



SHIRE OF CHAPMAN VALLEY

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

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

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PREPARATION TIMING AND REVIEW

Date prepared: 11th September 2019
Prepared by: Dianne Raymond

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

Items of Significance

The material variance adopted by the Shire of Chapman Valley for the 2019/20 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

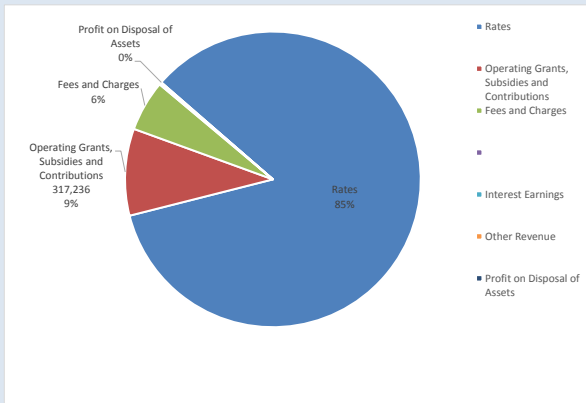
| | % Completed | Annual Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
|----------------------------|----------------|---------------|------------|---------------|--------------------------|
| Capital Expenditure | | | | | |
| Buildings | 0.00% | 184,021 | 0 | 0 | - |
| Plant & Equipment | 0.00% | 520,600 | 0 | - | - |
| Infrastructure - Roads | 9.44% | 2,110,840 | 258,340 | 199,327 | 59,014 |

* Note: % Compares current ytd actuals to annual budget

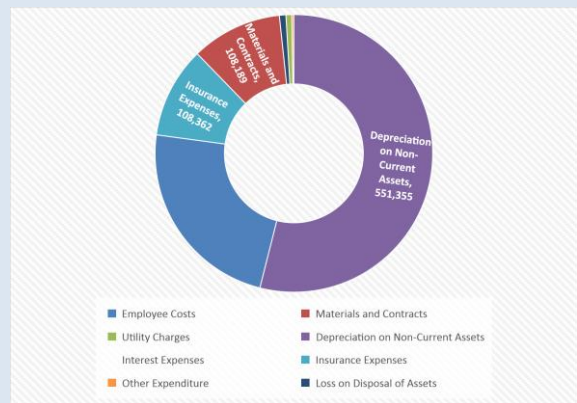
| Financial Position | This Time Last Year | Year to Date Actual |
|------------------------------------|------------------------|------------------------|
| Adjusted Net Current Assets | \$ 4,207,542 | \$ 4,672,125 |
| Cash and Equivalent - Unrestricted | \$ 1,995,331 | \$ 2,844,091 |
| Cash and Equivalent - Restricted | \$ 787,194 | \$ 815,878 |
| Receivables - Rates | \$ 1,975,866 | \$ 2,205,619 |
| Receivables - Other | \$ 543,393 | \$ 27,936 |
| Payables | \$ 238,092 | \$ 387,024 |

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

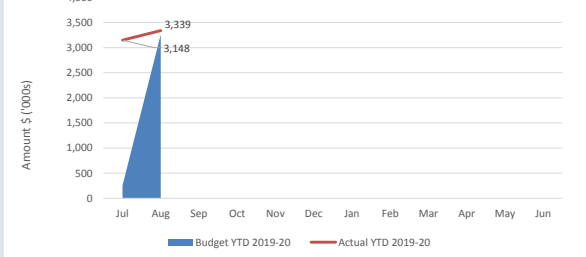
OPERATING REVENUE



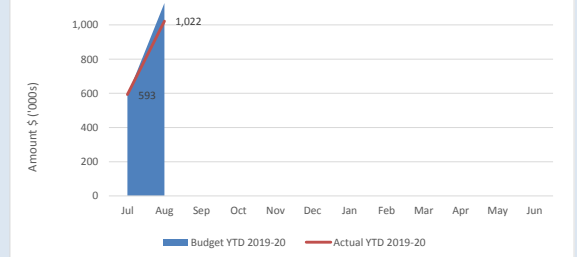
OPERATING EXPENSES



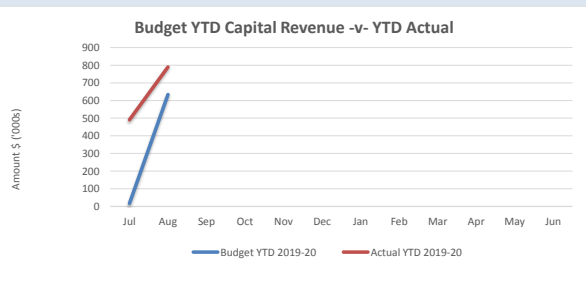
Budget YTD Operating Revenues -v- YTD Actual



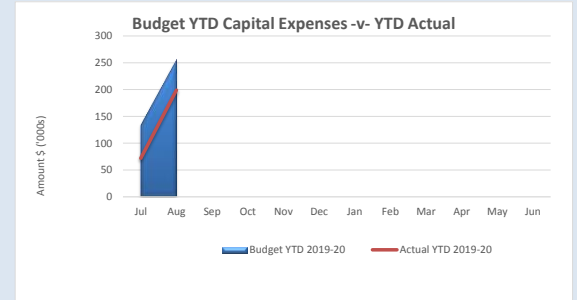
Budget YTD Operating Expenses -v- YTD Actual



Capital Revenue



Capital Expense



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

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

STATUTORY REPORTING PROGRAMS

| | Ref Note | Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | var. % (b)- (a)/(a) | Var. |
|--|-------------|--------------------|----------------------|----------------------|--------------------|---------------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus(Deficit) | 1(b) | 1,204,318 | 1,204,318 | 1,204,318 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Governance | | 1,200 | 200 | 3,840 | 3,640 | 1820% | ▲ |
| General Purpose Funding - Rates | 5 | 2,826,721 | 2,826,721 | 2,827,508 | 787 | 0% | |
| General Purpose Funding - Other | | 522,817 | 121,909 | 142,268 | 20,359 | 17% | ▲ |
| Law, Order and Public Safety | | 30,685 | 0 | 353 | 353 | | |
| Health | | 5,764 | 2,372 | 2,054 | (318) | (13%) | |
| Housing | | 0 | 0 | 0 | 0 | | |
| Community Amenities | | 182,727 | 150,496 | 157,520 | 7,024 | 5% | |
| Recreation and Culture | | 217,464 | 17,165 | 48,920 | 31,755 | 185% | ▲ |
| Transport | | 134,435 | 130,020 | 140,874 | 10,854 | 8% | |
| Economic Services | | 21,770 | 6,514 | 5,778 | (736) | (11%) | |
| Other Property and Services | | 70,500 | 7,500 | 10,765 | 3,265 | 44% | |
| | | 4,014,082 | 3,262,897 | 3,339,880 | 76,983 | 2% | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (426,944) | (144,823) | (74,588) | 70,235 | 48% | ▲ |
| General Purpose Funding | | (130,230) | (17,649) | (14,759) | 2,890 | 16% | |
| Law, Order and Public Safety | | (265,058) | (48,993) | (39,540) | 9,453 | 19% | |
| Health | | (37,110) | 0 | 0 | 0 | | |
| Education and Welfare | | (2,000) | (3,352) | (1,834) | 1,518 | 45% | |
| Housing | | (71,480) | (15,800) | (8,395) | 7,405 | 47% | |
| Community Amenities | | (721,884) | (101,141) | (83,996) | 17,145 | 17% | ▲ |
| Recreation and Culture | | (892,857) | (142,007) | (116,470) | 25,538 | 18% | ▲ |
| Transport | | (4,234,091) | (581,195) | (600,967) | (19,772) | (3%) | |
| Economic Services | | (344,546) | (57,981) | (56,810) | 1,171 | 2% | |
| Other Property and Services | | (68,711) | (16,003) | (24,769) | (8,766) | (55%) | |
| | | (7,194,911) | (1,128,944) | (1,022,128) | 106,816 | 9% | |
| Operating activities excluded from budget | | | | | | | |
| Add Back Depreciation | | 3,132,359 | 522,060 | 551,355 | 29,295 | 6% | |
| Adjust (Profit)/Loss on Asset Disposal | 6 | (11,305) | 15,195 | 7,774 | (7,421) | (49%) | |
| Movement of excess rates | | 0 | 0 | 0 | | | |
| Amount attributable to operating activities | | (59,775) | 2,671,208 | 2,876,881 | | | |
| Investing Activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 10 | 1,493,953 | 565,675 | 714,205 | 148,530 | 26% | ▲ |
| Realisation/Proceeds from Disposal of Assets | 6 | 78,500 | 52,000 | 59,307 | 7,307 | 14% | |
| Capital Acquisitions | 7 | (2,815,461) | (258,340) | (199,327) | 59,014 | 23% | ▲ |
| Amount attributable to investing activities | | (1,243,008) | 359,335 | 574,185 | | | |
| Financing Activities | | | | | | | |
| Transfer from Reserves | 9 | 402,381 | 17,000 | 17,000 | 0 | 0% | |
| Repayment of Debentures | 8 | (68,626) | 0 | 0 | 0 | | |
| Transfer to Reserves | 9 | (235,290) | (548) | (261) | 287 | 52% | |
| Amount attributable to financing activities | | 98,465 | 16,452 | 16,739 | | | |
| Closing Funding Surplus(Deficit) | 1(b) | (0) | 4,251,313 | 4,672,125 | | | |

KEY INFORMATION

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

The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

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

BY NATURE OR TYPE

| | Ref Note | Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|-------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus (Deficit) | 1(b) | 1,204,318 | 1,204,318 | 1,204,318 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Rates | 5 | 2,826,721 | 2,826,721 | 2,827,508 | 787 | 0% | |
| Operating Grants, Subsidies and Contributions | 10 | 784,465 | 248,882 | 317,236 | 68,354 | 27% | ▲ |
| Fees and Charges | | 311,307 | 176,738 | 185,687 | 8,949 | 5% | |
| Interest Earnings | | 53,290 | 8,578 | 7,085 | (1,493) | (17%) | |
| Other Revenue | | 11,800 | 1,978 | 2,364 | 386 | 20% | |
| Profit on Disposal of Assets | 6 | 26,500 | 0 | 0 | 0 | | |
| | | 4,014,083 | 3,262,897 | 3,339,880 | 76,983 | 2% | |
| Expenditure from operating activities | | | | | | | |
| Employee Costs | | (1,981,847) | (273,619) | (237,026) | 36,593 | 13% | ▲ |
| Materials and Contracts | | (1,698,891) | (209,306) | (108,189) | 101,117 | 48% | ▲ |
| Utility Charges | | (54,917) | (9,152) | (6,898) | 2,254 | 25% | |
| Insurance Expenses | | (182,375) | (97,026) | (108,362) | (11,336) | (12%) | ▼ |
| Interest Expenses | | (5,898) | (84) | 0 | 84 | 100% | |
| Depreciation on Non-Current Assets | | (3,132,359) | (522,060) | (551,355) | (29,295) | (6%) | |
| Loss on Disposal of Assets | 6 | (15,195) | (15,195) | (7,774) | 7,421 | 49% | |
| Other Expenditure | | (123,430) | (2,500) | (2,524) | (24) | (1%) | |
| | | (7,194,911) | (1,128,942) | (1,022,128) | 106,814 | 9% | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 3,132,359 | 522,060 | 551,355 | 29,295 | 6% | |
| Adjust (Profit)/Loss on Asset Disposal | 6 | (11,305) | 15,195 | 7,774 | (7,421) | (49%) | |
| Movement of excess rates | | 0 | 0 | 0 | | | |
| Amount attributable to operating activities | | (59,774) | 2,671,210 | 2,876,881 | | | |
| Investing activities | | | | | | | |
| Non-operating grants, subsidies and contributions | 10 | 1,493,953 | 565,675 | 714,205 | 148,530 | 26% | ▲ |
| Realisation/Proceeds from Disposal of Assets | 6 | 78,500 | 52,000 | 59,307 | 7,307 | 14% | |
| Capital acquisitions | 7 | (2,815,461) | (258,340) | (199,327) | 59,014 | 23% | ▲ |
| Amount attributable to investing activities | | (1,243,008) | 359,335 | 574,185 | | | |
| Financing Activities | | | | | | | |
| Transfer from Reserves | 9 | 402,381 | 17,000 | 17,000 | 0 | 0% | |
| Repayment of Debentures | 8 | (68,626) | 0 | 0 | 0 | | |
| Transfer to Reserves | 9 | (235,290) | (548) | (261) | 287 | (52%) | |
| Amount attributable to financing activities | | 98,465 | 16,452 | 16,739 | | | |
| Closing Funding Surplus (Deficit) | 1(b) | 0 | 4,251,313 | 4,672,125 | | | |

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 31 AUGUST 2019**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

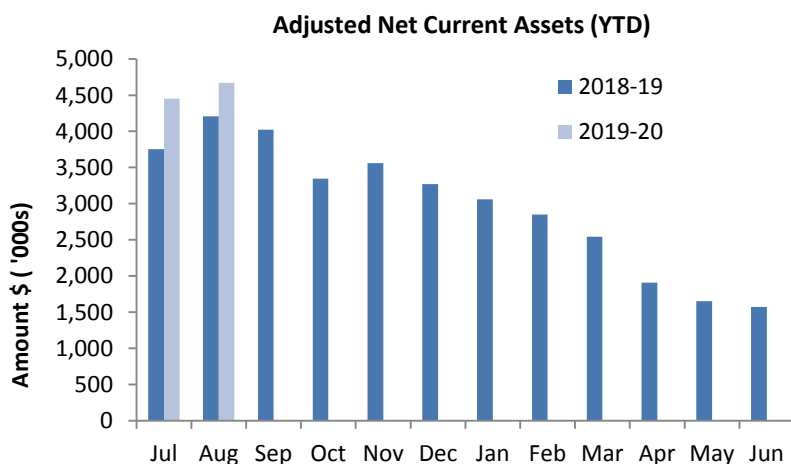
| | Ref Note | Last Years Closing 30 June 2019 | This Time Last Year 31 Aug 2018 | Year to Date Actual 31 Aug 2019 |
|--|----------|---------------------------------|---------------------------------|---------------------------------|
| Adjusted Net Current Assets | | | | |
| Current Assets | | | | |
| Cash Unrestricted | 3 | 1,514,609 | 1,995,331 | 2,844,091 |
| Cash Restricted | 3 | 832,618 | 787,194 | 815,878 |
| Receivables - Rates | 4 | 93,429 | 1,975,866 | 2,205,619 |
| Receivables - Other | 4 | 8,397 | 543,393 | 27,936 |
| Interest / ATO Receivable / Prepaid Expenses | | 1,228 | 0 | 0 |
| Inventories | | 4,222 | 1,912 | 4,221 |
| | | 2,454,503 | 5,303,696 | 5,897,746 |
| Less: Current Liabilities | | | | |
| Payables | | (416,517) | (238,092) | (387,024) |
| Provisions - employee | | (423,049) | (314,496) | (423,049) |
| ATO Payables | | (1,050) | (70,868) | (22,719) |
| | | (840,616) | (623,456) | (832,792) |
| Unadjusted Net Current Assets | | 1,613,887 | 4,680,240 | 5,064,954 |
| Adjustments and exclusions permitted by FM Reg 32 | | | | |
| Less: Cash reserves | 3 | (832,618) | (787,194) | (815,878) |
| Add: Provisions - employee | | 423,049 | 314,496 | 423,049 |
| Adjusted Net Current Assets | | 1,204,318 | 4,207,542 | 4,672,125 |

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) |
| \$4.67 M |
| Last Year YTD |
| Surplus(Deficit) |
| \$4.21 M |

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

TRADE AND OTHER PAYABLES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 2019/20 year is \$10,000 or 10% whichever is the greater.

