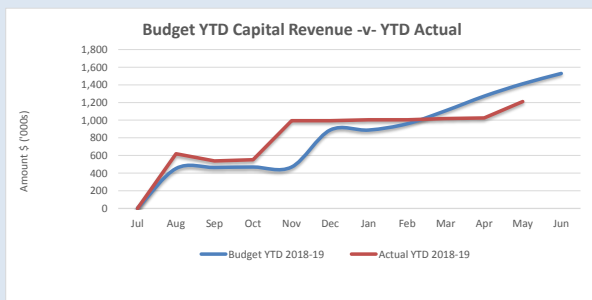
OPERATING REVENUE



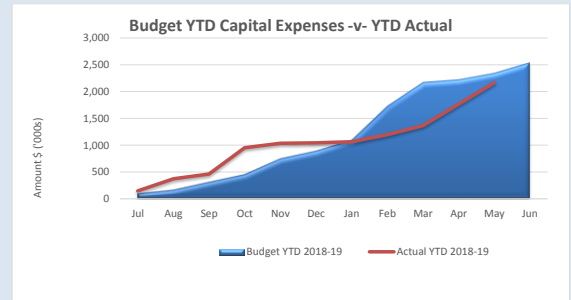
OPERATING EXPENSES



Capital Revenue



Capital Expense



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	13,508	26,837	13,329	99%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,717,246	13,520	1%	▲
General Purpose Funding - Other		497,503	494,281	503,943	9,662	2%	
Law, Order and Public Safety		26,858	26,858	64,445	37,587	140%	
Health		5,492	5,492	6,086	594	11%	▲
Housing		9,360	8,580	4,680	(3,900)	(45%)	▼
Community Amenities		185,077	174,403	205,559	31,156	18%	▲
Recreation and Culture		103,420	95,940	103,551	7,611	8%	
Transport		437,211	441,961	521,645	79,684	18%	▲
Economic Services		21,550	20,056	23,350	3,294	16%	
Other Property and Services		117,612	110,527	105,678	(4,849)	(4%)	
		4,125,553	4,095,332	4,283,019	187,687	5%	
Expenditure from operating activities							
Governance		(442,283)	(356,540)	(303,222)	53,318	15%	▲
General Purpose Funding		(132,110)	(107,135)	(91,018)	16,117	15%	▲
Law, Order and Public Safety		(197,755)	(182,842)	(173,960)	8,882	5%	
Health		(16,776)	(14,041)	(10,686)	3,355	24%	
Education and Welfare		(2,000)	(1,500)	(160)	1,340	89%	
Housing		(4,219)	(4,062)	(2,364)	1,698	42%	
Community Amenities		(830,527)	(679,840)	(540,295)	139,545	21%	▲
Recreation and Culture		(773,528)	(730,540)	(643,867)	86,673	12%	▲
Transport		(4,014,623)	(3,684,424)	(3,808,323)	(123,899)	(3%)	
Economic Services		(326,264)	(297,113)	(292,104)	5,009	2%	
Other Property and Services		(83,212)	(95,240)	(23,573)	71,667	75%	▲
		(6,823,297)	(6,153,276)	(5,889,571)	263,705	4%	
Operating activities excluded from budget							
Add Back Depreciation		2,333,307	2,138,862	2,874,665	735,803	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	(28,009)	(28,962)	(3039%)	▼
Amount attributable to operating activities		(363,484)	81,871	1,240,104			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,143,681	1,138,681	1,078,817	(59,864)	(5%)	
Realisation/Proceeds from Disposal of Assets	6	76,500	76,500	85,824	9,324	12%	
Capital Acquisitions	7	(2,176,148)	(2,081,771)	(2,034,921)	46,850	2%	
Amount attributable to investing activities		(955,967)	(866,590)	(870,280)			
Financing Activities							
Transfer from Reserves	9	309,065	47,884	46,078	(1,806)	(4%)	
Repayment of Debentures	8	(99,136)	(96,850)	(96,850)	0	0%	
Transfer to Reserves	9	(258,420)	(108,036)	(33,044)	74,992	69%	▲
Amount attributable to financing activities		(48,491)	(157,002)	(83,816)			
Closing Funding Surplus(Deficit)	1(b)	(0)	426,221	1,653,949			

KEY INFORMATION

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

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

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	2,717,246	13,520	1%	
Operating Grants, Subsidies and Contributions	10	991,479	971,158	1,050,261	79,103	8%	
Fees and Charges		320,649	314,877	319,982	5,105	2%	
Interest Earnings		45,752	42,531	55,918	13,387	31%	▲
Other Revenue		43,662	42,755	44,418	1,663	4%	
Profit on Disposal of Assets	6	20,285	20,285	30,057	9,772	48%	
Realisation on Disposal of Assets		0	0	65,139	65,139		▲
		4,125,553	4,095,332	4,283,021	187,689	5%	
Expenditure from operating activities							
Employee Costs		(2,029,824)	(1,869,055)	(1,613,405)	255,650	14%	▲
Materials and Contracts		(2,093,617)	(1,848,983)	(1,120,344)	728,639	39%	▲
Utility Charges		(59,639)	(51,813)	(39,466)	12,347	24%	▲
Insurance Expenses		(155,789)	(155,790)	(151,905)	3,885	2%	
Interest Expenses		(9,454)	(8,195)	(7,569)	626	8%	
Depreciation on Non-Current Assets		(2,333,307)	(2,138,862)	(2,874,665)	(735,803)	(34%)	▼
Loss on Disposal of Assets	6	(21,238)	(21,238)	(2,048)	19,190	90%	▲
Other Expenditure		(120,430)	(59,340)	(80,170)	(20,830)	(35%)	▼
		(6,823,297)	(6,153,276)	(5,889,572)	263,704	4%	
Operating activities excluded from budget							
Add back Depreciation		2,333,307	2,138,862	2,874,665	735,803	34%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	(28,009)	(28,962)	(3039%)	▼
Amount attributable to operating activities		(363,484)	81,871	1,240,105			
Investing activities							
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Capital acquisitions	7	(2,176,148)	(2,081,771)	(2,034,921)	46,850	2%	
Amount attributable to investing activities		(955,967)	(866,590)	(870,280)			
Financing Activities							
Transfer from Reserves	9	309,065	47,884	46,078	(1,806)	(4%)	
Repayment of Debentures	8	(99,136)	(96,850)	(96,850)	0	(0%)	
Transfer to Reserves	9	(258,420)	(108,036)	(33,044)	74,992	(69%)	
Amount attributable to financing activities		(48,491)	(157,002)	(83,816)			
Closing Funding Surplus (Deficit)	1(b)	0	426,221	1,653,949			

KEY INFORMATION

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2019

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

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

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

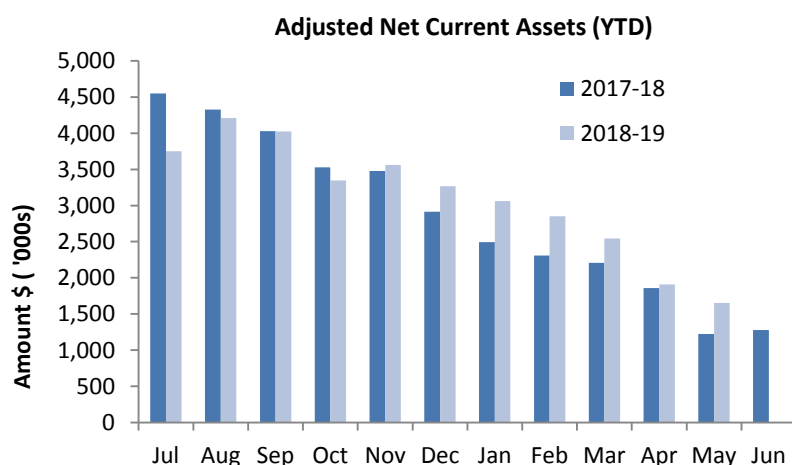
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 May 2018	Year to Date Actual 31 May 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,292,946	1,787,621	1,578,299
Cash Restricted	3	786,850	1,335,689	773,816
Receivables - Rates	4	101,169	97,804	120,500
Receivables - Other	4	76,827	7,979	72,886
Interest / ATO Receivable / Prepaid Expenses		0	0	1,227
Inventories		1,912	1,329	1,912
		2,259,704	3,230,422	2,548,640
Less: Current Liabilities				
Payables		(97,864)	(25,673)	(107,015)
Provisions - employee		(314,497)	(333,262)	(314,497)
ATO Payables		(7,048)	(9,651)	(13,861)
		(419,409)	(368,586)	(435,373)
Unadjusted Net Current Assets		1,840,295	2,861,836	2,113,267
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(786,850)	(1,335,689)	(773,816)
Add: Provisions - employee		314,497	333,262	314,497
Adjusted Net Current Assets		1,367,942	1,859,409	1,653,949

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)

\$1.65 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 31 MAY 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	13,329	99%		Permanent	LGIS Insurance policy credit
Health	594	11%	▲	Timing	Administration Fees & Charges
Housing	(3,900)	(45%)	▼	Permanent	Rental Fees & Charges
Community Amenities	31,156	18%	▲	Timing	Grant funding CCTV & Planing Fees & Charges
Expenditure from operating activities					
General Purpose Funding	16,117	15%	▼	Timing	Legal & valuation expenses YTD
Community Amenities	139,545	21%	▲	Timing	Planning & Surveyor, Nabwa Refuse Station & Refurse contractor
Recreation and Culture	86,673	12%	▲	Timing	Timing 5 Year Building Program Halls & Showgrounds
Other Property and Services	71,667	75%	▲	Timing	Internal costs allocated through jobs under review
Investing Activities					
Non-operating Grants, Subsidies and Contributio	(59,864)	(5%)		Timing	Full R2R received for the year
Capital Acquisitions	46,850	2%	▼	Timing	Refer Note 7 Infrastructure - Plant Purchases pending
Financing Activities					
Transfer to Reserves	74,992	69%	▲	Timing	Budget amendment not yet moved to reserve account
KEY INFORMATION					

