



**SHIRE OF CHAPMAN VALLEY**

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

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

**TABLE OF CONTENTS**

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity by Nature or Type

Note 1 Net Current Assets

Note 2 Explanation of Material Variances

Note 3 Cash and Investments

Note 4 Receivables

Note 5 Rating Revenue

Note 6 Disposal of Assets

Note 7 Capital Acquisitions

Note 8 Borrowings

Note 9 Reserves

Note 10 Grants and Contributions

Note 11 Trust Fund

Note 12 Budget Amendments

Additional Information

- Budget by Program
- Summary of Payments
- Bank Reconciliation
- Credit Card Statement

### **PREPARATION TIMING AND REVIEW**

Date prepared: 9th November 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.

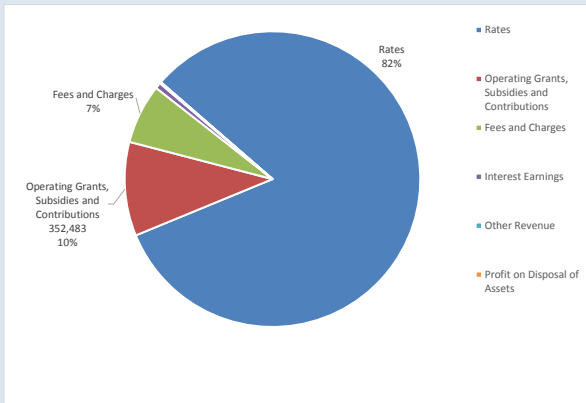
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
Buildings	0.00%	184,021	7,000	0	7,000
<b>Plant &amp; Equipment</b>	4.81%	537,600	48,100	25,836	22,264
<b>Infrastructure - Roads</b>	32.45%	2,110,840	1,055,451	685,050	370,400

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

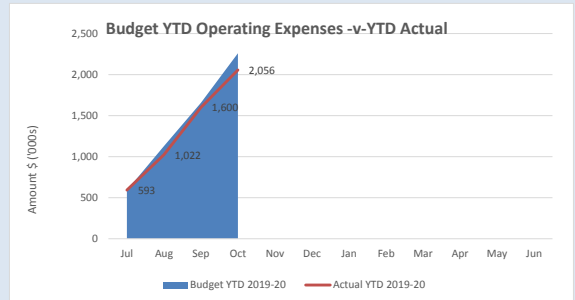
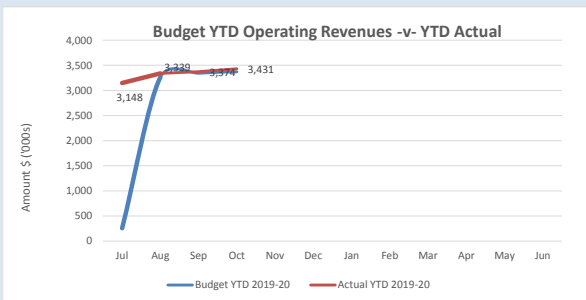
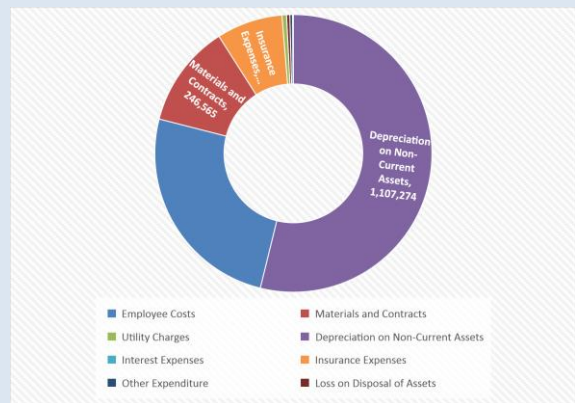
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 3,347,754	\$ 3,861,921
Cash and Equivalent - Unrestricted	\$ 3,173,065	\$ 3,691,862
Cash and Equivalent - Restricted	\$ 742,062	\$ 875,394
Receivables - Rates	\$ 635,995	\$ 557,201
Receivables - Other	\$ 4,604	\$ 13,359
Payables	\$ 471,929	\$ 375,955

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

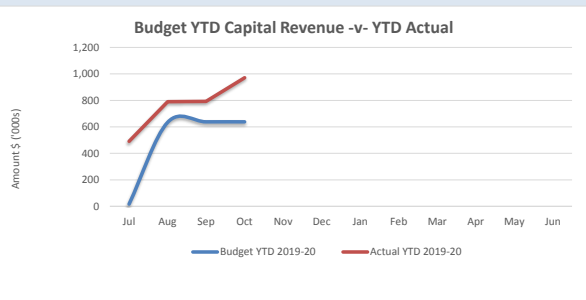
**OPERATING REVENUE**



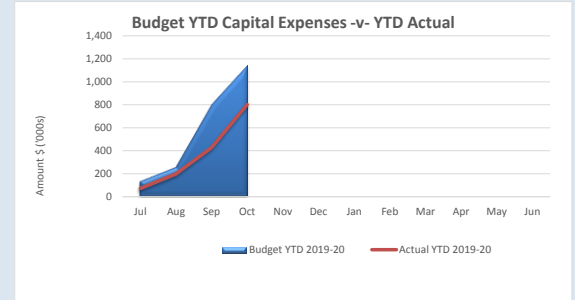
**OPERATING EXPENSES**



**Capital Revenue**



**Capital Expense**



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

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

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	1,204,318	1,204,318	<b>1,204,318</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		1,200	400	<b>7,700</b>	7,300	1825%	▲
General Purpose Funding - Rates	5	2,826,721	2,826,721	<b>2,827,357</b>	636	0%	
General Purpose Funding - Other		522,817	150,403	<b>161,526</b>	11,123	7%	
Law, Order and Public Safety		30,685	9,189	<b>16,797</b>	7,608	83%	
Health		5,764	3,786	<b>3,044</b>	(742)	(20%)	
Housing		0	0	<b>0</b>	0		
Community Amenities		182,727	155,912	<b>168,882</b>	12,970	8%	
Recreation and Culture		217,464	57,293	<b>68,828</b>	11,535	20%	▲
Transport		134,435	130,604	<b>142,871</b>	12,267	9%	
Economic Services		21,770	9,569	<b>7,741</b>	(1,828)	(19%)	
Other Property and Services		70,500	27,041	<b>26,672</b>	(369)	(1%)	
		<b>4,014,082</b>	<b>3,370,919</b>	<b>3,431,419</b>	60,500	2%	
<b>Expenditure from operating activities</b>							
Governance		(426,944)	(198,130)	<b>(106,317)</b>	91,813	46%	▲
General Purpose Funding		(130,230)	(37,181)	<b>(36,320)</b>	861	2%	
Law, Order and Public Safety		(265,058)	(97,286)	<b>(70,911)</b>	26,375	27%	▲
Health		(37,110)	(500)	<b>(80)</b>	420	84%	
Education and Welfare		(2,000)	(13,204)	<b>(3,447)</b>	9,757	74%	
Housing		(71,480)	(16,405)	<b>(8,748)</b>	7,657	47%	
Community Amenities		(704,884)	(225,116)	<b>(196,500)</b>	28,615	13%	▲
Recreation and Culture		(892,857)	(304,218)	<b>(299,246)</b>	4,972	2%	
Transport		(4,234,091)	(1,217,740)	<b>(1,225,303)</b>	(7,563)	(1%)	
Economic Services		(344,546)	(112,772)	<b>(102,600)</b>	10,172	9%	
Other Property and Services		(68,711)	(37,814)	<b>(7,144)</b>	30,670	81%	▲
		<b>(7,177,911)</b>	<b>(2,260,366)</b>	<b>(2,056,616)</b>	203,749	9%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		3,132,359	1,044,120	<b>1,107,274</b>	63,154	6%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	<b>6,410</b>	(8,785)	(58%)	
Movement of excess rates		0	0	<b>0</b>			
<b>Amount attributable to operating activities</b>		<b>(42,775)</b>	<b>2,169,868</b>	<b>2,488,487</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	565,675	<b>893,805</b>	328,130	58%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	52,000	<b>60,671</b>	8,671	17%	
Capital Acquisitions	7	(2,832,461)	(1,110,551)	<b>(710,887)</b>	399,664	36%	▲
<b>Amount attributable to investing activities</b>		<b>(1,260,008)</b>	<b>(492,876)</b>	<b>243,589</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	402,381	20,188	<b>17,000</b>	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	<b>(31,697)</b>	0	0%	
Transfer to Reserves	9	(235,290)	(1,096)	<b>(59,776)</b>	(58,680)	(5354%)	▼
<b>Amount attributable to financing activities</b>		<b>98,465</b>	<b>(12,605)</b>	<b>(74,473)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>2,868,705</b>	<b>3,861,921</b>			