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|---|---------|--------|------|----------------------|---|
| | \$ | % | | | |
| Revenue from operating activities | | | | | |
| Governance | 3,640 | 1820% | ▲ | Permanent | LGIS Insurance policy credit |
| General Purpose Funding - Other | 20,359 | 17% | ▲ | Timing | Ex Gratia Rates & Financial Assistance Grant |
| Recreation and Culture | 31,755 | 185% | ▲ | Timing | Grant funding BHP CC Water |
| Expenditure from operating activities | | | | | |
| General Purpose Funding | 2,890 | 16% | ▼ | Timing | Internal allocations |
| Community Amenities | 17,145 | 17% | ▼ | Timing | Materials and contractors Sanitation |
| Recreation and Culture | 25,538 | 18% | ▼ | Timing | Employee and internal costs |
| Investing Activities | | | | | |
| Non-operating Grants, Subsidies and Contributio | 148,530 | 26% | ▲ | Timing | R2R and Building Better Regions Grant funding |
| Capital Acquisitions | 59,014 | 23% | ▼ | Timing | Refer Note 7 |

KEY INFORMATION

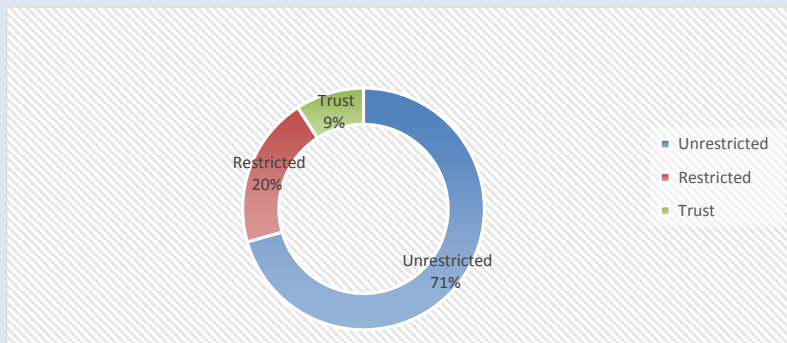
| Cash and Investments | Unrestricted | Restricted | Trust | Total | Institution | Maturity Date |
|---|------------------|----------------|----------------|------------------|-------------|---------------|
| | | | | YTD Actual | | |
| | \$ | \$ | \$ | \$ | | |
| Cash on Hand | | | | | | |
| Petty Cash and Floats | 700 | | | 700 | Westpac | On Hand |
| At Call Deposits | | | | | | |
| Municipal Bank Account | (201,149) | | | (201,149) | Westpac | At Call |
| Municipal Investment Account | 3,044,539 | | | 3,044,539 | Westpac | At Call |
| Reserve Fund - Leave | | 115,589 | | 115,589 | Westpac | At Call |
| Reserve Fund - Water | | 14,229 | | 14,229 | Westpac | At Call |
| Reserve Fund - Office & Equipment | | 39,721 | | 39,721 | Westpac | At Call |
| Reserve Fund - Plant/Light Vehicle | | 256,680 | | 256,680 | Westpac | At Call |
| Reserve Fund - Legal | | 39,993 | | 39,993 | Westpac | At Call |
| Reserve Fund - Land Development | | 52,045 | | 52,045 | Westpac | At Call |
| Reserve Fund - Roadworks | | 102,092 | | 102,092 | Westpac | At Call |
| Reserve Fund - Landcare | | 15,839 | | 15,839 | Westpac | At Call |
| Reserve Fund - Building | | 149,665 | | 149,665 | Westpac | At Call |
| Reserve Fund - Unspent Grants | | 30,025 | | 30,025 | Westpac | At Call |
| Trust Bank Account | | | 100,600 | 100,600 | Westpac | At Call |
| TD 462763 - POS Bill Hemsley Park | | | 0 | | Westpac | At Call |
| Term Deposits | | | | | | |
| TD 454181 - POS Wokarena | | | 141,908 | 141,908 | Westpac | 28-Nov-19 |
| TD 454202 - Wokarena Intersection Upgrade | | | 125,935 | 125,935 | Westpac | 28-Nov-19 |
| Total | 2,844,091 | 815,878 | 368,444 | 4,028,413 | | |

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



| Total Cash | Unrestricted |
|-----------------|-----------------|
| \$4.03 M | \$2.84 M |

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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

| Rates Receivable | 30 June 2019 | 31 Aug 19 |
|--------------------------------|---------------|------------------|
| | \$ | \$ |
| Opening Arrears Previous Years | 101,168 | 93,072 |
| Levied this year | 2,743,381 | 2,827,508 |
| Less Collections to date | (2,751,477) | (714,961) |
| Equals Current Outstanding | 93,072 | 2,205,619 |
| Net Rates Collectable | 93,072 | 2,205,619 |
| % Collected | 97.29% | 24.48% |

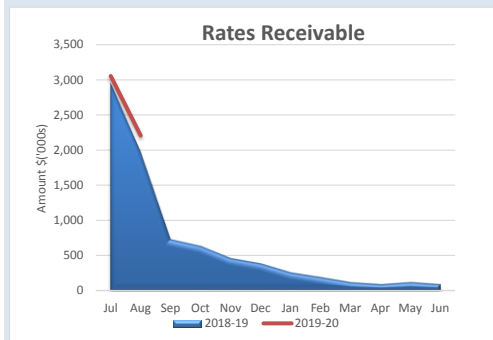
| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 22,712 | 4,593 | 0 | 631 | 27,936 |
| Percentage | 81% | 16% | 0% | 2% | |
| Balance per Trial Balance | | | | | |
| Sundry debtors | | | | | 27,936 |
| GST receivable | | | | | 0 |
| Loans receivable - clubs/institutions | | | | | 0 |
| Total Receivables General Outstanding | | | | | 27,936 |
| Amounts shown above include GST (where applicable) | | | | | |

KEY INFORMATION

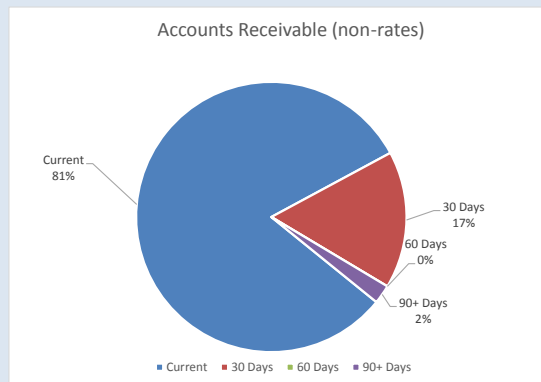
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 |
|------------|--------------------|
| 24% | \$2,205,619 |



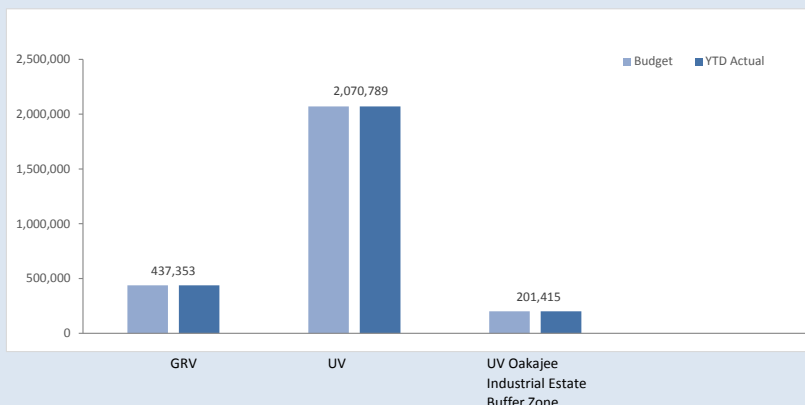
| |
|---------------------|
| Debtors Due |
| \$27,936 |
| Over 30 Days |
| 19% |
| Over 90 Days |
| 2% |

| General Rate Revenue | Rate in | Number of Properties | Rateable Value | Rate Revenue | Original Budget | | | YTD Actual | | | | |
|--|------------|----------------------|--------------------|------------------|-----------------|-----------|------------------|------------------|---------------|------------|---------------|------------------|
| | | | | | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | Total Revenue | |
| RATE TYPE | \$ | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential General Rate | | | | | | | | | | | | |
| GRV | 9.500000 | 276 | 4,603,715 | 437,353 | 0 | 0 | 437,353 | 437,353 | | 192 | | 437,545 |
| UV Rural | 1.142000 | 409 | 181,329,999 | 2,070,789 | 0 | 0 | 2,070,789 | 2,070,789 | | -105 | | 2,070,684 |
| UV Oakajee Industrial Estate Buffer Zone | 2.280000 | 0 | 8,834,000 | 201,415 | 0 | 0 | 201,415 | 201,415 | 0 | 0 | | 201,415 |
| Minimum Payment | Minimum \$ | | | | | | | | | | | |
| GRV | 700 | 196 | 880,939 | 136,500 | 0 | 0 | 136,500 | 137,200 | 0 | 0 | | 137,200 |
| UV Rural | 400 | 17 | 136,023 | 6,800 | 0 | 0 | 6,800 | 6,800 | 0 | 0 | | 6,800 |
| UV Oakajee Industrial Estate Buffer Zone | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Sub-Totals | | 898 | 195,784,676 | 2,852,857 | 0 | 0 | 2,852,857 | 2,853,557 | 0 | 87 | | 2,853,644 |
| Discount/Concession | | | | | | | 0 | | | | | |
| Movement in Excess Rates | | | | | | | (26,135) | 0 | 0 | 0 | | (26,136) |
| Amount from General Rates | | | | | | | 2,826,721 | | | | | 2,827,508 |
| Ex-Gratia Rates | | | | | | | 0 | | | | | 0 |
| Total General Rates | | | | | | | 2,826,721 | | | | | 2,827,508 |
| Totals | | | | | | | 2,826,721 | | | | | 2,827,508 |

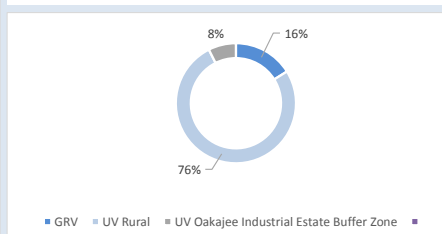
SIGNIFICANT ACCOUNTING POLICIES

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

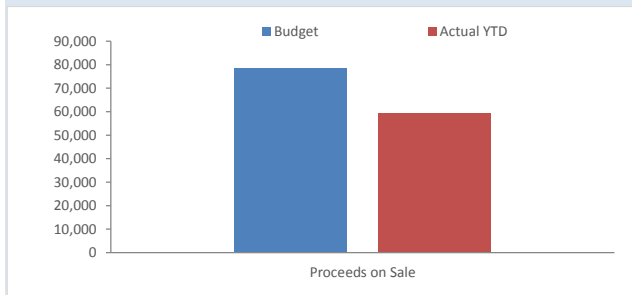


| General Rates | | |
|-----------------|-----------------|-------------|
| Budget | YTD Actual | % |
| \$2.83 M | \$2.83 M | 100% |



| Asset Ref. | Asset Description | Original Budget | | | | YTD Actual | | | |
|------------|--------------------------------|-----------------|---------------|---------------|-----------------|----------------|---------------|----------|----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Housing | | | | | | | | |
| 85/L15 | Yuna House Asset 85 / Land L15 | 67,195 | 52,000 | 0 | (15,195) | 67,081 | 59,307 | 0 | (7,774) |
| | Transport | | | | | | | | |
| 25 | P0006 JD Mower | 0 | 1,500 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| P34 | Depot Ute | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| P31 | L/Hand Ute | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| P32 | Works Ute | 0 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 67,195 | 78,500 | 26,500 | (15,195) | 67,081 | 59,307 | 0 | (7,774) |

KEY INFORMATION



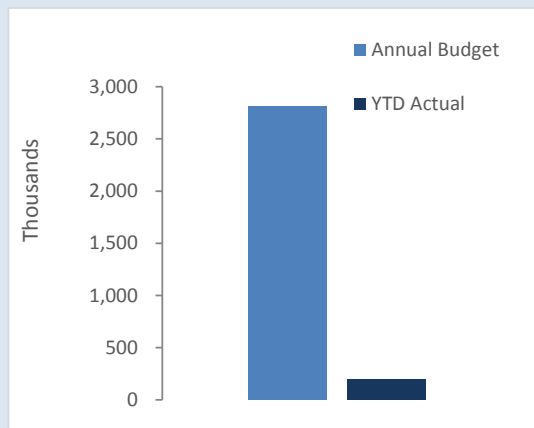
| Proceeds on Sale | | |
|------------------|-----------------|------------|
| Budget | YTD Actual | % |
| \$78,500 | \$59,307 | 76% |

| Capital Acquisitions | Annual Budget | YTD Budget | YTD Actual Total | YTD Budget Variance |
|--|------------------|----------------|------------------|---------------------|
| | \$ | \$ | \$ | \$ |
| Land & Buildings | 184,021 | 0 | 0 | 0 |
| Plant, Tools & Equipment | 520,600 | 0 | 0 | 0 |
| Infrastructure - Roads | 2,110,840 | 258,340 | 199,327 | (59,014) |
| Capital Expenditure Totals | 2,815,461 | 258,340 | 199,327 | (59,014) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 1,493,953 | 565,675 | 714,205 | 148,530 |
| Borrowings | 0 | 0 | 0 | 0 |
| Other (Disposals & C/Fwd) | 78,500 | 52,000 | 59,307 | 7,307 |
| Cash Backed Reserves | | | | |
| Building Reserve | 25,000 | 0 | 0 | 0 |
| Plant Replacement Reserve | 255,268 | 0 | 0 | 0 |
| Contribution - operations | 962,740 | (359,335) | (574,185) | (214,851) |
| Capital Funding Total | 2,815,461 | 258,340 | 199,327 | (59,014) |