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

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

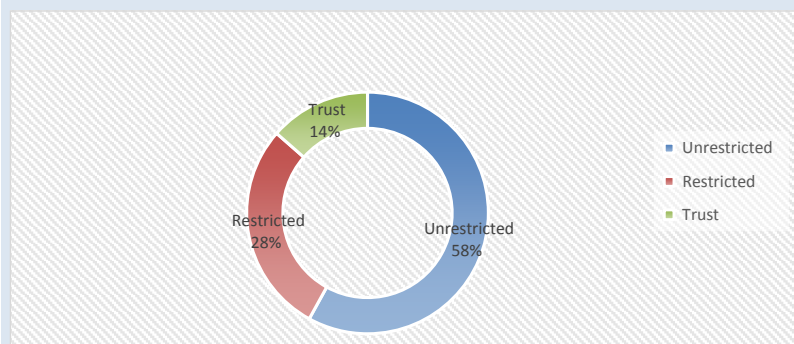
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	22,060			22,060	Westpac	At Call
Municipal Investment Account	1,555,539			1,555,539	Westpac	At Call
Reserve Fund - Leave		115,521		115,521	Westpac	At Call
Reserve Fund - Water		14,220		14,220	Westpac	At Call
Reserve Fund - Office & Equipment		39,698		39,698	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		214,447		214,447	Westpac	At Call
Reserve Fund - Legal		39,970		39,970	Westpac	At Call
Reserve Fund - Land Development		52,014		52,014	Westpac	At Call
Reserve Fund - Roadworks		102,033		102,033	Westpac	At Call
Reserve Fund - Landcare		15,830		15,830	Westpac	At Call
Reserve Fund - Building		150,078		150,078	Westpac	At Call
Reserve Fund - Unspent Grants		30,005		30,005	Westpac	At Call
Trust Bank Account			102,047	102,047	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			2	2	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			141,107	141,107	Westpac	28-May-19
TD 454202 - Wokarena Intersection Upgrade			125,516	125,516	Westpac	28-May-19
Total	1,578,299	773,816	368,672	2,720,788		

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
\$2.72 M	\$1.58 M

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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2018	31 May 19
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,717,246
Less Collections to date	(2,712,994)	(2,697,914)
Equals Current Outstanding	101,168	120,500
Net Rates Collectable	101,168	120,500
% Collected	97.29%	95.72%

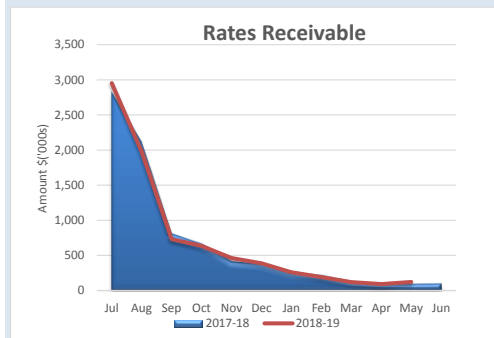
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	72,255	0	0	631	72,886
Percentage	99%	0%	0%	1%	
Balance per Trial Balance					
Sundry debtors					72,886
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					72,886
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
96%	\$120,500



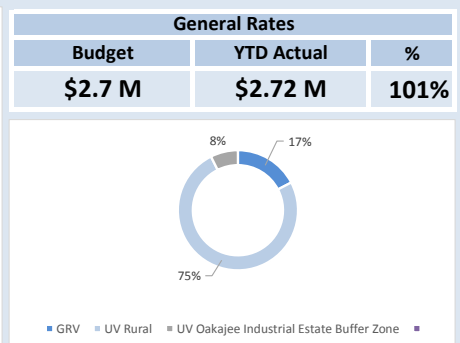
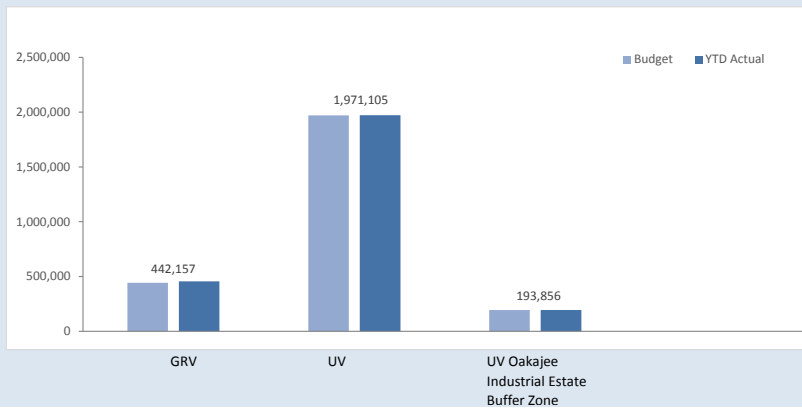
Debtors Due
\$72,886
Over 30 Days
1%
Over 90 Days
1%

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	12,717	297	455,171
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	13,183	336	2,735,638
Discount/Concession							0				
Excess Rates							(18,392)	(18,392)	0	0	(18,392)
Amount from General Rates							2,703,726				2,717,246
Ex-Gratia Rates							0				
Total General Rates							2,703,726				2,717,246
Totals							2,703,726				2,717,246

SIGNIFICANT ACCOUNTING POLICIES

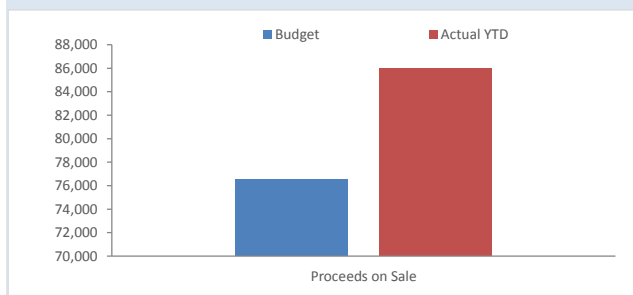
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book		Proceeds	Profit (Loss)	Net Book		Proceeds	Profit (Loss)
		Value	Value			Value	Value		
		\$	\$	\$	\$	\$	\$	\$	\$
Transport									
310	2005 Grader 120H Caterpillar	44,715	65,000	20,285	0	42,612	65,000	22,388	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)	57,954	85,963	30,057	2,048

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$76,500	\$85,963	112%

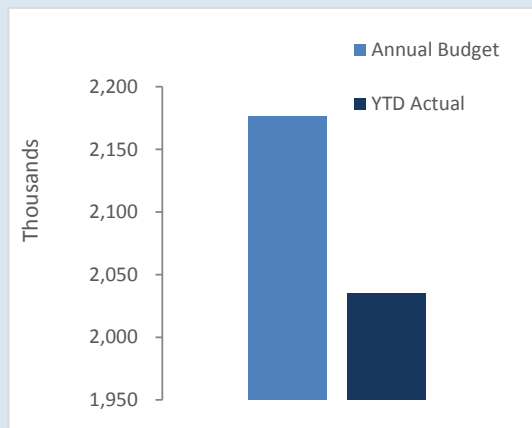
INVESTING ACTIVITIES
NOTE 7
SUMMARY CAPITAL ACQUISITIONS

Capital Acquisitions	Amended Annual Budget	Amended YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	218,690	174,390	128,677	(45,713)
Plant, Tools & Equipment	568,000	568,000	520,670	(47,330)
Infrastructure - Roads	1,389,458	1,339,381	1,385,574	46,193
Capital Expenditure Totals	2,176,148	2,081,771	2,034,921	(46,850)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,143,681	1,138,681	1,078,817	-59,864
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	76,500	76,500	85,963	9,463
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	832,323	837,680	5,357
Capital Funding Total	2,176,148	2,081,771	2,034,921	(46,850)

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

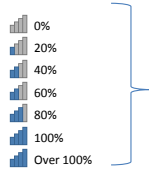


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.18 M	\$2.03 M	94%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.14 M	\$1.08 M	94%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	32,961	1,306 Project complete
0.00		Rubbish Depot CCTV	117640	5,000	0	0	Safer Communities CCTV funding application successful project to be completed 30th June 2019
0.00		Bitumen seal to from Nabawa Community Centre to Stadium	126440 Job 1036	42,293	42,293	0	42,293 Project Complete external contractors invoice pending
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	10,921	0 Project completed
0.64		Bill Hemsley Park Water & Shade Shelter	128340	71,000	71,000	45,565	25,435 Shade Shelter completed & Water Supply continuing
0.81		Depot Construction Fencing	132640	25,800	0	20,964	(20,964) Project completed
0.42		Nanson Showgrounds Exhibition Hall	126440 Job 1043	18,909	18,909	7,897	11,012 Project continuing
0.59		Buildings Total		218,690	174,390	128,677	45,713
Plant & Equipment							
0.98		Caterpillar Grader	135540	330,000	330,000	322,517	7,483 Complete Onsite and paid 31.05.2019
0.77		Roller	135540	175,000	175,000	135,000	40,000 Complete April 2019
1.07		Mower	135540	29,000	29,000	31,000	(2,000) Complete April 2019
0.82		Mower	135540	6,000	6,000	4,890	1,110 Complete Onsite and paid 31.05.2019
1.01		Water tank and fittings	135540	22,000	22,000	22,200	(200) Under construction
0.84		Upgrade to Rockwell bore pump; stand alone tool chest	135840	6,000	6,000	5,063	937 Complete
0.92		Plant & Equipment Total		568,000	568,000	520,670	47,330
Infrastructure - Roads							
0.98		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	440,115	444,955	(4,840) Completed and claimed
1.07		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	436,339	484,388	(48,049) Completed and claimed
0.91		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	450,157	424,844	25,313 Project completed - external contractor invoice pending
2.46		BHP Carpark 18/19 Capex	131140 - 1041	12,771	12,771	31,387	(18,616) Project complete - internal costs not allocated to budget
1.00		Infrastructure - Roads Total		1,389,458	1,339,381	1,385,574	(46,193)
0.94		Grand Total		2,176,148	2,081,771	2,034,921	46,850

