



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

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

**TABLE OF CONTENTS**

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

#### **PREPARATION TIMING AND REVIEW**

Date prepared: 11th 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 30 JUNE 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.

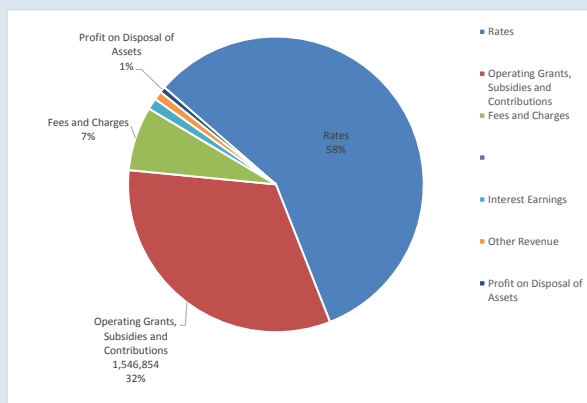
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
Buildings	93.59%	218,690	218,690	204,681	14,009
<b>Plant &amp; Equipment</b>	91.84%	568,000	568,000	521,676	46,324
<b>Infrastructure - Roads</b>	102.94%	1,389,458	1,389,458	1,430,317	(40,859)

\* Note: % Compares current ytd actuals to annual budget

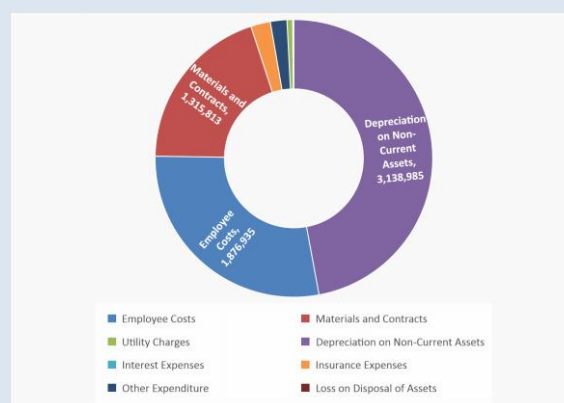
<b>Financial Position</b>	<b>This Time Last Year</b>	<b>Year to Date Actual</b>
Adjusted Net Current Assets	\$ 1,859,409	\$ 1,574,131
Cash and Equivalent - Unrestricted	\$ 1,787,621	\$ 1,514,644
Cash and Equivalent - Restricted	\$ 1,335,689	\$ 832,617
Receivables - Rates	\$ 97,804	\$ 93,072
Receivables - Other	\$ 7,979	\$ 8,396
Payables	\$ 25,673	\$ 43,199

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

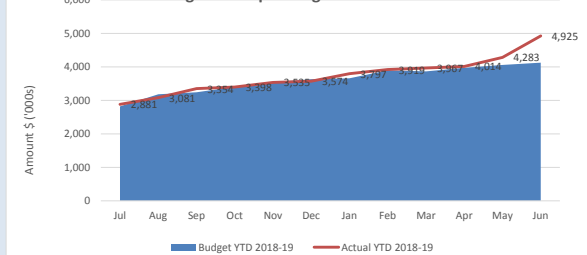
### OPERATING REVENUE



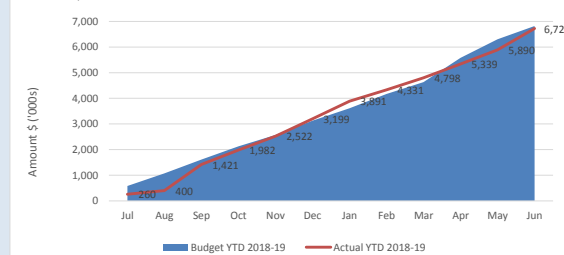
### OPERATING EXPENSES



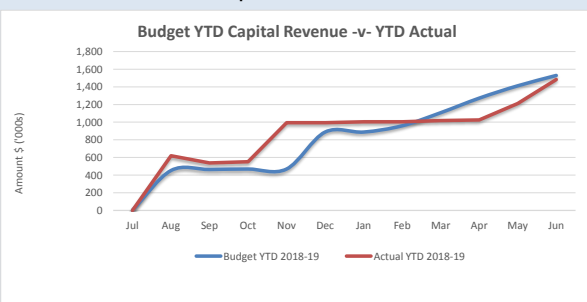
### Budget YTD Operating Revenues -v- YTD Actual



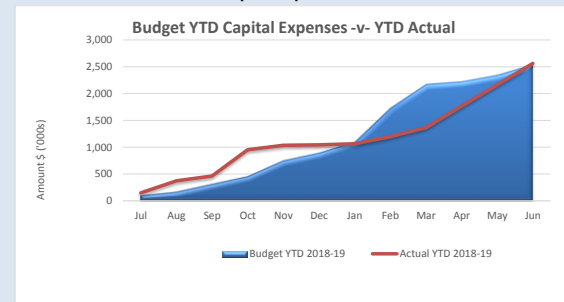
### Budget YTD Operating Expenses -v- YTD Actual



### Capital Revenue



### Capital Expense



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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
<b>Opening Funding Surplus(Deficit)</b>	1(b)	\$ 1,367,942	\$ 1,367,942	\$ 1,367,942	\$ 0	% 0%	
<b>Revenue from operating activities</b>							
Governance		17,745	17,745	26,611	8,866	50%	▲
General Purpose Funding - Rates	5	2,703,726	2,703,726	2,743,381	39,655	1%	▲
General Purpose Funding - Other		497,503	497,503	1,017,368	519,865	104%	▲
Law, Order and Public Safety		26,858	26,858	71,768	44,910	167%	
Health		5,492	5,492	6,322	830	15%	▲
Housing		9,360	9,360	4,680	(4,680)	(50%)	▼
Community Amenities		185,077	185,077	213,312	28,235	15%	▲
Recreation and Culture		103,420	103,420	107,955	4,535	4%	
Transport		437,211	437,211	597,514	160,303	37%	▲
Economic Services		21,550	21,550	25,306	3,756	17%	
Other Property and Services		117,612	117,612	110,761	(6,851)	(6%)	
		<b>4,125,553</b>	<b>4,125,553</b>	<b>4,924,978</b>	799,425	19%	▲
<b>Expenditure from operating activities</b>							
Governance		(442,283)	(442,283)	(378,285)	63,998	14%	▲
General Purpose Funding		(132,110)	(132,110)	(114,677)	17,433	13%	▲
Law, Order and Public Safety		(197,755)	(197,755)	(187,966)	9,790	5%	
Health		(16,776)	(16,776)	(12,499)	4,277	25%	
Education and Welfare		(2,000)	(2,000)	(160)	1,840	92%	
Housing		(4,219)	(4,219)	(2,811)	1,408	33%	
Community Amenities		(830,527)	(830,527)	(605,578)	224,949	27%	▲
Recreation and Culture		(773,528)	(773,528)	(698,559)	74,969	10%	
Transport		(4,014,623)	(4,014,623)	(4,311,084)	(296,461)	(7%)	
Economic Services		(326,264)	(326,264)	(310,050)	16,214	5%	
Other Property and Services		(83,212)	(83,212)	(101,656)	(18,445)	(22%)	▼
		<b>(6,823,297)</b>	<b>(6,823,297)</b>	<b>(6,723,325)</b>	99,972	1%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,333,307	2,333,307	3,138,985	805,678	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	(28,121)	(29,074)	(3051%)	▼
Movement of excess rates		0	0	(26,135)			
<b>Amount attributable to operating activities</b>		<b>(363,484)</b>	<b>(363,484)</b>	<b>1,286,382</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,143,681	1,143,681	1,138,684	(4,997)	(0%)	
Realisation/Proceeds from Disposal of Assets	6	76,500	76,500	85,963	9,463	12%	
Capital Acquisitions	7	(2,176,148)	(2,176,148)	(2,159,936)	16,212	1%	
<b>Amount attributable to investing activities</b>		<b>(955,967)</b>	<b>(955,967)</b>	<b>(935,289)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	309,065	309,065	258,259	(50,806)	(16%)	▼
Repayment of Debentures	8	(99,136)	(99,136)	(99,136)	0	0%	
Transfer to Reserves	9	(258,420)	(258,420)	(304,026)	(45,606)	(18%)	▼
<b>Amount attributable to financing activities</b>		<b>(48,491)</b>	<b>(48,491)</b>	<b>(144,903)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>(0)</b>	<b>1,574,131</b>			

**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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources	<p><b>Governance</b></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><b>Administration</b></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>
<b>GENERAL PURPOSE FUNDING</b>	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.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	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.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	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.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	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.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	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.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,367,942	1,367,942	<b>1,367,942</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	5	2,703,726	2,703,726	<b>2,743,381</b>	39,655	1%	
Operating Grants, Subsidies and Contributions	10	991,479	991,479	<b>1,546,854</b>	555,375	56%	▲
Fees and Charges		320,649	320,649	<b>334,320</b>	13,671	4%	
Interest Earnings		45,752	45,752	<b>58,470</b>	12,718	28%	▲
Other Revenue		43,662	43,662	<b>45,749</b>	2,087	5%	
Profit on Disposal of Assets	6	20,285	20,285	<b>30,057</b>	9,772	48%	
Realisation on Disposal of Assets		0	0	<b>28</b>	28		
		<b>4,125,553</b>	<b>4,125,553</b>	<b>4,758,859</b>	633,306	15%	▲
<b>Expenditure from operating activities</b>							
Employee Costs		(2,029,824)	(2,029,824)	<b>(1,876,935)</b>	152,889	8%	
Materials and Contracts		(2,093,617)	(2,093,616)	<b>(1,315,813)</b>	777,803	37%	▲
Utility Charges		(59,639)	(59,639)	<b>(43,843)</b>	15,796	26%	▲
Insurance Expenses		(155,789)	(155,789)	<b>(151,905)</b>	3,884	2%	
Interest Expenses		(9,454)	(9,454)	<b>(7,713)</b>	1,741	18%	
Depreciation on Non-Current Assets		(2,333,307)	(2,333,307)	<b>(3,138,985)</b>	(805,678)	(35%)	▼
Loss on Disposal of Assets	6	(21,238)	(21,238)	<b>(1,936)</b>	19,302	91%	▲
Other Expenditure		(120,430)	(120,430)	<b>(128,627)</b>	(8,197)	(7%)	
		<b>(6,823,297)</b>	<b>(6,823,297)</b>	<b>(6,665,757)</b>	157,539	2%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,333,307	2,333,307	<b>3,138,985</b>	805,678	35%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	953	<b>(28,121)</b>	(29,074)	(3051%)	▼
Movement of excess rates		0	0	<b>(26,135)</b>			
<b>Amount attributable to operating activities</b>		<b>(363,484)</b>	<b>(363,483)</b>	<b>1,286,383</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,143,681	1,143,681	<b>1,138,684</b>	(4,997)	(0%)	
Realisation/Proceeds from Disposal of Assets	6	76,500	76,500	<b>85,963</b>	9,463	12%	
Capital acquisitions	7	(2,176,148)	(2,176,148)	<b>(2,159,936)</b>	16,212	1%	
<b>Amount attributable to investing activities</b>		<b>(955,967)</b>	<b>(955,967)</b>	<b>(935,289)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	309,065	309,065	<b>258,259</b>	(50,806)	(16%)	▼
Repayment of Debentures	8	(99,136)	(99,136)	<b>(99,136)</b>	0	(0%)	
Transfer to Reserves	9	(258,420)	(258,420)	<b>(304,026)</b>	(45,606)	18%	
<b>Amount attributable to financing activities</b>		<b>(48,491)</b>	<b>(48,491)</b>	<b>(144,903)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>0</b>	<b>0</b>	<b>1,574,131</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 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.