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

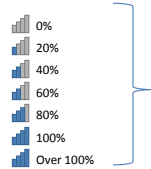


| | | | |
|----------------------|----------------------|-------------------|-------------------|
| Acquisitions | Annual Budget | YTD Actual | % Spent |
| | \$2.82 M | \$.2 M | 7% |
| Capital Grant | Annual Budget | YTD Actual | % Received |
| | \$1.49 M | \$.71 M | 48% |

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

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total
Level of Completion Indicators



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

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

| | Account Number | Annual Budget | YTD Budget | YTD Actual | Variance (Under)/Over | Comments |
|-------------------------------|---|----------------|------------------|----------------|--------------------------|--|
| Capital Expenditure | | | | | | |
| Buildings | | | | | | |
| 0.00 | Nabawa Cemetery | 124150 | 21,000 | 0 | 0 | 0 Reduced Septic System type toilet similar to Fig Tree Reserve |
| 0.00 | Nanson showgrounds 3 Phase Power | 126440 | 50,000 | 0 | 0 | 0 Nanson Showgrounds Master Plan - Supply of 3 Phase Power |
| 0.00 | Bill Hemsley Park Activation Project | 128340 | 128340 | 84,771 | 0 | 0 BHP Activation Lotterywest Grant Trails & Exercise Equipment |
| 0.00 | Bill Hemsley Park Masterplan | 128340 | 12,000 | 0 | 0 | 0 BHP Masterplan - Install Bollards and BBQ as per Masterplan |
| 0.00 | Nabawa Recreation Center | 128340 | 16,250 | 0 | 0 | 0 Bar Upgrades CVFC requested works |
| 0.00 | Buildings Total | | 184,021 | 0 | 0 | |
| Plant & Equipment | | | | | | |
| 0.00 | Traffic Counters | 135840 | 10,600 | 0 | 0 | 0 Yet to proceed with acquisition |
| 0.00 | Tip Truck | 135540 | 299,000 | 0 | 0 | 0 Tender specifications progressing |
| 0.00 | MWS Light Vehicle | 135540 | 57,000 | 0 | 0 | 0 Quotes new calendar year |
| 0.00 | Ride on Mower | 135540 | 29,000 | 0 | 0 | 0 Purchase completed under budget |
| 0.00 | L/Hand Light Vehicle | 135540 | 50,000 | 0 | 0 | 0 Quotes new calendar year |
| 0.00 | Works Depot Light Vehicle | 135540 | 30,000 | 0 | 0 | 0 Quotes new calendar year |
| 0.00 | Tow along Brown Sweeper | 135840 | 45,000 | 0 | 0 | 0 Yet to proceed with acquisition |
| 0.00 | Plant & Equipment Total | | 520,600 | 0 | 0 | |
| Infrastructure - Roads | | | | | | |
| 0.34 | Dartmoor Road - Upgrade from gravel to 7.2m wide seal | 131140 - C08 | 547,372 | 239,340 | 183,838 | 55,503 Project commenced 1st July 19; contractors invoices pending |
| 0.03 | Valentine Road - Upgrade from gravel to 7.2m wide seal | 131140 - C13 | 489,078 | 19,000 | 15,489 | 3,511 Push gravel for pavement preparation |
| 0.00 | East Nabawa Road - Upgrade from gravel to 7.2m wide seal | 131140 - C16 | 449,048 | 0 | 0 | 0 |
| 0.00 | East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.0 | 131140 - C16E | 433,181 | 0 | 0 | 0 |
| 0.00 | Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd | 131140 - C151B | 101,409 | 0 | 0 | 0 |
| 0.00 | Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe Co | 131140 - C151A | 90,752 | 0 | 0 | 0 |
| 0.09 | Infrastructure - Roads Total | | 2,110,840 | 258,340 | 199,327 | 59,014 |
| 0.07 | Grand Total | | 2,815,461 | 258,340 | 199,327 | 59,014 |

| Particulars | 30/06/2019 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | | |
|----------------------------------|------------|-----------|-----------------|----------------------|-----------------|-----------------------|-----------------|---------------------|-----------------|--|
| | | Actual | Original Budget | Actual | Original Budget | Actual | Original Budget | Actual | Original Budget | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Recreation and Culture | | | | | | | | | | |
| Loan 89 - Nabawa Stadium Upgrade | 14,451 | 0 | 0 | 0 | 9,491 | 14,451 | 4,960 | 0 | 815 | |
| Loan 98 - Bill Hemsley Park | 123,132 | 0 | 0 | 0 | 39,972 | 123,132 | 83,160 | 0 | 4,059 | |
| Transport | | | | | | | | | | |
| Loan 96- Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan 97- Plant | 19,163 | 0 | 0 | 0 | 19,162 | 19,163 | 1 | 0 | 524 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 156,746 | 0 | 0 | 0 | 68,626 | 156,746 | 88,120 | 0 | 5,398 | |
| Total | 156,746 | 0 | 0 | 0 | 68,626 | 156,746 | 88,120 | 0 | 5,398 | |

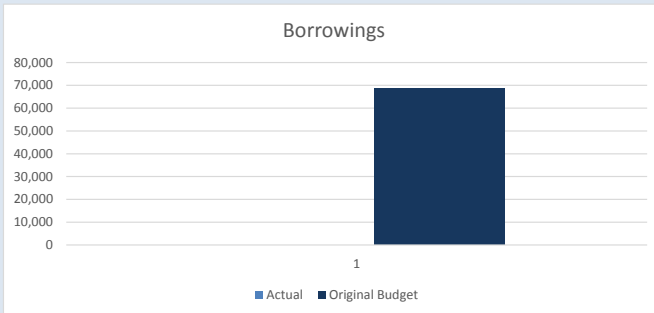
All debenture repayments were financed by general purpose revenue.

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.

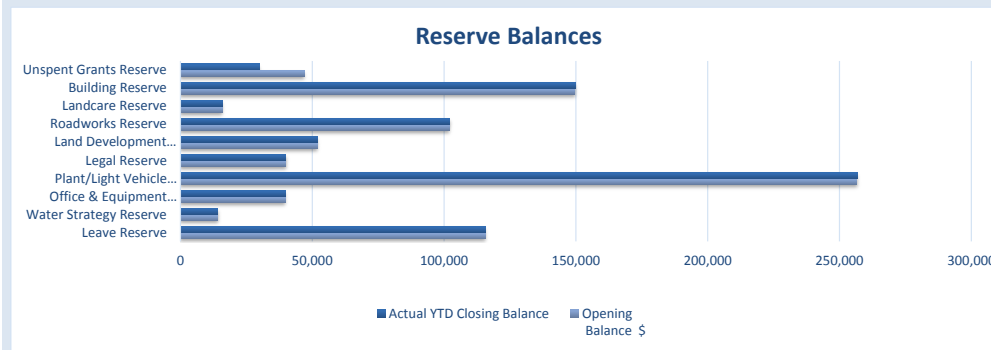


| | |
|-----------------------------|----------------|
| Principal Repayments | \$0 |
| Interest Earned | \$7,085 |
| Interest Expense | \$0 |
| Reserves Bal | \$.82 M |
| Loans Due | \$.16 M |

Cash Backed Reserve

| Reserve Name | Opening Balance | Original Budget Interest Earned | Actual Interest Earned | Original Budget Transfers In (+) | Actual Transfers In (+) | Original Budget Transfers Out (-) | Actual Transfers Out (-) | Original Budget Closing Balance | Actual YTD Closing Balance |
|-----------------------------|-----------------|---------------------------------|------------------------|----------------------------------|-------------------------|-----------------------------------|--------------------------|---------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 115,552 | 540 | 37 | 30,000 | 0 | (50,100) | 0 | 95,992 | 115,589 |
| Water Strategy Reserve | 14,225 | 60 | 4 | 0 | 0 | 0 | 0 | 14,285 | 14,229 |
| Office & Equipment Reserve | 39,708 | 180 | 13 | 0 | 0 | (10,000) | 0 | 29,888 | 39,721 |
| Plant/Light Vehicle Reserve | 256,599 | 900 | 81 | 150,000 | 0 | (255,268) | 0 | 152,231 | 256,680 |
| Legal Reserve | 39,980 | 180 | 13 | 0 | 0 | 0 | 0 | 40,160 | 39,993 |
| Land Development Reserve | 52,028 | 300 | 16 | 0 | 0 | 0 | 0 | 52,328 | 52,045 |
| Roadworks Reserve | 102,060 | 420 | 32 | 0 | 0 | 0 | 0 | 102,480 | 102,092 |
| Landcare Reserve | 15,834 | 60 | 5 | 0 | 0 | (15,000) | 0 | 894 | 15,839 |
| Building Reserve | 149,618 | 650 | 47 | 52,000 | 0 | (25,000) | 0 | 177,268 | 149,665 |
| Unspent Grants Reserve | 47,013 | 0 | 12 | 0 | 0 | (47,013) | (17,000) | 0 | 30,025 |
| | 832,617 | 3,290 | 261 | 232,000 | 0 | (402,381) | (17,000) | 665,526 | 815,878 |

KEY INFORMATION



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

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

| | Annual Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
|--|------------------|----------------|------------------|-----------------------|
| Operating grants, subsidies and contributions | | | | |
| General Purpose Funding | | | | |
| Grants Commission - Road Funding | 251,602 | 62,900 | 60,649 | (2,252) |
| Grants Commission - Equalisation (General Purpose) | 195,384 | 48,846 | 62,637 | 13,791 |
| Ex Gratia Rates | 10,041 | 0 | 10,023 | 10,023 |
| Governance | | | | |
| Minor Income Received - Other General | 1,200 | 200 | 0 | (200) |
| Reimbursements & Contributions | 0 | 0 | 3,840 | 3,840 |
| Law, Order and Public Safety | | | | |
| DFES Grant Income | 20,635 | 0 | 0 | 0 |
| Community Amenities | | | | |
| Grants & Other Income Received | 5,000 | 0 | 5,000 | 5,000 |
| Dolby Creek Management Plan Income (gst free) | 2,247 | 0 | 0 | 0 |
| Reimbursements & Sundry Income (P of E) | 1,000 | 0 | 0 | 0 |
| Cemetery Income (no GST applicable) | 650 | 0 | 0 | 0 |
| Cemetery Income (GST Applies) | 0 | 0 | 336 | 336 |
| Recreation and Culture | | | | |
| Grants & Other Income Received | 108,771 | 0 | 24,706 | 24,706 |
| Transport | | | | |
| MRWA Direct Grant. | 116,936 | 116,936 | 125,058 | 8,122 |
| Hudson Resources - Dartmoor Road | 12,500 | 12,500 | 14,525 | 2,025 |
| Other Property and Services | | | | |
| Diesel Fuel Rebate Received | 45,000 | 7,500 | 10,439 | 2,939 |
| Overpayments/Recoverables - Income | 13,500 | 0 | 24 | 24 |
| Operating grants, subsidies and contributions Total | 784,465 | 248,882 | 317,236 | 68,354 |
| Non-operating grants, subsidies and contributions | | | | |
| Recreation and Culture | | | | |
| Grant Funding Revenue | 25,000 | 0 | 0 | 0 |
| Transport | | | | |
| MW Regional Road Funding | 1,140,333 | 456,133 | 474,400 | 18,267 |
| R2R (Construction) Income | 328,620 | 109,542 | 239,805 | 130,263 |
| Non-operating grants, subsidies and contributions Total | 1,493,953 | 565,675 | 714,205 | 148,530 |
| Grand Total | 2,278,418 | 814,557 | 1,031,441 | 216,884 |

KEY INFORMATION

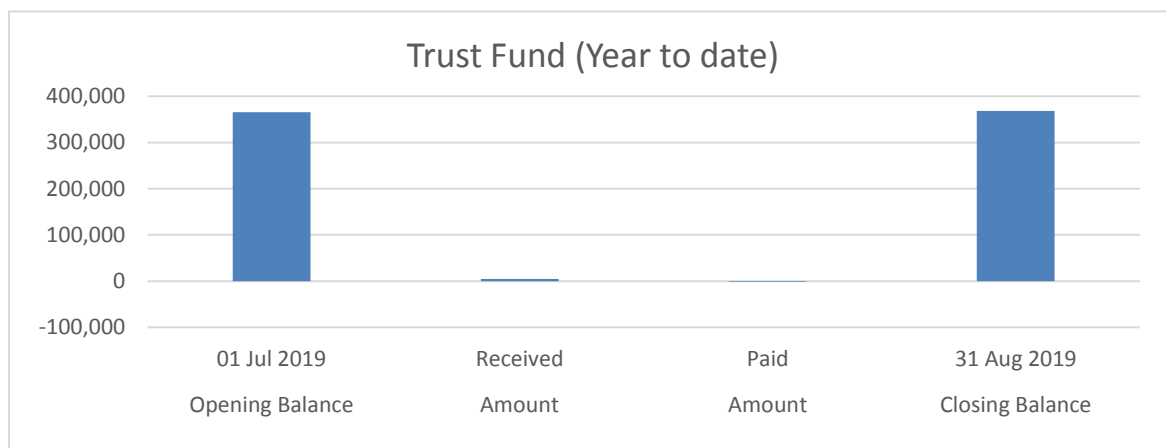
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2019**

**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 2019 | Amount Received | Amount Paid | Closing Balance 31 Aug 2019 |
|--------------------------------|-----------------------------------|--------------------|----------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Bonds - Hall Hire | 3,490 | 2,290 | (1,760) | 4,020 |
| Post Office Deposit | 1,462 | 0 | 0 | 1,462 |
| Contributions from Sub Divider | 353,330 | 811 | 0 | 354,141 |
| CTF Levy | 276 | 142 | 0 | 418 |
| Building Commission | 623 | 1,340 | 0 | 1,963 |
| Refundable Deposit | 6,090 | 0 | 0 | 6,090 |
| Unclaimed Monies | 250 | 0 | 0 | 250 |
| Standpipe Card Bond Income | 100 | 0 | 0 | 100 |
| | 365,621 | 4,583 | (1,760) | 368,444 |