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	30/06/2018	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

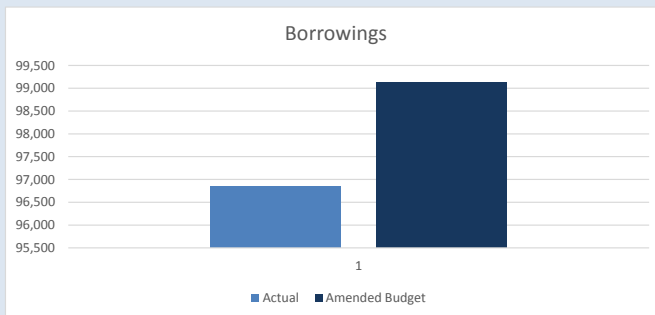
All debenture repayments were financed by general purpose revenue.

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
\$55,918

Interest Expense
\$7,569

Reserves Bal
\$.77 M

Loans Due
\$.16 M

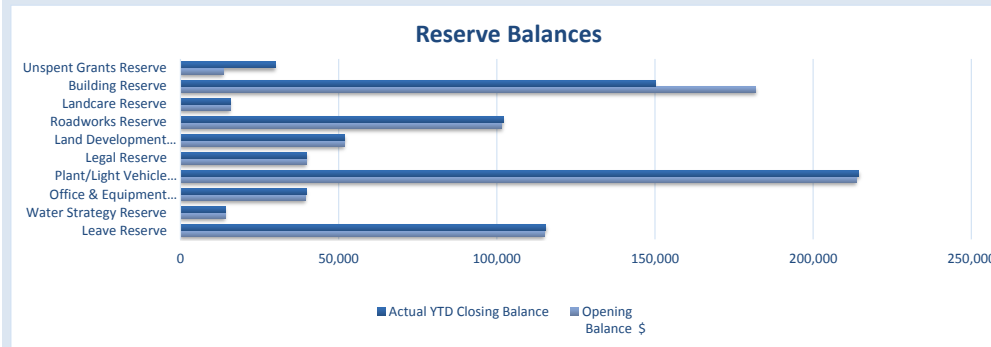
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2019

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

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	467	0	0	(34,500)	0	81,094	115,521
Water Strategy Reserve	14,163	72	57	0	0	0	0	14,235	14,220
Office & Equipment Reserve	39,537	240	161	0	0	0	0	39,777	39,698
Plant/Light Vehicle Reserve	213,579	1,500	868	253,768	0	(211,681)	0	257,166	214,447
Legal Reserve	39,808	180	162	0	0	0	0	39,988	39,970
Land Development Reserve	51,804	300	210	0	0	0	0	52,104	52,014
Roadworks Reserve	101,620	540	413	0	0	0	0	102,160	102,033
Landcare Reserve	15,766	80	64	0	0	(15,000)	0	846	15,830
Building Reserve	181,902	1,200	637	0	0	(34,267)	(32,461)	148,835	150,078
Unspent Grants Reserve	13,617	0	0	0	30,005	(13,617)	(13,617)	0	30,005
	786,850	4,652	3,039	253,768	30,005	(309,065)	(46,078)	736,205	773,816

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	238,473	238,473	0
Grants Commission - Equalisation (General Purpose)	191,778	191,778	191,778	0
Ex Gratia Rates	9,000	9,000	9,563	563
Governance				
Minor Income Received - Other General	1,200	1,100	1,928	828
LSL Reimbursement	16,545	12,408	16,545	4,137
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
Grant Revenue Ranger Services	0	0	30,000	30,000
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	503	-147
Grant - Community Development (no GST)	0	0	17,000	17,000
Cemetery Income (GST Applies)	0	0	3,204	3,204
Recreation and Culture				
Grants & Other Income Received	14,000	14,000	20,561	6,561
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	41,250	45,082	3,832
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	16,367	-298
Operating grants, subsidies and contributions Total	991,479	971,158	1,050,261	79,103
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	823,799	(59,867)
R2R (Construction) Income	244,106	244,106	244,109	3
Non-operating grants, subsidies and contributions Total	1,143,681	1,138,681	1,078,817	(59,864)
Grand Total	2,135,160	2,109,839	2,129,078	19,239

KEY INFORMATION

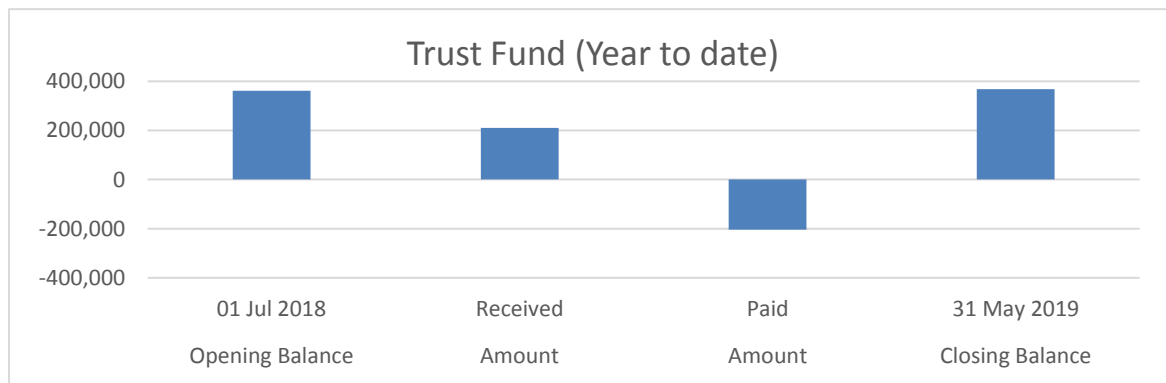
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2019**

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 May 2019
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	16,230	-14,470	4,720
Post Office Deposit	1,390	376	-304	1,462
Contributions from Sub Divider	338,212	177,071	-161,951	353,332
CTF Levy	1,666	8,698	-9,059	1,305
Building Commission	1,358	7,140	-7,086	1,413
Refundable Deposit	15,610	1,100	-10,620	6,090
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	361,547	210,615	-203,491	368,672

KEY INFORMATION



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

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

320,348 (320,348) 0

KEY INFORMATION

Additional Information

Budget by Program

	31/05/2019	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	302,934	356,540	442,283	448,883	409,138
General Purpose Funding	91,018	107,135	132,110	120,110	45,556
Law, Order and Public Safety	173,960	182,842	197,755	197,755	292,772
Education	160	1,500	2,000	2,000	0
Health	10,686	14,041	16,776	16,776	14,256
Housing	2,364	4,062	4,219	4,219	3,130
Community Amenities	540,295	679,840	830,527	824,027	614,888
Recreation and Culture	643,867	730,540	773,528	771,528	686,552
Transport	3,808,323	3,684,424	4,014,623	4,081,623	3,393,396
Economic Services	292,105	297,113	326,264	326,264	281,777
Other Property and Services	23,573	95,240	83,212	83,212	108,375
Total Expenditure (E)	5,889,284	6,153,276	6,823,297	6,876,397	5,849,840

	31/05/2019	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 Revenue					
Governance	(26,430)	(13,508)	(17,745)	(17,745)	(21,542)
General Purpose Funding	(3,221,189)	(3,198,007)	(3,201,229)	(3,160,152)	(3,529,643)
Law, Order and Public Safety	(64,445)	(26,858)	(26,858)	(26,858)	(178,712)
Health	(6,086)	(5,492)	(5,492)	(5,492)	(5,728)
Housing	(4,680)	(8,580)	(9,360)	(9,360)	(9,566)
Community Amenities	(205,559)	(174,403)	(185,077)	(185,077)	(188,375)
Recreation and Culture	(114,460)	(106,849)	(114,329)	(103,420)	(398,730)
Transport	(1,438,708)	(1,493,233)	(1,493,483)	(1,474,999)	(1,575,319)
Economic Services	(23,350)	(20,056)	(21,550)	(21,550)	(23,327)
Other Property and Services	(105,678)	(110,527)	(117,612)	(85,000)	(149,340)
Total Revenue (R)	(5,210,584)	(5,157,513)	(5,192,734)	(5,089,652)	(6,080,283)

Operating (Profit)/Loss (R-E)	678,700	995,763	1,630,562	1,786,744	(230,442)
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	31/05/2019	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
Adjustment for Non-Cash Items					
Depreciation	2,874,665	2,138,862	2,333,307	2,333,307	2,292,226
Profit/Loss on Sale of Asset	(28,009)	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	85,824	76,500	76,500	76,500	0
Total Non-Cash Items (NC)	2,932,480	2,216,315	2,410,760	2,410,760	2,276,858