**KEY INFORMATION**

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

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

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,204,318	1,204,318	<b>1,204,318</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	5	2,826,721	2,826,721	<b>2,827,357</b>	636	0%	
Operating Grants, Subsidies and Contributions	10	784,465	300,877	<b>352,483</b>	51,606	17%	▲
Fees and Charges		311,307	216,758	<b>223,815</b>	7,057	3%	
Interest Earnings		53,290	22,628	<b>22,215</b>	(413)	(2%)	
Other Revenue		11,800	3,935	<b>4,186</b>	251	6%	
Profit on Disposal of Assets	6	26,500	0	<b>1,364</b>	1,364		
		<b>4,014,083</b>	<b>3,370,919</b>	<b>3,431,419</b>	60,501	2%	
<b>Expenditure from operating activities</b>							
Employee Costs		(1,981,847)	(563,816)	<b>(516,937)</b>	46,879	8%	
Materials and Contracts		(1,698,891)	(426,977)	<b>(246,565)</b>	180,412	42%	▲
Utility Charges		(54,917)	(18,304)	<b>(10,979)</b>	7,325	40%	
Insurance Expenses		(182,375)	(177,296)	<b>(158,513)</b>	18,783	11%	▲
Interest Expenses		(5,898)	(2,258)	<b>(2,080)</b>	178	8%	
Depreciation on Non-Current Assets		(3,132,359)	(1,044,120)	<b>(1,107,274)</b>	(63,154)	(6%)	
Loss on Disposal of Assets	6	(15,195)	(15,195)	<b>(7,774)</b>	7,421	49%	
Other Expenditure		(123,430)	(12,400)	<b>(6,494)</b>	5,906	48%	
		<b>(7,194,911)</b>	<b>(2,260,366)</b>	<b>(2,056,616)</b>	203,750	9%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,132,359	1,044,120	<b>1,107,274</b>	63,154	6%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	<b>6,410</b>	(8,785)	(58%)	
Movement of excess rates		0	0	<b>0</b>			
<b>Amount attributable to operating activities</b>		<b>(59,774)</b>	<b>2,169,868</b>	<b>2,488,488</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,493,953	565,675	<b>893,805</b>	328,130	58%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	52,000	<b>60,671</b>	8,671	17%	
Capital acquisitions	7	(2,832,461)	(1,110,551)	<b>(710,887)</b>	399,664	36%	▲
<b>Amount attributable to investing activities</b>		<b>(1,260,008)</b>	<b>(492,876)</b>	<b>243,589</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	402,381	20,188	<b>17,000</b>	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	<b>(31,697)</b>	0	(0%)	
Transfer to Reserves	9	(235,290)	(1,096)	<b>(59,776)</b>	(58,680)	5354%	
<b>Amount attributable to financing activities</b>		<b>98,465</b>	<b>(12,605)</b>	<b>(74,473)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>(17,000)</b>	<b>2,868,705</b>	<b>3,861,921</b>			

**KEY INFORMATION**

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

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 OCTOBER 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.



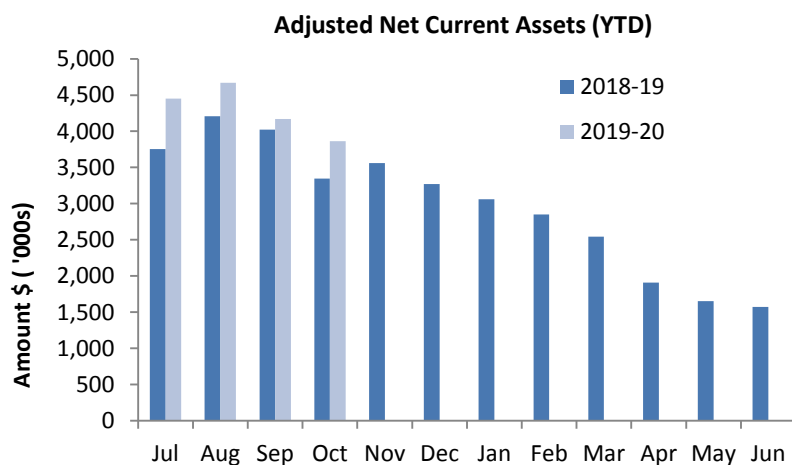
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 31 Oct 2018	Year to Date Actual 31 Oct 2019
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,514,609	3,173,065	3,691,862
Cash Restricted	3	832,618	742,062	875,394
Receivables - Rates	4	93,429	635,995	557,201
Receivables - Other	4	8,397	4,604	13,359
Interest / ATO Receivable / Prepaid Expenses		1,228	4,108	0
Inventories		4,222	1,912	4,221
		2,454,503	4,561,745	5,142,037
<b>Less: Current Liabilities</b>				
Payables		(416,517)	(471,929)	(375,955)
Provisions - employee		(423,049)	(314,497)	(423,049)
ATO Payables		(1,050)	0	(28,768)
		(840,616)	(786,426)	(827,772)
<b>Unadjusted Net Current Assets</b>		<b>1,613,887</b>	<b>3,775,319</b>	<b>4,314,265</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(832,618)	(742,062)	(875,394)
Add: Provisions - employee		423,049	314,497	423,049
<b>Adjusted Net Current Assets</b>		<b>1,204,318</b>	<b>3,347,754</b>	<b>3,861,921</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$3.86 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$3.35 M</b>

### **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.

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
	\$	%			
<b>Revenue from operating activities</b>					
Governance	7,300	1825%	▲	Permanent	LGIS Insurance policy credit
Recreation and Culture	11,535	20%	▲	Timing	Camping fees and Grant funding
Transport	12,267	9%	▲	Timing	Grant funding
<b>Expenditure from operating activities</b>					
Governance	91,813	46%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	26,375	27%	▼	Timing	Trainee Ranger yet to be appointed
Community Amenities	28,615	13%	▼	Timing	Domestic Rubbish contractor expenses
Other Property and Services	30,670	81%	▲	Timing	Fuel, Tyres and Insurance
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	328,130	58%	▲	Timing	R2R Grant funding included all Dartmoor & East Nabawa
Capital Acquisitions	399,664	36%	▼	Timing	Refer Note 7
<b>Financing Activities</b>					
Transfer to Reserves	(58,680)	(5354%)	▼		Transferred proceeds for sale of house & Unspent Grant Reserve for CCTV