KEY INFORMATION



| Internal working documents Budget by Program | | | | |
|---|-----------------------|-----------------------|---------------------------|------------------------|
| | Year to Date Actuals | Year to Date Budget | Original Full Year Budget | Rate Setting Statement |
| | For the period ending | For the period ending | For the period ending | 2018/2019 |
| | 31-August-2019 | 31-August-2019 | 30/06/2020 | 30/06/2019 |
| Operating Expenditure | | | | |
| Governance | 74,588 | 144,823 | 426,944 | 478,601 |
| General Purpose Funding | 14,759 | 17,649 | 130,230 | 114,677 |
| Law, Order and Public Safety | 39,540 | 48,993 | 265,058 | 191,216 |
| Education | 0 | 0 | 2,000 | 160 |
| Health | 1,834 | 3,352 | 37,110 | 16,412 |
| Housing | 8,395 | 15,800 | 19,480 | 2,811 |
| Community Amenities | 83,996 | 101,141 | 721,884 | 653,414 |
| Recreation and Culture | 116,470 | 142,007 | 892,857 | 756,144 |
| Transport | 600,967 | 581,195 | 4,286,091 | 4,356,448 |
| Economic Services | 56,810 | 57,981 | 344,546 | 310,048 |
| Other Property and Services | 24,769 | 16,003 | 68,711 | 188,760 |
| Total Expenditure (E) | 1,022,128 | 1,128,944 | 7,194,912 | 7,068,691 |
| | | | | |
| | Year to Date Actuals | Year to Date Budget | Original Full Year Budget | Rate Setting Statement |
| | For the period ending | For the period ending | For the period ending | 2018/2019 |
| | 31-August-2019 | 31-August-2019 | 30/06/2020 | 30/06/2019 |
| Operating Revenue | | | | |
| Governance | (3,840) | (200) | (1,200) | (26,808) |
| General Purpose Funding | (2,969,776) | (2,948,630) | (3,349,538) | (3,734,614) |
| Law, Order and Public Safety | (353) | 0 | (30,685) | (71,768) |
| Health | (2,054) | (2,372) | (5,764) | (6,322) |
| Housing | 0 | 0 | 0 | (4,680) |
| Community Amenities | (157,520) | (150,496) | (182,727) | (213,312) |
| Recreation and Culture | (48,920) | (17,165) | (217,464) | (118,864) |
| Transport | (855,079) | (695,695) | (1,628,389) | (1,585,124) |
| Economic Services | (5,778) | (6,514) | (21,770) | (25,306) |
| Other Property and Services | (10,765) | (7,500) | (70,500) | (110,762) |
| Total Revenue (R) | (4,054,085) | (3,828,572) | (5,508,036) | (5,897,560) |
| Operating (Profit)/Loss (R-E) | (3,031,957) | (2,699,628) | 1,686,876 | 1,171,131 |
| | | | | |
| | Year to Date Actuals | Year to Date Budget | Original Full Year Budget | Rate Setting Statement |
| | For the period ending | For the period ending | For the period ending | 2018/2019 |
| | 31-August-2019 | 31-August-2019 | 30/06/2020 | 30/06/2019 |
| Adjustment for Non-Cash Items | | | | |
| Depreciation | 545,336 | 522,060 | 3,132,358 | 3,132,358 |
| Profit/Loss on Sale of Asset | 7,774 | 15,195 | (11,305) | |
| Movement in accruals | 6021 | | | 90,763 |
| Total Non-Cash Items (NC) | 559,131 | 537,255 | 3,121,053 | 3,223,121 |
| | | | | |
| | Year to Date Actuals | Year to Date Budget | Original Full Year Budget | Rate Setting Statement |
| | For the period ending | For the period ending | For the period ending | 2018/2019 |
| | 31-August-2019 | 31-August-2019 | 30/06/2020 | 30/06/2019 |
| Capital | | | | |
| Land and Buildings | 0 | 0 | 184,021 | |
| Plant and Equipment | 0 | 0 | 510,000 | 726,357 |
| Tools and Equipment | 0 | 0 | 10,600 | |
| Roads | 199,327 | 258,340 | 2,110,839 | 1,430,317 |
| Transfer from Reserves | (17,000) | (17,000) | (402,381) | (258,259) |
| Transfer to Reserves | 261 | 548 | 235,290 | 304,026 |
| Repayment of Debentures | 0 | 0 | 68,626 | 99,136 |
| Proceeds from sale of equipment | 0 | 0 | (26,500) | (85,963) |
| Proceeds from sale of housing | (59,307) | (52,000) | (52,000) | 0 |
| Total Capital | 123,281 | 189,888 | 2,638,495 | 2,215,614 |
| Opening (Surplus)/Deficit | (1,204,318) | (1,204,318) | (1,204,318) | (1,367,942) |
| <i>End of year adjustments</i> | | | | |
| <i>Annual Audited Financial Statement Surplus</i> | | | | |
| Closing (Surplus)/Deficit | (4,672,125) | (4,251,313) | 0 | (1,204,318) |

| COA | Rate Revenue | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|------------------------------------|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0022 | Rates - Legal Expenses | 0 | 0 | 5,000 | 0 | 0 | | |
| 0032 | Rates Stationary/postage | 0 | 0 | 3,500 | 3,918 | 0 | | |
| 0062 | Sundry Expenses | 7 | 0 | 100 | 37 | (7) | | |
| 0082 | Rates - Other Costs. | 0 | 0 | 500 | 129 | 0 | | |
| 0132 | Valuation Expenses | 84 | 127 | 16,000 | 24,750 | 43 | | |
| 0352 | Rates - Administration Allocation | 14,668 | 17,438 | 104,630 | 85,934 | 2,770 | | |
| | Total Operating Expenditure | 14,759 | 17,565 | 129,730 | 114,768 | | | |
| | Operating Revenue | | | | | | | |
| 0002 | Reimbursement - Debtors Refunds | 0 | 0 | 0 | 0 | 0 | | |
| 0030 | General Rates Income | (2,827,421) | (2,826,721) | (2,826,721) | (2,729,862) | 700 | | |
| 0010 | Rates Written Off | 0 | 0 | 0 | 0 | 0 | | |
| 0012 | Legal Fees GST Free | 0 | 0 | (5,000) | (11) | 0 | | |
| 0033 | Back Rates | (87) | 0 | 0 | (336) | 87 | | |
| 0061 | Ex Gratia Rates | (10,023) | 0 | (10,041) | (9,563) | 10,023 | * | Timing |
| 0071 | Interim Rates Raised | 0 | 0 | 0 | (13,183) | 0 | | |
| 0113 | Interest - Overdue Rates | (1,500) | (2,084) | (12,500) | (16,351) | (584) | | |
| 0123 | Interest - Instalment Payments | (1,557) | (946) | (7,500) | (8,056) | 611 | | |
| 0133 | Interest - Deferred Rates | 0 | 0 | 0 | 0 | 0 | | |
| 0143 | Administration Charges | (855) | (706) | (5,000) | (5,310) | 149 | | |
| 0173 | Legal Fees - Recovered | 0 | 0 | 0 | 0 | 0 | | |
| 0183 | Account Enquiry Charges | (1,020) | (879) | (2,500) | (3,350) | 141 | | |
| | Total Operating Revenue | (2,842,463) | (2,831,336) | (2,869,262) | (2,786,023) | | | |
| | Total Rate Revenue | (2,827,704) | (2,813,771) | (2,739,532) | (2,671,255) | | | |

| COA | General Purpose Funding | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|---------------------------------------|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|---|
| | Operating Expenditure | | | | | | | |
| 9992 | Interest & Overdraft Fees | 0 | 84 | 500 | 0 | 84 | | |
| | Operating Revenue | | | | | | | |
| 0201 | Legal Reserve Income | (13) | (30) | (180) | (172) | (17) | | |
| 0203 | Leave Reserve Income | (37) | (90) | (540) | (498) | (53) | | |
| 0204 | Land Development Reserve Income | (16) | (50) | (300) | (224) | (34) | | |
| 0205 | Building Reserve Income | (47) | (108) | (650) | (677) | (61) | | |
| 0206 | Roadworks Reserve Income | (32) | (70) | (420) | (440) | (38) | | |
| 0215 | Unspent Grants Reserve Income | (12) | 0 | 0 | (13) | 12 | | |
| 0223 | Water Strategy Reserve Income | (4) | (10) | (60) | (61) | (6) | | |
| 0233 | Grants Commission - Road Funding | (60,649) | (62,900) | (251,602) | (526,207) | (2,252) | | |
| 0243 | Computer and Office Equipment Reserve | (13) | (30) | (180) | (171) | (17) | | |
| 0253 | Grants Commission - (General Purpose) | (62,637) | (48,846) | (195,384) | (388,321) | 13,791 | * | Grants quarterly payment above budget profile |
| 0273 | Plant/Light Vehicle Reserve Income | (81) | (150) | (900) | (933) | (69) | | |
| 0453 | Interest Received - Municipal Account | (3,767) | (5,000) | (30,000) | (30,805) | (1,233) | | |
| 0506 | Landcare Reserve Income | (5) | (10) | (60) | (68) | (5) | | |
| | Total Operating Revenue | (127,313) | (117,294) | (480,276) | (948,591) | | | |
| | Total General Purpose Income | (127,313) | (117,210) | (479,776) | (948,591) | | | |
| | Total General Purpose Funding | (2,955,017) | (2,930,981) | (3,219,308) | (3,619,847) | | | |

| COA | Governance | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0112 | Election & Poll Expenses. | 0 | 0 | 14,650 | 0 | 0 | | |
| 0182 | Subscriptions & Memberships Expense | 23,220 | 20,790 | 29,625 | 23,448 | (2,430) | | |
| 0192 | Members Conference & Training Expenses | 36 | 10,000 | 20,000 | 6,694 | 9,964 | | |
| 0202 | Members Insurance Expense | 12,864 | 12,362 | 12,362 | 11,553 | (502) | | |
| 0212 | Donations & Gifts | 0 | 0 | 1,350 | 230 | 0 | | |
| 0232 | Consultancy & Legal Expenses | 0 | 0 | 15,000 | 0 | 0 | | |
| 0242 | Members Sitting Fees. | 0 | 0 | 75,280 | 72,805 | 0 | | |
| 0252 | Members Remuneration Expenses | 0 | 0 | 4,400 | 4,255 | 0 | | |
| 0262 | President & Deputy Allowances. | 0 | 0 | 12,500 | 12,500 | 0 | | |
| 0272 | Council Chambers Repairs & Maintenance | 1,171 | 760 | 9,171 | 6,959 | (411) | | |
| 0332 | Furniture & Equipment (Opex) | 0 | 0 | 20,100 | 0 | 0 | | |
| 0442 | Members Administration Allocation | 31,170 | 23,252 | 139,506 | 201,162 | (7,918) | | |
| 0462 | Meeting & Refreshments Expense | 6,126 | 10,500 | 35,000 | 19,671 | 4,374 | | |
| 1822 | Accounting & Audit Expenses | 0 | 16,901 | 38,000 | 26,258 | 16,901 | * | Timing |
| 7202 | Members Depreciation | 0 | 0 | 0 | 3,690 | 0 | | |
| | Total Operating Expenditure | 74,588 | 94,565 | 426,944 | 389,226 | 19,977 | | |
| | Operating Revenue | | | | | | | |
| 1213 | Governance Income | 0 | 0 | 0 | 0 | 0 | | |
| | Total Governance | 74,588 | 94,565 | 426,944 | 389,226 | 19,977 | | |

| COA | Adminstration | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|--|
| | Operating Expenditure | | | | | | | |
| 0102 | Provision for LSL | 0 | 0 | 9,000 | 40,272 | 0 | | |
| 0222 | Fringe Benefits Tax | 0 | 0 | 45,000 | 43,940 | 0 | | |
| 0282 | Administration SGC 9.50% | 8,371 | 27,424 | 76,011 | 54,199 | 19,053 | * | Timing Super Guarantee on leave loading back payment yet to be processed |
| 0292 | Admin Salaries Expense | 85,828 | 90,188 | 541,129 | 557,219 | 4,360 | | |
| 0294 | Admin Staff Housing Allowance | 2,047 | 2,224 | 13,342 | 13,162 | 177 | | |
| 0312 | Admin - Max 3% Council Additional Contr | 2,300 | 2,646 | 15,874 | 14,684 | 346 | | |
| 0362 | Accrued Annual Leave - Admin | 0 | 0 | 0 | 6,642 | 0 | | |
| 0372 | Admin Workers Compensation Insurance | 6,591 | 6,479 | 13,440 | 12,571 | (112) | | |
| 0402 | Insurance Expense | 3,596 | 4,781 | 6,117 | 5,714 | 1,185 | | |
| 0415 | Realisation on Disposal of Asset | 0 | 0 | 0 | 91 | 0 | | |
| 0422 | Office Gardens Expenses | 3,547 | 5,570 | 33,414 | 35,729 | 2,023 | | |
| 0432 | Admin Building Operations | 5,106 | 5,912 | 20,593 | 21,660 | 806 | | |
| 0472 | Office Expenses - General | 1,114 | 1,666 | 16,500 | 11,976 | 552 | | |
| 0473 | Admin Building Repairs & Maintenance | 1,781 | 303 | 8,000 | 9,640 | (1,478) | | |
| 0482 | Office Telephone & Internet Expenses | 1,563 | 2,802 | 19,800 | 15,736 | 1,239 | | |
| 0492 | Advertising Expenses | 942 | 1,834 | 11,000 | 4,554 | 892 | | |
| 0502 | Computer Hardware Service & Repair | 2,318 | 6,730 | 45,883 | 45,330 | 4,412 | | |
| 0512 | Furniture & Equipment - (Expensed) | 0 | 3,900 | 10,400 | 7,169 | 3,900 | | |
| 0522 | Freight & Postage Expense | 98 | 250 | 1,500 | 1,480 | 152 | | |
| 0542 | Printing & Stationary Expense | 2,685 | 3,334 | 20,000 | 19,073 | 649 | | |
| 0552 | Motor Vehicle Expenses | 1,671 | 1,166 | 7,000 | 7,353 | (505) | | |
| 0562 | Adminstration LSL Expense | 0 | 6,976 | 41,853 | 3,530 | 6,976 | | |
| 0592 | Admin Allocated to Programs | (183,352) | (194,362) | (1,166,173) | (1,080,596) | (11,010) | * | Timing |
| 0622 | Uniform Expense | 0 | 334 | 2,003 | 1,093 | 334 | | |
| 0632 | Staff Training, Conference and Recruitment | 36 | 2,500 | 28,000 | 16,630 | 2,464 | | |
| 0662 | Public Liability Insurance | 9,897 | 9,619 | 22,861 | 18,499 | (278) | | |
| 0682 | Consultancy Fees | 0 | 17,500 | 72,400 | 46,327 | 17,500 | * | Timing |
| 0702 | Bank Fees & Charges | 657 | 1,060 | 8,600 | 8,240 | 403 | | |
| 0712 | Occupational Health & Safety | 0 | 0 | 5,000 | 2,558 | 0 | | |
| 0722 | Accounting Software Operating Expenditure | 34,593 | 34,984 | 44,827 | 41,641 | 391 | | |
| 7002 | Admin Depreciation | 8,612 | 4,438 | 26,626 | 44,838 | (4,174) | | |
| | Total Operating Expenditure | (0) | 50,258 | (0) | 30,952 | 50,258 | | |