	31/05/2019	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
Capital Expenditure					
Land and Buildings	128,676	174,390	218,690	171,781	968,045
Plant and Equipment	515,607	562,000	562,000	562,000	764,837
Roads	1,385,574	1,339,381	1,389,458	1,376,687	1,658,941
Tools and Equipment	5,063	6,000	6,000	9,500	9,068
Transfer from Reserves	(46,078)	(47,884)	(309,065)	(309,065)	(793,568)
Transfer to Reserves	33,044	108,036	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	(150,963)	(76,500)	(76,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	0	(69,655)
Total Capital	1,967,774	2,162,274	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	(1,653,949)	(426,221)	(0)	(0)	(1,367,942)

COA	Rate Revenue	31-May-19 Actual YTD Actual	31-May-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	33	75	100	100	12	42		
0082	Rates - Other Costs.	51	500	500	500	127	449		
0132	Valuation Expenses	12,221	15,500	27,500	15,500	10,979	3,279		
0352	Rates - Administration Allocation	75,324	87,098	95,010	95,010	84,891	11,774	*	Internal allocation non cash item
	Total Operating Expenditure	91,018	106,673	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	(13,183)	0	0	0	(13,706)	13,183	*	Interim Rates not budgeted - additional revenue
0113	Interest - Overdue Rates	(15,497)	(11,462)	(12,500)	(12,500)	(17,721)	4,035		
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	(2,890)	(2,498)	(2,500)	(2,500)	(2,917)	392		
	Total Operating Revenue	(2,758,573)	(2,743,688)	(2,744,726)	(2,744,726)	(2,633,773)			
	Total Rate Revenue	(2,667,555)	(2,637,015)	(2,613,116)	(2,625,116)	(2,533,671)			

COA	General Purpose Funding	31-May-19 Actual YTD Actual	31-May-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	462	500	500	0	462		
	Operating Revenue		0						
			0						
0201	Legal Reserve Income	(162)	(165)	(180)	(180)	(210)	(3)		
0203	Leave Reserve Income	(467)	(495)	(540)	(540)	(606)	(28)		
0204	Land Development Reserve Income	(210)	(275)	(300)	(300)	(317)	(65)		
0205	Building Reserve Income	(637)	(1,100)	(1,200)	(1,200)	(2,903)	(463)		
0206	Roadworks Reserve Income	(413)	(495)	(540)	(540)	(535)	(82)		
0215	Unspent Grants Reserve Income	(5)	0	0	0	(0)	5		
0223	Water Strategy Reserve Income	(57)	(66)	(72)	(72)	(75)	(9)		
0233	Grants Commission - Road Funding	(238,473)	(238,473)	(238,473)	(222,570)	(496,002)	0		
0243	Computer and Office Equipment Reserve	(161)	(220)	(240)	(240)	(208)	(59)		
0253	Grants Commission - (General Purpose)	(191,778)	(191,778)	(191,778)	(166,604)	(372,830)	0		
0273	Plant/Light Vehicle Reserve Income	(868)	(1,375)	(1,500)	(1,500)	(1,898)	(507)		
0453	Interest Received - Municipal Account	(29,320)	(19,800)	(21,600)	(21,600)	(20,202)	9,520		
0506	Landcare Reserve Income	(64)	(77)	(80)	(80)	(83)	(13)		
	Total Operating Revenue	(462,615)	(454,319)	(456,503)	(415,426)	(895,870)			
	Total General Purpose Income	(462,615)	(453,857)	(456,003)	(414,926)	(895,870)			
	Total General Purpose Funding	(3,130,170)	(3,090,872)	(3,069,119)	(3,040,042)	(3,429,541)			

COA		Governance	31-May-19 Actual YTD Actual	31-May-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	6,694	14,000	15,000	15,000	13,258	7,306		
0202		Members Insurance Expense	11,553	12,000	12,000	12,000	11,553	447		
0212		Donations & Gifts	230	350	350	350	305	120		
0232		Consultancy & Legal Expenses	0	15,000	15,000	15,000	3,500	15,000	*	Under budget estimate
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	6,622	7,835	8,120	5,920	3,780	1,213		
0442		Members Administration Allocation	178,616	192,313	209,790	209,790	212,227	13,697	*	
0462		Meeting & Refreshments Expense	18,496	35,000	40,000	35,000	18,387	16,504	*	Budget Profile Timing
1822		Accounting & Audit Expenses	8,083	34,975	35,975	35,975	22,773	26,892	*	Budget Profile Timing
7202		Members Depreciation	688	1,144	1,250	1,250	1,264	456		
		Total Operating Expenditure	302,934	380,125	456,083	448,883	409,086			
		Operating Revenue								
1213		Governance Income	0	0	0	0	0			
		Total Governance	302,934	380,125	456,083	448,883	409,086			

COA	Adminstration	31-May-19 Actual YTD Actual	31-May-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	4,500	7,000	7,000	9,675	4,500		
0222	Fringe Benefits Tax	33,137	31,500	42,000	42,000	40,996	(1,637)		
0282	Administration SGC 9.50%	49,343	51,865	56,580	56,580	52,180	2,522		
0292	Admin Salaries Expense	508,569	488,686	533,111	533,111	537,061	(19,883)	*	Timing - budget profile
0294	Admin Staff Housing Allowance	11,963	12,166	13,273	13,273	12,863	203		
0312	Admin - Max 3% Council Additional Contr	13,346	12,914	14,084	14,084	12,739	(432)		
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	31,963	34,474	37,615	37,615	36,220	2,511		
0432	Admin Building Operations	19,730	26,170	28,332	28,332	25,685	6,440		
0472	Office Expenses - General	10,594	15,663	16,500	16,500	15,183	5,069		
0473	Admin Building Repairs & Maintenance	9,065	12,500	12,500	12,500	15,726	3,435		
0482	Office Telephone & Internet Expenses	12,482	26,899	29,100	29,100	20,834	14,417	*	
0492	Advertising Expenses	3,983	10,087	11,000	11,000	8,261	6,104		
0502	Computer Hardware Service & Repair	39,058	34,100	37,202	37,202	24,290	(4,958)		
0512	Furniture & Equipment - (Expensed)	6,046	8,000	8,000	8,000	5,819	1,954		
0522	Freight & Postage Expense	1,261	1,375	1,500	1,500	2,173	114		
0542	Printing & Stationary Expense	17,226	18,337	20,000	20,000	17,974	1,111		
0552	Motor Vehicle Expenses	6,917	6,413	7,000	7,000	7,058	(504)		
0562	Adminstration LSL Expense	3,530	27,643	43,525	43,525	4,571	24,113	*	Budget to be relisted 19/20
0582	Meeting & Refreshments	0	0	0	0	52	0		
0592	Admin Allocated to Programs	(941,552)	(1,095,897)	(1,195,519)	(1,195,519)	(1,061,135)	(154,345)	*	Internal allocation non cash item
0622	Uniform Expense	833	1,730	2,077	2,077	710	898		
0632	Staff Training, Conference and Recruitment	16,150	28,000	28,000	28,000	11,626	11,850	*	Timing - budget profile
0662	Public Liability Insurance	18,499	18,000	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	23,428	91,713	95,225	115,225	74,538	68,285	*	Timing - budget profile
0702	Bank Fees & Charges	7,502	7,931	8,450	6,250	5,634	429		
0712	Occupational Health & Safety	2,558	5,750	7,000	7,000	5,574	3,192		
0722	Accounting Software Operating Expenditure	40,362	43,413	49,000	45,000	47,153	3,051		
7002	Admin Depreciation	35,724	34,782	37,945	37,945	33,124	(942)		
	Total Operating Expenditure	(0)	(23,586)	(13,800)	0	1,422			

COA	Adminstration	31-May-19 Actual YTD Actual	31-May-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)	(1,100)	(1,200)	(1,200)	(1,749)	924		
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)	(12,408)	(16,545)	(16,545)	0	4,137		
	Total Operating Revenue	(26,430)	(13,508)	(17,745)	(17,745)	(21,542)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0	0		
0351	T/f From Leave Res-admin	0	0	(26,500)	(26,500)	0	0		
0355	Tfr From Building Reserve	(32,461)	(34,267)	(34,267)	(34,267)	(275,733)	(1,806)		
0371	T/f From Office Eq Reserve	0	0	0	0	0	0		
0564	Building Improvements (CAPEX)	32,961	34,267	34,267	34,267	275,733	1,306		
0405	Proceeds from Disposal of Assets	(118)	0	0	0	0	118		
4750	Tfr to Leave Reserve	467	495	540	540	606	28		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	161	220	240	240	208	59		
4780	Tfr to Plant/Light Vehicle Reserve	868	1,375	1,500	1,500	1,898	507		
	Total Capital Expenditure / Reserve Transfers	1,877	2,090	(24,220)	(24,220)	2,712			
	Total Administration	(24,553)	(35,004)	(55,765)	(41,965)	(17,407)			
	Total Governance/Administration	278,381	345,122	400,318	406,918	391,678			