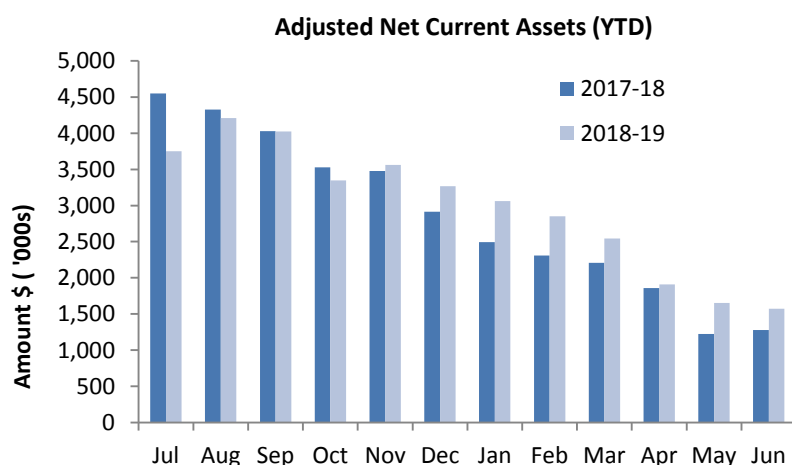
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 30 Jun 2018	Year to Date Actual 30 Jun 2019
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,292,946	1,787,621	1,514,644
Cash Restricted	3	786,850	1,335,689	832,617
Receivables - Rates	4	101,169	97,804	93,072
Receivables - Other	4	76,827	7,979	8,396
Interest / ATO Receivable / Prepaid Expenses		0	0	1,227
Inventories		1,912	1,329	4,221
		2,259,704	3,230,422	2,454,177
<b>Less: Current Liabilities</b>				
Payables		(97,864)	(25,673)	(43,199)
Provisions - employee		(314,497)	(333,262)	(423,049)
ATO Payables		(7,048)	(9,651)	(4,231)
		(419,409)	(368,586)	(470,479)
<b>Unadjusted Net Current Assets</b>		<b>1,840,295</b>	<b>2,861,836</b>	<b>1,983,698</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(786,850)	(1,335,689)	(832,617)
Add: Provisions - employee		314,497	333,262	423,049
<b>Adjusted Net Current Assets</b>		<b>1,367,942</b>	<b>1,859,409</b>	<b>1,574,131</b>

#### 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)**

**\$1.57 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$1.86 M**

## **SIGNIFICANT ACCOUNTING POLICIES**

### **CURRENT AND NON-CURRENT CLASSIFICATION**

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

### **EMPLOYEE BENEFITS**

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

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

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

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

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

### **PROVISIONS**

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

### **INVENTORIES**

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

### **TRADE AND OTHER PAYABLES**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
	\$	%			
<b>Revenue from operating activities</b>					
Community Amenities	28,235	15%	▲	Permanent	Grant funding CCTV & Planing Fees & Charges
<b>Expenditure from operating activities</b>					
General Purpose Funding	17,433	13%	▼	Permanent	Valuation and legal expenses
Community Amenities	224,949	27%	▲	Permanent	Materials and contractors Planning & Surveyor, Sanitation, Cemetery and Community Development
Recreation and Culture	74,969	10%		Permanent	Employee and internal costs
Other Property and Services	(18,445)	(22%)	▼	Permanent	Internal allocations
<b>Investing Activities</b>					
Capital Acquisitions	16,212	1%	▼	Permanent	Refer Note 7
<b>Financing Activities</b>					
Transfer to Reserves	(45,606)	(18%)	▼	Permanent	Reserve transfers not required
<b>KEY INFORMATION</b>					

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

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

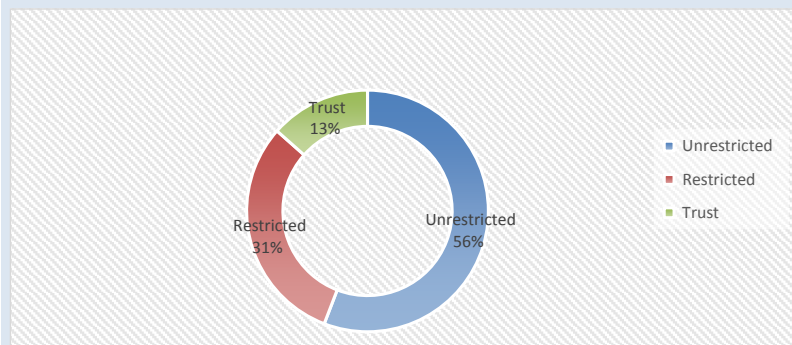
<b>Cash and Investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total YTD Actual</b>	<b>Institution</b>	<b>Maturity Date</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	21,405			21,405	Westpac	At Call
Municipal Investment Account	1,492,539			1,492,539	Westpac	At Call
Reserve Fund - Leave		115,552		115,552	Westpac	At Call
Reserve Fund - Water		14,224		14,224	Westpac	At Call
Reserve Fund - Office & Equipment		39,708		39,708	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,599		256,599	Westpac	At Call
Reserve Fund - Legal		39,980		39,980	Westpac	At Call
Reserve Fund - Land Development		52,028		52,028	Westpac	At Call
Reserve Fund - Roadworks		102,060		102,060	Westpac	At Call
Reserve Fund - Landcare		15,834		15,834	Westpac	At Call
Reserve Fund - Building		149,618		149,618	Westpac	At Call
Reserve Fund - Unspent Grants		47,013		47,013	Westpac	At Call
Trust Bank Account			99,298	99,298	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			0		Westpac	At Call
<b>Term Deposits</b>						
TD 454181 - POS Wokarena			141,107	141,107	Westpac	28-May-19
TD 454202 - Wokarena Intersection Upgrade			125,216	125,216	Westpac	28-May-19
<b>Total</b>	<b>1,514,644</b>	<b>832,617</b>	<b>365,621</b>	<b>2,712,882</b>		

**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.



<b>Total Cash</b>	<b>Unrestricted</b>
<b>\$2.71 M</b>	<b>\$1.51 M</b>

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

OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

Rates Receivable	30 June 2018	30 Jun 19
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,743,381
Less Collections to date	(2,712,994)	(2,751,477)
Equals Current Outstanding	<b>101,168</b>	<b>93,072</b>
<b>Net Rates Collectable</b>	<b>101,168</b>	<b>93,072</b>
% Collected	97.29%	96.73%

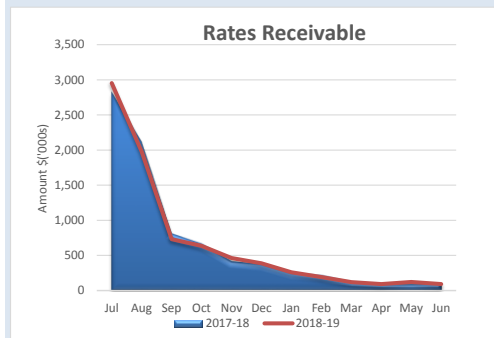
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,633	132	0	631	8,396
Percentage	91%	2%	0%	8%	
<b>Balance per Trial Balance</b>					
Sundry debtors					8,396
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>8,396</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

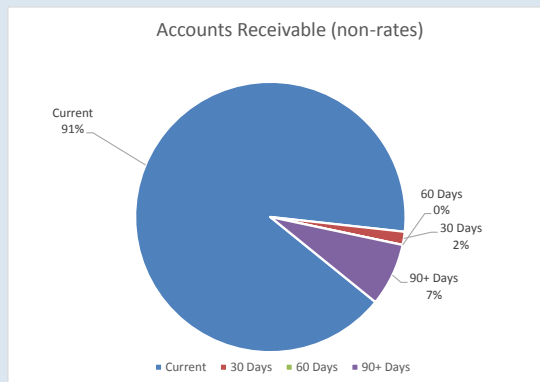
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
<b>97%</b>	<b>\$93,072</b>



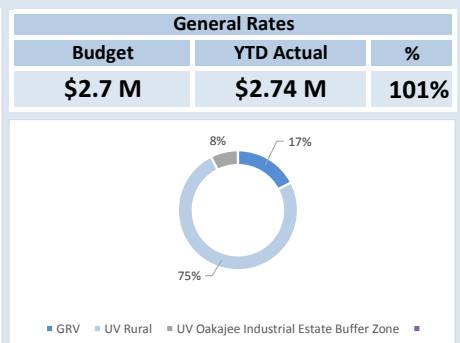
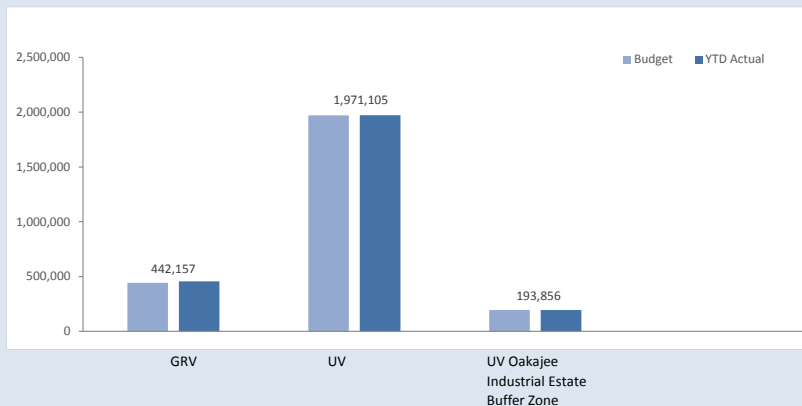
<b>Debtors Due</b>
<b>\$8,396</b>
<b>Over 30 Days</b>
<b>9%</b>
<b>Over 90 Days</b>
<b>8%</b>

General Rate Revenue	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	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				
Movement in Excess Rates							(18,392)	(26,135)	0	0	7,743
Amount from General Rates							2,703,726				2,743,381
Ex-Gratia Rates							0				
Total General Rates							2,703,726				2,743,381
Totals							2,703,726				2,743,381

**SIGNIFICANT ACCOUNTING POLICIES**

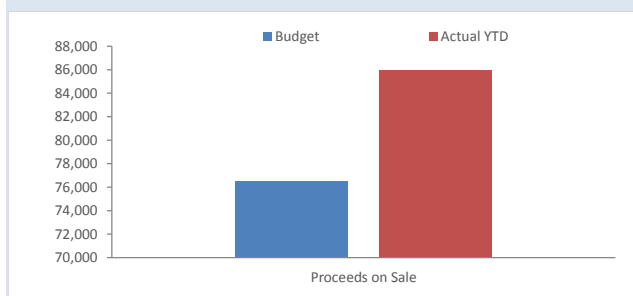
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**



Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book		Proceeds	Profit	Net Book		Profit	(Loss)
		Value	(Loss)			Value	(Loss)		
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>									
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			0	0	(1,706)	230	0	(1,936)
		<b>77,453</b>	<b>76,500</b>	<b>20,285</b>	<b>(21,238)</b>	<b>53,971</b>	<b>85,963</b>	<b>30,057</b>	<b>(1,936)</b>

KEY INFORMATION



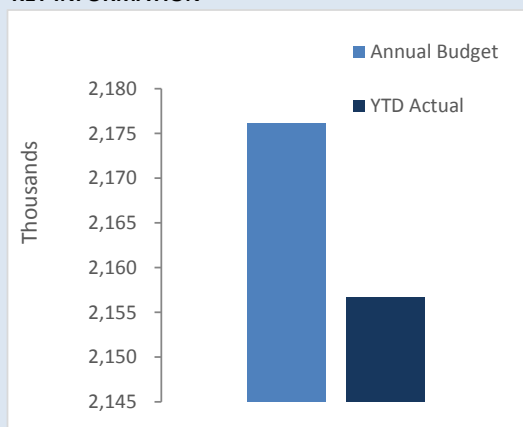
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$76,500</b>	<b>\$85,963</b>	<b>112%</b>

Capital Acquisitions	Amended Annual Budget	Amended YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	218,690	218,690	204,681	(14,009)
Plant, Tools & Equipment	568,000	568,000	521,676	(46,324)
Infrastructure - Roads	1,389,458	1,389,458	1,430,317	40,859
<b>Capital Expenditure Totals</b>	<b>2,176,148</b>	<b>2,176,148</b>	<b>2,156,675</b>	<b>(19,473)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,143,681	1,143,681	1,138,684	-4,997
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	32,961	-1,306
Plant Replacement Reserve	211,681	0	211,681	211,681
Contribution - operations	710,019	921,700	687,386	(234,314)
<b>Capital Funding Total</b>	<b>2,176,148</b>	<b>2,176,148</b>	<b>2,156,675</b>	<b>(19,473)</b>