**KEY INFORMATION**

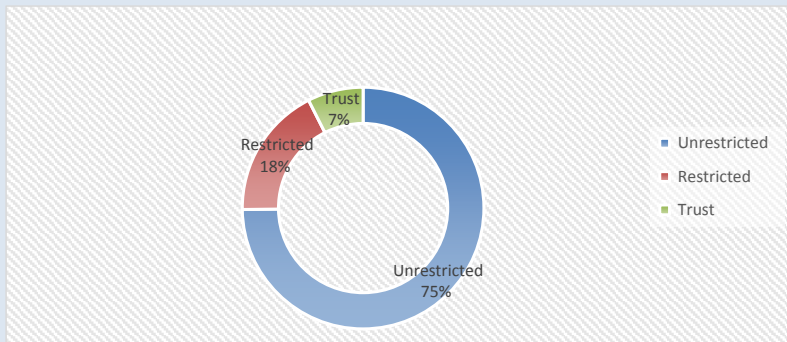
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	28,929			28,929	Westpac	At Call
Municipal Investment Account	3,662,233			3,662,233	Westpac	At Call
Reserve Fund - Leave		115,617		115,617	Westpac	At Call
Reserve Fund - Water		14,233		14,233	Westpac	At Call
Reserve Fund - Office & Equipment		39,730		39,730	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,743		256,743	Westpac	At Call
Reserve Fund - Legal		40,002		40,002	Westpac	At Call
Reserve Fund - Land Development		52,049		52,049	Westpac	At Call
Reserve Fund - Roadworks		102,089		102,089	Westpac	At Call
Reserve Fund - Landcare		15,891		15,891	Westpac	At Call
Reserve Fund - Building		208,934		208,934	Westpac	At Call
Reserve Fund - Unspent Grants		30,106		30,106	Westpac	At Call
Trust Bank Account			99,861	99,861	Westpac	At Call
<b>Term Deposits</b>						
TD 454181 - POS Wokarena			141,918	141,918	Westpac	28-Nov-19
TD 454202 - Wokarena Intersection Upgrade			125,935	125,935	Westpac	28-Nov-19
<b>Total</b>	<b>3,691,862</b>	<b>875,394</b>	<b>367,715</b>	<b>4,934,971</b>		

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$4.93 M</b>	<b>\$3.69 M</b>

Rates Receivable	30 June 2019	31 Oct 19
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,827,357
Less Collections to date	(2,751,477)	(2,363,228)
Equals Current Outstanding	<b>93,072</b>	<b>557,201</b>
<b>Net Rates Collectable</b>	<b>93,072</b>	<b>557,201</b>
% Collected	97.29%	80.92%

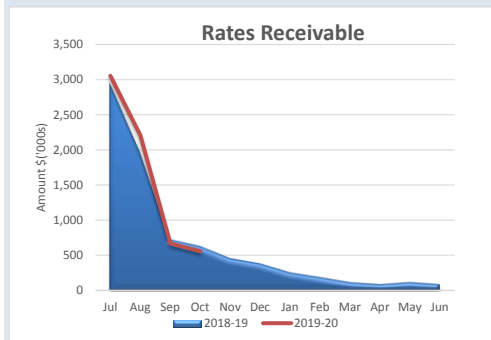
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	9,161	1,847	150	2,201	13,359
Percentage	69%	14%	1%	16%	
<b>Balance per Trial Balance</b>					
Sundry debtors					13,359
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>13,359</b>
Amounts shown above include GST (where applicable)					

**KEY INFORMATION**

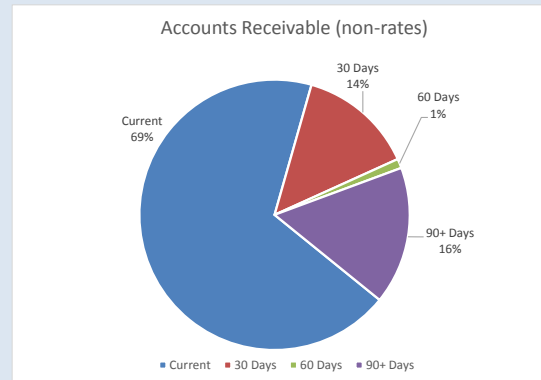
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

**SIGNIFICANT ACCOUNTING POLICIES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>81%</b>	<b>\$557,201</b>



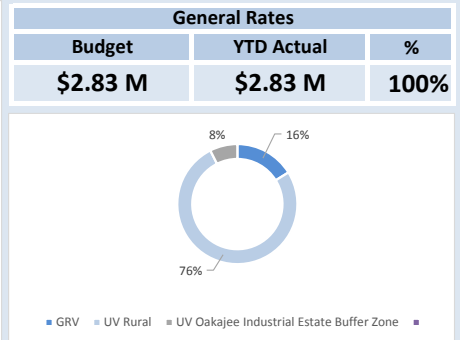
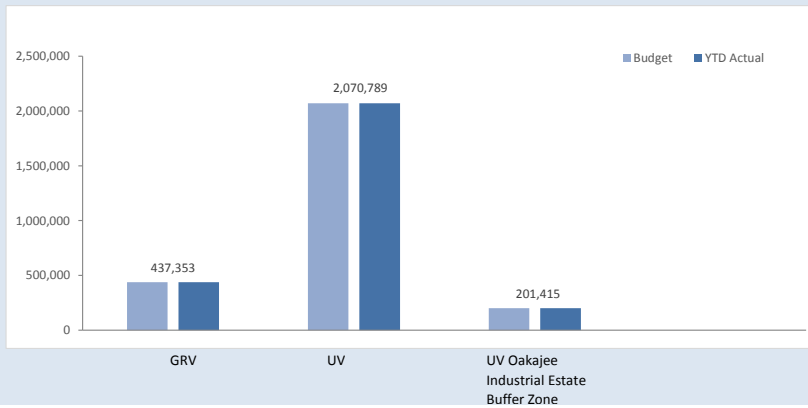
<b>Debtors Due</b>
<b>\$13,359</b>
<b>Over 30 Days</b>
<b>31%</b>
<b>Over 90 Days</b>
<b>16%</b>

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual			Total Revenue
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	491	266	438,109
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	(640)	-180	2,069,969
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
<b>Minimum Payment</b>	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
<b>Sub-Totals</b>		<b>898</b>	<b>195,784,676</b>	<b>2,852,857</b>	<b>0</b>	<b>0</b>	<b>2,852,857</b>	<b>2,853,557</b>	<b>-149</b>	<b>86</b>	<b>2,853,493</b>
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
<b>Amount from General Rates</b>							<b>2,826,721</b>				<b>2,827,357</b>
Ex-Gratia Rates							0				
<b>Total General Rates</b>							<b>2,826,721</b>				<b>2,827,357</b>
<b>Totals</b>							<b>2,826,721</b>				<b>2,827,357</b>