COA		Fire Prevention	31-May-19 Actual YTD Actual	31-May-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	9,415	10,890	11,876	11,876	10,611	1,475		
0672		Fire Break Inspection Fees	1,555	2,000	2,000	2,000	1,273	445		
0762		Ranger's Allocation Expenses	20,986	21,472	23,430	23,430	21,412	486		
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	26,265	24,829	25,935	25,935	32,439	(1,436)		
8012		Loss on Sale of Assets.	0	0	0	0	54,546	0		
7012		Fire Control Depreciation	67,613	67,529	73,670	73,670	71,367	(84)		
		Total Operating Expenditure	126,955	128,620	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		
0744		Capital Exp. - Land & Buildings	0	0	0	0	0	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	95,398	102,767	112,959	112,959	156,500			

COA		Animal Control	31-May-19 Actual YTD Actual	31-May-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		Operating Expenditure								
0792		Animal Control - Admin Allocation Expenses	12,647	10,890	11,876	11,876	10,611	(1,757)		
0812		Depn - Animal Control	164	165	180	180	179	1		
0822		Other Minor Expenditure	78	0	0	0	0	(78)		
0842		Animal Control Expenses	508	1,000	1,000	1,000	974	492		
0852		Rangers Allocation	20,986	21,472	23,430	23,430	21,412	486		
		Total Operating Expenditure	34,383	33,527	36,486	36,486	33,177			
		Operating Revenue								
0843		Impoundment Fees	(111)	(100)	(100)	(100)	(107)	11		
0853		Dog/Cat Registrations Income	(4,272)	(3,300)	(3,300)	(3,300)	(4,200)	972		
0863		Fines & Penalties	(1,200)	(300)	(300)	(300)	(400)	900		
		Total Operating Revenue	(5,583)	(3,700)	(3,700)	(3,700)	(4,707)			
		Total Animal Control	28,800	29,827	32,786	32,786	28,470			

COA		Other Law, Order and Public Safety	31-May-19 Actual YTD Actual	31-May-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
		Operating Expenditure								
0902		Rangers Allocation	12,592	12,881	14,058	14,058	12,726	289		
0962		Misc. Expenses - Other Law and Order	31	363	400	400	0	332		
		Total Operating Expenditure	12,623	13,244	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	12,623	13,244	14,458	14,458	12,726			

COA	Rangers Expenses	31-May-19 Actual YTD Actual	31-May-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								
0872	Rangers Superannuation - Council 3%	0	0	0	0	0	0		
0892	Salary & Wages Expense-Rangers	67,709	75,933	82,834	82,834	69,463	8,224		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	6,111	6,072	6,629	6,629	6,414	(39)		
0932	Conference & Training	0	913	1,000	1,000	0	913		
0982	Rangers Expense	8,682	9,196	10,035	10,035	11,036	514		
1012	Tools & Equipment - Low Value	0	913	1,000	1,000	0	913		
0952	Rangers Expenses Allocated	(83,944)	(87,076)	(94,998)	(94,998)	(86,254)	(3,132)		
0773	Total Operating Expenditure	0	7,451	8,000	8,000	2,059			
	Operating Revenue								
	Grant Revenue Ranger Services	(30,000)	0	0	0	0	30,000	*	DPRID Grant funding received Trainee Ranger grant
	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)		
1804	Transfer to Unspent Grant Reserve (Ranger Service)	30,005	0	0	0	0	(30,005)	*	DPRID Grant funding transferred to Unspent Grant Reserve -Trainee Ranger expenses budegted 19/20
1805	Transfer from Unspent Grant Reserve (Ranger Service)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	30,005	(8,000)	(8,000)	(8,000)	0			
	Total Rangers Expenses	5	(549)	0	0	2,059			
Total Law, Order and Fire Safety		136,825	145,289	160,203	160,203	199,754			

COA	Education	31-May-19 Actual YTD Actual	31-May-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			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Health Inspection and Administration	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure								
1282	Ranger Allocation - Pool Inspections Expense	7,555	8,041	8,776	8,776	7,575	486		
1292	Health Expenses General	3,131	6,000	8,000	8,000	6,681	2,869		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure								
		10,686	14,041	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)	(1,534)	(1,534)	(1,534)	(1,652)	236		
1583	Health Administration Fees	(2,050)	(1,814)	(1,814)	(1,814)	(1,932)	236		
	Total Operating Revenue								
		(6,086)	(5,492)	(5,492)	(5,492)	(5,728)			
Total Health Inspection and Administration		4,599	8,549	11,284	11,284	8,528		0	

COA	Housing	31-May-19 Actual YTD Actual	31-May-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	2,830	2,874	2,874	1,439	1,701		
2542	Housing Other Depreciation	1,235	1,232	1,345	1,345	1,345	(3)		
8022	Loss on Sale of Assets.	0	0	0	0	345	0		
	Total Operating Expenditure	2,364	4,062	4,219	4,219	3,130			
	Operating Revenue								
2553	Rental Income - Non Employee Housing	(4,680)	(8,580)	(9,360)	(9,360)	(9,566)	(3,900)		
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)	(8,580)	(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	637	1,100	1,200	1,200	72,558	463		
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	637	1,100	1,200	1,200	72,558			
	Total Housing	(1,679)	(3,418)	(3,941)	(3,941)	66,122			

COA	Sanitation - Household Refuse	31-May-19 Actual YTD Actual	31-May-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	110,376	125,887	136,100	122,600	126,824	15,511	*	Timing - supplier invoices
1772	Sanitation Household Refuse Depreciation	2,750	2,750	3,000	3,000	2,996	0		
1792	Refuse Site Repairs & Maintenance	10,340	60,453	64,155	64,155	14,768	50,113	*	Budget Profile timing - no external contract service, Menshed MOU
2502	Domestic Rubbish - Admin Allocation	37,662	43,549	47,505	47,505	42,445	5,887		
	Total Operating Expenditure	161,128	232,639	250,760	237,260	187,034			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(145,190)	(137,280)	(137,280)	(137,280)	(137,322)	7,910		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(8,147)	(7,945)	0		
	Total Operating Revenue	(153,338)	(145,427)	(145,427)	(145,427)	(145,267)			
	Total Sanitation - Household Refuse	7,791	87,212	105,333	91,833	41,767			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Sanitation - Other	Actual YTD	Amended	Amended	Original Full	Last Year	YTD Var	>\$10K	Comments
	Operating Expenditure	Actual	YTD Budget	Full Year Budget	Year Budget	Actuals			
1882	Parks & Gardens Rubbish Collection Expenses	7,561	7,172	7,827	7,827	8,143	(389)		
1912	Refuse Collection Expenses	0	4,587	5,000	5,000	455	4,587		
1922	Depn - Other Sanitation	445	440	485	485	485	(5)		
	Total Operating Expenditure	8,006	12,199	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	8,006	12,199	13,312	18,312	9,082			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Protection of Environment	Actual YTD	Amended	Amended	Original Full	Last Year	YTD Var	>\$10K	Comments
	Operating Expenditure	Actual	YTD Budget	Full Year Budget	Year Budget	Actuals			
1962	Abandoned Vehicle Expense	200	1,837	2,000	2,000	0	1,637		
2002	Project Management Fees	0	0	0	0	0	0		
2022	Landcare Expenditure	0	0	15,000	15,000	0	0		
2040	Dolby Creek Expenditure	3,163	18,000	18,000	18,000	4,600	14,837	*	Under budget estimate for the year
2042	Declared Species Group Expenses	0	0	0	0	0	0		
2072	Rangers Allocation	0	0	0	0	0	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0	0		
	Total Operating Expenditure	3,363	19,837	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	64	77	80	80	83	13		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	64	77	(14,920)	(14,920)	83			
	Total Protection of Environment	264	9,914	1,080	1,080	83			

COA	Town Planning and Regional Development	31-May-19 Actual YTD Actual	31-May-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	5,000	8,000	8,000	4,095	5,000		
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	115,847	115,148	125,619	125,619	120,935	(699)		
2122	Superannuation - Council Maximum of 3%	3,403	3,388	3,691	3,691	3,569	(15)		
2132	Superannuation - SGC 9.50%	10,776	10,714	11,689	11,689	11,303	(62)		
2182	Other Employee Expenses	0	5,500	6,000	6,000	1,268	5,500		
2202	Town Planners Expenses	615	913	1,000	1,000	917	298		
2222	Motor Vehicle Expenses	4,505	6,413	7,000	7,000	6,727	1,908		
2232	Legal Expenses - Town Planners	4,573	10,000	15,000	15,000	8,877	5,427		
2242	Engineering Expenses	6,749	10,000	15,000	15,000	13,655	3,251		
2252	Advertising Expenses	638	1,000	1,500	1,500	664	362		
3012	Admin Allocation Expenses	37,662	43,549	47,505	47,505	42,445	5,887		
7052	Surveying & Land Expenses	13,778	30,000	40,000	40,000	20,085	16,222	*	Under budget estimate for the year
7072	Planning Projects - Expenses	0	5,000	5,000	5,000	9,000	5,000		
	Total Operating Expenditure	210,745	254,725	315,104	322,104	270,517			
	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	0	0		
0343	Contributions & Reimbursements	0	0	0	0	0	0		
2233	Town Planning Fees Income - GST Free	(13,321)	(9,163)	(10,000)	(10,000)	(12,770)	4,158		
2243	Outsourced Planning Fees - Other LGs	(15,031)	(9,163)	(10,000)	(10,000)	(16,541)	5,868		
2263	Town Planning Fees Income - GST inc	0	0	0	0	(7,315)	0		
3603	Heritage Income	0	0	0	0	0	0		not required
	Total Operating Revenue	(28,351)	(18,326)	(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		
2284	Furniture & Equipment - Capital Expenses	0	0	0	0	0	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	210	275	300	300	317	65		
4810	Tfr from Land Development Reserve	0	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	162	165	180	180	210	3		
	Total Capital Expenditure/Reserve Transfers	372	440	480	480	527			
	Total Town Planning and Regional Development	182,766	236,839	295,584	302,584	234,419			