#### 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



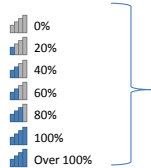
Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.18 M</b>	<b>\$2.16 M</b>	<b>99%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.14 M</b>	<b>\$1.14 M</b>	<b>100%</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
<b>Capital Expenditure</b>							
<b>Buildings</b>							
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	5,000	0	5,000 Safer Communities CCTV funding application successful funds transferred to Unspent Grants due to timing of completion July 19
1.00		Bitumen seal to from Nabawa Community Centre to Stadium	126440 Job 1036	42,293	42,293	42,293	0 Project Complete
0.99		Coronation Beach Campsite BBQ	171640	10,500	10,500	10,369	131 Project Complete
1.00		BHP Mural Wall	128340	10,921	10,921	10,920	1 Project Complete
0.94		Bill Hemsley Park Water & Shade Shelter	128340	71,000	71,000	66,783	4,217 Project Complete
0.87		Depot Construction Fencing	132640	25,800	25,800	22,444	3,356 Project Complete
1.00		Nanson Showgrounds Exhibition Hall	126440 Job 1043	18,909	18,909	18,912	(3) Project Complete
0.94		<b>Buildings Total</b>		<b>218,690</b>	<b>218,690</b>	<b>204,681</b>	<b>14,009</b>
<b>Plant &amp; Equipment</b>							
0.98		Caterpillar Grader	135540	330,000	330,000	322,517	7,483 Plant purchase complete
0.77		Roller	135540	175,000	175,000	135,000	40,000 Plant purchase complete
1.07		Mower	135540	29,000	29,000	31,000	(2,000) Plant purchase complete
0.82		Mower	135540	6,000	6,000	4,890	1,110 Plant purchase complete
1.01		Water tank and fittings	135540	22,000	22,000	22,200	(200) Plant purchase complete
1.01		Upgrade to Rockwell bore pump; stand alone tool chest	135840	6,000	6,000	6,069	(69) Plant purchase complete
0.92		<b>Plant &amp; Equipment Total</b>		<b>568,000</b>	<b>568,000</b>	<b>521,676</b>	<b>46,324</b>
<b>Infrastructure - Roads</b>							
0.98		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	455,978	444,955	11,023 Completed and claimed
1.07		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	454,329	484,388	(30,059) Completed and claimed
1.00		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	466,381	468,537	(2,156) Completed and claimed
2.54		BHP Carpark 18/19 Capex	131140 - 1041	12,771	12,771	32,437	(19,666) Project complete - internal costs not allocated in budget review
1.03		<b>Infrastructure - Roads Total</b>		<b>1,389,458</b>	<b>1,389,458</b>	<b>1,430,317</b>	<b>(40,859)</b>
0.99		<b>Grand Total</b>		<b>2,176,148</b>	<b>2,176,148</b>	<b>2,156,675</b>	<b>19,473</b>

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	8,943	8,943	14,451	14,451	1,380	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	38,938	38,938	123,132	123,132	4,716	5,193
<b>Transport</b>									
Loan 96- Plant	32,561	0	0	32,561	32,561	-0	(0)	708	1,200
Loan 97- Plant	37,857	0	0	18,694	18,694	19,163	19,163	908	1,137
	0	0	0	0	0	0	0	0	0
	255,882	0	0	99,136	99,136	156,746	156,746	7,713	8,954
<b>Self supporting loans</b>									
	0	0	0	0	0	0	0	-	0
	0	0	0	0	0	0	0	0	0
<b>Total</b>	255,882	0	0	99,136	99,136	156,746	156,746	7,713	8,954

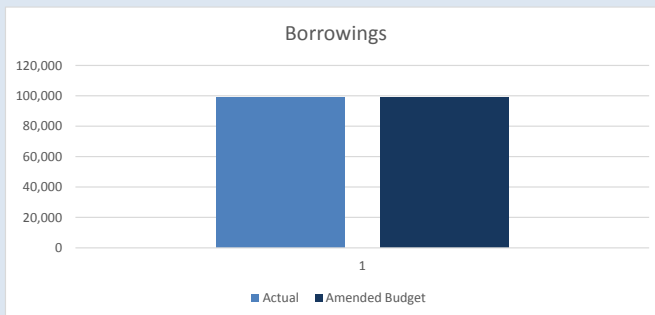
All debenture repayments were financed by general purpose revenue.

#### 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

**\$99,136**

#### Interest Earned

**\$58,470**

#### Reserves Bal

**\$.83 M**

#### Interest Expense

**\$7,713**

#### Loans Due

**\$.16 M**

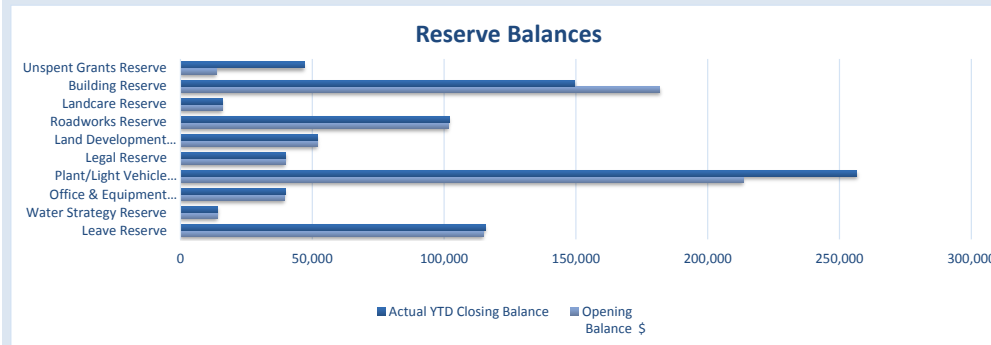
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2019

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	498	0	0	(34,500)	0	81,094	115,552
Water Strategy Reserve	14,163	72	61	0	0	0	0	14,235	14,224
Office & Equipment Reserve	39,537	240	171	0	0	0	0	39,777	39,708
Plant/Light Vehicle Reserve	213,579	1,500	933	253,768	253,768	(211,681)	(211,681)	257,166	256,599
Legal Reserve	39,808	180	172	0	0	0	0	39,988	39,980
Land Development Reserve	51,804	300	224	0	0	0	0	52,104	52,028
Roadworks Reserve	101,620	540	440	0	0	0	0	102,160	102,060
Landcare Reserve	15,766	80	68	0	0	(15,000)	0	846	15,834
Building Reserve	181,902	1,200	677	0	0	(34,267)	(32,961)	148,835	149,618
Unspent Grants Reserve	13,617	0	0	0	47,013	(13,617)	(13,617)	0	47,013
	<b>786,850</b>	<b>4,652</b>	<b>3,245</b>	<b>253,768</b>	<b>300,781</b>	<b>(309,065)</b>	<b>(258,259)</b>	<b>736,205</b>	<b>832,617</b>

KEY INFORMATION



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

**NOTE 10  
GRANTS AND CONTRIBUTIONS**

**Grants and Contributions**

	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants Commission - Road Funding	238,473	238,473	526,207	287,734
Grants Commission - Equalisation (General Purpose)	191,778	191,778	388,321	196,543
Ex Gratia Rates	9,000	9,000	9,563	563
<b>Governance</b>				
Minor Income Received - Other General	1,200	1,200	1,928	728
LSL Reimbursement	16,545	16,545	16,545	0
Reimbursements & Contributions	0	0	8,240	8,240
<b>Law, Order and Public Safety</b>				
Contributions & Reimbursements	0	0	955	955
DFES Grant Income	16,908	16,908	29,103	12,196
Grant Revenue Ranger Services	0	0	30,000	30,000
<b>Community Amenities</b>				
Dolby Creek Management Plan Income (gst free)	18,000	18,000	3,163	-14,837
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
<b>Recreation and Culture</b>				
Showground/Halls Income Received	0	0	36	36
Grants & Other Income Received	14,000	14,000	20,563	6,563
<b>Transport</b>				
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
<b>Other Property and Services</b>				
Diesel Fuel Rebate Received	45,000	45,000	49,326	4,326
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	20,000	17,205	-2,795
<b>Operating grants, subsidies and contributions Total</b>	<b>991,479</b>	<b>991,479</b>	<b>1,546,854</b>	<b>555,375</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>Recreation and Culture</b>				
Grant Funding Received	5,000	5,000	0	-5,000
Grant Funding Revenue	10,909	10,909	10,909	0
<b>Transport</b>				
MW Regional Road Funding	883,666	883,666	883,666	0
R2R (Construction) Income	244,106	244,106	244,109	3
<b>Non-operating grants, subsidies and contributions Total</b>	<b>1,143,681</b>	<b>1,143,681</b>	<b>1,138,684</b>	<b>(4,997)</b>
<b>Grand Total</b>	<b>2,135,160</b>	<b>2,135,160</b>	<b>2,685,538</b>	<b>550,378</b>

**KEY INFORMATION**

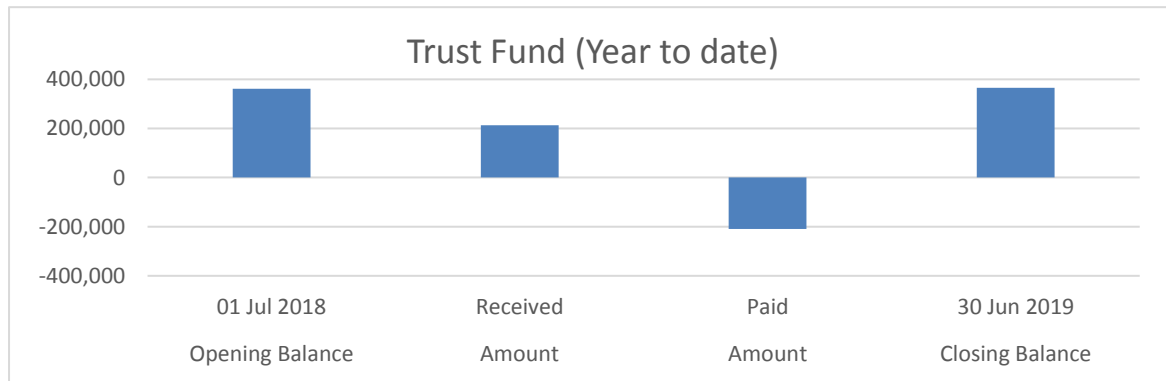
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2019**

**NOTE 11  
TRUST FUND**

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 30 Jun 2019
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	17,990	-17,460	3,490
Post Office Deposit	1,390	376	-304	1,462
Contributions from Sub Divider	338,212	177,071	-161,953	353,330
CTF Levy	1,666	8,888	-10,278	276
Building Commission	1,358	8,014	-8,750	623
Refundable Deposit	15,610	1,100	-10,620	6,090
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>361,547</b>	<b>213,439</b>	<b>-209,365</b>	<b>365,621</b>

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
	<b>Budget Adoption</b>		Opening Surplus	\$ 88,766	\$	\$ 88,766
	<b>Permanent Changes</b>					
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**

	30/06/2019	2018/2019	2018/2019	2018/2019	30-Jun-18
		Amended	Amended Full	Original Full Year	Audited Annual
	YTD Actual	YTD Budget	Year Budget	Budget	Financial Report
<b>Operating Expenditure</b>					
Governance	378,285	442,283	442,283	448,883	409,138
General Purpose Funding	114,677	132,110	132,110	120,110	45,556
Law, Order and Public Safety	187,966	197,755	197,755	197,755	292,772
Education	160	2,000	2,000	2,000	0
Health	12,499	16,776	16,776	16,776	14,256
Housing	2,811	4,219	4,219	4,219	3,130
Community Amenities	605,578	830,527	830,527	824,027	614,888
Recreation and Culture	698,561	773,528	773,528	771,528	686,552
Transport	4,339,205	4,091,123	4,091,123	4,081,623	3,393,396
Economic Services	310,048	326,264	326,264	326,264	281,777
Other Property and Services	101,656	83,212	83,212	83,212	108,375
Total Expenditure (E)	6,751,446	6,899,797	6,899,797	6,876,397	5,849,840
	30/06/2019	2018/2019	2018/2019	2018/2019	30-Jun-18
		Amended	Amended Full	Original Full Year	Audited Annual
	YTD Actual	YTD Budget	Year Budget	Budget	Financial Report
<b>Operating Revenue</b>					
Governance	(26,521)	(17,745)	(17,745)	(17,745)	(21,542)
General Purpose Funding	(3,734,614)	(3,201,229)	(3,201,229)	(3,160,152)	(3,529,643)
Law, Order and Public Safety	(71,768)	(26,858)	(26,858)	(26,858)	(178,712)
Education	0	0	0	0	0
Health	(6,322)	(5,492)	(5,492)	(5,492)	(5,728)
Housing	(4,680)	(9,360)	(9,360)	(9,360)	(9,566)
Community Amenities	(213,312)	(185,077)	(185,077)	(185,077)	(188,375)
Recreation and Culture	(118,864)	(114,329)	(114,329)	(103,420)	(398,730)
Transport	(1,585,124)	(1,569,983)	(1,569,983)	(1,551,499)	(1,575,319)
Economic Services	(25,306)	(21,550)	(21,550)	(21,550)	(23,327)
Other Property and Services	(110,761)	(117,612)	(117,612)	(85,000)	(149,340)
Total Revenue (R)	(5,897,272)	(5,269,234)	(5,269,234)	(5,166,152)	(6,080,283)
Operating (Profit)/Loss (R-E)	854,174	1,630,562	1,630,562	1,710,244	(230,442)
	30/06/2019	2018/2019	2018/2019	2018/2019	30-Jun-18
		Amended	Amended Full	Original Full Year	Audited Annual
	YTD Actual	YTD Budget	Year Budget	Budget	Financial Report
<b>Adjustment for Non-Cash Items</b>					
Depreciation	3,138,985	2,333,307	2,333,307	2,333,307	2,292,226
Profit/Loss on Sale of Asset	(28,121)	953	953	953	(4,568)
Movement in wage accruals	0	0	0	0	0
Movement in employee benefit provisions	78,511	0	0	0	(11,791)
Movement in deferred pensioner rates	668	0	0	0	711
Realisation on disposal of assets	85,935	76,500	76,500	0	0
Total Non-Cash Items (NC)	3,275,979	2,410,760	2,410,760	2,334,260	2,276,578
	30/06/2019	2018/2019	2018/2019	2018/2019	30-Jun-18
		Amended	Amended Full	Original Full Year	Audited Annual
	YTD Actual	YTD Budget	Year Budget	Budget	Financial Report
<b>Capital Expenditure</b>					
Land and Buildings	204,681	218,690	218,690	171,781	968,045
Plant and Equipment	515,607	562,000	562,000	562,000	764,837
Roads	1,430,317	1,389,458	1,389,458	1,376,687	1,658,941
Tools and Equipment	6,069	6,000	6,000	9,500	9,068
Transfer from Reserves	(258,258)	(309,065)	(309,065)	(309,065)	(793,568)
Transfer to Reserves	304,026	258,420	258,420	154,652	301,608
Repayment of Debentures	99,136	99,136	99,136	99,136	95,983
Proceeds from new loans	0	0	0	(85,000)	0
Proceeds from sale of equipment	(85,963)	(76,500)	(76,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	0	(69,655)
Total Capital	2,215,616	2,148,140	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)	
<b>Closing (Surplus)/Deficit</b>	<b>(1,574,131)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(1,367,942)</b>