| COA | Adminstration | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|---------------------------------------|
| | Operating Revenue | | | | | | | |
| 0383 | Minor Income Received - Other General | 0 | (200) | (1,200) | (2,024) | (200) | | |
| 0403 | Profit on Sale of Asset | 0 | 0 | 0 | 289 | 0 | | |
| 0573 | Reimbursements & Contributions | (3,840) | 0 | 0 | (8,240) | 3,840 | | Credit Note LGIS instalment statement |
| 1243 | LSL Reimbursement | 0 | 0 | 0 | (16,545) | 0 | | |
| | | | | | | | | |
| | Total Operating Revenue | (3,840) | (200) | (1,200) | (26,521) | 3,640 | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 0364 | Office Furniture & Equipment (CAPEX) | 0 | 0 | 0 | 0 | 0 | | |
| 0351 | T/f From Leave Res-admin | 0 | 0 | (41,600) | 0 | 0 | | |
| 0355 | Tfr From Building Reserve | 0 | 0 | 0 | (32,961) | 0 | | |
| 0371 | T/f From Office Eq Reserve | 0 | 0 | (10,000) | 0 | 0 | | |
| 0564 | Building Improvements (CAPEX) | 0 | 0 | 0 | 32,961 | 0 | | |
| 0405 | Proceeds from Disposal of Assets | 0 | 0 | 0 | (118) | 0 | | |
| 4750 | Tfr to Leave Reserve | 37 | 90 | 30,540 | 498 | 53 | | |
| 4785 | Transfer from Unspent Grant Fund | 0 | 0 | 0 | 0 | 0 | | |
| 4770 | Tfr to Office & Equipment Reserve | 13 | 30 | 180 | 171 | 17 | | |
| 4780 | Tfr to Plant/Light Vehicle Reserve | 81 | 150 | 900 | 933 | 69 | | |
| | | | | | | | | |
| | Total Capital Expenditure / Reserve Transfers | 130 | 270 | (19,980) | 1,484 | 140 | | |
| | | | | | | | | |
| | Total Administration | (3,710) | 50,328 | (21,180) | 5,915 | 54,038 | | |
| | | | | | | | | |
| | Total Governance/Administration | 70,879 | 144,893 | 405,764 | 395,141 | 74,014 | | |

| COA | Fire Prevention | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0602 | Fire Control - Admin Allocation Expense | 1,834 | 1,900 | 11,398 | 10,742 | 66 | | |
| 0672 | Fire Break Inspection Fees | 0 | 0 | 2,000 | 1,555 | 0 | | |
| 0762 | Ranger's Allocation Expenses | 3,807 | 7,070 | 42,417 | 22,088 | 3,263 | | |
| 0832 | ESL - Shire Properties. | 0 | 0 | 900 | 820 | 0 | | |
| 0882 | Fire Prevention Enforcement Expenditure | 0 | 0 | 1,000 | 300 | 0 | | |
| 1722 | Brigades Operating Expenses | 14,025 | 13,673 | 36,475 | 30,379 | (352) | | |
| 8012 | Loss on Sale of Assets. | 0 | 0 | 0 | 0 | 0 | | |
| 7012 | Fire Control Depreciation | 10,115 | 12,156 | 72,935 | 73,668 | 2,041 | | |
| | Total Operating Expenditure | 29,781 | 34,799 | 167,124 | 139,551 | | | |
| | Operating Revenue | | | | | | | |
| 0703 | Fines & Penalties Income | 0 | 0 | (1,250) | (2,000) | 0 | | |
| 0713 | ESL Administration Fees | 0 | 0 | (4,000) | (4,000) | 0 | | |
| 0733 | DFES Grant Income | 0 | 0 | (20,635) | (29,103) | 0 | | |
| 0743 | Operating Grants & Contributions | 0 | 0 | 0 | 0 | 0 | | |
| 0953 | Contributions & Reimbursements | 0 | 0 | 0 | (955) | 0 | | |
| 0883 | Fire Prevention Enforcement Income | 0 | 0 | (1,000) | 0 | 0 | | |
| | Total Operating Revenue | 0 | 0 | (26,885) | (36,058) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 0745 | Transfer from Unspent Grant Reserve | 0 | 0 | 0 | (2,695) | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 0 | (2,695) | | | |
| | Total Fire Prevention | 29,781 | 34,799 | 140,239 | 100,799 | | | |

| COA | Animal Control | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0792 | Animal Control - Admin Allocation Expenses | 3,667 | 3,800 | 22,797 | 11,876 | 133 | | |
| 0812 | Depn - Animal Control | 0 | 0 | 0 | 1,429 | 0 | | |
| 0822 | Other Minor Expenditure | 0 | 0 | 0 | 78 | 0 | | |
| 0842 | Animal Control Expenses | 0 | 260 | 1,000 | 1,074 | 260 | | |
| 0852 | Rangers Allocation | 3,807 | 6,144 | 36,869 | 22,088 | 2,337 | | |
| | Total Operating Expenditure | 7,474 | 10,204 | 60,666 | 36,544 | | | |
| | Operating Revenue | | | | | | | |
| 0843 | Impoundment Fees | 0 | 0 | (100) | (141) | 0 | | |
| 0853 | Dog/Cat Registrations Income | (353) | 0 | (3,400) | (4,369) | 353 | | |
| 0863 | Fines & Penalties | 0 | 0 | (300) | (1,200) | 0 | | |
| | Total Operating Revenue | (353) | 0 | (3,800) | (5,710) | | | |
| | Total Animal Control | 7,122 | 10,204 | 56,866 | 30,834 | | | |

| COA | Other Law, Order and Public Safety | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0902 | Rangers Allocation | 2,284 | 6,144 | 36,869 | 13,252 | 3,860 | | |
| 0962 | Misc. Expenses - Other Law and Order | 0 | 66 | 400 | 31 | 66 | | |
| | Total Operating Expenditure | 2,284 | 6,210 | 37,269 | 13,283 | | | |
| | Operating Revenue | | | | | | | |
| 0983 | Fines & Penalties Levied. | 0 | 0 | 0 | 0 | 0 | | |
| | Total Other Law, Order and Public Safety | 2,284 | 6,210 | 37,269 | 13,283 | | | |

| COA | Rangers Expenses | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0152 | Provision for LSL | 0 | 0 | 15,000 | (1,956) | 0 | | |
| 0772 | Trainee Ranger Expense | 0 | 8,332 | 50,000 | 0 | 8,332 | | |
| 0872 | Rangers Superannuation - Council 3% | 0 | 46 | 279 | 0 | 46 | | |
| 0892 | Salary & Wages Expense-Rangers | 11,300 | 13,760 | 82,564 | 73,928 | 2,460 | | |
| 0912 | Rangers Workers Compensation Insurance | 759 | 774 | 1,548 | 1,442 | 15 | | |
| 0922 | Rangers Superannuation SGC 9.50% | 1,055 | 1,300 | 7,794 | 6,697 | 245 | | |
| 0932 | Conference & Training | 0 | 166 | 1,000 | 0 | 166 | | |
| 0982 | Rangers Expense | 2,114 | 1,166 | 8,400 | 9,694 | (948) | | |
| 1012 | Tools & Equipment - Low Value | 0 | 166 | 1,000 | 0 | 166 | | |
| 3872 | Accrued Annual Leave - Rangers | 0 | 0 | 0 | (1,240) | 0 | | |
| 0952 | Rangers Expenses Allocated | (15,229) | (27,930) | (167,585) | (88,566) | (12,701) | | Timing |
| | Total Operating Expenditure | 0 | (2,220) | 0 | 0 | | | |
| | Operating Revenue | | | | | | | |
| 0773 | Grant Revenue Ranger Services | 0 | 0 | 0 | (30,000) | 0 | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 1804 | Transfer to Unspent Grant Reserve (Ranger Service) | 0 | 0 | 0 | 30,013 | 0 | | |
| 1805 | Transfer from Unspent Grant Reserve (Ranger Service) | 0 | 0 | (30,013) | 0 | 0 | | |
| 0875 | Tfr from Leave Reserve | 0 | 0 | (8,500) | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | (38,513) | 30,013 | | | |
| | Total Rangers Expenses | 0 | (2,220) | (38,513) | 13 | | | |
| | Total Law, Order and Fire Safety | 39,187 | 48,993 | 195,860 | 144,929 | | | |

| COA | Education | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|----------------------------------|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0992 | Pre-School Repairs & Maintenance | 0 | 0 | 2,000 | 160 | 0 | | |
| | Operating Revenue | | | | | | | |
| 0993 | Lease/Rental Income - Pre-School | 0 | 0 | 0 | 0 | 0 | | |
| | Total Education | 0 | 0 | 2,000 | 160 | | | |

| COA | Health Inspection and Administration | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|-------------------------|---------------------|----------|----------|
| | Operating Expenditure | | | | | | | |
| 1282 | Ranger Allocation - Pool Inspections Expense | 1,371 | 3,352 | 20,110 | 8,168 | 1,981 | | |
| 1292 | Health Expenses General | 463 | 0 | 17,000 | 4,751 | (463) | | |
| | Total Operating Expenditure | 1,834 | 3,352 | 37,110 | 12,919 | | | |
| | Operating Revenue | | | | | | | |
| 1383 | Swimming Pool Inspection Fees | (1,605) | (1,470) | (1,470) | (1,512) | 135 | | |
| 1393 | Licences Income Received - Caravan Park | 0 | 0 | (754) | (754) | 0 | | |
| 1573 | Health Septic Fees | (118) | (354) | (1,770) | (1,888) | (236) | | |
| 1583 | Health Administration Fees | (331) | (548) | (1,770) | (2,168) | (217) | | |
| | Total Operating Revenue | (2,054) | (2,372) | (5,764) | (6,322) | | | |
| | Total Health Inspection and Administration | (220) | 980 | 31,346 | 6,596 | | 0 | |

| COA | Housing | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | BUDGET VARIATION | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------------------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 2512 | Repairs & Maintenance - Non Employee Housing | 392 | 381 | 2,940 | 1,465 | (11) | | |
| 2542 | Housing Other Depreciation | 229 | 224 | 1,345 | 1,345 | (5) | | |
| 8022 | Loss on Sale of Assets. | 7,774 | 15,195 | 15,195 | 0 | 7,421 | | |
| | Total Operating Expenditure | 8,395 | 15,800 | 19,480 | 2,811 | | | |
| | Operating Revenue | | | | | | | |
| 2553 | Rental Income - Non Employee Housing | 0 | 0 | 0 | (4,680) | 0 | | |
| | Total Operating Revenue | 0 | 0 | 0 | (4,680) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 0815 | REALISATION ON DISPOSAL OF ASSET | 59,307 | 52,000 | 52,000 | 0 | (7,307) | | |
| 2550 | Tfr to Building Reserve | 47 | 108 | 52,650 | 677 | 61 | | |
| 0805 | Proceeds from Disposal of Assets | (59,307) | (52,000) | (52,000) | 0 | 7,307 | | |
| | Total Capital / Reserves | 47 | 108 | 52,650 | 677 | | | |
| | | | | | | | | |
| | Total Housing | 8,442 | 15,908 | 72,130 | (1,192) | | | |

| COA | Sanitation - Household Refuse | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|-----------------------------|
| | Operating Expenditure | | | | | | | |
| 1762 | Domestic Rubbish Collection Expenses | 10,586 | 24,300 | 145,800 | 131,443 | 13,714 | * | Timing contractor invoicing |
| 1772 | Sanitation Household Refuse Depreciation | 509 | 500 | 2,996 | 2,996 | (9) | | |
| 1792 | Refuse Site Repairs & Maintenance | 1,668 | 2,472 | 26,017 | 11,894 | 804 | | |
| 2502 | Domestic Rubbish - Admin Allocation | 7,334 | 7,758 | 46,550 | 42,967 | 424 | | |
| | Total Operating Expenditure | 20,097 | 35,030 | 221,363 | 189,300 | | | |
| | Operating Revenue | | | | | | | |
| 1903 | Domestic Rubbish Collection Fees | (151,008) | (148,830) | (148,830) | (145,190) | 2,178 | | |
| 1904 | Other Rubbish Collection | 0 | 0 | 0 | (8,147) | 0 | | |
| | Total Operating Revenue | (151,008) | (148,830) | (148,830) | (153,338) | | | |
| | Total Sanitation - Household Refuse | (130,911) | (113,800) | 72,533 | 35,963 | | | |

| COA | Sanitation - Other | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 1882 | Parks & Gardens Rubbish Collection Expenses | 1,806 | 1,288 | 8,720 | 8,416 | (518) | | |
| 1912 | Refuse Collection Expenses | 0 | 834 | 5,000 | 0 | 834 | | |
| 1922 | Depn - Other Sanitation | 68 | 0 | 0 | 485 | (68) | | |
| | Total Operating Expenditure | 1,874 | 2,122 | 13,720 | 8,901 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 1764 | Rubbish Depot - Capital Expenses | 0 | 0 | 0 | 0 | 0 | | |
| | Total Sanitation - Other | 1,874 | 2,122 | 13,720 | 8,901 | | | |