COA	Other Community Amenities	31-May-19 Actual YTD Actual	31-May-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	9,011	15,350	16,562	16,562	6,649	6,339		
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; Grant Workshop
3162	Administration Allocated	56,493	65,318	71,258	71,258	63,668	8,825		
3212	Other Community Amenities Depreciation	5,242	5,236	5,715	5,715	5,711	(6)		
3222	Community Growth Fund	21,134	15,000	30,000	30,000	14,658	(6,134)		
3232	Community Development Officer Expense	27,172	36,036	39,316	39,316	37,935	8,864		
	Total Operating Expenditure	157,053	160,440	216,351	216,351	137,286			
	Operating Revenue								
3093	Cemetery Income (no GST applicable)	(503)	(650)	(650)	(650)	(163)	(147)		
3103	Various Grants Received (incl GST)	0	0	0	0	0	0		
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 (no GST)	(17,000)	0	0	0	(1,000)	17,000	*	Safer Communities CCTV funding - expenditure in Nabawa Transfer Station & Mills Lookout
	Total Operating Revenue	(20,707)	(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	136,346	159,790	215,701	215,701	135,404			
	Total Community Amenities	335,172	505,954	631,010	629,510	420,754			

COA	Public Halls and Civic Centres	31-May-19 Actual YTD Actual	31-May-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	83,280	81,081	88,451	88,451	78,094	(2,199)		
2722	Public Halls & Showgrounds Expense	54,404	105,033	89,271	89,271	55,618	50,629	*	Budget Profile Timing employee costs & building program
2732	Nabawa Community Centre Expenses	31,976	33,550	37,145	37,145	41,166	1,574		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,049	1,063	1,423	1,423	1,948	14		
3202	Public Halls Admin Allocation	25,015	32,659	35,629	35,629	31,834	7,644		
	Total Operating Expenditure	195,725	253,386	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	(7,292)	(5,100)	(5,280)	(5,280)	(8,676)	2,192		
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	(18,201)	(16,009)	(16,189)	(5,280)	(8,676)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	7,897	61,202	61,202	42,293	10,000	53,305	*	Budget Profile Timing - Nabawa Community Centre Carpark yet to commence. Nanson Showground Exhibition Hall project pending, expenditure offset with grant funding
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	14,554	67,859	70,145	51,236	18,427			
	Total Public Halls and Civic Centres	192,078	305,236	305,875	297,875	218,411			
COA	Swimming Areas and Beaches	31-May-19 Actual YTD Actual	31-May-19 Amended YTD Budget	2018/2019 Amended Full Year Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	18,831	21,769	23,753	23,753	21,223	2,938		
3412	Coronation Beach Expenses	45,018	52,741	59,300	59,300	48,343	7,723		
7082	Beaches Depreciation	8,974	8,932	9,740	9,740	9,737	(42)		
	Total Operating Expenditure	72,823	83,442	92,793	92,793	79,303	1,977		
	Operating Revenue								
3443	Coronation Beach Camping Fees	(68,431)	(68,000)	(70,000)	(70,000)	(79,992)	431		
3453	Grant and Other Income	0	0	0	0	(500)	0		
	Total Operating Revenue	(68,431)	(68,000)	(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	14,762	12,442	33,293	36,293	(1,189)			

COA	Other Recreation and Sport	31-May-19 Actual YTD Actual	31-May-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	55,269	51,026	56,881	58,881	70,099	(4,243)		
2642	Parks, Gardens Expense	101,430	110,444	119,615	115,615	73,744	9,014		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	10,626	13,780	13,850	13,850	18,892	3,154		
2712	Tennis Clubs Expenses	8,983	10,351	11,164	11,164	5,557	1,368		
2772	Minor Gardening Equipment.	2,000	1,837	2,000	2,000	873	(163)		
2812	Golf Courses	1,894	1,540	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	27,968	43,549	47,505	47,505	38,894	15,581	*	Timing Internal Allocation Only
7022	Parks & Gardens Depreciation	27,335	26,081	28,450	28,450	40,949	(1,254)		
7092	Other Rec & Sports Depreciation	74,376	69,630	75,960	75,960	75,729	(4,746)		
	Total Operating Expenditure	316,269	333,368	362,668	360,668	332,272			
COA	Other Recreation and Sport	31-May-19 Actual YTD Actual	31-May-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	(20,561)	(14,000)	(14,000)	(14,000)	(300,740)	6,561		
3444	Fig Tree Camping Fees	(2,644)	(3,300)	(3,600)	(3,600)	(4,019)	(656)		
	Total Operating Revenue	(27,828)	(22,840)	(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	56,485	81,921	81,921	50,921	716,990	25,436	*	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	84,501	109,937	109,937	78,937	626,039			
	Total Other Recreation and Sport	372,942	420,466	449,466	416,466	656,519			

COA	Library	31-May-19 Actual YTD Actual	31-May-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	1,412	4,458	4,840	4,840	3,507	3,046		
2912	Honorarium Yuna Librarian	1,000	500	1,000	1,000	1,000	(500)		
3582	Libraries Admin Allocations	28,526	21,769	23,753	23,753	21,223	(6,757)		
6922	Libraries Depreciation	51	55	56	56	56	4		
	Total Operating Expenditure	30,989	26,782	29,649	29,649	25,785			
COA	Other Culture	31-May-19 Actual YTD Actual	31-May-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	20,167	20,141	21,975	21,975	21,973	(26)		
3662	Community Heritage Programs	0	5,000	5,000	5,000	0	5,000		
	Total Operating Expenditure	28,060	33,561	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	28,060	33,561	31,500	31,500	32,761			
	Total Recreation and Culture	638,831	798,487	849,781	811,781	932,287			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Road Constuction	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3702	Road Construction - Admin Allocation	30,920	87,098	95,010	95,010	53,057	56,178	*	Internal Allocation Only
	Operating Revenue								
3173	MW Regional Road Funding	(823,799)	(883,666)	(883,666)	(833,666)	(878,667)	(59,867)	*	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	(1,067,908)	(1,127,772)	(1,127,772)	(1,077,772)	(1,118,667)			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Road Constuction	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
3114	Capital Roadworks Program - Including Grant Funded Jobs	1,385,574	1,339,381	1,389,458	1,376,687	1,613,149	(46,193)	*	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	413	495	540	540	535	82		
	Total Capital Expenditure / Reserve Transfers	1,385,987	1,339,876	1,389,998	1,377,227	1,613,685			
	Total Road Construction	348,999	299,202	357,236	394,465	548,075			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Road Maintenance	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	1,343,150	2,016,430	2,188,767	2,188,767	1,702,941	673,279	*	Budget Profile Timing - completed Chapman Valley Rd Commenced Indialla Road reconstruct and gravel sheet - Slk 5.00 to Slk 9.30
3502	Depot Maintenance	44,482	54,375	59,550	59,550	47,495	9,893		
3512	Street Lighting Expense	7,828	9,581	10,450	10,450	9,571	1,753		
3522	Depreciation	55,783	55,616	60,670	60,670	60,904	(167)		
3532	Street Trees	2,875	16,000	16,000	10,000	9,477	13,125	*	Non Cash Item
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	87,098	95,010	95,010	84,891	37,626	*	Internal Allocation Only
3822	Bore Maintenance	8,083	8,500	13,500	10,000	4,025	417		
3832	Crossover expenses to ratepayers	1,455	3,750	5,000	5,000	0	2,295		
6912	Roads Depreciation	2,199,856	1,247,961	1,361,410	1,361,410	1,335,070	(951,895)	*	Non Cash Item
	Total Operating Expenditure	3,733,065	3,517,111	3,833,157	3,823,657	3,273,332			
		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Road Maintenance	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	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	3,331,636	3,098,185	3,440,031	3,475,515	2,897,738			

COA	Road Plant Purchases	31-May-19 Actual YTD Actual	31-May-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	(30,056)	(20,285)	(20,285)	(20,285)	(77,062)	9,771		
6225	Realisation on Disposal of Assets	85,733	76,500	76,500	76,500	104,818	(9,233)		
	Total Operating Revenue	55,676	56,215	56,215	56,215	27,757			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	515,607	562,000	562,000	562,000	629,350	46,393	*	Timing refer Note 7 Financial Management Report
3575	Proceeds from Disposal of Assets	(150,845)	(76,500)	(76,500)	(76,500)	(104,818)	74,345	*	Budget Profile Timing Proceeds for Multipac Roller \$14,345 P573 Grader disposal processed June 19
3584	Tools & Other Equip > \$5000 (Capex)	5,063	6,000	6,000	9,500	9,068	937		
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 - all reserve transfer done June 19
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	421,081	731,524	584,843	399,575	427,806			
	Total Road Plant Purchases	480,480	811,026	664,633	479,365	469,004			

COA		31-May-19 Actual YTD Actual	31-May-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
	Traffic Control								
	Operating Expenditure								
4102	Traffic Admin Allocation	40,615	54,428	59,381	59,381	53,057	13,813	*	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	40,615	56,928	62,881	62,881	53,566			
	Operating Revenue								
7513	Licensing Commission Income	(4,083)	(2,750)	(3,000)	(3,000)	(3,997)	1,333		
7533	Licensing Transactions - In	0	0	0	0	0	0		
	Total Operating Revenue	(4,083)	(2,750)	(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	36,532	54,178	59,881	59,881	49,569			
	Total Transport	4,197,647	4,262,590	4,521,781	4,409,226	3,964,386			