COA	Rate Revenue	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0022	Rates - Legal Expenses	0	5,000	5,000	5,000	0	5,000		
0032	Rates Stationary/postage	3,918	3,500	3,500	3,500	4,094	(418)		
0062	Sundry Expenses	37	100	100	100	12	63		
0082	Rates - Other Costs.	129	500	500	500	127	372		
0132	Valuation Expenses	24,660	27,500	27,500	15,500	10,979	2,840		
0352	Rates - Administration Allocation	85,934	95,010	95,010	95,010	84,891	9,076		
	<b>Total Operating Expenditure</b>	<b>114,677</b>	<b>131,610</b>	<b>131,610</b>	<b>119,610</b>	<b>100,102</b>			
	<b>Operating Revenue</b>								
0002	Reimbursement - Debtors Refunds	0	0	0	0	0	0		
0030	General Rates Income	(2,729,862)	(2,703,726)	(2,703,726)	(2,703,726)	(2,574,514)	26,136	*	Rates paid in advance jnl to recognise in 2019/20
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	(16,351)	(12,500)	(12,500)	(12,500)	(17,721)	3,851		
0123	Interest - Instalment Payments	(8,056)	(7,000)	(7,000)	(7,000)	(7,177)	1,056		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,310)	(5,000)	(5,000)	(5,000)	(5,229)	310		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(3,350)	(2,500)	(2,500)	(2,500)	(2,917)	850		
	<b>Total Operating Revenue</b>	<b>(2,786,023)</b>	<b>(2,744,726)</b>	<b>(2,744,726)</b>	<b>(2,744,726)</b>	<b>(2,633,773)</b>			
	<b>Total Rate Revenue</b>	<b>(2,671,346)</b>	<b>(2,613,116)</b>	<b>(2,613,116)</b>	<b>(2,625,116)</b>	<b>(2,533,671)</b>			



COA	General Purpose Funding	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
9992	Interest & Overdraft Fees	0	500	500	500	0	500		
	<b>Operating Revenue</b>		0						
			0						
0201	Legal Reserve Income	(172)	(180)	(180)	(180)	(210)	(8)		
0203	Leave Reserve Income	(498)	(540)	(540)	(540)	(606)	(42)		
0204	Land Development Reserve Income	(224)	(300)	(300)	(300)	(317)	(76)		
0205	Building Reserve Income	(677)	(1,200)	(1,200)	(1,200)	(2,903)	(523)		
0206	Roadworks Reserve Income	(440)	(540)	(540)	(540)	(535)	(100)		
0215	Unspent Grants Reserve Income	(13)	0	0	0	(0)	13		
0223	Water Strategy Reserve Income	(61)	(72)	(72)	(72)	(75)	(11)		
0233	Grants Commission - Road Funding	(526,207)	(238,473)	(238,473)	(222,570)	(496,002)	287,734	*	Advanced payment June 2019
0243	Computer and Office Equipment Reserve	(171)	(240)	(240)	(240)	(208)	(69)		
0253	Grants Commission - (General Purpose)	(388,321)	(191,778)	(191,778)	(166,604)	(372,830)	196,543	*	Advanced payment June 2019
0273	Plant/Light Vehicle Reserve Income	(933)	(1,500)	(1,500)	(1,500)	(1,898)	(567)		
0453	Interest Received - Municipal Account	(30,805)	(21,600)	(21,600)	(21,600)	(20,202)	9,205		
0506	Landcare Reserve Income	(68)	(80)	(80)	(80)	(83)	(12)		
	<b>Total Operating Revenue</b>	<b>(948,591)</b>	<b>(456,503)</b>	<b>(456,503)</b>	<b>(415,426)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Income</b>	<b>(948,591)</b>	<b>(456,003)</b>	<b>(456,003)</b>	<b>(414,926)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Funding</b>	<b>(3,619,937)</b>	<b>(3,069,119)</b>	<b>(3,069,119)</b>	<b>(3,040,042)</b>	<b>(3,429,541)</b>			

COA	Governance	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0112	Election & Poll Expenses.	0	4,000	4,000	4,000	11,710	4,000		
0182	Subscriptions & Memberships Expense	23,448	25,418	25,418	25,418	21,435	1,970		
0192	Members Conference & Training Expenses	6,694	15,000	15,000	15,000	13,258	8,306		
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.	72,805	72,280	72,280	72,280	72,246	(525)		
0252	Members Remuneration Expenses	4,255	4,400	4,400	4,400	4,223	145		
0262	President & Deputy Allowances.	12,500	12,500	12,500	12,500	12,426	0		
0272	Council Chambers Repairs & Maintenance	6,959	8,120	8,120	5,920	3,780	1,161		
0442	Members Administration Allocation	201,162	209,790	209,790	209,790	212,227	8,628		
0462	Meeting & Refreshments Expense	19,671	40,000	40,000	35,000	18,387	20,329	*	Under budget estimate
1822	Accounting & Audit Expenses	18,258	35,975	35,975	35,975	22,773	17,717	*	Accrual for final audit expenses
7202	Members Depreciation	750	1,250	1,250	1,250	1,264	500		
	<b>Total Operating Expenditure</b>	<b>378,285</b>	<b>456,083</b>	<b>456,083</b>	<b>448,883</b>	<b>409,086</b>			
	<b>Operating Revenue</b>								
1213	Governance Income	0	0	0	0	0			
	<b>Total Governance</b>	<b>378,285</b>	<b>456,083</b>	<b>456,083</b>	<b>448,883</b>	<b>409,086</b>			

COA	Adminstration	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0102	Provision for LSL	40,272	7,000	7,000	7,000	9,675	(33,272)	*	Non cash item EOY Adjustment journal
0222	Fringe Benefits Tax	33,137	42,000	42,000	42,000	40,996	8,863		
0282	Administration SGC 9.50%	54,199	56,580	56,580	56,580	52,180	2,381		
0292	Admin Salaries Expense	557,219	533,111	533,111	533,111	537,061	(24,108)	*	Refer COA 0562 LSL not taken in 2019
0294	Admin Staff Housing Allowance	13,162	13,273	13,273	13,273	12,863	111		
0312	Admin - Max 3% Council Additional Contr	14,684	14,084	14,084	14,084	12,739	(600)		
0362	Accrued Annual Leave - Admin	6,642	0	0	0	(1,370)	(6,642)		
0372	Admin Workers Compensation Insurance	12,571	13,000	13,000	13,000	12,601	429		
0402	Insurance Expense	5,714	4,700	4,700	4,700	4,619	(1,014)		
0415	Realisation on Disposal of Asset	91	0	0	0	0	(91)		Non cash item (refer to adjustment on summary)
0422	Office Gardens Expenses	35,321	37,615	37,615	37,615	36,220	2,294		
0432	Admin Building Operations	21,296	28,332	28,332	28,332	25,685	7,036		
0472	Office Expenses - General	11,976	16,500	16,500	16,500	15,183	4,524		
0473	Admin Building Repairs & Maintenance	9,640	12,500	12,500	12,500	15,726	2,860		
0482	Office Telephone & Internet Expenses	15,082	29,100	29,100	29,100	20,834	14,018	*	Under budget estimate for fixed wireless internet
0492	Advertising Expenses	4,309	11,000	11,000	11,000	8,261	6,691		
0502	Computer Hardware Service & Repair	45,330	37,202	37,202	37,202	24,290	(8,128)		
0512	Furniture & Equipment - (Expensed)	7,169	8,000	8,000	8,000	5,819	831		
0522	Freight & Postage Expense	1,480	1,500	1,500	1,500	2,173	20		
0542	Printing & Stationary Expense	18,817	20,000	20,000	20,000	17,974	1,183		
0552	Motor Vehicle Expenses	7,353	7,000	7,000	7,000	7,058	(353)		
0562	Administration LSL Expense	3,530	43,525	43,525	43,525	4,571	39,995	*	Budget to be relisted 19/20
0582	Meeting & Refreshments	0	0	0	0	52	0		
0592	Admin Allocated to Programs	(1,080,596)	(1,195,519)	(1,195,519)	(1,195,519)	(1,061,135)	(114,923)	*	Internal allocation non cash item
0622	Uniform Expense	1,093	2,077	2,077	2,077	710	984		
0632	Staff Training, Conference and Recruitment	16,630	28,000	28,000	28,000	11,626	11,370	*	Under budget estimate
0662	Public Liability Insurance	18,499	18,000	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	34,327	95,225	95,225	115,225	74,538	60,898	*	Pending invoices for Financial Services for year end, Annual Reporting and P&E Valuation
0702	Bank Fees & Charges	7,881	8,450	8,450	6,250	5,634	569		
0712	Occupational Health & Safety	2,558	7,000	7,000	7,000	5,574	4,442		
0722	Accounting Software Operating Expenditure	41,641	49,000	49,000	45,000	47,153	7,359		
7002	Admin Depreciation	38,976	37,945	37,945	37,945	33,124	(1,031)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>(13,800)</b>	<b>(13,800)</b>	<b>0</b>	<b>52</b>			

COA	Adminstration	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Revenue</b>								
0383	Minor Income Received - Other General	(2,024)	(1,200)	(1,200)	(1,200)	(1,749)	824		
0403	Profit on Sale of Asset	289	0	0	0	0	(289)		
0573	Reimbursements & Contributions	(8,240)	0	0	0	(19,793)	8,240		LGIS Contributions Credit 18/19
1243	LSL Reimbursement	(16,545)	(16,545)	(16,545)	(16,545)	0	0		
	<b>Total Operating Revenue</b>	<b>(26,521)</b>	<b>(17,745)</b>	<b>(17,745)</b>	<b>(17,745)</b>	<b>(21,542)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0	0		
0351	T/f From Leave Res-admin	0	(26,500)	(26,500)	(26,500)	0	(26,500)	*	Transfer not required as leave not taken
0355	Tfr From Building Reserve	(32,961)	(34,267)	(34,267)	(34,267)	(275,733)	(1,306)		
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	498	540	540	540	606	42		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	171	240	240	240	208	69		
4780	Tfr to Plant/Light Vehicle Reserve	933	1,500	1,500	1,500	1,898	567		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>1,484</b>	<b>(24,220)</b>	<b>(24,220)</b>	<b>(24,220)</b>	<b>2,712</b>			
	<b>Total Administration</b>	<b>(25,037)</b>	<b>(55,765)</b>	<b>(55,765)</b>	<b>(41,965)</b>	<b>(18,777)</b>			
	<b>Total Governance/Administration</b>	<b>353,248</b>	<b>400,318</b>	<b>400,318</b>	<b>406,918</b>	<b>390,308</b>			

COA	Fire Prevention	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0602	Fire Control - Admin Allocation Expense	10,742	11,876	11,876	11,876	10,611	1,135		
0672	Fire Break Inspection Fees	1,555	2,000	2,000	2,000	1,273	445		
0762	Ranger's Allocation Expenses	22,088	23,430	23,430	23,430	21,412	1,342		
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	30,217	25,935	25,935	25,935	32,439	(4,282)		
8012	Loss on Sale of Assets.	0	0	0	0	54,546	0		
7012	Fire Control Depreciation	73,668	73,670	73,670	73,670	71,367	2		
	<b>Total Operating Expenditure</b>	<b>139,389</b>	<b>138,811</b>	<b>138,811</b>	<b>138,811</b>	<b>192,323</b>			
	<b>Operating Revenue</b>								
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	(29,103)	(16,908)	(16,908)	(16,908)	(27,883)	12,196	*	2019/2020 Advanced payment received
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)		
	<b>Total Operating Revenue</b>	<b>(36,058)</b>	<b>(23,158)</b>	<b>(23,158)</b>	<b>(23,158)</b>	<b>(38,518)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>2,695</b>			
	<b>Total Fire Prevention</b>	<b>100,636</b>	<b>112,959</b>	<b>112,959</b>	<b>112,959</b>	<b>156,500</b>			