SIGNIFICANT ACCOUNTING POLICIES

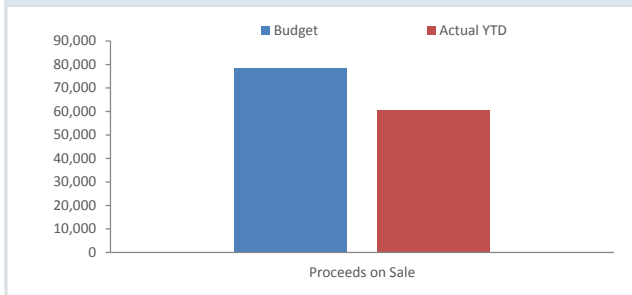
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Housing</b>								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	67,081	59,307	0	(7,774)
	<b>Transport</b>								
25	P0006 JD Mower	0	1,500	1,500	0	0	1,364	1,364	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
		<b>67,195</b>	<b>78,500</b>	<b>26,500</b>	<b>(15,195)</b>	<b>67,081</b>	<b>60,671</b>	<b>1,364</b>	<b>(7,774)</b>

KEY INFORMATION



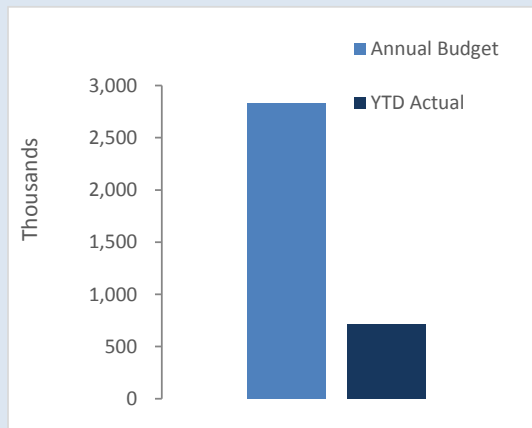
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$78,500</b>	<b>\$60,671</b>	<b>77%</b>

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	7,000	0	(7,000)
Plant, Tools & Equipment	537,600	48,100	25,836	(22,264)
Infrastructure - Roads	2,110,840	1,055,451	685,050	(370,400)
<b>Capital Expenditure Totals</b>	<b>2,832,461</b>	<b>1,110,551</b>	<b>710,887</b>	<b>(399,664)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	565,675	893,805	328,130
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	52,000	60,671	8,671
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	979,740	492,876	(243,589)	(736,465)
<b>Capital Funding Total</b>	<b>2,832,461</b>	<b>1,110,551</b>	<b>710,887</b>	<b>(399,664)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

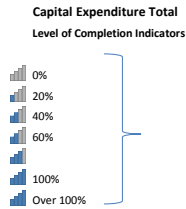
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$2.83 M</b>	<b>\$0.71 M</b>	<b>25%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$1.49 M</b>	<b>\$0.89 M</b>	<b>60%</b>





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

CP-024 Purchasing Policy	
Up to \$10,000	Direct Purchase
\$10,001-\$25,000	2x verbal quotes
\$25,001-\$149,999	3x written quotes
\$150,000 & above	Tender process

% 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	YTD BUDGET Variance (Under)/Over	Comments
<b>Capital Expenditure Buildings</b>						
0.00	Nabawa Cemetery	124150	21,000	0	0	Reduced Septic System type toilet similar to Fig Tree Reserve commencing later in the new calendar year
0.00	Nanson showgrounds 3 Phase Power	126440	50,000	0	0	Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Subject to grant funding in the new year
0.00	Bill Hemsley Park Activation Project	128340	84,771	0	0	BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ. Purchase Order raised for BBQ, Fitness Equipment and Gravel components
0.00	Bill Hemsley Park Masterplan	128340	12,000	7,000	0	7,000 BHP Masterplan - Install Bollards and BBQ as per Masterplan (BBQ will be purchased with Lotterywest grant funding above \$7k); bollards have been installed
0.00	Nabawa Recreation Centre	128340	16,250	0	0	0 Bar Upgrades CVFC requested works, quotes are progressing, to be completed Feb 2020
0.00	<b>Buildings Total</b>		<b>184,021</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>
<b>Plant &amp; Equipment</b>						
1.00	CCTV Nabawa Transfer Station & Mills Lookout	131040	17,000	8,500	17,000	(8,500)
0.00	Traffic Counters	135840	10,600	10,600	0	10,600 Purchase Order will be raised Dec 19
0.00	Tip Truck 6 Wheeler	135540	299,000	0	0	0 Tender specifications in e-quotes system with close on 30th November 2019 to acquire a 2020 compliance plate replacement
0.00	MWS Light Vehicle	135540	57,000	0	0	0 Quotes new calendar year
0.30	Ride on Mower	135540	29,000	29,000	8,836	20,164 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 Broom Sweeper	135840	45,000	0	0	0 Yet to proceed with acquisition
0.05	<b>Plant &amp; Equipment Total</b>		<b>537,600</b>	<b>48,100</b>	<b>25,836</b>	<b>22,264</b>
<b>Infrastructure - Roads</b>						
0.97	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	547,372	547,372	532,232	15,141 Project completed and MRWA claimed 100%
0.30	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	489,078	489,078	146,617	342,461 Seal completed, contractor invoices pending
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	0	0	0 Yet to commence
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3	131140 - C16E	433,181	19,000	2,161	16,839 Commenced clearing works
0.00	Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blv	131140 - C151B	101,409	0	0	0 Yet to commence
0.00	Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe C	131140 - C151A	90,752	0	0	0 Yet to commence
1.00	Bill Hemsley Park Activation Project Gravel	CHEM1	0	0	4,040	(4,040)
0.32	<b>Infrastructure - Roads Total</b>		<b>2,110,840</b>	<b>1,055,451</b>	<b>685,050</b>	<b>370,400</b>
0.25	<b>Grand Total</b>		<b>2,832,461</b>	<b>1,110,551</b>	<b>710,887</b>	<b>399,664</b>

Particulars	30/06/2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	2,320	9,491	12,131	4,960	216	815
Loan 98 - Bill Hemsley Park	123,132	0	0	19,855	39,972	103,277	83,160	1,625	4,059
<b>Transport</b>									
Loan 96- Plant	0	0	0	0	0	0	0	0	0
Loan 97- Plant	19,163	0	0	9,522	19,162	9,641	1	239	524
	0	0	0	0	0	0	0	0	0
	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398
<b>Total</b>	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398

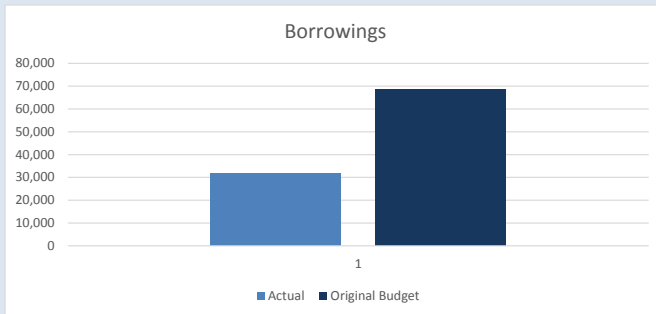
All debenture repayments were financed by general purpose revenue.