COA		31-May-19 Actual YTD Actual	31-May-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	12,592	12,881	14,058	14,058	13,029	289		
6722	Noxious Weeds & Pest Expense	11,232	11,693	12,755	12,755	8,509	461		
	Total Operating Expenditure	23,824	24,574	26,813	26,813	21,538			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	23,824	24,574	26,813	26,813	21,538			

COA		31-May-19 Actual YTD Actual	31-May-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	8,437	9,200	9,200	2,688	6,838		
4282	Promotional Expense	218	1,001	1,000	1,000	398	783		
	Total Operating Expenditure	2,507	10,273	11,200	11,200	8,086			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Tourism and Area Promotion	2,507	10,273	11,200	11,200	8,086			

COA	Building Control	31-May-19 Actual YTD Actual	31-May-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	120,837	117,359	130,716	130,716	122,913	(3,478)		
4622	Building Admin Allocation	78,556	87,098	95,010	95,010	79,891	8,542		
	Total Operating Expenditure	199,393	204,457	225,726	225,726	202,804			
	Operating Revenue								
4153	Building Licenses Income	(12,206)	(9,163)	(10,000)	(10,000)	(11,192)	3,043		
4173	CTF Commissions Received	(128)	(231)	(250)	(250)	(233)	(104)		
4213	Building Commissions Received	(141)	(187)	(200)	(200)	(217)	(46)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(12,474)	(9,581)	(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	186,919	194,876	215,276	215,276	191,163			

COA	Other Economic Services	31-May-19 Actual YTD Actual	31-May-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	57,051	43,549	47,505	47,505	37,445	(13,502)	*	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	9,091	8,860	9,620	9,620	9,244	(231)		
	Total Operating Expenditure	66,380	57,809	62,525	62,525	49,350			
	Operating Revenue								
4223	Commission Received Australia Post	(7,275)	(6,875)	(7,500)	(7,500)	(8,001)	400		
4243	Annual Post Office Box Fee	(3,061)	(3,000)	(3,000)	(3,000)	(3,038)	61		
4253	Postage Stamp Income	(83)	(100)	(100)	(100)	(140)	(17)		
4263	Income Received	0	0	0	0	0	0		
4333	Photocopying Income	(6)	(50)	(50)	(50)	(57)	(44)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(10,875)	(10,475)	(11,100)	(11,100)	(11,686)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	57	66	72	72	75	9		
	Total Other Economic Services	55,563	47,400	51,497	51,497	37,739			
	Total Economic Services	268,812	277,123	304,786	304,786	258,525			

		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Plant Depreciation	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
5012	Plant Depreciation	277,717	502,832	548,549	548,549	538,788	225,115	*	Non cash item timesheet entry roads program
6890	Depn Posted to Jobs	(307,162)	(502,832)	(548,549)	(548,549)	(536,972)	(195,671)	*	Non cash item asset register processing
	Total Plant Depreciation	(29,444)	0	0	0	1,816			
		31-May-19	31-May-19	2018/2019	2018/2019	30-Jun-18			
COA	Private Works	Actual YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure								
7302	Private Works Expense	4,713	16,698	18,212	18,212	4,375	11,985	*	Under budget allocation
	Operating Income								
7333	Private Works Income	(9,019)	(20,000)	(20,000)	(20,000)	(8,395)	(10,981)	*	Under budget allocation
	Total Private Works	(4,306)	(3,302)	(1,788)	(1,788)	(4,020)			

COA	Public Works Overheads	31-May-19 Actual YTD Actual	31-May-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	9,283	22,803	24,871	24,871	9,267	13,520	*	Timing - Full budget allocation
4322	Superannuation Guarantee - Works Manager	9,290	9,301	10,076	10,076	10,931	11		
4332	Superannuation Guarantee - Works Staff	64,159	72,193	78,754	78,754	66,836	8,034		
4342	Salary Works Manager	93,443	96,118	104,853	104,853	98,792	2,675		
4352	Superannuation Max 3% - Works Manager	2,934	2,939	3,182	3,182	3,452	5		
4372	Public Works Sundry Expense	37,882	40,788	44,500	44,500	31,386	2,906		
4382	Works Manager - Expenses	3,323	3,829	4,150	4,150	3,498	506		
4392	External Engineering Services	7,817	9,750	13,000	13,000	9,785	1,933		
4402	Sick Leave	16,414	26,770	30,763	30,763	20,321	10,356	*	Timing - Full budget allocation
4412	Annual Leave	53,736	67,416	68,967	68,967	65,142	13,680	*	Timing - Full budget allocation
4432	Public Holiday Pay	38,714	33,890	36,630	36,630	37,686	(4,824)		
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	2,310	14,815	15,776	15,776	6,702	12,505	*	Timing
4452	Protective Uniform/ Minor Workwear	8,248	9,680	10,600	10,600	9,247	1,432		
4582	Accrued Leave Works Crew	0	0	0	0	8,028	0		
4602	Training Expense	7,560	16,500	19,500	19,500	1,978	8,940		Timing
4652	Works Staff - Allowances	20,574	21,450	23,400	23,400	25,320	876		
5202	Public Works Overheads - Admin Allocation	142,628	108,867	118,763	118,763	119,665	(33,761)	*	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	(583,725)	(595,045)	(649,145)	(649,145)	(574,143)	(11,320)	*	Timing Internal Allocation Only
	Total Operating Expenditure	(43,580)	3,424	(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	(43,580)	3,424	(1)	(1)	(43,819)			

COA	Plant Operation Costs	31-May-19 Actual YTD Actual	31-May-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	152,796	50,413	55,000	55,000	67,214	(102,383)	*	Employee costs only offset through program 12
4482	Tyre Purchase Expense	51,803	47,087	50,000	35,000	20,702	(4,716)		
4492	Parts & Outside Repairs Expense	117,694	272,725	285,700	305,700	310,585	155,031	*	Offset COA 4472 repairs in house under budget overall
4502	Plant Licences Expense	8,902	9,500	9,500	9,500	51,120	598		
4532	Tools & Consumables	17,504	18,750	20,000	15,000	17,082	1,246		
4542	Fuel, Oil & Grease	237,976	239,250	261,000	261,000	234,425	1,274		
4552	Cutting Edges & Tips	5,182	5,500	6,000	6,000	4,937	318		
5112	Plant Operator - Admin Allocation	34,152	54,428	59,381	59,381	53,057	20,276	*	Timing Internal Allocation Only
6772	Plant Insurance Expense	23,012	31,000	31,000	31,000	29,516	7,988		
4512	Less POC Allocated to W & S	(581,925)	(671,528)	(732,581)	(732,581)	(688,791)	(89,603)	*	Timing Internal Allocation Only
	Total Operating Expenditure	67,096	57,125	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	(45,082)	(41,250)	(45,000)	(45,000)	(53,486)	3,832		
4983	Income Received	(1,196)	0	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	Total Operating Revenue	(78,890)	(73,862)	(77,612)	(45,000)	(93,058)			
	Total Plant Operation Costs	(11,794)	(16,737)	(32,612)	0	6,789			

COA	Salaries and Wages	31-May-19 Actual YTD Actual	31-May-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	288	0	0	0	0	(288)		
4570	Salary & Wages Expense - Inside Staff	812,012	848,837	926,007	926,007	857,678	36,825	*	Timing - even spread profile used including LSL allocations
4580	Salary & Wages Expense - Outside Staff	911,638	973,214	1,061,683	1,061,683	978,672	61,576	*	Timing - even spread profile used including LSL allocations & EOY accrual timesheet entry
4600	Less Salary & Wages Allocated	(1,717,732)	(1,822,051)	(1,987,691)	(1,987,691)	(1,835,545)	(104,319)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	0	1,042	(1,402)		
	Total Operating Expenditure	7,608	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	6,206	0	(0)	(0)	(1,731)			
COA	Unclassified	31-May-19 Actual YTD Actual	31-May-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	17,180	17,993	20,000	20,000	33,289	813		
	Total Operating Expenditure	17,180	17,993	20,000	20,000	33,289			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(16,367)	(16,665)	(20,000)	(20,000)	(33,289)	(298)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(16,367)	(16,665)	(20,000)	(20,000)	(33,289)			
	Total Unclassified	812	1,328	0	0	0			
	Total Other Property and Services	(82,105)	(15,287)	(34,400)	(1,788)	(40,965)			