COA	Animal Control	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0792	Animal Control - Admin Allocation Expenses	11,876	11,876	11,876	11,876	10,611	0		
0812	Depn - Animal Control	179	180	180	180	179	1		
0822	Other Minor Expenditure	78	0	0	0	0	(78)		
0842	Animal Control Expenses	1,074	1,000	1,000	1,000	974	(74)		
0852	Rangers Allocation	22,088	23,430	23,430	23,430	21,412	1,342		
	<b>Total Operating Expenditure</b>	<b>35,294</b>	<b>36,486</b>	<b>36,486</b>	<b>36,486</b>	<b>33,177</b>			
	<b>Operating Revenue</b>								
0843	Impoundment Fees	(141)	(100)	(100)	(100)	(107)	41		
0853	Dog/Cat Registrations Income	(4,369)	(3,300)	(3,300)	(3,300)	(4,200)	1,069		
0863	Fines & Penalties	(1,200)	(300)	(300)	(300)	(400)	900		
	<b>Total Operating Revenue</b>	<b>(5,710)</b>	<b>(3,700)</b>	<b>(3,700)</b>	<b>(3,700)</b>	<b>(4,707)</b>			
	<b>Total Animal Control</b>	<b>29,584</b>	<b>32,786</b>	<b>32,786</b>	<b>32,786</b>	<b>28,470</b>			

COA	Other Law, Order and Public Safety	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0902	Rangers Allocation	13,252	14,058	14,058	14,058	12,726	806		
0962	Misc. Expenses - Other Law and Order	31	400	400	400	0	369		
	<b>Total Operating Expenditure</b>	<b>13,283</b>	<b>14,458</b>	<b>14,458</b>	<b>14,458</b>	<b>12,726</b>			
	<b>Operating Revenue</b>								
0983	Fines & Penalties Levied.	0	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>13,283</b>	<b>14,458</b>	<b>14,458</b>	<b>14,458</b>	<b>12,726</b>			

COA	Rangers Expenses	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0872	Rangers Superannuation - Council 3%	0	0	0	0	0	0		
0892	Salary & Wages Expense-Rangers	73,928	82,834	82,834	82,834	69,463	8,906		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	6,697	6,629	6,629	6,629	6,414	(68)		
0932	Conference & Training	0	1,000	1,000	1,000	0	1,000		
0982	Rangers Expense	9,694	10,035	10,035	10,035	11,036	341		
1012	Tools & Equipment - Low Value	0	1,000	1,000	1,000	0	1,000		
0152	Provision for LSL	(1,956)	0	0	0	(2,661)	1,956		
3872	Accrued Annual Leave - Rangers	(1,240)	0	0	0	602	1,240		
0952	Rangers Expenses Allocated	(88,566)	(94,998)	(94,998)	(94,998)	(86,254)	(6,432)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>			
	<b>Operating Revenue</b>								
0773	Grant Revenue Ranger Services	(30,000)	0	0	0	0	30,000	*	DPRID Grant funding received Trainee Ranger grant
	<b>Capital Expenditure / Reserve Transfers</b>								
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	30,013	0	0	0	0	(30,013)	*	DPRID Grant funding transferred to Unspent Grant Reserve
1805	Transfer from Unspent Grant Reserve (Ranger Serv	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>30,013</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>143,516</b>	<b>160,203</b>	<b>160,203</b>	<b>160,203</b>	<b>197,695</b>			

COA	Education	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0992	Pre-School Repairs & Maintenance	160	2,000	2,000	2,000	0	(1,840)		
	<b>Operating Revenue</b>								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	<b>Total Education</b>	<b>160</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>			



		30-Jun-19	30-Jun-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	8,168	8,776	8,776	8,776	7,575	608		
1292	Health Expenses General	4,331	8,000	8,000	8,000	6,681	3,669		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure								
		12,499	16,776	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	(1,888)	(1,534)	(1,534)	(1,534)	(1,652)	354		
1583	Health Administration Fees	(2,168)	(1,814)	(1,814)	(1,814)	(1,932)	354		
	Total Operating Revenue								
		(6,322)	(5,492)	(5,492)	(5,492)	(5,728)			
Total Health Inspection and Administration		6,176	11,284	11,284	11,284	8,528		0	

COA	Housing	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
2512	Repairs & Maintenance - Non Employee Housing	1,465	2,874	2,874	2,874	1,439	1,409		
0815	REALISATION ON DISPOSAL OF ASSET	0	0	0	0	69,655	0		
2542	Housing Other Depreciation	1,345	1,345	1,345	1,345	1,345	(0)		
8022	Loss on Sale of Assets.	0	0	0	0	345	0		
	<b>Total Operating Expenditure</b>	<b>2,811</b>	<b>4,219</b>	<b>4,219</b>	<b>4,219</b>	<b>72,785</b>			
	<b>Operating Revenue</b>								
2553	Rental Income - Non Employee Housing	(4,680)	(9,360)	(9,360)	(9,360)	(9,566)	(4,680)		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(4,680)</b>	<b>(9,360)</b>	<b>(9,360)</b>	<b>(9,360)</b>	<b>(9,566)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
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	677	1,200	1,200	1,200	72,558	523		
0805	Proceeds from Disposal of Assets	0	0	0	0	(69,655)	0		
	<b>Total Capital / Reserves</b>	<b>677</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>2,903</b>			
	<b>Total Housing</b>	<b>(1,192)</b>	<b>(3,941)</b>	<b>(3,941)</b>	<b>(3,941)</b>	<b>66,122</b>			

COA	Sanitation - Household Refuse	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
1762	Domestic Rubbish Collection Expenses	121,806	136,100	136,100	122,600	126,824	14,294	*	Creditor invoicing yet to be rec'd for June 2019
1772	Sanitation Household Refuse Depreciation	2,996	3,000	3,000	3,000	2,996	4		
1792	Refuse Site Repairs & Maintenance	11,794	64,155	64,155	64,155	14,768	52,361	*	Under estimated budget - no external contract service, employee costs allocated across other jobs
2502	Domestic Rubbish - Admin Allocation	42,967	47,505	47,505	47,505	42,445	4,538		
	<b>Total Operating Expenditure</b>	<b>179,563</b>	<b>250,760</b>	<b>250,760</b>	<b>237,260</b>	<b>187,034</b>			
	<b>Operating Revenue</b>								
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		
	<b>Total Operating Revenue</b>	<b>(153,338)</b>	<b>(145,427)</b>	<b>(145,427)</b>	<b>(145,427)</b>	<b>(145,267)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>26,225</b>	<b>105,333</b>	<b>105,333</b>	<b>91,833</b>	<b>41,767</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Sanitation - Other</b>								
	<b>Operating Expenditure</b>								
1882	Parks & Gardens Rubbish Collection Expenses	8,416	7,827	7,827	7,827	8,143	(589)		
1912	Refuse Collection Expenses	0	5,000	5,000	5,000	455	5,000		
1922	Depn - Other Sanitation	485	485	485	485	485	(0)		
	<b>Total Operating Expenditure</b>	<b>8,901</b>	<b>13,312</b>	<b>13,312</b>	<b>13,312</b>	<b>9,082</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
1764	Rubbish Depot - Capital Expenses	0	5,000	0	5,000	0	5,000		
	<b>Total Sanitation - Other</b>	<b>8,901</b>	<b>18,312</b>	<b>13,312</b>	<b>18,312</b>	<b>9,082</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Protection of Environment</b>								
	<b>Operating Expenditure</b>								
1962	Abandoned Vehicle Expense	200	2,000	2,000	2,000	0	1,800		
2002	Project Management Fees	0	0	0	0	0	0		
2022	Landcare Expenditure	0	15,000	15,000	15,000	0	15,000	*	No project this year
2040	Dolby Creek Expenditure	3,163	18,000	18,000	18,000	4,600	14,837	*	Under budget estimate for the year, although recoup from Trust funds
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		
	<b>Total Operating Expenditure</b>	<b>3,363</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>4,600</b>			
	<b>Operating Revenue</b>								
2203	Grant Income - Other	0	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(3,163)	(18,000)	(18,000)	(18,000)	(4,600)	(14,837)	*	Under budget estimate for the year refer COA 2040
2933	Reimbursements & Sundry Income (P of E)	0	(1,000)	(1,000)	(1,000)	0	(1,000)		
	<b>Total Operating Revenue</b>	<b>(3,163)</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(4,600)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2055	Tfr from Landcare Reserve	0	(15,000)	(15,000)	(15,000)	0	(15,000)	*	Under budget estimate for the year refer COA 2022
2054	Tfr to/from Unspent Grant Reserve	0	0	0	0	0	0		
2080	Tfr to Landcare Reserve	68	80	80	80	83	12		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>68</b>	<b>(14,920)</b>	<b>(14,920)</b>	<b>(14,920)</b>	<b>83</b>			
	<b>Total Protection of Environment</b>	<b>268</b>	<b>1,080</b>	<b>1,080</b>	<b>1,080</b>	<b>83</b>			

COA	Town Planning and Regional Development	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0162	Provision for LSL	4,402	8,000	8,000	8,000	4,095	3,598		
1992	Planning Consultancy Expenses	11,027	26,000	26,000	33,000	24,912	14,973	*	Under budget estimate for the year
2102	Workers Compensation Insurance	2,127	2,100	2,100	2,100	2,065	(27)		
2112	Salary & Wages Expense-T/Plan	126,780	125,619	125,619	125,619	120,935	(1,161)		
2122	Superannuation - Council Maximum of 3%	3,729	3,691	3,691	3,691	3,569	(38)		
2132	Superannuation - SGC 9.50%	11,810	11,689	11,689	11,689	11,303	(121)		
2162	Accrued Annual Leave - Planning	1,291	0	0	0	6,369	(1,291)		
2182	Other Employee Expenses	873	6,000	6,000	6,000	1,268	5,127		
2202	Town Planners Expenses	694	1,000	1,000	1,000	917	306		
2222	Motor Vehicle Expenses	4,806	7,000	7,000	7,000	6,727	2,194		
2232	Legal Expenses - Town Planners	4,573	15,000	15,000	15,000	8,877	10,427	*	Under budget estimate for the year
2242	Engineering Expenses	6,749	15,000	15,000	15,000	13,655	8,251		
2252	Advertising Expenses	638	1,500	1,500	1,500	664	862		
3012	Admin Allocation Expenses	42,967	47,505	47,505	47,505	42,445	4,538		
7052	Surveying & Land Expenses	13,778	40,000	40,000	40,000	20,085	26,222	*	Under budget estimate for the year
7072	Planning Projects - Expenses	0	5,000	5,000	5,000	9,000	5,000		
	<b>Total Operating Expenditure</b>	<b>236,244</b>	<b>315,104</b>	<b>315,104</b>	<b>322,104</b>	<b>276,886</b>			
	<b>Operating Revenue</b>								
2233	Town Planning Fees Income - GST Free	(14,360)	(10,000)	(10,000)	(10,000)	(12,770)	4,360		
2243	Outsourced Planning Fees - Other LGs	(21,745)	(10,000)	(10,000)	(10,000)	(16,541)	11,745	*	Above budget estimate for the year
2263	Town Planning Fees Income - GST inc	0	0	0	0	(7,315)	0		
	<b>Total Operating Revenue</b>	<b>(36,105)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(36,625)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2264	Land Development	0	0	0	0	11,113	0		
4801	Tfr to Land Development Reserv	224	300	300	300	317	76		
4810	Tfr from Land Development Reserve	0	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	172	180	180	180	210	8		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>396</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>527</b>			
	<b>Total Town Planning and Regional Development</b>	<b>200,536</b>	<b>295,584</b>	<b>295,584</b>	<b>302,584</b>	<b>240,788</b>			

COA	Other Community Amenities	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
3102	Cemetery Expenses	9,731	16,562	16,562	16,562	6,649	6,831		
3132	Community Development Expenses	43,000	53,500	53,500	53,500	8,665	10,500	*	Grant funds for external projects under budget estimate
3162	Administration Allocated	64,450	71,258	71,258	71,258	63,668	6,807		
3212	Other Community Amenities Depreciation	5,742	5,715	5,715	5,715	5,711	(27)		
3222	Community Growth Fund	28,819	30,000	30,000	30,000	14,658	1,181		
3232	Community Development Officer Expense	25,764	39,316	39,316	39,316	37,935	13,552	*	Employee costs under budget estimate
	<b>Total Operating Expenditure</b>	<b>177,507</b>	<b>216,351</b>	<b>216,351</b>	<b>216,351</b>	<b>137,286</b>			
	<b>Operating Revenue</b>								
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, transferred to Unspent Grant Reserve
	<b>Total Operating Revenue</b>	<b>(20,707)</b>	<b>(650)</b>	<b>(650)</b>	<b>(650)</b>	<b>(1,883)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2415	Capital Expenditure Nabawa Cemetery	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	17,000	0	0	0	0	(17,000)	*	Safer Communities CCTV funding - expenditure in 2019/2020 budget
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>17,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Community Amenities</b>	<b>173,800</b>	<b>215,701</b>	<b>215,701</b>	<b>215,701</b>	<b>135,404</b>			
	<b>Total Community Amenities</b>	<b>409,730</b>	<b>636,010</b>	<b>631,010</b>	<b>629,510</b>	<b>427,123</b>			