**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.

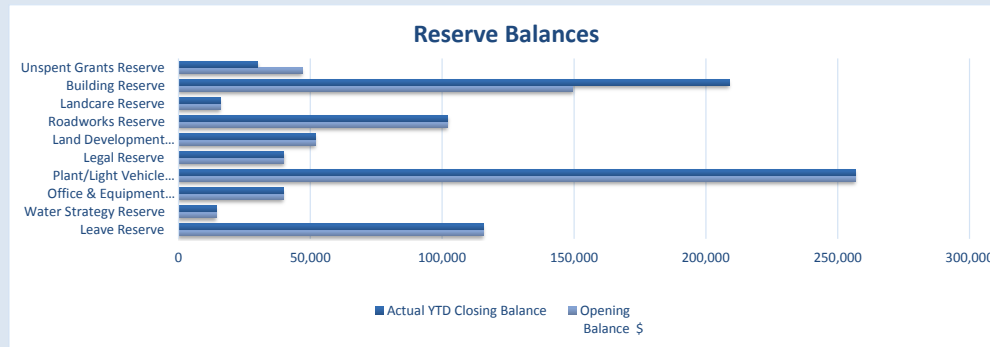


<b>Principal Repayments</b>	<b>\$31,697</b>
<b>Interest Earned</b>	<b>\$22,215</b>
<b>Interest Expense</b>	<b>\$2,080</b>
<b>Reserves Bal</b>	<b>\$.88 M</b>
<b>Loans Due</b>	<b>\$.13 M</b>

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	65	30,000	0	(50,100)	0	95,992	115,617
Water Strategy Reserve	14,225	60	8	0	0	0	0	14,285	14,233
Office & Equipment Reserve	39,708	180	22	0	0	(10,000)	0	29,888	39,730
Plant/Light Vehicle Reserve	256,599	900	144	150,000	0	(255,268)	0	152,231	256,743
Legal Reserve	39,980	180	22	0	0	0	0	40,160	40,002
Land Development Reserve	52,028	300	20	0	0	0	0	52,328	52,049
Roadworks Reserve	102,060	420	29	0	0	0	0	102,480	102,089
Landcare Reserve	15,834	60	57	0	0	(15,000)	0	894	15,891
Building Reserve	149,618	650	9	52,000	59,307	(25,000)	0	177,268	208,934
Unspent Grants Reserve	47,013	0	93	0	0	(47,013)	(17,000)	0	30,106
	<b>832,617</b>	<b>3,290</b>	<b>469</b>	<b>232,000</b>	<b>59,307</b>	<b>(402,381)</b>	<b>(17,000)</b>	<b>665,526</b>	<b>875,394</b>

KEY INFORMATION



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

NOTE 10  
GRANTS AND CONTRIBUTIONS

Grants and Contributions

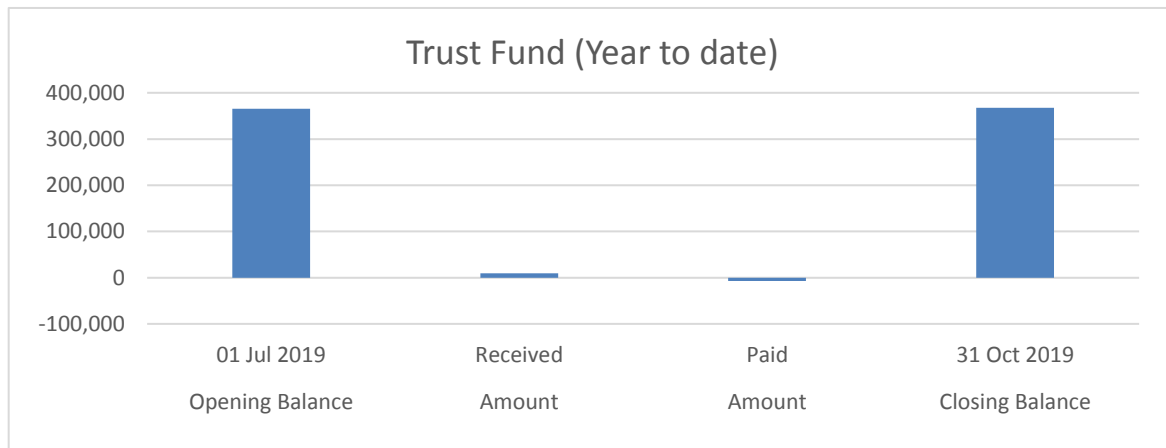
	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants Commission - Road Funding	251,602	62,900	60,649	(2,252)
Grants Commission - Equalisation (General Purpose)	195,384	48,846	62,637	13,791
Ex Gratia Rates	10,041	10,041	10,023	(18)
<b>Governance</b>				
Minor Income Received - Other General	1,200	400	0	(400)
Reimbursements & Contributions	0	0	7,680	7,680
<b>Law, Order and Public Safety</b>				
DFES Grant Income	20,635	6,878	13,901	7,022
<b>Community Amenities</b>				
Grants & Other Income Received	5,000	0	5,000	5,000
Dolby Creek Management Plan Income (gst free)	2,247	0	1,401	1,401
Reimbursements & Sundry Income (P of E)	1,000	0	200	200
Cemetery Income (no GST applicable)	650	0	0	0
Cemetery Income (GST Applies)	0	0	336	336
<b>Recreation and Culture</b>				
Grants & Other Income Received	108,771	24,000	24,706	706
<b>Transport</b>				
MRWA Direct Grant.	116,936	116,936	125,058	8,122
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
<b>Other Property and Services</b>				
Diesel Fuel Rebate Received	45,000	15,000	22,797	7,797
Overpayments/Recoverables - Income	13,500	3,375	2,570	(805)
<b>Operating grants, subsidies and contributions Total</b>	<b>784,465</b>	<b>300,877</b>	<b>352,483</b>	<b>51,606</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>Recreation and Culture</b>				
Grant Funding Revenue	25,000	0	0	0
<b>Transport</b>				
MW Regional Road Funding	1,140,333	456,133	654,000	197,867
R2R (Construction) Income	328,620	109,542	239,805	130,263
<b>Non-operating grants, subsidies and contributions Total</b>	<b>1,493,953</b>	<b>565,675</b>	<b>893,805</b>	<b>328,130</b>
<b>Grand Total</b>	<b>2,278,418</b>	<b>866,552</b>	<b>1,246,288</b>	<b>379,736</b>

KEY INFORMATION

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 Oct 2019
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	6,080	(4,580)	4,990
Nomination Deposits	0	320	-320	0
Post Office Deposit	1,462	113	(62)	1,513
Contributions from Sub Divider	353,330	1,531	(1,401)	353,459
Refundable Deposit	6,090	50	(40)	6,100
CTF Levy	276	358	(208)	427
Building Commission	623	993	(740)	876
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>365,621</b>	<b>9,444</b>	<b>-7,351</b>	<b>367,715</b>