List of Accounts Paid - May19

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
		Westpac	-885.95
DD16401.1	15/05/2019	LGSP	-8,081.18
DD16401.2	15/05/2019	Hostplus Superannuation	-263.55
DD16401.3	14/05/2019	Rest Superannuation	-93.27
DD16401.4	14/05/2019	Australian Super	-988.92
DD16401.5	15/05/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16401.6	15/05/2019	BT Business Super	-230.50
DD16401.7	14/05/2019	Prime Super	-214.22
DD16414.1	28/05/2019	LGSP	-8,148.69
DD16414.2	28/05/2019	Hostplus Superannuation	-271.78
DD16414.3	28/05/2019	Rest Superannuation	-125.65
DD16414.4	28/05/2019	Australian Super	-1,112.41
DD16414.5	28/05/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16414.6	28/05/2019	BT Business Super	-230.50
DD16414.7	28/05/2019	Prime Super	-214.22
EFT23087	09/05/2019	Welding Solutions WA Pty Ltd	-24,420.00
EFT23088	14/05/2019	Australia Post	-86.13
EFT23089	14/05/2019	Australian Performing Right Association Ltd	-73.16
EFT23090	14/05/2019	Batavia Concrete	-770.08
EFT23091	14/05/2019	Chapman Valley Menshed Inc	-400.00
EFT23092	14/05/2019	Cleanpak Total Solutions	-77.75
EFT23093	14/05/2019	DNU - Courier Australia - Toll Ipec	-10.73
EFT23094	14/05/2019	Five Star Business Equipment And Communications	-811.09
EFT23095	14/05/2019	Geraldton Regional Cricket Board	-7,360.00
EFT23096	14/05/2019	Geraldton Vintage Hire	-210.00
EFT23097	14/05/2019	Midwest Financial	-330.00
EFT23098	14/05/2019	Moore Stephens	-1,650.00
EFT23099	14/05/2019	Patience Sandland Pty Ltd.	-1,164.00
EFT23100	14/05/2019	Queens Supa IGA Supermarket	-135.46
EFT23101	14/05/2019	RGI Signworks	-308.00
EFT23102	14/05/2019	Redi Hire Solutions	-275.00
EFT23103	14/05/2019	Refuel Australia	-16,221.25
EFT23104	14/05/2019	Road Runner Mechanical Services	-428.79
EFT23105	14/05/2019	SafetyCulture Pty Ltd	-60.45
EFT23106	14/05/2019	Shmick Auto Electrics	-218.68
EFT23107	14/05/2019	St John Ambulance Australia (wa) Inc	-2,173.00
EFT23108	14/05/2019	TeletracNavman Australia	-769.45
EFT23109	14/05/2019	WA Library Supplies	-47.25
EFT23110	14/05/2019	Western Resource Recovery Pty Ltd	-483.50
EFT23111	14/05/2019	Australian Communications And Media Authority	-113.00
EFT23112	14/05/2019	Node1Internet	-129.95
EFT23113	14/05/2019	Synergy	-892.35
EFT23118	21/05/2019	Australian Taxation Office	-9,164.00
EFT23122	27/05/2019	Australian Taxation Office	-2,905.68
EFT23123	27/05/2019	Telstra	-1,125.49

List of Accounts Paid - May19

Chq/EFT	Date	Name	Amount
EFT23124	27/05/2019	Western Power	-2,300.00
EFT23125	27/05/2019	Bolts R Us	-286.93
EFT23126	27/05/2019	Engineering Online Australia Pty Ltd	-495.00
EFT23127	27/05/2019	Great Northern Rural Services	-9,326.29
EFT23128	27/05/2019	Landgate	-9,020.60
EFT23129	27/05/2019	Midwest Mulching Mowing	-4,900.50
EFT23130	27/05/2019	Miralec	-792.00
EFT23131	27/05/2019	Mood 4 Food	-275.00
EFT23132	27/05/2019	Mooreview Plants & Trees	-110.00
EFT23133	27/05/2019	Southside Mechanical Services	-577.75
EFT23134	27/05/2019	WBHO Infrastructure Australia Pty Ltd	-5,050.00
EFT23137	31/05/2019	Elgas	-130.01
EFT23138	31/05/2019	Node1Internet	-129.95
EFT23139	31/05/2019	Synergy	-6,399.30
EFT23140	31/05/2019	Abrolhos Steel	-82.50
EFT23141	31/05/2019	Afgri (Waltons)	-27,225.00
EFT23142	31/05/2019	Alcolizer Technology	-278.19
EFT23143	31/05/2019	Atom Supplies	-1,488.10
EFT23144	31/05/2019	Aussie Natural Spring Water	-149.00
EFT23145	31/05/2019	Bridgestone Tyre Centre	-2,182.00
EFT23146	31/05/2019	Bunnings Group Limited	-2,034.99
EFT23147	31/05/2019	CJD Equipment Pty Ltd	-165.00
EFT23148	31/05/2019	Central West Pump Service	-1,091.20
EFT23149	31/05/2019	Cleanaway Co Pty Ltd	-12,409.23
EFT23150	31/05/2019	Cleanpak Total Solutions	-95.54
EFT23151	31/05/2019	Coates Hire Operations Pty Ltd	-1,673.65
EFT23152	31/05/2019	Covs Parts Pty Ltd	-1,497.31
EFT23153	31/05/2019	D-trans	-1,515.56
EFT23154	31/05/2019	De Lage Landen Pty Ltd	-1,047.98
EFT23155	31/05/2019	Drylands Foundation	-37.40
EFT23156	31/05/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-3,101.75
EFT23157	31/05/2019	GNC Quality Precast Geraldton	-8,283.00
EFT23158	31/05/2019	Geofabrics	-2,057.21
EFT23159	31/05/2019	Geraldton Ag Services	-1,538.11
EFT23160	31/05/2019	Guardian Print & Graphics	-375.00
EFT23161	31/05/2019	Hoppys Parts R Us	-23.23
EFT23162	31/05/2019	Hosexpress	-3,024.87
EFT23163	31/05/2019	Karen Lee Newman	-77.50
EFT23164	31/05/2019	Kicksolutions	-119.00
EFT23165	31/05/2019	Limitless Promotions	-120.00
EFT23166	31/05/2019	Local Community Insurance Services	-412.50
EFT23167	31/05/2019	ML Communications	-31.39
EFT23168	31/05/2019	Market Creations	-4,999.46
EFT23169	31/05/2019	Max Marine	-152.35
EFT23170	31/05/2019	Mid West Group Of Affiliated Agricultural Soc	-200.00
EFT23171	31/05/2019	Midwest Chemical & Paper	-96.51
EFT23172	31/05/2019	Mitchell & Brown	-90.00
EFT23173	31/05/2019	Nabawa Valley Tavern	-833.35
EFT23174	31/05/2019	Paper Plus Office National	-536.57
EFT23175	31/05/2019	Pirtek Geraldton	-363.37
EFT23176	31/05/2019	Purcher International	-174.12
EFT23177	31/05/2019	R Poynton Door Frames	-110.00
EFT23178	31/05/2019	Shmick Auto Electrics	-748.29

List of Accounts Paid - May19

Chq/EFT	Date	Name	Amount
EFT23179	31/05/2019	Statewide Bearings	-2.20
EFT23180	31/05/2019	Stewart, Moreen Sian	-176.99
EFT23181	31/05/2019	Sun City Plumbing	-190.00
EFT23182	31/05/2019	Sunset IGA	-147.98
EFT23183	31/05/2019	Total Toilets	-93.94
EFT23184	31/05/2019	Western Resource Recovery Pty Ltd	-728.00
EFT23185	31/05/2019	Westrac Pty Ltd	-284,431.07
			-\$ 500,607.38
TRUST ACCOUNT			
EFT23114	14/05/2019	Adair Fay Gillan	-50.00
EFT23115	14/05/2019	Building and Construction Industry Training Fund	-1076.72
EFT23116	14/05/2019	Department of Mines, Industry Regulation & Safety	-908.81
EFT23117	14/05/2019	Shire of Chapman Valley	-41.50
EFT23119	16/05/2019	AK Homes Construction Pty Ltd (In Liquidation)	-4233.21
EFT23120	16/05/2019	Shire of Chapman Valley	-5,644.95
EFT23121	27/05/2019	Shire of Chapman Valley	-14286.64
EFT23135	31/05/2019	Troy Douglas Hutchinson	-50.00
EFT23136	31/05/2019	Valerie Joyce Royce	-530.00
			-\$ 26,821.83

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	22,059.56
Balance as per Cash at Bank Account GL 170000	1,555,539.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$1,577,599.01

BANK

Business Account (Account No 000040)	20,031.56
Investment Account (Account No 305784)	505,539.45
Investment Account (Account No 502999)	1,050,000.00
Term Deposit	-
	<u>1,575,571.01</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	2,028.00
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$1,577,599.01

Difference Check 0.00

Completed by:



Moreen Stewart - Senior Finance Officer

Date 06/06/19

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

Date 6/6/19



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

28 MAY 2019

Facility Number

00018023 20000001

Payment Due Date

30 May 2019

Closing Balance

\$48.90

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
23 Apr 2019	20 May 2019	30 May 2019	885.95	48.90	9,951.10

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		
885.95	885.95 -	12.40	0.00	36.50	0.00	48.90	0.00

Received: _____

Authorised: _____

GL: _____

GL: _____

JOB: _____

JOB: _____ PO: _____

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,969.35

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
06 MAY	Payments AUTOMATIC PAYMENT Sub Total:	144.00- 144.00-	
30 APR	Purchases HARRY'S RESTAURANT AND GERALDTON AUS EATING PLACES, RESTAURANTS Sub Total:	12.40 12.40	104620.02 MB/2x Aust Vanadium personnel
20 MAY	Interest, Fees & Government Charges CARD FEE Sub Total:	18.25 18.25	107020.22

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		
144.00	144.00 -	12.40	0.00	18.25	0.00	30.65	0.00

Corporate Card Statement

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

Cardholder Signature _____

Date

10/6/2019

Transactions examined and approved.

Manager/Supervisor Signature _____

Date

10/6/2019

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,981.75

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
06 MAY	Payments AUTOMATIC PAYMENT	741.95-	
	Sub Total:	741.95-	
20 MAY	Interest, Fees & Government Charges CARD FEE	18.25	107020-22
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
741.95	741.95 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____

Date 6/6/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 10/6/2019

10/6/2019