COA	Public Halls and Civic Centres	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
2602	Public Halls Depreciation	90,878	88,451	88,451	88,451	78,094	(2,427)		
2722	Public Halls & Showgrounds Expense	60,683	89,271	89,271	89,271	55,618	28,588	*	Employee costs & building program
2732	Nabawa Community Centre Expenses	34,534	37,145	37,145	37,145	41,166	2,611		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,380	1,423	1,423	1,423	1,948	43		
3202	Public Halls Admin Allocation	30,920	35,629	35,629	35,629	31,834	4,709		
	<b>Total Operating Expenditure</b>	<b>218,395</b>	<b>251,919</b>	<b>251,919</b>	<b>251,919</b>	<b>208,660</b>			
	<b>Operating Revenue</b>								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(7,408)	(5,280)	(5,280)	(5,280)	(8,676)	2,128		
2683	Contributions & Reimbursements	0	0	0	0	0	0		
3423	Grant Funding Revenue	(10,909)	(10,909)	(10,909)	0	0	0		
	<b>Total Operating Revenue</b>	<b>(18,317)</b>	<b>(16,189)</b>	<b>(16,189)</b>	<b>(5,280)</b>	<b>(8,676)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2644	Capital Exp. - Land & Buildings	61,204	61,202	61,202	42,293	10,000	(2)		
4925	Principal Repayment - Loan 89	8,943	8,943	8,943	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>70,147</b>	<b>70,145</b>	<b>70,145</b>	<b>51,236</b>	<b>18,427</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>270,225</b>	<b>305,875</b>	<b>305,875</b>	<b>297,875</b>	<b>218,411</b>			
COA	Swimming Areas and Beaches	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
3302	Swimming Areas Admin Allocations	21,484	23,753	23,753	23,753	21,223	2,269		
3412	Coronation Beach Expenses	48,946	59,300	59,300	59,300	48,343	10,354	*	Employee and internal costs (LSL not taken)
7082	Beaches Depreciation	9,784	9,740	9,740	9,740	9,737	(44)		
	<b>Total Operating Expenditure</b>	<b>80,213</b>	<b>92,793</b>	<b>92,793</b>	<b>92,793</b>	<b>79,303</b>			
	<b>Operating Revenue</b>								
3443	Coronation Beach Camping Fees	(72,320)	(70,000)	(70,000)	(70,000)	(79,992)	2,320		
3453	Grant and Other Income	0	0	0	0	(500)	0		
	<b>Total Operating Revenue</b>	<b>(72,320)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(80,492)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
7164	Land and Buildings	10,369	10,500	10,500	13,500	0	131		
	<b>Total Swimming Areas and Beaches</b>	<b>18,262</b>	<b>33,293</b>	<b>33,293</b>	<b>36,293</b>	<b>(1,189)</b>			

COA	Other Recreation and Sport	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
1472	Yuna Oval Expenses	1,833	510	510	510	10	(1,323)		
1532	Loan 98 Interest Expense	4,716	5,193	5,193	5,193	5,987	477		
1482	Sporting Clubs Expenses	61,834	56,881	56,881	58,881	70,099	(4,953)		
2642	Parks, Gardens Expense	108,714	119,615	119,615	115,615	73,744	10,901	*	Materials & Contractors under budget estimates
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	12,007	13,850	13,850	13,850	18,892	1,843		
2712	Tennis Clubs Expenses	9,535	11,164	11,164	11,164	5,557	1,629		
2772	Minor Gardening Equipment.	2,000	2,000	2,000	2,000	873	0		
2812	Golf Courses	1,894	1,540	1,540	1,540	1,537	(354)		
3442	Rec & Sport Admin Allocations	29,294	47,505	47,505	47,505	38,894	18,211	*	Offset with allocations through other Sub Programs
7022	Parks & Gardens Depreciation	30,000	28,450	28,450	28,450	40,949	(1,550)		
7092	Other Rec & Sports Depreciation	81,326	75,960	75,960	75,960	75,729	(5,366)		
	<b>Total Operating Expenditure</b>	<b>343,153</b>	<b>362,668</b>	<b>362,668</b>	<b>360,668</b>	<b>332,272</b>			
COA	Other Recreation and Sport	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Revenue</b>								
2743	Sports Club Hire Income	(4,624)	(5,540)	(5,540)	(5,540)	(4,804)	(916)		
2803	Grants & Other Income Received	(20,563)	(14,000)	(14,000)	(14,000)	(300,740)	6,563		
3444	Fig Tree Camping Fees	(3,040)	(3,600)	(3,600)	(3,600)	(4,019)	(560)		
	<b>Total Operating Revenue</b>	<b>(28,227)</b>	<b>(23,140)</b>	<b>(23,140)</b>	<b>(23,140)</b>	<b>(309,562)</b>			
	<b>Operating Expenditure</b>								
7292	Loss on Sale Assets.	0	0	0	0	7,770	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,770</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
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	77,703	81,921	81,921	50,921	716,990	4,218		
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>105,719</b>	<b>109,937</b>	<b>109,937</b>	<b>78,937</b>	<b>626,039</b>			
	<b>Total Other Recreation and Sport</b>	<b>420,645</b>	<b>449,466</b>	<b>449,466</b>	<b>416,466</b>	<b>656,519</b>			



COA	Library	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
2902	Library Expense	1,500	4,840	4,840	4,840	3,507	3,340		
2912	Honorarium Yuna Librarian	1,000	1,000	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	24,157	23,753	23,753	23,753	21,223	(404)		
6922	Libraries Depreciation	56	56	56	56	56	0		
	<b>Total Operating Expenditure</b>	<b>26,713</b>	<b>29,649</b>	<b>29,649</b>	<b>29,649</b>	<b>25,785</b>			
COA	Other Culture	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
3626	Museum & Road Board Expense	8,115	9,525	9,525	9,525	10,789	1,410		
3652	Other Culture Depreciation	21,973	21,975	21,975	21,975	21,973	2		
3662	Community Heritage Programs	0	5,000	5,000	5,000	0	5,000		
	<b>Total Operating Expenditure</b>	<b>30,088</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>	<b>32,761</b>			
	<b>Operating Revenue</b>								
3445	Grant Funding Received	0	(5,000)	(5,000)	(5,000)	0	(5,000)		
2983	Reimbursements Costs	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
3604	Capital Exp. - Land & Buildings	0	0	0	0		0		
3635	Building Reserve - Transfer from	0	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>30,088</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>32,761</b>			
	<b>Total Recreation and Culture</b>	<b>765,933</b>	<b>849,781</b>	<b>849,781</b>	<b>811,781</b>	<b>932,287</b>			

		30-Jun-19	30-Jun-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
	<b>Operating Expenditure</b>								
3702	Road Construction - Admin Allocation	48,512	95,010	95,010	95,010	53,057	46,498	*	Offset with allocations through other Sub Programs
	<b>Operating Revenue</b>								
3173	MW Regional Road Funding	(883,666)	(883,666)	(883,666)	(833,666)	(878,667)	0		
3193	R2R (Construction) Income	(244,109)	(244,106)	(244,106)	(244,106)	(240,000)	3		
	<b>Total Operating Revenue</b>	<b>(1,127,775)</b>	<b>(1,127,772)</b>	<b>(1,127,772)</b>	<b>(1,077,772)</b>	<b>(1,118,667)</b>			

		30-Jun-19	30-Jun-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
	<b>Capital Expenditure / Reserve Transfers</b>								
3114	Capital Roadworks Program - Including Grant Funded Jobs	1,430,317	1,389,458	1,389,458	1,376,687	1,613,149	(40,859)	*	Employee and internal costs
4840	Tfr to Roadworks Reserve	440	540	540	540	535	100		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>1,430,757</b>	<b>1,389,998</b>	<b>1,389,998</b>	<b>1,377,227</b>	<b>1,613,685</b>			
	<b>Total Road Construction</b>	<b>351,494</b>	<b>357,236</b>	<b>357,236</b>	<b>394,465</b>	<b>548,075</b>			

		30-Jun-19	30-Jun-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
	<b>Operating Expenditure</b>								
3372	Road Maintenance Expense	1,533,723	2,188,767	2,188,767	2,188,767	1,702,941	655,043	*	Internal allocations non cashs items; Materials & Contractors under budget estimate \$187k
3502	Depot Maintenance	47,641	59,550	59,550	59,550	47,495	11,909	*	Employee and internal costs
3512	Street Lighting Expense	8,613	10,450	10,450	10,450	9,571	1,837		
3522	Depreciation	60,863	60,670	60,670	60,670	60,904	(193)		
3532	Street Trees	2,875	16,000	16,000	10,000	9,477	13,125	*	Allocated to specific road jobs
3542	License & Subscriptions	9,584	12,800	12,800	12,800	9,206	3,216		
3562	Road Sign Expense	10,498	10,000	10,000	10,000	9,752	(498)		
3802	Road Maintenance Admin Allocation	71,472	95,010	95,010	95,010	84,891	23,538	*	Offset with allocations through other Sub Programs
3822	Bore Maintenance	8,083	13,500	13,500	10,000	4,025	5,417		
3832	Crossover expenses to ratepayers	1,455	5,000	5,000	5,000	0	3,545		
6912	Roads Depreciation	2,402,139	1,361,410	1,361,410	1,361,410	1,335,070	(1,040,729)	*	Non Cash Item Roads Depn is 2% of WDV Roads Infrastructure Fair Value
	<b>Total Operating Expenditure</b>	<b>4,156,946</b>	<b>3,833,157</b>	<b>3,833,157</b>	<b>3,823,657</b>	<b>3,273,332</b>			
		30-Jun-19	30-Jun-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
	<b>Operating Revenue</b>								
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		
	<b>Total Operating Revenue</b>	<b>(422,393)</b>	<b>(418,926)</b>	<b>(418,926)</b>	<b>(373,942)</b>	<b>(375,594)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
3264	Capital Exp. - Depot Construction.	22,444	25,800	25,800	25,800	0	3,356		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>22,444</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>0</b>			
	<b>Total Road Maintenance</b>	<b>3,756,997</b>	<b>3,440,031</b>	<b>3,440,031</b>	<b>3,475,515</b>	<b>2,897,738</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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	
	<b>Road Plant Purchases</b>								
	<b>Operating Expenditure</b>								
3586	Loan 97 - Interest Expense	908	1,137	1,137	1,137	1,498	228		
6225	Realisation on Disposal of Assets	85,845	76,500	76,500	76,500	104,818	(9,345)		Non cash item (refer to adjustment on summary)
3642	Loss on Sale Assets.	1,692	21,238	21,238	21,238	9,833	19,546	*	Asset Register processing under budget estimate
3912	Loan 96 - Interest Expense	708	1,200	1,200	1,200	2,110	492		
	<b>Total Operating Expenditure</b>	<b>89,154</b>	<b>100,075</b>	<b>100,075</b>	<b>100,075</b>	<b>118,259</b>			
	<b>Operating Revenue</b>								
3543	Profit on Sale of Assets	(30,102)	(20,285)	(20,285)	(20,285)	(77,062)	9,817		
	<b>Total Operating Revenue</b>	<b>(30,102)</b>	<b>(20,285)</b>	<b>(20,285)</b>	<b>(20,285)</b>	<b>(77,062)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
3554	Plant & Equipment Purchases	515,607	562,000	562,000	562,000	629,350	46,393	*	Plant Replacement under budget estimate
3575	Proceeds from Disposal of Assets	(85,845)	(76,500)	(76,500)	(76,500)	(104,818)	9,345		
3584	Tools & Other Equip > \$5000 (Capex)	6,069	6,000	6,000	9,500	9,068	(69)		
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	253,768	253,768	253,768	150,000	211,500	0		
3561	Tfr from Plant/Light Vehicle Reserve	(211,681)	(211,681)	(211,681)	(211,681)	(366,920)	0		
7135	Loan Funds Rec'd.	0	0	0	(85,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>529,174</b>	<b>584,843</b>	<b>584,843</b>	<b>399,575</b>	<b>427,806</b>			
	<b>Total Road Plant Purchases</b>	<b>588,226</b>	<b>664,633</b>	<b>664,633</b>	<b>479,365</b>	<b>469,004</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Traffic Control</b>								
	<b>Operating Expenditure</b>								
4102	Traffic Admin Allocation	44,593	59,381	59,381	59,381	53,057	14,788	*	Offset with allocations through other Sub Programs
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	0	3,500	3,500	3,500	509	3,500		
	<b>Total Operating Expenditure</b>	<b>44,593</b>	<b>62,881</b>	<b>62,881</b>	<b>62,881</b>	<b>53,566</b>			
	<b>Operating Revenue</b>								
7513	Licensing Commission Income	(4,854)	(3,000)	(3,000)	(3,000)	(3,997)	1,854		
7533	Licensing Transactions - In	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(4,854)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,997)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Traffic Control</b>	<b>39,739</b>	<b>59,881</b>	<b>59,881</b>	<b>59,881</b>	<b>49,569</b>			
	<b>Total Transport</b>	<b>4,736,456</b>	<b>4,521,781</b>	<b>4,521,781</b>	<b>4,409,226</b>	<b>3,964,386</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Rural Services</b>								
	Operating Expenditure								
4462	Rural Services Admin Allocation	13,252	14,058	14,058	14,058	13,029	806		
6722	Noxious Weeds & Pest Expense	11,377	12,755	12,755	12,755	8,509	1,378		
	<b>Total Operating Expenditure</b>	<b>24,629</b>	<b>26,813</b>	<b>26,813</b>	<b>26,813</b>	<b>21,538</b>			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>24,629</b>	<b>26,813</b>	<b>26,813</b>	<b>26,813</b>	<b>21,538</b>			