**KEY INFORMATION**



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

**NOTE 12  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$ 0	\$	\$ 0
	Permanent Changes			0	0	0
				0	0	0

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

**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	
	31-October-2019	31-October-2019	30/06/2020	30/06/2019
<b>Operating Expenditure</b>				
Governance	106,317	198,130	426,944	478,601
General Purpose Funding	36,320	37,181	130,230	114,677
Law, Order and Public Safety	70,911	97,286	265,058	191,216
Education	80	500	2,000	160
Health	3,447	13,204	37,110	16,412
Housing	8,748	16,405	19,480	2,811
Community Amenities	196,500	225,116	721,884	653,414
Recreation and Culture	299,246	304,218	892,857	756,144
Transport	1,225,303	1,217,740	4,286,091	4,356,448
Economic Services	102,600	112,772	344,546	310,048
Other Property and Services	7,144	37,814	68,711	188,760
<b>Total Expenditure (E)</b>	<b>2,056,616</b>	<b>2,260,366</b>	<b>7,194,912</b>	<b>7,068,691</b>
	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	
	31-October-2019	31-October-2019	30/06/2020	30/06/2019
<b>Operating Revenue</b>				
Governance	(7,700)	(400)	(1,200)	(26,808)
General Purpose Funding	(2,988,883)	(2,977,124)	(3,349,538)	(3,734,614)
Law, Order and Public Safety	(16,797)	(9,189)	(30,685)	(71,768)
Health	(3,044)	(3,786)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(168,882)	(155,912)	(182,727)	(213,312)
Recreation and Culture	(68,828)	(57,293)	(217,464)	(118,864)
Transport	(1,036,676)	(696,279)	(1,628,389)	(1,585,124)
Economic Services	(7,741)	(9,569)	(21,770)	(25,306)
Other Property and Services	(26,672)	(27,041)	(70,500)	(110,762)
<b>Total Revenue (R)</b>	<b>(4,325,224)</b>	<b>(3,936,594)</b>	<b>(5,508,036)</b>	<b>(5,897,560)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(2,268,608)</b>	<b>(1,676,228)</b>	<b>1,686,876</b>	<b>1,171,131</b>
	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	
	31-October-2019	31-October-2019	30/06/2020	30/06/2019
<b>Adjustment for Non-Cash Items</b>				
Depreciation	1,107,274	1,044,120	3,132,358	3,132,358
Profit/Loss on Sale of Asset	6,410	15,195	(11,305)	
Movement in accruals	0	0		90,763
<b>Total Non-Cash Items (NC)</b>	<b>1,113,684</b>	<b>1,059,315</b>	<b>3,121,053</b>	<b>3,223,121</b>
	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	
	31-October-2019	31-October-2019	30/06/2020	30/06/2019
<b>Capital</b>				
Land and Buildings	4,040	7,000	184,021	
Plant and Equipment	25,836	37,500	510,000	726,357
Tools and Equipment	0	10,600	10,600	
Roads	681,010	1,055,451	2,110,839	1,430,317
Transfer from Reserves	(17,000)	(20,188)	(402,381)	(258,259)
Transfer to Reserves	59,776	1,096	235,290	304,026
Repayment of Debentures	31,697	31,697	68,626	99,136
Proceeds from sale of equipment	(1,364)	0	(26,500)	(85,963)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
<b>Total Capital</b>	<b>724,689</b>	<b>1,071,156</b>	<b>2,638,495</b>	<b>2,215,614</b>
<b>Opening (Surplus)/Deficit</b>	<b>(1,204,318)</b>	<b>(1,204,318)</b>	<b>(1,204,318)</b>	<b>(1,367,942)</b>
<i>End of year adjustments</i>				
<i>Annual Audited Financial Statement Surplus</i>				
<b>Closing (Surplus)/Deficit</b>	<b>(3,861,921)</b>	<b>(2,868,705)</b>	<b>0</b>	<b>(1,204,318)</b>

COA	Rate Revenue	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	770	1,475	3,500	3,918	705		
0062	Sundry Expenses	11	25	100	37	14		
0082	Rates - Other Costs.	0	0	500	129	0		
0132	Valuation Expenses	680	637	16,000	24,750	(43)		
0352	Rates - Administration Allocation	34,860	34,876	104,630	85,934	16		
	<b>Total Operating Expenditure</b>	<b>36,320</b>	<b>37,013</b>	<b>129,730</b>	<b>114,768</b>			
	<b>Operating Revenue</b>							
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	(85)	0	0	(336)	85		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		
0071	Interim Rates Raised	149	0	0	(13,183)	(149)		
0113	Interest - Overdue Rates	(6,320)	(4,168)	(12,500)	(16,351)	2,152		
0123	Interest - Instalment Payments	(6,691)	(7,364)	(7,500)	(8,056)	(673)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,473)	(4,854)	(5,000)	(5,310)	(381)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,530)	(1,134)	(2,500)	(3,350)	396		
	<b>Total Operating Revenue</b>	<b>(2,856,394)</b>	<b>(2,854,282)</b>	<b>(2,869,262)</b>	<b>(2,786,023)</b>			
	<b>Total Rate Revenue</b>	<b>(2,820,075)</b>	<b>(2,817,269)</b>	<b>(2,739,532)</b>	<b>(2,671,255)</b>			



COA	General Purpose Funding	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	168	500	0	168		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(22)	(60)	(180)	(172)	(38)		
0203	Leave Reserve Income	(65)	(180)	(540)	(498)	(115)		
0204	Land Development Reserve Income	(29)	(100)	(300)	(224)	(71)		
0205	Building Reserve Income	(93)	(216)	(650)	(677)	(123)		
0206	Roadworks Reserve Income	(57)	(140)	(420)	(440)	(83)		
0215	Unspent Grants Reserve Income	(20)	0	0	(13)	20		
0223	Water Strategy Reserve Income	(8)	(20)	(60)	(61)	(12)		
0233	Grants Commission - Road Funding	(60,649)	(62,900)	(251,602)	(526,207)	(2,252)		
0243	Computer and Office Equipment Reserve	(22)	(60)	(180)	(171)	(38)		
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	(144)	(300)	(900)	(933)	(156)		
0453	Interest Received - Municipal Account	(8,734)	(10,000)	(30,000)	(30,805)	(1,266)		
0506	Landcare Reserve Income	(9)	(20)	(60)	(68)	(11)		
	<b>Total Operating Revenue</b>	<b>(132,489)</b>	<b>(122,842)</b>	<b>(480,276)</b>	<b>(948,591)</b>			
	<b>Total General Purpose Income</b>	<b>(132,489)</b>	<b>(122,674)</b>	<b>(479,776)</b>	<b>(948,591)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,952,563)</b>	<b>(2,939,943)</b>	<b>(3,219,308)</b>	<b>(3,619,847)</b>			

COA	Governance	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	1,000	14,650	0	1,000		
0182	Subscriptions & Memberships Expense	23,220	22,785	29,625	23,448	(435)		
0192	Members Conference & Training Expenses	7,773	10,500	20,000	6,694	2,727		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	40	0	1,350	230	(40)		
0232	Consultancy & Legal Expenses	672	5,000	15,000	0	4,328		
0242	Members Sitting Fees.	2,862	0	75,280	72,805	(2,862)		
0252	Members Remuneration Expenses	167	0	4,400	4,255	(167)		
0262	President & Deputy Allowances.	0	0	12,500	12,500	0		
0272	Council Chambers Repairs & Maintenance	1,200	3,620	9,171	6,959	2,420		
0332	Furniture & Equipment (Opex)	0	17,600	20,100	0	17,600	*	Quotes pending for Chambers IT upgrade, invoice yet to be received for new devices
0442	Members Administration Allocation	46,479	46,504	139,506	201,162	25		
0462	Meeting & Refreshments Expense	9,529	14,500	35,000	19,671	4,971		
1822	Accounting & Audit Expenses	1,510	17,931	38,000	26,258	16,421	*	Budget Profile Timing
7202	Members Depreciation	0	0	0	3,690	0		
	<b>Total Operating Expenditure</b>	<b>106,317</b>	<b>151,802</b>	<b>426,944</b>	<b>389,226</b>	<b>45,485</b>		
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	0	0		
	<b>Total Governance</b>	<b>106,317</b>	<b>151,802</b>	<b>426,944</b>	<b>389,226</b>	<b>45,485</b>		