| COA | Protection of Environment | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 1962 | Abandoned Vehicle Expense | 0 | 334 | 2,000 | 200 | 334 | | |
| 2022 | Landcare Expenditure | 0 | 0 | 15,000 | 0 | 0 | | |
| 2040 | Dolby Creek Expenditure | 0 | 0 | 2,247 | 3,163 | 0 | | |
| | Total Operating Expenditure | 0 | 334 | 19,247 | 3,363 | | | |
| | Operating Revenue | | | | | | | |
| 2923 | Dolby Creek Management Plan Income (gst free) | 0 | 0 | (2,247) | (3,163) | 0 | | |
| 2933 | Reimbursements & Sundry Income (P of E) | 0 | 0 | (1,000) | 0 | 0 | | |
| | Total Operating Revenue | 0 | 0 | (3,247) | (3,163) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2055 | Tfr from Landcare Reserve | 0 | 0 | (15,000) | 0 | 0 | | |
| 2080 | Tfr to Landcare Reserve | 5 | 10 | 60 | 68 | 5 | | |
| | Total Capital Expenditure / Reserve Transfers | 5 | 10 | (14,940) | 68 | | | |
| | Total Protection of Environment | 5 | 344 | 1,060 | 268 | | | |

| COA | Town Planning and Regional Development | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 0162 | Provision for LSL | 0 | 0 | 15,000 | 4,402 | 0 | | |
| 0942 | Town Planning Depreciation | 2,905 | 0 | 0 | 0 | (2,905) | | |
| 1992 | Planning Consultancy Expenses | 1,508 | 0 | 33,000 | 11,027 | (1,508) | | |
| 2102 | Workers Compensation Insurance | 1,196 | 1,220 | 2,440 | 2,127 | 24 | | |
| 2112 | Salary & Wages Expense-T/Plan | 20,261 | 21,882 | 131,293 | 126,780 | 1,621 | | |
| 2122 | Superannuation - Council Maximum of 3% | 605 | 644 | 3,862 | 3,729 | 39 | | |
| 2132 | Superannuation - SGC 9.50% | 1,917 | 2,038 | 12,231 | 11,810 | 121 | | |
| 2162 | Accrued Annual Leave - Planning | 0 | 0 | 0 | 1,291 | 0 | | |
| 2182 | Other Employee Expenses | 0 | 666 | 4,000 | 873 | 666 | | |
| 2202 | Town Planners Expenses | 186 | 166 | 1,000 | 767 | (20) | | |
| 2222 | Motor Vehicle Expenses | 1,245 | 1,166 | 7,000 | 4,806 | (79) | | |
| 2232 | Legal Expenses - Town Planners | 0 | 0 | 15,000 | 4,573 | 0 | | |
| 2242 | Engineering Expenses | 0 | 0 | 15,000 | 6,749 | 0 | | |
| 2252 | Advertising Expenses | 4,185 | 250 | 1,500 | 638 | (3,935) | | |
| 3012 | Admin Allocation Expenses | 7,334 | 5,700 | 34,195 | 42,967 | (1,634) | | |
| 7052 | Surveying & Land Expenses | 433 | 7,500 | 30,000 | 13,778 | 7,067 | | |
| 7072 | Planning Projects - Expenses | 0 | 0 | 10,000 | 0 | 0 | | |
| | Total Operating Expenditure | 41,774 | 41,232 | 315,521 | 236,317 | | | |
| | Operating Revenue | | | | | | | |
| 0163 | Town Planning Projects - Income | (5,000) | 0 | (5,000) | 0 | 5,000 | | |
| 2233 | Town Planning Fees Income - GST Free | (1,176) | (1,666) | (10,000) | (14,360) | (490) | | |
| 2243 | Outsourced Planning Fees - Other LGs | 0 | 0 | (15,000) | (21,745) | 0 | | |
| | Total Operating Revenue | (6,176) | (1,666) | (30,000) | (36,105) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 4801 | Tfr to Land Development Reserv | 16 | 50 | 300 | 224 | 34 | | |
| 4820 | Tfr to Legal Reserve | 13 | 30 | 180 | 172 | 17 | | |
| | Total Capital Expenditure/Reserve Transfers | 29 | 80 | 480 | 396 | | | |
| | Total Town Planning and Regional Development | 35,627 | 39,646 | 286,001 | 200,609 | | | |

| COA | Other Community Amenities | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 3102 | Cemetery Expenses | 1,040 | 1,765 | 11,032 | 9,731 | 725 | | |
| 3132 | Community Development Expenses | 0 | 750 | 17,550 | 43,000 | 750 | | |
| 3162 | Administration Allocated | 11,001 | 9,498 | 56,992 | 64,450 | (1,503) | | |
| 3212 | Other Community Amenities Depreciation | 979 | 774 | 4,643 | 5,742 | (205) | | |
| 3222 | Community Growth Fund | 2,500 | 2,500 | 19,000 | 28,819 | 0 | | |
| 3232 | Community Development Officer Expense | 4,730 | 7,136 | 42,816 | 25,785 | 2,406 | | |
| | Total Operating Expenditure | 20,250 | 22,423 | 152,034 | 177,528 | | | |
| | Operating Revenue | | | | | | | |
| 3093 | Cemetery Income (no GST applicable) | 0 | 0 | (650) | (503) | 0 | | |
| 3103 | Various Grants Received (incl GST) | 0 | 0 | 0 | 0 | 0 | | |
| 3113 | Cemetery Income (GST Applies) | (336) | 0 | 0 | (336) | 336 | | |
| 3613 | Reimbursements & Contributions | 0 | 0 | 0 | 0 | 0 | | |
| 3633 | Grant - Community Development (no GST) | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (336) | 0 | (650) | (839) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2415 | Capital Expenditure Nabawa Cemetery | 0 | 0 | 21,000 | 0 | 0 | | |
| 3084 | Transfer to Unspent CGF Reserve | 0 | 0 | 0 | 0 | 0 | | |
| 3104 | Capital Expenditure Plant & Equipment | 0 | 0 | 17,000 | 0 | 0 | | |
| 0471 | Tf From Unspent Grants/loans Res. | (17,000) | (17,000) | (17,000) | 0 | 0 | | |
| 3172 | T/f To Loans And Unspent Grants Reserve | 0 | 0 | 0 | 0 | 0 | | |
| 3085 | Transfer from Unspent CGF Reserve | 0 | 0 | 0 | 0 | 0 | | |
| 7155 | Tfr from Building Reserve | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure/Reserve Transfers | (17,000) | (17,000) | 21,000 | 0 | | | |
| | Total Other Community Amenities | 2,914 | 5,423 | 172,384 | 176,689 | | | |
| | Total Community Amenities | (90,490) | (66,265) | 545,697 | 422,429 | | | |

| COA | Public Halls and Civic Centres | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 2602 | Public Halls Depreciation | 15,793 | 14,438 | 86,626 | 94,872 | (1,355) | | |
| 2722 | Public Halls & Showgrounds Expense | 12,698 | 13,500 | 125,040 | 61,424 | 802 | | |
| 2732 | Nabawa Community Centre Expenses | 5,796 | 7,320 | 41,395 | 34,720 | 1,524 | | |
| 2742 | Loan 89 Interest - Nabawa Stadium Upgrade | 0 | 0 | 815 | 1,380 | 0 | | |
| 3202 | Public Halls Admin Allocation | 3,667 | 11,398 | 68,391 | 30,920 | 7,731 | | |
| | Total Operating Expenditure | 37,953 | 46,656 | 322,267 | 223,316 | | | |
| | Operating Revenue | | | | | | | |
| 2453 | Showground/Halls Income Received | (4,360) | (500) | (6,528) | (7,408) | 3,860 | | |
| 3423 | Grant Funding Revenue | 0 | 0 | (25,000) | (10,909) | 0 | | |
| | Total Operating Revenue | (4,360) | (500) | (31,528) | (18,317) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 2644 | Capital Exp. - Land & Buildings | 0 | 0 | 50,000 | 61,204 | 0 | | |
| 4925 | Principal Repayment - Loan 89 | 0 | 0 | 9,491 | 8,943 | 0 | | |
| 7385 | Tfr from Building Reserve | 0 | 0 | (25,000) | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 34,491 | 70,147 | | | |
| | Total Public Halls and Civic Centres | 33,593 | 46,156 | 325,229 | 275,146 | | | |

| COA | Swimming Areas and Beaches | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 3302 | Swimming Areas Admin Allocations | 3,667 | 5,700 | 34,195 | 21,484 | 2,033 | | |
| 3412 | Coronation Beach Expenses | 6,370 | 11,161 | 71,823 | 49,522 | 4,791 | | |
| 7082 | Beaches Depreciation | 1,673 | 1,642 | 9,850 | 9,789 | (31) | | |
| | Total Operating Expenditure | 11,710 | 18,503 | 115,868 | 80,794 | | | |
| | Operating Revenue | | | | | | | |
| 3443 | Coronation Beach Camping Fees | (14,793) | (11,666) | (70,000) | (72,320) | 3,127 | | |
| | Total Operating Revenue | (14,793) | (11,666) | (70,000) | (72,320) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 7164 | Land and Buildings | 0 | 0 | 0 | 10,369 | 0 | | |
| | Total Swimming Areas and Beaches | (3,083) | 6,837 | 45,868 | 18,843 | | | |

| COA | Other Recreation and Sport | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | |
| 1472 | Yuna Oval Expenses | 0 | 438 | 2,123 | 1,833 | 438 | | |
| 1532 | Loan 98 Interest Expense | 0 | 0 | 4,059 | 4,716 | 0 | | |
| 1482 | Sporting Clubs Expenses | 7,075 | 11,864 | 76,386 | 63,048 | 4,789 | | |
| 2642 | Parks, Gardens Expense | 13,632 | 24,252 | 132,534 | 109,386 | 10,620 | * | Timing Salaries & Wages allocations |
| 2702 | Sports Pavilion & Basketball Stadium (Nabawa Recre) | 4,560 | 4,222 | 15,446 | 12,007 | (338) | | |
| 2712 | Tennis Clubs Expenses | 1,382 | 1,605 | 11,460 | 9,535 | 223 | | |
| 2772 | Minor Gardening Equipment. | 0 | 334 | 2,000 | 2,000 | 334 | | |
| 2812 | Golf Courses | 965 | 1,013 | 2,027 | 1,894 | 48 | | |
| 3442 | Rec & Sport Admin Allocations | 1,834 | 5,700 | 34,195 | 29,294 | 3,866 | | |
| 7022 | Parks & Gardens Depreciation | 8,399 | 4,910 | 29,461 | 35,936 | (3,489) | | |
| 7092 | Other Rec & Sports Depreciation | 14,685 | 13,142 | 78,850 | 81,326 | (1,543) | | |
| | Total Operating Expenditure | 52,531 | 67,480 | 388,541 | 350,975 | | | |
| COA | Other Recreation and Sport | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
| | Operating Revenue | | | | | | | |
| 2743 | Sports Club Hire Income | (4,045) | (4,565) | (4,565) | (4,624) | (520) | | |
| 2803 | Grants & Other Income Received | (24,706) | 0 | (108,771) | (20,563) | 24,706 | * | Timing - Building Better Regions Grant - BHP Water Project completed 2018/2019 |
| 3444 | Fig Tree Camping Fees | (1,017) | (434) | (2,600) | (3,040) | 583 | | |
| | Total Operating Revenue | (29,767) | (4,999) | (115,936) | (28,227) | | | |
| | Operating Expenditure | | | | | | | |
| 7292 | Loss on Sale Assets. | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Expenditure | 0 | 0 | 0 | 0 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 1304 | Capital Expenditure Plant & Equip | 0 | 0 | 0 | 0 | 0 | | |
| 1315 | Tfr From Building Reserve | 0 | 0 | 0 | 0 | 0 | | |
| 2834 | Land & Buildings - Capital Expense | 0 | 0 | 113,021 | 77,703 | 0 | | |
| 2864 | Tfr To Unspent Grant (Restricted Cash) Reserve | 12 | 0 | 0 | 0 | (12) | | |
| 2824 | Principal Repayment - Loan 98 | 0 | 0 | 39,972 | 38,938 | 0 | | |
| 7275 | Loan Funds Rec'd | 0 | 0 | 0 | 0 | 0 | | |
| 7471 | T/f From Unspent Grants/loans Res. | 0 | 0 | 0 | (10,922) | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 12 | 0 | 152,993 | 105,719 | | | |
| | Total Other Recreation and Sport | 22,776 | 62,481 | 425,598 | 428,467 | | | |

| COA | Library | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|-------------------------------------|--|---------------------------------------|-------------------------------|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 2902 | Library Expense | 1,332 | 780 | 4,812 | 1,532 | (552) | | |
| 2912 | Honorarium Yuna Librarian | 0 | 0 | 1,000 | 1,000 | 0 | | |
| 3582 | Libraries Admin Allocations | 9,168 | 5,700 | 34,195 | 24,157 | (3,468) | | |
| 6922 | Libraries Depreciation | 0 | 0 | 0 | 750 | 0 | | |
| | Total Operating Expenditure | 10,499 | 6,480 | 40,007 | 27,439 | | | |
| COA | Other Culture | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | |
| 3626 | Museum & Road Board Expense | 2,734 | 1,866 | 20,039 | 8,229 | (868) | | |
| 3652 | Other Culture Depreciation | 1,042 | 1,022 | 6,136 | 21,973 | (20) | | |
| | Total Operating Expenditure | 3,776 | 2,888 | 26,175 | 30,202 | | | |
| | Total Other Culture | 3,776 | 2,888 | 26,175 | 30,202 | | | |
| | Total Recreation and Culture | 67,562 | 124,842 | 862,878 | 780,096 | | | |

| COA | Road Constuction | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--------------------------------------|--|---------------------------------------|-------------------------------|--------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | |
| 3702 | Road Construction - Admin Allocation | 0 | 17,492 | 104,956 | 48,512 | 17,492 | * | Timing admin allocation percentages to be amended in clearing journal set up |
| | Operating Revenue | | | | | | | |
| 3173 | MW Regional Road Funding | (474,400) | (456,133) | (1,140,333) | (883,666) | 18,267 | * | First 40% Claimed against all four jobs |
| 3193 | R2R (Construction) Income | (239,805) | (109,542) | (328,620) | (244,109) | 130,263 | * | First quarter claim included all jobs |
| | Total Operating Revenue | (714,205) | (565,675) | (1,468,953) | (1,127,775) | | | |

| COA | Road Constuction | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|--------------------------------|---------|--------|---|
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 3114 | Capital Roadworks Program - Including Grant Funded Jobs | 199,327 | 258,340 | 2,110,839 | 1,430,317 | 59,014 | * | Dartmoor Road mostly completed contractor invoices pending Valentine Road commenced |
| 4840 | Tfr to Roadworks Reserve | 32 | 70 | 420 | 440 | 38 | | |
| | Total Capital Expenditure / Reserve Transfers | 199,359 | 258,410 | 2,111,259 | 1,430,757 | | | |
| | Total Road Construction | (514,846) | (289,773) | 747,262 | 351,494 | | | |