COA		30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Tourism and Area Promotion</b>								
	Operating Expenditure								
3952	Tourism Signage Expense	690	1,000	1,000	1,000	5,000	310		
3982	Tourism Expense	1,599	9,200	9,200	9,200	2,688	7,601		
4282	Promotional Expense	218	1,000	1,000	1,000	398	782		
	<b>Total Operating Expenditure</b>	<b>2,507</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>8,086</b>			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>2,507</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>8,086</b>			

COA	Building Control	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
4132	Building Surveyor Expenses	134,778	130,716	130,716	130,716	122,913	(4,062)		
4622	Building Admin Allocation	90,492	95,010	95,010	95,010	79,891	4,518		
	<b>Total Operating Expenditure</b>	<b>225,269</b>	<b>225,726</b>	<b>225,726</b>	<b>225,726</b>	<b>202,804</b>			
	<b>Operating Revenue</b>								
4153	Building Licenses Income	(13,602)	(10,000)	(10,000)	(10,000)	(11,192)	3,602		
4173	CTF Commissions Received	(150)	(250)	(250)	(250)	(233)	(100)		
4213	Building Commissions Received	(186)	(200)	(200)	(200)	(217)	(14)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(13,938)</b>	<b>(10,450)</b>	<b>(10,450)</b>	<b>(10,450)</b>	<b>(11,641)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>211,331</b>	<b>215,276</b>	<b>215,276</b>	<b>215,276</b>	<b>191,163</b>			

COA	Other Economic Services	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
4232	Water Supply Stand Pipes Expense	228	250	250	250	0	22		
4222	Administration Allocation	48,313	47,505	47,505	47,505	37,445	(808)		
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	9,620	9,620	9,620	9,244	529		
	<b>Total Operating Expenditure</b>	<b>57,643</b>	<b>62,525</b>	<b>62,525</b>	<b>62,525</b>	<b>49,350</b>			
	<b>Operating Revenue</b>								
4223	Commission Received Australia Post	(7,767)	(7,500)	(7,500)	(7,500)	(8,001)	267		
4243	Annual Post Office Box Fee	(3,061)	(3,000)	(3,000)	(3,000)	(3,038)	61		
4253	Postage Stamp Income	(84)	(100)	(100)	(100)	(140)	(16)		
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		
	<b>Total Operating Revenue</b>	<b>(11,368)</b>	<b>(11,100)</b>	<b>(11,100)</b>	<b>(11,100)</b>	<b>(11,686)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
4760	Tfr to Water Strategy Reserve	61	72	72	72	75	11		
	<b>Total Other Economic Services</b>	<b>46,336</b>	<b>51,497</b>	<b>51,497</b>	<b>51,497</b>	<b>37,739</b>			
	<b>Total Economic Services</b>	<b>284,803</b>	<b>304,786</b>	<b>304,786</b>	<b>304,786</b>	<b>258,525</b>			



		30-Jun-19	30-Jun-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
	<b>Operating Expenditure</b>								
5012	Plant Depreciation	303,372	548,549	548,549	548,549	538,788	245,177	*	Non cash item asset register processing
6890	Depn Posted to Jobs	(307,162)	(548,549)	(548,549)	(548,549)	(536,972)	(241,388)	*	Non cash item timesheet entry roads program
	<b>Total Plant Depreciation</b>	<b>(3,789)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,816</b>			
		30-Jun-19	30-Jun-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
	<b>Operating Expenditure</b>								
7302	Private Works Expense	4,713	18,212	18,212	18,212	4,375	13,499	*	Under estimated full year budget
	<b>Operating Income</b>								
7333	Private Works Income	(9,019)	(20,000)	(20,000)	(20,000)	(8,395)	(10,981)	*	Under estimated full year budget
	<b>Total Private Works</b>	<b>(4,306)</b>	<b>(1,788)</b>	<b>(1,788)</b>	<b>(1,788)</b>	<b>(4,020)</b>			

COA	Public Works Overheads	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
0342	Provision for LSL	23,659	0	0	0	(47,561)	0		Non cash item EOY Adjustment journal
4312	Superannuation - Max 3% Works Staff	10,162	24,871	24,871	24,871	9,267	14,709	*	Under estimated full year budget provided for all crew to uptake the policy
4322	Superannuation Guarantee - Works Manager	10,181	10,076	10,076	10,076	10,931	(105)		
4332	Superannuation Guarantee - Works Staff	70,243	78,754	78,754	78,754	66,836	8,511		
4342	Salary Works Manager	102,748	104,853	104,853	104,853	98,792	2,105		
4352	Superannuation Max 3% - Works Manager	3,215	3,182	3,182	3,182	3,452	(33)		
4372	Public Works Sundry Expense	40,656	44,500	44,500	44,500	31,386	3,844		
4382	Works Manager - Expenses	3,630	4,150	4,150	4,150	3,498	520		
4392	External Engineering Services	7,817	13,000	13,000	13,000	9,785	5,183		
4402	Sick Leave	20,395	30,763	30,763	30,763	20,321	10,368	*	Under Full Year Budget allocation
4412	Annual Leave	56,267	68,967	68,967	68,967	65,142	12,700	*	Under Full Year Budget allocation
4432	Public Holiday Pay	42,110	36,630	36,630	36,630	37,686	(5,480)		
4422	Works LSL Expense	1,424	21,060	21,060	21,060	40,661	19,636	*	LSL deferred March OCM
4442	Occupational Health & Safety Expense	2,389	15,776	15,776	15,776	6,702	13,387	*	Under estimated full year budget
4452	Protective Uniform/ Minor Workwear	9,868	10,600	10,600	10,600	9,247	732		
4582	Accrued Leave Works Crew	6,106	0	0	0	8,028	(6,106)		Non cash item EOY Adjustment journal
4602	Training Expense	13,402	19,500	19,500	19,500	1,978	6,098		
4652	Works Staff - Allowances	22,702	23,400	23,400	23,400	25,320	698		
5202	Public Works Overheads - Admin Allocation	175,783	118,763	118,763	118,763	119,665	(57,021)	*	Offset with allocations through other Sub Programs
6782	Workers Compensation Insurance	20,407	20,300	20,300	20,300	20,209	(107)		
7422	Less PWO Allocated to W & S	(643,165)	(649,145)	(649,145)	(649,145)	(574,143)	(5,980)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(32,798)</b>			
	<b>Operating Revenue</b>								
0333	Contrib. & Reimb. (PWO).	0	0	0	0	(11,020)	0		
	<b>Capital Expenditure / Reserve Transfers</b>								
7631	T/f From Leav Reserve-pwo	0	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(43,819)</b>			

COA	Plant Operation Costs	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
4472	In House Repairs & Maintenance	169,974	55,000	55,000	55,000	67,214	(114,974)	*	Employee costs offset through program 12
4482	Tyre Purchase Expense	55,028	50,000	50,000	35,000	20,702	(5,028)		
4492	Parts & Outside Repairs Expense	138,020	285,700	285,700	305,700	310,585	147,680	*	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	19,298	20,000	20,000	15,000	17,082	702		
4542	Fuel, Oil & Grease	263,716	261,000	261,000	261,000	234,425	(2,716)		
4552	Cutting Edges & Tips	7,838	6,000	6,000	6,000	4,937	(1,838)		
5112	Plant Operator - Admin Allocation	35,478	59,381	59,381	59,381	53,057	23,903	*	Offset with allocations through other Sub Programs
6772	Plant Insurance Expense	23,012	31,000	31,000	31,000	29,516	7,988		
4512	Less POC Allocated to W & S	(638,157)	(732,581)	(732,581)	(732,581)	(688,791)	(94,424)	*	Offset with revenue received for fuel rebate & sale of scrap
	<b>Total Operating Expenditure</b>	<b>83,108</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>99,847</b>			
	<b>Operating Revenue</b>								
4503	Sale of Scrap.	(32,612)	(32,612)	(32,612)	0	0	0		
4513	Diesel Fuel Rebate Received	(49,326)	(45,000)	(45,000)	(45,000)	(53,486)	4,326		
4983	Income Received	(1,196)	0	0	0	(39,572)	1,196		MV & Plant Insurance Credit for 17/18
	<b>Total Operating Revenue</b>	<b>(83,134)</b>	<b>(77,612)</b>	<b>(77,612)</b>	<b>(45,000)</b>	<b>(93,058)</b>			
	<b>Total Plant Operation Costs</b>	<b>(26)</b>	<b>(32,612)</b>	<b>(32,612)</b>	<b>0</b>	<b>6,789</b>			

COA	Salaries and Wages	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	S&W Governance, Corp & Dev Services	878,847	926,007	926,007	926,007	857,678	47,160	*	Full budget includes LSL allocation not taken & accrual for June processing
4580	S&W Works & Services	989,459	1,061,683	1,061,683	1,061,683	978,672	72,224	*	Full budget includes LSL allocation not taken, Additional overtime, casual pool & accrual for timesheet entry June
4600	Less Salary & Wages Allocated	(1,869,290)	(1,987,691)	(1,987,691)	(1,987,691)	(1,835,545)	(118,401)	*	Full budget includes LSL allocation not taken & accrual for June processing
4592	Workers Compensation Paid	1,402	0	0	0	1,042	(1,402)		
	<b>Total Operating Expenditure</b>	<b>419</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>1,847</b>			
	<b>Operating Revenue</b>								
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		
	<b>Total Operating Revenue</b>	<b>(1,402)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,578)</b>			
	<b>Total Salaries and Wages</b>	<b>(983)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1,731)</b>			
COA	Unclassified	30-Jun-19 Actual YTD Actual	30-Jun-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
	<b>Operating Expenditure</b>								
5022	Overpayments/Recoverables - Expenditure	17,205	20,000	20,000	20,000	33,289	2,795		
	<b>Total Operating Expenditure</b>	<b>17,205</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>33,289</b>			
	<b>Operating Revenue</b>								
5023	Overpayments/Recoverables - Income	(17,205)	(20,000)	(20,000)	(20,000)	(33,289)	(2,795)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(17,205)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(33,289)</b>			
	<b>Total Unclassified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>(9,104)</b>	<b>(34,400)</b>	<b>(34,400)</b>	<b>(1,788)</b>	<b>(40,965)</b>			