COA	Adminstration	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	9,000	40,272	0		
0222	Fringe Benefits Tax	10,803	11,250	45,000	43,940	447		
0282	Administration SGC 9.50%	18,422	37,142	76,011	53,569	18,720	*	Timing Super Guarantee on leave loading back payment yet to be processed
0292	Admin Salaries Expense	177,374	180,376	541,129	550,993	3,002		
0294	Admin Staff Housing Allowance	4,417	4,448	13,342	13,006	31		
0312	Admin - Max 3% Council Additional Contr	4,985	5,292	15,874	14,512	307		
0362	Accrued Annual Leave - Admin	0	0	0	6,642	0		
0372	Admin Workers Compensation Insurance	13,183	12,958	13,440	12,571	(225)		
0402	Insurance Expense	4,869	6,117	6,117	5,714	1,248		
0415	Realisation on Disposal of Asset	0	0	0	91	0		
0422	Office Gardens Expenses	8,781	11,140	33,414	35,729	2,359		
0432	Admin Building Operations	7,836	10,304	20,593	21,660	2,468		
0472	Office Expenses - General	2,435	3,332	16,500	11,976	897		
0473	Admin Building Repairs & Maintenance	2,888	865	8,000	9,640	(2,023)		
0482	Office Telephone & Internet Expenses	2,796	5,604	19,800	15,736	2,808		
0492	Advertising Expenses	1,069	3,668	11,000	4,554	2,599		
0502	Computer Hardware Service & Repair	7,101	13,960	45,883	45,330	6,859		
0512	Furniture & Equipment - (Expensed)	0	5,400	10,400	7,169	5,400		
0522	Freight & Postage Expense	358	500	1,500	1,480	142		
0542	Printing & Stationary Expense	4,606	6,668	20,000	19,073	2,062		
0552	Motor Vehicle Expenses	2,437	2,332	7,000	7,353	(105)		
0562	Adminstration LSL Expense	12,878	13,952	41,853	3,530	1,074		
0592	Admin Allocated to Programs	(387,328)	(388,724)	(1,166,173)	(1,080,596)	(1,396)		
0622	Uniform Expense	162	668	2,003	1,093	506		
0632	Staff Training, Conference and Recruitment	3,088	7,000	28,000	16,630	3,912		
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	14,940	21,400	72,400	46,327	6,460		
0702	Bank Fees & Charges	3,224	4,360	8,600	8,240	1,136		
0712	Occupational Health & Safety	0	1,250	5,000	2,558	1,250		
0722	Accounting Software Operating Expenditure	39,200	36,952	44,827	41,641	(2,248)		
7002	Admin Depreciation	19,683	8,876	26,626	44,838	(10,807)	*	To be reviewed this quarter
	<b>Total Operating Expenditure</b>	<b>(0)</b>	<b>46,328</b>	<b>(0)</b>	<b>23,768</b>	<b>46,328</b>		

COA	Adminstration	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(21)	(400)	(1,200)	(2,024)	(379)		
0403	Profit on Sale of Asset	0	0	0	289	0		
0573	Reimbursements & Contributions	(7,680)	0	0	(8,240)	7,680		Credit Note LGIS instalment statement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	<b>Total Operating Revenue</b>	<b>(7,700)</b>	<b>(400)</b>	<b>(1,200)</b>	<b>(26,521)</b>	<b>7,300</b>		
	<b>Capital Expenditure / Reserve Transfers</b>							
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	65	180	30,540	498	115		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	22	60	180	171	38		
4780	Tfr to Plant/Light Vehicle Reserve	144	300	900	933	156		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>231</b>	<b>540</b>	<b>(19,980)</b>	<b>1,484</b>	<b>309</b>		
	<b>Total Administration</b>	<b>(7,469)</b>	<b>46,468</b>	<b>(21,180)</b>	<b>(1,268)</b>	<b>53,937</b>		
	<b>Total Governance/Administration</b>	<b>98,848</b>	<b>198,270</b>	<b>405,764</b>	<b>387,957</b>	<b>99,422</b>		

COA	Fire Prevention	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Admin Allocation Expense	3,873	3,800	11,398	10,742	(73)		
0672	Fire Break Inspection Fees	1,341	0	2,000	1,555	(1,341)		
0762	Ranger's Allocation Expenses	8,261	14,140	42,417	22,088	5,879		
0832	ESL - Shire Properties.	840	900	900	820	60		
0882	Fire Prevention Enforcement Expenditure	0	250	1,000	300	250		
1722	Brigades Operating Expenses	15,438	24,796	36,475	30,379	9,358		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	20,067	24,312	72,935	73,668	4,245		
	<b>Total Operating Expenditure</b>	<b>49,820</b>	<b>68,198</b>	<b>167,124</b>	<b>139,551</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	0	(250)	(1,250)	(2,000)	(250)		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	DFES Grant Income	(13,901)	(6,878)	(20,635)	(29,103)	7,022		
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		
	<b>Total Operating Revenue</b>	<b>(13,901)</b>	<b>(7,128)</b>	<b>(26,885)</b>	<b>(36,058)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,695)</b>			
	<b>Total Fire Prevention</b>	<b>35,919</b>	<b>61,070</b>	<b>140,239</b>	<b>100,799</b>			

COA	Animal Control	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	7,747	7,600	22,797	11,876	(147)		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	520	1,000	1,074	392		
0852	Rangers Allocation	8,261	12,288	36,869	22,088	4,027		
	<b>Total Operating Expenditure</b>	<b>16,135</b>	<b>20,408</b>	<b>60,666</b>	<b>36,544</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	(250)	0	(100)	(141)	250		
0853	Dog/Cat Registrations Income	(2,247)	(2,061)	(3,400)	(4,369)	186		
0863	Fines & Penalties	(400)	0	(300)	(1,200)	400		
	<b>Total Operating Revenue</b>	<b>(2,897)</b>	<b>(2,061)</b>	<b>(3,800)</b>	<b>(5,710)</b>			
	<b>Total Animal Control</b>	<b>13,238</b>	<b>18,347</b>	<b>56,866</b>	<b>30,834</b>			

COA	Other Law, Order and Public Safety	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0902	Rangers Allocation	4,956	12,288	36,869	13,252	7,332		
0962	Misc. Expenses - Other Law and Order	0	132	400	31	132		
	<b>Total Operating Expenditure</b>	<b>4,956</b>	<b>12,420</b>	<b>37,269</b>	<b>13,283</b>			
	<b>Operating Revenue</b>							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>4,956</b>	<b>12,420</b>	<b>37,269</b>	<b>13,283</b>			

COA	Rangers Expenses	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0152	Provision for LSL	0	0	15,000	(1,956)	0		
0772	Trainee Ranger Expense	0	16,664	50,000	0	16,664	*	Trainee Ranger recruitment in progress, will be over 2 financial years
0872	Rangers Superannuation - Council 3%	0	92	279	0	92		
0892	Salary & Wages Expense-Rangers	24,682	27,520	82,564	73,143	2,838		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	2,290	2,600	7,794	6,623	310		
0932	Conference & Training	0	332	1,000	0	332		
0982	Rangers Expense	4,552	3,032	8,400	9,694	(1,520)		
1012	Tools & Equipment - Low Value	0	332	1,000	0	332		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(33,042)	(55,860)	(167,585)	(88,566)	(22,818)	*	Budget profile timing includes Trainee Ranger
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>(3,740)</b>	<b>0</b>	<b>(859)</b>			
	<b>Operating Revenue</b>							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
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	(3,188)	(8,500)	0	(3,188)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>(3,188)</b>	<b>(38,513)</b>	<b>30,013</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>(6,928)</b>	<b>(38,513)</b>	<b>(846)</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>54,114</b>	<b>84,909</b>	<b>195,860</b>	<b>144,070</b>			

COA	Education	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0992	Pre-School Repairs & Maintenance	80	500	2,000	160	420		
	<b>Operating Revenue</b>							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	<b>Total Education</b>	<b>80</b>	<b>500</b>	<b>2,000</b>	<b>160</b>			