| COA | Road Maintenance | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|------------------------------------|--|---------------------------------------|-------------------------------|--------------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | |
| 3372 | Road Maintenance Expense | 157,146 | 107,083 | 1,434,341 | 1,533,876 | (50,063) | * | Timing - additional grading has been done July & August |
| 3502 | Depot Maintenance | 3,510 | 8,068 | 57,642 | 48,079 | 4,558 | | |
| 3512 | Street Lighting Expense | 1,611 | 1,674 | 10,043 | 9,587 | 63 | | |
| 3522 | Depreciation | 8,102 | 1,618 | 9,714 | 69,002 | (6,484) | | |
| 3532 | Street Trees | 0 | 0 | 16,000 | 2,875 | 0 | | |
| 3542 | Licences & Subscriptions | 6,986 | 7,666 | 12,800 | 9,584 | 680 | | |
| 3562 | Road Sign Expense | 60 | 0 | 12,000 | 10,498 | (60) | | |
| 3802 | Road Maintenance Admin Allocation | 0 | 17,306 | 103,838 | 71,472 | 17,306 | * | Timing admin allocation percentages to be amended in clearing journal set up |
| 3822 | Bore Maintenance | 0 | 2,500 | 15,000 | 8,083 | 2,500 | | |
| 3832 | Crossover expenses to ratepayers | 0 | 0 | 5,000 | 1,455 | 0 | | |
| 6912 | Roads Depreciation | 418,052 | 409,222 | 2,455,334 | 2,402,139 | (8,830) | | |
| | Total Operating Expenditure | 595,467 | 555,137 | 4,131,711 | 4,166,649 | | | |

| COA | Road Maintenance | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|--------------------------------|---------|--------|-------------------------------|
| | Operating Revenue | | | | | | | |
| 3143 | MRWA Direct Grant. | (125,058) | (116,936) | (116,936) | (116,926) | 8,122 | | Additional Direct Grant Funds |
| 3153 | Other Grant Income | 0 | 0 | 0 | (287,000) | 0 | | |
| 3393 | Hudson Resources - Dartmoor Road | (14,525) | (12,500) | (12,500) | (18,467) | 2,025 | | |
| | Total Operating Revenue | (139,583) | (129,436) | (129,436) | (422,393) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 3264 | Capital Exp. - Depot Construction. | 0 | 0 | 0 | 22,444 | 0 | | |
| 3205 | Tfr from Roadworks Reserve | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 0 | 22,444 | | | |
| | Total Road Maintenance | 455,884 | 425,701 | 4,002,275 | 3,766,700 | | | |

| COA | Road Plant Purchases | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | |
|------|--|--|---------------------------------------|-------------------------------|--------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | |
| 3586 | Loan 97 - Interest Expense | 0 | 0 | 524 | 908 | 0 | | |
| 3642 | Loss on Sale Assets. | 0 | 0 | 0 | 1,692 | 0 | | |
| 3912 | Loan 96 - Interest Expense | 0 | 0 | 0 | 708 | 0 | | |
| | Total Operating Expenditure | 0 | 0 | 524 | 3,309 | | | |
| | Operating Revenue | | | | | | | |
| 3543 | Profit on Sale of Assets | 0 | 0 | (26,500) | (30,102) | 0 | | Plant Replacement Program |
| | Total Operating Revenue | 0 | 0 | (26,500) | (30,102) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 3554 | Plant & Equipment Purchases | 0 | 0 | 510,000 | 515,607 | 0 | | Plant Replacement Program |
| 3575 | Proceeds from Disposal of Assets | 0 | 0 | (26,500) | (85,845) | 0 | | 25 - P006 JD Mower\$1500 |
| 3584 | Tools & Other Equip > \$5000 (Capex) | 0 | 0 | 10,600 | 6,069 | 0 | | |
| 3914 | Principal Repayments - Loan 96 | 0 | 0 | 0 | 32,561 | 0 | | |
| 3587 | Principal Repayments-Loan 97 | 0 | 0 | 19,162 | 18,694 | 0 | | Loan 97 Plant Purchase - Finalises Mar20 |
| 4781 | Transfer to Plant/Light Vehicle Reserve | 0 | 0 | 150,000 | 253,768 | 0 | | Transfer as per Endorsed 10 Year Plant Replacement Program |
| 3561 | Tfr from Plant/Light Vehicle Reserve | 0 | 0 | (255,268) | (211,681) | 0 | | Transfer as per Endorsed 10 Year Plant Replacement Program |
| 6225 | Realisation on Disposal of Assets | 0 | 0 | 26,500 | 85,845 | 0 | | |
| 7135 | Loan Funds Rec'd. | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 434,494 | 615,019 | | | |
| | Total Road Plant Purchases | 0 | 0 | 408,518 | 588,226 | | | |

| COA | Traffic Control | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 Actual YTD Actual | YTD Var | >\$10K | Comments |
|------|------------------------------------|--|---------------------------------------|-------------------------------|--------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 4102 | Traffic Admin Allocation | 5,501 | 7,566 | 45,400 | 44,593 | 2,065 | | |
| 7672 | Loss on Sale of Assets. | 0 | 0 | 0 | 0 | 0 | | |
| 7572 | Traffic Counters Expense | 0 | 1,000 | 3,500 | 0 | 1,000 | | |
| | Total Operating Expenditure | 5,501 | 8,566 | 48,900 | 44,593 | | | |
| | Operating Revenue | | | | | | | |
| 7513 | Licensing Commission Income | (1,291) | (584) | (3,500) | (4,854) | 707 | | |
| | Total Operating Revenue | (1,291) | (584) | (3,500) | (4,854) | | | |
| | Total Traffic Control | 4,210 | 7,982 | 45,400 | 39,739 | | | |
| | Total Transport | (54,752) | 143,910 | 5,203,456 | 4,746,159 | | | |

| COA | Rural Services | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 4462 | Rural Services Admin Allocation | 2,284 | 2,900 | 17,400 | 13,252 | 616 | | |
| 6722 | Noxious Weeds & Pest Expense | 633 | 3,050 | 15,550 | 11,377 | 2,417 | | |
| | Total Operating Expenditure | 2,918 | 5,950 | 32,950 | 24,629 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 4404 | Capital Exp. - Plant & Equipment | 0 | 0 | 0 | 0 | 0 | | |
| | Total Rural Services | 2,918 | 5,950 | 32,950 | 24,629 | | | |

| COA | Tourism and Area Promotion | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 3952 | Tourism Signage Expense | 0 | 167 | 1,000 | 690 | 167 | | |
| 3982 | Tourism Expense | 0 | 1,350 | 13,500 | 1,599 | 1,350 | | |
| 4282 | Promotional Expense | 0 | 3,000 | 6,000 | 218 | 3,000 | | |
| | Total Operating Expenditure | 0 | 4,517 | 20,500 | 2,507 | | | |
| | Operating Revenue | | | | | | | |
| 3973 | Contr. & Reim. (Tourism). | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | 0 | 0 | 0 | 0 | | | |
| | Total Tourism and Area Promotion | 0 | 4,517 | 20,500 | 2,507 | | | |

| COA | Building Control | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 4132 | Building Surveyor Expenses | 16,783 | 21,404 | 129,429 | 134,904 | 4,621 | | |
| 4622 | Building Admin Allocation | 16,502 | 14,956 | 89,733 | 90,492 | (1,546) | | |
| | Total Operating Expenditure | 33,285 | 36,360 | 219,162 | 225,396 | | | |
| | Operating Revenue | | | | | | | |
| 4153 | Building Licenses Income | (1,220) | (1,666) | (10,000) | (13,602) | (446) | | |
| 4173 | CTF Commissions Received | 0 | (24) | (150) | (150) | (24) | | |
| 4213 | Building Commissions Received | 0 | (24) | (150) | (186) | (24) | | |
| 4183 | Contributions & Reimbursements (Building Control) | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (1,220) | (1,714) | (10,300) | (13,938) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 4215 | Tfr from Leave Reserve | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure/Reserve Transfers | 0 | 0 | 0 | 0 | | | |
| | Total Building Control | 32,065 | 34,646 | 208,862 | 211,458 | | | |
| COA | Other Economic Services | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | |
| 4232 | Water Supply Stand Pipes Expense | 0 | 125 | 250 | 228 | 125 | | |
| 4222 | Administration Allocation | 18,335 | 9,498 | 56,992 | 48,313 | (8,837) | | |
| 4242 | Rehab. Gravel Pits Expense | 0 | 0 | 5,000 | 0 | 0 | | |
| 4252 | Purchase of Stamps. | 0 | 15 | 100 | 10 | 15 | | |
| 4272 | Other Expenditure | 2,273 | 1,516 | 9,591 | 9,091 | (757) | | |
| | Total Operating Expenditure | 20,608 | 11,154 | 71,933 | 57,643 | | | |
| | Operating Revenue | | | | | | | |
| 4223 | Commission Received Australia Post | (1,058) | (1,316) | (7,900) | (7,767) | (258) | | |
| 4243 | Annual Post Office Box Fee | (3,185) | (3,000) | (3,000) | (3,061) | 185 | | |
| 4253 | Postage Stamp Income | (15) | (30) | (100) | (84) | (15) | | |
| 4333 | Photocopying Income | 0 | (4) | (20) | (6) | (4) | | |
| 4913 | Shire Leased Reserves Income | (300) | (450) | (450) | (450) | (150) | | |
| | Total Operating Revenue | (4,558) | (4,800) | (11,470) | (11,368) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 4760 | Tfr to Water Strategy Reserve | 4 | 10 | 60 | 61 | 6 | | |
| | Total Other Economic Services | 16,054 | 6,364 | 60,523 | 46,336 | | | |
| | Total Economic Services | 51,037 | 51,477 | 322,836 | 284,930 | | | |

| COA | Plant Depreciation | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|---------------------------------|--|---------------------------------------|-------------------------------|-------------------------|---------|--------|---|
| | Operating Expenditure | | | | | | | |
| 5012 | Plant Depreciation | 57,077 | 57,974 | 347,843 | 307,629 | 897 | | 06 - Internal Plant Depreciation from Roadworks Program |
| 6890 | Depn Posted to Jobs | (59,703) | (57,974) | (347,843) | (307,162) | 1,729 | | 33 - Offset Internal Plant Depn Posted to Roads Jobs |
| | Total Plant Depreciation | (2,626) | 0 | 0 | 467 | | | |
| COA | Private Works | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | |
| 7302 | Private Works Expense | 177 | 1,702 | 10,211 | 4,713 | 1,525 | | |
| | Operating Income | | | | | | | |
| 7333 | Private Works Income | (303) | 0 | (12,000) | (9,019) | 303 | | |
| | Total Private Works | (126) | 1,702 | (1,789) | (4,306) | | | |

| COA | Public Works Overheads | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | |
| 0342 | Provision for LSL | 0 | 0 | 5,000 | 23,659 | 0 | | |
| 4312 | Superannuation - Max 3% Works Staff | 1,899 | 2,910 | 17,460 | 10,162 | 1,011 | | |
| 4322 | Superannuation Guarantee - Works Manager | 1,658 | 1,752 | 10,507 | 10,181 | 94 | | |
| 4332 | Superannuation Guarantee - Works Staff | 11,086 | 13,540 | 81,238 | 70,243 | 2,454 | | |
| 4342 | Salary Works Manager | 17,142 | 18,000 | 107,998 | 102,748 | 858 | | |
| 4352 | Superannuation Max 3% - Works Manager | 524 | 552 | 3,318 | 3,215 | 28 | | |
| 4372 | Public Works Sundry Expense | 6,405 | 8,688 | 52,134 | 40,656 | 2,283 | | |
| 4382 | Works Manager - Expenses | 554 | 692 | 4,150 | 3,630 | 138 | | |
| 4392 | External Engineering Services | 3,003 | 0 | 13,000 | 7,817 | (3,003) | | |
| 4402 | Sick Leave | 3,509 | 5,354 | 32,119 | 20,395 | 1,845 | | |
| 4412 | Annual Leave | 16,659 | 5,680 | 65,898 | 56,267 | (10,979) | * | Timing |
| 4432 | Public Holiday Pay | 0 | 263 | 38,688 | 42,110 | 263 | | |
| 4422 | Works LSL Expense | 0 | 0 | 18,707 | 1,424 | 0 | | |
| 4442 | Occupational Health & Safety Expense | 228 | 417 | 12,500 | 2,389 | 189 | | |
| 4452 | Protective Uniform/ Minor Workwear | 27 | 616 | 11,863 | 9,868 | 589 | | |
| 4582 | Accrued Leave Works Crew | 0 | 0 | 0 | 6,106 | 0 | | |
| 4602 | Training Expense | 586 | 3,750 | 22,500 | 13,402 | 3,164 | | |
| 4652 | Works Staff - Allowances | 3,546 | 4,500 | 23,400 | 22,702 | 954 | | |
| 5202 | Public Works Overheads - Admin Allocation | 45,838 | 25,870 | 155,219 | 175,783 | (19,968) | * | Timing admin allocation percentages to be amended in clearing journal set up |
| 6782 | Workers Compensation Insurance | 9,600 | 9,572 | 19,575 | 20,407 | (28) | | |
| 7422 | Less PWO Allocated to W & S | (106,055) | (115,880) | (695,274) | (643,165) | (9,825) | | |
| | Total Operating Expenditure | 16,209 | (13,724) | (0) | 0 | | | |
| | Operating Revenue | | | | | | | |
| 0333 | Contrib. & Reimb. (PWO). | 0 | 0 | 0 | 0 | 0 | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | |
| 7631 | T/f From Leav Reserve-pwo | 0 | 0 | 0 | 0 | 0 | | |
| | Total Public Works Overheads | 16,209 | (13,724) | (0) | 0 | | | |