## List of Accounts Paid - Jun19

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4985	14/06/2019	Petty Cash	-85.70
DD16425.1	12/06/2019	LGSP	-8,196.47
DD16425.2	12/06/2019	Hostplus Superannuation	-300.23
DD16425.3	11/06/2019	Rest Superannuation	-27.25
DD16425.4	11/06/2019	Australian Super	-1,050.19
DD16425.5	12/06/2019	Wealth Personal Superannuation and Pension Fund	-486.87
DD16425.6	12/06/2019	BT Business Super	-230.50
DD16425.7	11/06/2019	Prime Super	-214.22
DD16438.1	26/06/2019	LGSP	-8,133.36
DD16438.2	26/06/2019	Hostplus Superannuation	-283.25
DD16438.3	25/06/2019	Rest Superannuation	-174.84
DD16438.4	25/06/2019	Australian Super	-1,040.75
DD16438.5	26/06/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16438.6	26/06/2019	BT Business Super	-230.50
DD16438.7	25/06/2019	Prime Super	-214.22
EFT23193	14/06/2019	Synergy	-1,141.65
EFT23194	14/06/2019	Water Corporation	-3,220.77
EFT23195	14/06/2019	Advanced Spatial Technologies Pty Ltd	-737.00
EFT23196	14/06/2019	Bolts R Us	-847.99
EFT23197	14/06/2019	Chapman Valley Menshed Inc	-400.00
EFT23198	14/06/2019	Coffey, Kathrine	-178.95
EFT23199	14/06/2019	Delta Cleaning Services	-473.00
EFT23200	14/06/2019	Department Of Fire And Emergency Services	-7,339.00
EFT23201	14/06/2019	Elite Shelving & Display Pty Ltd	-4,350.00
EFT23202	14/06/2019	Five Star Business Equipment and Communications	-472.05
EFT23203	14/06/2019	Geraldton Sheetmetal And Roofing	-93.50
EFT23204	14/06/2019	Greenfield Technical Service	-6,218.30
EFT23205	14/06/2019	Hersey	-1,181.51
EFT23206	14/06/2019	Keralba & Associates Pty Ltd	-165.00
EFT23207	14/06/2019	Midwest Financial	-704.00
EFT23208	14/06/2019	Moore Stephens	-18,448.36
EFT23209	14/06/2019	Queens Supa IGA Supermarket	-566.08
EFT23210	14/06/2019	Redi Hire Solutions	-120.00
EFT23211	14/06/2019	Refuel Australia	-29,478.51
EFT23212	14/06/2019	Smart Nominees Pty Ltd	-16,500.00
EFT23213	14/06/2019	St John Ambulance Chapman Valley Sub Centre	-1,600.00
EFT23214	14/06/2019	TeletracNavman Australia	-769.45
EFT23215	14/06/2019	Thurkle Earthmoving & Maintenance Pty Ltd	-13,772.00
EFT23216	21/06/2019	Anthony Steven Farrell	-9,897.97
EFT23217	21/06/2019	Ati-Mirage Training & Business Solutions	-2,011.50
EFT23218	21/06/2019	Chapman Valley Menshed Inc	-2,685.00
EFT23219	21/06/2019	Darrell Graeme Forth	-4,939.07
EFT23220	21/06/2019	Great Northern Rural Services	-1,680.10
EFT23221	21/06/2019	Guardian Print & Graphics	-1,135.00
EFT23222	21/06/2019	Ian Kenneth Maluish	-4,939.07
EFT23223	21/06/2019	JA Diesel Pty Ltd	-2,871.00
EFT23224	21/06/2019	Kirralee Jane Warr	-6,178.80

### List of Accounts Paid - Jun19

Chq/EFT	Date	Name	Amount
EFT23225	21/06/2019	Landmark	-722.74
EFT23226	21/06/2019	Nicole Julie Batten	-4,939.07
EFT23227	21/06/2019	Novus	-1,112.14
EFT23228	21/06/2019	Pauline Faye Forrester	-4,939.07
EFT23229	21/06/2019	Peter John Humphrey	-4,939.07
EFT23230	21/06/2019	Road Runner Mechanical Services	-262.90
EFT23231	21/06/2019	Sanford Veterinary Clinic	-605.70
EFT23232	21/06/2019	Shire of Northampton	-1,320.00
EFT23233	21/06/2019	Toll Transport Pty Ltd	-42.68
EFT23234	21/06/2019	Australian Taxation Office	-9,621.00
EFT23235	28/06/2019	Elgas	-189.20
EFT23236	28/06/2019	Node1Internet	-129.95
EFT23237	28/06/2019	Synergy	-129.25
EFT23238	28/06/2019	Telstra	-1,435.84
EFT23245	28/06/2019	AFGRI	-2,775.55
EFT23246	28/06/2019	Abrolhos Steel	-4,877.59
EFT23247	28/06/2019	Alicia Pawelski	-500.00
EFT23248	28/06/2019	Atom Supply	-6,143.79
EFT23249	28/06/2019	Auslec	-87.78
EFT23250	28/06/2019	Aussie Natural Spring Water	-149.00
EFT23251	28/06/2019	Aussie Tree Services	-4,998.40
EFT23252	28/06/2019	Batavia Fencing	-1,628.00
EFT23253	28/06/2019	Boc Limited	-193.70
EFT23254	28/06/2019	Bridgestone Tyre Centre	-5,012.00
EFT23255	28/06/2019	Bunnings Group Limited	-4,142.59
EFT23256	28/06/2019	CJD Equipment Pty Ltd	-19.92
EFT23257	28/06/2019	Catwest	-51,872.26
EFT23258	28/06/2019	Central West Pump Service	-5,763.00
EFT23259	28/06/2019	Cleanaway Co Pty Ltd	-13,168.91
EFT23260	28/06/2019	Coerco Pty Ltd	-385.00
EFT23261	28/06/2019	Comms Tech Services	-1,100.00
EFT23262	28/06/2019	Covs Parts Pty Ltd	-536.70
EFT23263	28/06/2019	D-trans	-4,088.56
EFT23264	28/06/2019	Echelon Australia Pty Ltd - LGIS Risk Management	-3,864.30
EFT23265	28/06/2019	Fire & Safety Service Company	-1,621.40
EFT23266	28/06/2019	Five Star Business Equipment and Communications	-564.37
EFT23267	28/06/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-4,436.15
EFT23268	28/06/2019	Geraldton Ag Services	-1,209.38
EFT23269	28/06/2019	Geraldton Lock And Key	-221.32
EFT23270	28/06/2019	Geraldton Mower & Repair Specialists	-743.20
EFT23271	28/06/2019	Geraldton Sign Makers	-361.36
EFT23272	28/06/2019	Geraldton TPC Valspar Paint (Australia) Pty Ltd	-231.85
EFT23273	28/06/2019	Geraldton Toyota	-911.55
EFT23274	28/06/2019	Government of Western Australia - State Library of WA	-16.50
EFT23275	28/06/2019	Great Northern Rural Services	-4,337.72
EFT23276	28/06/2019	Guardian Print & Graphics	-195.00
EFT23277	28/06/2019	Hersey	-510.91
EFT23278	28/06/2019	Holcim	-510.97

### List of Accounts Paid - Jun19

Chq/EFT	Date	Name	Amount
EFT23279	28/06/2019	Hoppys Parts R Us	-386.61
EFT23280	28/06/2019	Keen Bros	-2,342.00
EFT23281	28/06/2019	Landgate	-12,541.85
EFT23282	28/06/2019	Leading Edge Electronics	-194.80
EFT23283	28/06/2019	Mach 1 Auto One	-108.00
EFT23284	28/06/2019	Magor Swartz Pty Ltd	-330.00
EFT23285	28/06/2019	Market Creations	-5,386.80
EFT23286	28/06/2019	Mcintosh & Son	-705.98
EFT23287	28/06/2019	Microcom Pty Ltd ( Metrocount)	-2,160.40
EFT23288	28/06/2019	Midwest Chemical & Paper	-341.87
EFT23289	28/06/2019	Midwest Diverse Contracting Pty Ltd	-26,805.00
EFT23290	28/06/2019	Mitchell & Brown	-2,231.95
EFT23291	28/06/2019	Mood 4 Food	-302.50
EFT23292	28/06/2019	Mooreview Plants & Trees	-665.55
EFT23293	28/06/2019	Paper Plus Office National	-855.95
EFT23294	28/06/2019	Pirtek Geraldton	-826.61
EFT23295	28/06/2019	Purcher International	-1,358.25
EFT23296	28/06/2019	Rapid Print Finishing & Pritchard Bookbinders	-77.00
EFT23297	28/06/2019	Refuel Australia	-5,857.60
EFT23298	28/06/2019	Road Runner Mechanical Services	-2,891.92
EFT23299	28/06/2019	Simon Lancaster	-872.62
EFT23300	28/06/2019	Solahart Geraldton	-985.00
EFT23301	28/06/2019	Statewide Bearings	-386.84
EFT23302	28/06/2019	Subway Geraldton	-495.00
EFT23303	28/06/2019	Sun City Plumbing	-938.85
EFT23304	28/06/2019	Sunset IGA	-163.00
EFT23305	28/06/2019	TeletracNavman Australia	-769.45
EFT23306	28/06/2019	The Grants Hub	-313.20
EFT23307	28/06/2019	The West Australian	-359.15
EFT23308	28/06/2019	Think Water Geraldton	-492.05
EFT23309	28/06/2019	Toll Transport Pty Ltd	-239.86
EFT23310	28/06/2019	Totally Work Wear	-4,060.59
EFT23311	28/06/2019	Ugle Fabrications	-1,551.00
EFT23312	28/06/2019	Universal Contracting	-12,864.50
EFT23313	28/06/2019	WBHO Infrastructure Australia Pty Ltd	-2,630.00
EFT23314	28/06/2019	Western Australian Treasury Corporation	-2,536.46
EFT23315	28/06/2019	Westrac Pty Ltd	-11,158.93
EFT23316	28/06/2019	Telstra Network & Services	-48,062.47
EFT23317	28/06/2019	Abrolhos Steel	-30.20
EFT23318	28/06/2019	Bunnings Group Limited	-578.02
EFT23319	28/06/2019	Chapman Valley Menshed Inc	-400.00
EFT23320	28/06/2019	ML Communications	-206.50
EFT23321	28/06/2019	Market Creations	-1,116.50
EFT23322	28/06/2019	Miralec	-5,900.00
EFT23323	28/06/2019	Mood 4 Food	-179.00
EFT23324	28/06/2019	RGI Signworks	-440.00
EFT23325	28/06/2019	Toll Transport Pty Ltd	-10.73
EFT23326	28/06/2019	Urbis Pty Ltd	-1,048.44

### List of Accounts Paid - Jun19

Chq/EFT	Date	Name	Amount
EFT23327	28/06/2019	Westrac Pty Ltd	-67.96
			<b>-\$ 489,041.56</b>
<b>TRUST ACCOUNT</b>			
EFT23186	07/06/2019	Building and Construction Industry Training Fund	-1092.45
EFT23187	07/06/2019	Department of Mines, Industry Regulation & Safety	-806.28
EFT23189	07/06/2019	Shire of Chapman Valley	-33.69
EFT23190	14/06/2019	Lara Dodd	-490.00
EFT23191	14/06/2019	Lee Emmerson	-700.00
EFT23192	14/06/2019	Shire of Chapman Valley	-40.00
EFT23239	28/06/2019	Building and Construction Industry Training Fund	-101.75
EFT23240	28/06/2019	Department of Mines, Industry Regulation & Safety	-807.30
EFT23241	28/06/2019	Julianne Hill	-700.00
EFT23242	28/06/2019	Shire of Chapman Valley	-43.25
EFT23243	28/06/2019	St John's School, Rangeway	-530.00
EFT23244	28/06/2019	St Lawrences Primary School	-530.00
			<b>-\$ 5,874.72</b>



## SHIRE OF CHAPMAN VALLEY

### BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th June 2019

#### SYNERGY

Balance as per Cash at Bank Account GL 160000	21,369.52
Balance as per Cash at Bank Account GL 170000	1,492,539.45
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	-
	<b>\$1,513,908.97</b>

#### BANK

Business Account (Account No 000040)	21,369.52
Investment Account (Account No 305784)	742,539.45
Investment Account (Account No 502999)	750,000.00
Term Deposit	-
	<u>1,513,908.97</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$1,513,908.97</b>

Difference Check 0.00

Completed by:

  
Moreen Stewart - Senior Finance Officer

21/07/19  
Date

Reviewed by:

  
Dianne Raymond - Mgr Finance & Corporate Services

1/7/2019  
Date



053

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

Facility Number

00018023 20000001

Payment Due Date

01 July 2019

Closing Balance

\$35.00 -

**This amount will be swept  
from a nominated account.**

## 27 JUN 2019

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

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

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 May 2019	20 Jun 2019	01 Jul 2019	48.90	35.00	10,035.00

### 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		
48.90	48.90 -	35.00	0.00	0.00	0.00	35.00 -	0.00

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

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	6,000.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 JUN	<b>Payments</b> AUTOMATIC PAYMENT	30.65-	
	<b>Sub Total:</b>	<b>30.65-</b>	

## 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		
30.65	30.65 -	0.00	0.00	0.00	0.00	0.00	0.00

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

Cardholder Signature

Date 28/6/19

Transactions examined and approved.

Manager/Supervisor Signature

Date 28/6/2019

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	4,035.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 JUN	<b>Payments</b> AUTOMATIC PAYMENT	18.25-	
	<b>Sub Total:</b>	<b>18.25-</b>	
22 MAY	<b>Purchases</b> COMPANY DIRECTORS SYDNEY AUS	50.00-	
11 JUN	SCHOOLS & EDUCATIONAL SERVIC MINGENEW BAKERY MINGENEW AUS	15.00	
	<b>Sub Total:</b>	<b>35.00-</b>	104620.02 DCEO Meeting Refreshments

## Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
18.25	18.25 -	35.00	0.00	0.00	0.00	35.00 -	0.00

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

Cardholder Signature Date 28/6/19

Transactions examined and approved.

Manager/Supervisor Signature Date 28/6/2019