| COA | Plant Operation Costs | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|------------------------------------|--|---------------------------------------|-------------------------------|-------------------------|----------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 4472 | In House Repairs & Maintenance | 28,978 | 33,690 | 202,126 | 169,974 | 4,712 | | |
| 4482 | Tyre Purchase Expense | 6,417 | 9,584 | 57,500 | 55,074 | 3,167 | | |
| 4492 | Parts & Outside Repairs Expense | 13,651 | 25,000 | 150,000 | 138,572 | 11,349 | * | Timing |
| 4502 | Plant Licences Expense | 8,692 | 8,597 | 9,200 | 8,902 | (95) | | |
| 4532 | Tools & Consumables | 737 | 3,334 | 20,000 | 19,298 | 2,597 | | |
| 4542 | Fuel, Oil & Grease | 35,495 | 52,166 | 313,000 | 277,704 | 16,671 | * | Timing |
| 4552 | Cutting Edges & Tips | 2,197 | 0 | 8,000 | 7,838 | (2,197) | | |
| 5112 | Plant Operator - Admin Allocation | 1,834 | 3,832 | 22,991 | 35,478 | 1,998 | | |
| 6772 | Plant Insurance Expense | 31,516 | 21,750 | 43,250 | 23,012 | (9,766) | | |
| 4512 | Less POC Allocated to W & S | (112,078) | (130,178) | (781,067) | (638,157) | (18,100) | * | Timing |
| | Total Operating Expenditure | 17,440 | 27,775 | 45,000 | 97,693 | | | |
| | Operating Revenue | | | | | | | |
| 4503 | Sale of Scrap. | 0 | 0 | 0 | (32,612) | 0 | | |
| 4513 | Diesel Fuel Rebate Received | (10,439) | (7,500) | (45,000) | (52,790) | 2,939 | | |
| 4983 | Income Received | 0 | 0 | 0 | (1,196) | 0 | | |
| | Total Operating Revenue | (10,439) | (7,500) | (45,000) | (86,598) | | | |
| | Total Plant Operation Costs | 7,001 | 20,275 | 0 | 11,095 | | | |

| COA | Salaries and Wages | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|---|--|---------------------------------------|-------------------------------|-------------------------|----------|--------|---|
| | Operating Expenditure | | | | | | | |
| 4362 | Unallocated Wages | 0 | 0 | 0 | 0 | 0 | | |
| 4570 | S&W Gov, Corporate & Development Services | 135,746 | 164,488 | 986,928 | 878,847 | 28,742 | * | Timing Even spread for Salaries & Contract Allowances, includes Trainee Ranger yet to be determined |
| 4580 | S&W Works & Services | 156,875 | 183,576 | 1,101,458 | 989,459 | 26,701 | * | Timing Even spread Salaries & Contract Allowances |
| 4600 | Less Salary & Wages Allocated | (299,271) | (348,064) | (2,088,386) | (1,869,290) | (48,793) | * | Timing Wages allocated through jobs and programs |
| 4592 | Workers Compensation Paid | 0 | 0 | 0 | 1,402 | 0 | | |
| | Total Operating Expenditure | (6,649) | 0 | 0 | 419 | | | |
| | Operating Revenue | | | | | | | |
| 4613 | Salaries & Wages Reimbursement Received | 0 | 0 | 0 | (1,402) | 0 | | |
| 4623 | Paid Parental Leave Scheme Income | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | 0 | 0 | 0 | (1,402) | | | |
| | Total Salaries and Wages | (6,649) | 0 | 0 | (983) | | | |

| COA | Unclassified | 31-August-2019 Year to Date Actuals | 31-August-2019 Year to Date Budget | 2019/2020 Full Year Budget | 30-Jun-19 YTD Actual | YTD Var | >\$10K | Comments |
|------|--|--|---------------------------------------|-------------------------------|-------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | |
| 5022 | Overpayments/Recoverables - Expenditure | 219 | 250 | 13,500 | 17,205 | 31 | | |
| | Total Operating Expenditure | 219 | 250 | 13,500 | 17,205 | | | |
| | Operating Revenue | | | | | | | |
| 5023 | Overpayments/Recoverables - Income | (24) | 0 | (13,500) | (17,205) | 24 | | |
| 3813 | Profit on Revaluation | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (24) | 0 | (13,500) | (17,205) | | | |
| | Total Unclassified | 195 | 250 | 0 | 0 | | | |
| | Total Other Property and Services | 14,004 | 8,503 | (1,789) | 6,274 | | | |

List of Accounts Paid - August19

| Chq/EFT | Date | Name | Amount |
|--------------------------|------------|---|------------|
| MUNICIPAL ACCOUNT | | | |
| DD16480.1 | 06/08/2019 | LGSP | -8,358.35 |
| DD16480.2 | 06/08/2019 | Hostplus Superannution | -299.54 |
| DD16480.3 | 06/08/2019 | Rest Superannuation | -82.62 |
| DD16480.4 | 06/08/2019 | Australian Super | -1,053.07 |
| DD16480.5 | 06/08/2019 | Wealth Personal Superannuation and Pension Fund | -492.12 |
| DD16480.6 | 06/08/2019 | BT Business Super | -193.19 |
| DD16480.7 | 06/08/2019 | Prime Super | -226.50 |
| DD16482.1 | 06/08/2019 | Westpac Geraldton | -307.45 |
| DD16487.1 | 20/08/2019 | LGSP | -8,709.98 |
| DD16487.2 | 20/08/2019 | Rest Superannuation | -45.32 |
| DD16487.3 | 20/08/2019 | Australian Super | -1,028.71 |
| DD16487.4 | 20/08/2019 | Wealth Personal Superannuation and Pension Fund | -477.09 |
| DD16487.5 | 20/08/2019 | Hostplus Superannution | -291.38 |
| DD16487.6 | 20/08/2019 | Prime Super | -220.36 |
| EFT23379 | 05/08/2019 | Synergy | -371.70 |
| EFT23380 | 05/08/2019 | Water Corporation | -44.78 |
| EFT23381 | 05/08/2019 | Chapman Valley Menshed Inc | -2,200.00 |
| EFT23382 | 05/08/2019 | Joondalup City Hotel | -860.00 |
| EFT23383 | 05/08/2019 | Local Community Insurance Services | -786.50 |
| EFT23384 | 15/08/2019 | Synergy | -1,455.70 |
| EFT23385 | 15/08/2019 | Water Corporation | -552.87 |
| EFT23386 | 14/08/2019 | Five Star Business Solutions & Innovation | -926.90 |
| EFT23387 | 14/08/2019 | Geraldton Sign Makers | -66.00 |
| EFT23388 | 14/08/2019 | Guardian Print & Graphics | -1,030.00 |
| EFT23389 | 14/08/2019 | Ian Lloyd Eastough | -23.65 |
| EFT23390 | 14/08/2019 | JA Diesel Pty Ltd | -517.00 |
| EFT23391 | 14/08/2019 | Landgate | -77.10 |
| EFT23392 | 14/08/2019 | ML Communications | -195.00 |
| EFT23393 | 14/08/2019 | Peter Groom Settlements | -461.90 |
| EFT23394 | 14/08/2019 | Queens Supa IGA Supermarket | -513.03 |
| EFT23395 | 14/08/2019 | Refuel Australia | -32,287.32 |
| EFT23396 | 14/08/2019 | TeletracNavman Australia | -769.45 |
| EFT23397 | 14/08/2019 | Think Water Geraldton | -86.70 |
| EFT23398 | 14/08/2019 | WA Planning & Logistics Pty Ltd | -1,658.25 |
| EFT23399 | 14/08/2019 | Western Australian Local Government Association (WALGA) | -25,542.52 |
| EFT23400 | 14/08/2019 | Western Resource Recovery Pty Ltd | -350.00 |
| EFT23408 | 23/08/2019 | Boc Limited | -147.37 |
| EFT23409 | 23/08/2019 | Chapman Valley Agricultural Society Inc | -2,500.00 |
| EFT23410 | 23/08/2019 | Cleanpak Total Solutions | -196.35 |
| EFT23411 | 23/08/2019 | Epic Painting & Decorating | -2,593.80 |
| EFT23412 | 23/08/2019 | Great Northern Rural Services | -397.01 |
| EFT23413 | 23/08/2019 | Miles Glass & Fly Screens Pty Ltd | -151.50 |
| EFT23414 | 23/08/2019 | Shire of Chapman Valley | -107.05 |
| EFT23415 | 23/08/2019 | Thurkle Earthmoving & Maintenance Pty Ltd | -16,717.25 |
| EFT23416 | 23/08/2019 | Total Toilets | -93.94 |
| EFT23417 | 26/08/2019 | Australian Taxation Office | -56,560.00 |
| EFT23418 | 30/08/2019 | City of Greater Geraldton | -1,281.20 |
| EFT23419 | 30/08/2019 | Node1Internet | -129.95 |
| EFT23420 | 30/08/2019 | AFGRI | -2,172.18 |
| EFT23421 | 30/08/2019 | Aussie Natural Spring Water | -149.00 |
| EFT23422 | 30/08/2019 | Battery Mart | -35.20 |
| EFT23423 | 30/08/2019 | Bolts R Us | -180.14 |

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

SYNERGY

| | |
|---|-----------------------|
| Balance as per Cash at Bank Account GL 160000 | 13,370.64 |
| Balance as per Cash at Bank Account GL 170000 | 1,830,539.45 |
| Balance as per Interfund Transfer A/c GL 161100 | - |
| <i>Plus</i> Income on Bank Stmt not in ledgers | - |
| <i>Less</i> Expenditure on Bank Stmt not in ledgers | - |
| | \$1,843,910.09 |

BANK

| | |
|---|-----------------------|
| Business Account (Account No 000040) | 12,951.19 |
| Investment Account (Account No 305784) | 580,539.45 |
| Investment Account (Account No 502999) | 1,250,000.00 |
| Term Deposit | - |
| | 1,843,490.64 |
| <i>Less</i> Outstanding Payments | - |
| <i>Plus</i> Outstanding Deposits | 419.45 |
| <i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni] | - |
| | \$1,843,910.09 |

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

01/08/19

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

26/8/2019

 Date

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

SYNERGY


| | |
|---|-----------------------|
| Balance as per Cash at Bank Account GL 160000 | (201,148.67) |
| Balance as per Cash at Bank Account GL 170000 | 3,044,539.45 |
| 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 | - |
| | \$2,843,390.78 |

BANK

| | |
|--|-----------------------|
| Business Account (Account No 000040) | (201,183.67) |
| Investment Account (Account No 305784) | 1,794,539.45 |
| Investment Account (Account No 502999) | 1,250,000.00 |
| Term Deposit | - |
| | 2,843,355.78 |
| Less Outstanding Payments | (35.00) |
| Plus Outstanding Deposits | - |
| Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni] | - |
| | \$2,843,390.78 |

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

03/09/19

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

3/9/2019

 Date



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

26 AUG 2019

Facility Number
 00018023 20000001

Payment Due Date
 30 August 2019

Closing Balance
 \$428.00

This amount will be swept from a nominated account.

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

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

| | | | | | |
|-------------------------|------------------------|-----------------------------------|------------------------|------------------------|-------------------------|
| Company Name | Number of Cards | Cash Advance Annual % Rate | | | |
| Shire Of Chapman Valley | 2 | 15.65% | | | |
| Contact Name | Facility Number | Facility Credit Limit | | | |
| The Shire Clerk | 00018023 20000001 | 10,000 | | | |
| Statement From | Statement To | Payment Due Date | Opening Balance | Closing Balance | Available Credit |
| 22 Jul 2019 | 20 Aug 2019 | 30 Aug 2019 | 272.45 | 428.00 | 9,572.00 |

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 | | |
| 272.45 | 307.45 - | 426.50 | 0.00 | 36.50 | 0.00 | 428.00 | 0.00 |

S000809 / M000307 / 233 / CN1VP4P1

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

CARDHOLDER TRANSACTION DETAILS

| | | | |
|-----------------|---------------------|--------------|------------------|
| Cardholder Name | Card Number | Credit Limit | Available Credit |
| Simon Lancaster | 5163 2531 0083 4453 | 4,000 | 3,886.35 |

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

| Corporate Card Transactions | | | |
|-----------------------------|--|----------------|---|
| Date of Transaction | Description | Debits/Credits | Cardholder Comments |
| 14 AUG | Purchases DES & JANS MECHANICAL GERALDTON AUS AUTOMOBILE & TRUCK DEALER - | 130.40 | P1924 Job# Inspection for registration of motor for use on Public Road. |
| | Sub Total: | 130.40 | |
| 20 AUG | Interest, Fees & Government Charges CARD FEE | 18.25 | |
| | Sub Total: | 18.25 | |

Summary of Changes in Your Account Since Last Statement

| From Your Opening Balance of | We Deducted Payments and Other Credits | And We Added | | | | To Arrive at Your Closing Balance of | Total Past Due / Overlimit balances |
|------------------------------|--|---------------|---------------|-------------------------------------|----------------------------|--------------------------------------|-------------------------------------|
| | | New purchases | Cash advances | Fees, Interest & Government Charges | Miscellaneous Transactions | | |
| 35.00 - | 0.00 - | 130.40 | 0.00 | 18.25 | 0.00 | 113.65 | 0.00 |

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

Cardholder Signature _____

Date 27/8/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 27/8/2019

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 |
| Maurice Battilana | 5163 2531 0083 1327 | 6,000 | 5,685.65 |

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 |
| 02 AUG | Payments AUTOMATIC PAYMENT | 307.45- | |
| | Sub Total: | 307.45- | |
| | Purchases | | |
| 31 JUL | SKEETAS RESTAURANT & GERALDTON AUS | * 20.20 | CoA 104620, MWDC Meeting Crs Farrell + Hair CEO + MWDC Coronation Beach CoA 101920 Crs LG Week \$195 CoA 102920 \$65 CEO LG Week |
| 01 AUG | SKEETAS RESTAURANT & GERALDTON AUS | * 15.90 | |
| 08 AUG | Long Chim Perth Perth AUS | 260.00 | |
| | EATING PLACES, RESTAURANTS | | |
| | Sub Total: | 296.10 | |
| 20 AUG | Interest, Fees & Government Charges CARD FEE | 18.25 | |
| | Sub Total: | 18.25 | |

Summary of Changes in Your Account Since Last Statement

| From Your Opening Balance of | We Deducted Payments and Other Credits | And We Added | | | | To Arrive at Your Closing Balance of | Total Past Due / Overlimit balances |
|------------------------------|--|---------------|---------------|-------------------------------------|----------------------------|--------------------------------------|-------------------------------------|
| | | New purchases | Cash advances | Fees, Interest & Government Charges | Miscellaneous Transactions | | |
| 307.45 | 307.45 - | 296.10 | 0.00 | 18.25 | 0.00 | 314.35 | 0.00 |

Corporate Card Statement

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

Cardholder Signature _____

Date

27/8/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date

27/8/2019