COA	Health Inspection and Administration	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Ranger Allocation - Pool Inspections Expense	2,974	6,704	20,110	8,168	3,730		
1292	Health Expenses General	473	6,500	17,000	4,751	6,027		
	<b>Total Operating Expenditure</b>	<b>3,447</b>	<b>13,204</b>	<b>37,110</b>	<b>12,919</b>			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,605)	(1,470)	(1,470)	(1,512)	135		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(236)	(708)	(1,770)	(1,888)	(472)		
1583	Health Administration Fees	(449)	(854)	(1,770)	(2,168)	(405)		
	<b>Total Operating Revenue</b>	<b>(3,044)</b>	<b>(3,786)</b>	<b>(5,764)</b>	<b>(6,322)</b>			
	<b>Total Health Inspection and Administration</b>	<b>403</b>	<b>9,418</b>	<b>31,346</b>	<b>6,596</b>		<b>0</b>	



COA	Housing	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	746	762	2,940	1,465	16		
2542	Housing Other Depreciation	229	448	1,345	1,345	219		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	<b>Total Operating Expenditure</b>	<b>8,748</b>	<b>16,405</b>	<b>19,480</b>	<b>2,811</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,680)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,400	216	52,650	677	(59,184)	*	Budget profile timing - proceed sale of house transferred Sept 19
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	<b>Total Capital / Reserves</b>	<b>59,400</b>	<b>216</b>	<b>52,650</b>	<b>677</b>			
	<b>Total Housing</b>	<b>68,148</b>	<b>16,621</b>	<b>72,130</b>	<b>(1,192)</b>			

COA	Sanitation - Household Refuse	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	32,195	48,600	145,800	131,443	16,405	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	1,010	1,000	2,996	2,996	(10)		
1792	Refuse Site Repairs & Maintenance	13,231	4,944	26,017	11,894	(8,287)		Nabawa tip works, included upgrade to CCTV cameras and replacements
2502	Domestic Rubbish - Admin Allocation	15,493	15,516	46,550	42,967	23		
	<b>Total Operating Expenditure</b>	<b>61,928</b>	<b>70,060</b>	<b>221,363</b>	<b>189,300</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(151,605)	(148,830)	(148,830)	(145,190)	2,775		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	<b>Total Operating Revenue</b>	<b>(151,605)</b>	<b>(148,830)</b>	<b>(148,830)</b>	<b>(153,338)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(89,677)</b>	<b>(78,770)</b>	<b>72,533</b>	<b>35,963</b>			
COA	Sanitation - Other	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1882	Parks & Gardens Rubbish Collection Expenses	3,315	2,576	8,720	8,416	(739)		
1912	Other Waste Management Expenses	4,337	1,668	5,000	0	(2,669)		
1922	Depn - Other Sanitation	135	0	0	485	(135)		
	<b>Total Operating Expenditure</b>	<b>7,787</b>	<b>4,244</b>	<b>13,720</b>	<b>8,901</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	<b>Total Sanitation - Other</b>	<b>7,787</b>	<b>4,244</b>	<b>13,720</b>	<b>8,901</b>			
COA	Protection of Environment	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	200	668	2,000	200	468		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	<b>Total Operating Expenditure</b>	<b>1,601</b>	<b>2,915</b>	<b>19,247</b>	<b>3,363</b>			
	<b>Operating Revenue</b>							
2923	Dolby Creek Management Plan Income (gst free)	(1,401)	0	(2,247)	(3,163)	1,401		
2933	Reimbursements & Sundry Income (P of E)	(200)	0	(1,000)	0	200		
	<b>Total Operating Revenue</b>	<b>(1,601)</b>	<b>0</b>	<b>(3,247)</b>	<b>(3,163)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2080	Tfr to Landcare Reserve	9	20	60	68	11		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>9</b>	<b>20</b>	<b>(14,940)</b>	<b>68</b>			
	<b>Total Protection of Environment</b>	<b>9</b>	<b>2,935</b>	<b>1,060</b>	<b>268</b>			

COA	Town Planning and Regional Development	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
<b>Operating Expenditure</b>								
0162	Provision for LSL	0	0	15,000	4,402	0		
0942	Town Planning Depreciation	5,762	0	0	0	(5,762)		
1992	Planning Consultancy Expenses	3,118	7,000	33,000	11,027	3,883		
2102	Workers Compensation Insurance	2,393	2,440	2,440	2,127	47		
2112	Salary & Wages Expense-T/Plan	43,298	43,764	131,293	125,166	466		
2122	Superannuation - Council Maximum of 3%	1,293	1,288	3,862	3,688	(5)		
2132	Superannuation - SGC 9.50%	4,096	4,076	12,231	11,680	(20)		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	1,332	4,000	873	1,332		
2202	Town Planners Expenses	313	332	1,000	767	19		
2222	Motor Vehicle Expenses	2,924	2,332	7,000	4,806	(592)		
2232	Legal Expenses - Town Planners	0	5,000	15,000	4,573	5,000		
2242	Engineering Expenses	0	5,000	15,000	6,749	5,000		
2252	Advertising Expenses	4,185	500	1,500	638	(3,685)		
3012	Admin Allocation Expenses	11,620	11,400	34,195	42,967	(220)		
7052	Surveying & Land Expenses	6,656	7,500	30,000	13,778	844		
7072	Planning Projects - Expenses	2,250	0	10,000	0	(2,250)		
	<b>Total Operating Expenditure</b>	<b>87,907</b>	<b>91,964</b>	<b>315,521</b>	<b>234,531</b>			
<b>Operating Revenue</b>								
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(1,766)	(3,332)	(10,000)	(14,360)	(1,566)		
2243	Outsourced Planning Fees - Other LGs	(7,288)	(3,750)	(15,000)	(21,745)	3,538		
	<b>Total Operating Revenue</b>	<b>(14,054)</b>	<b>(7,082)</b>	<b>(30,000)</b>	<b>(36,105)</b>			
<b>Capital Expenditure / Reserve Transfers</b>								
4801	Tfr to Land Development Reserv	29	100	300	224	71		
4820	Tfr to Legal Reserve	22	60	180	172	38		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>52</b>	<b>160</b>	<b>480</b>	<b>396</b>			
	<b>Total Town Planning and Regional Development</b>	<b>73,904</b>	<b>85,042</b>	<b>286,001</b>	<b>198,823</b>			

COA	Other Community Amenities	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	3,253	3,317	11,032	9,731	64		
3132	Community Development Expenses	618	8,800	17,550	43,000	8,182		
3162	Administration Allocated	19,366	18,996	56,992	64,450	(370)		
3212	Other Community Amenities Depreciation	2,022	1,548	4,643	5,742	(474)		
3222	Community Growth Fund	2,562	9,000	19,000	28,819	6,438		
3232	Community Development Officer Expense	9,457	14,272	42,816	25,477	4,815		
	<b>Total Operating Expenditure</b>	<b>37,277</b>	<b>55,933</b>	<b>152,034</b>	<b>177,219</b>			
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(285)	0	(650)	(503)	285		
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)	(1,000)	0	0	(1,000)	1,000		
	<b>Total Operating Revenue</b>	<b>(1,621)</b>	<b>0</b>	<b>(650)</b>	<b>(1,839)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
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	17,000	8,500	17,000	0	(8,500)		
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		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>(8,500)</b>	<b>21,000</b>	<b>0</b>			
	<b>Total Other Community Amenities</b>	<b>35,656</b>	<b>47,433</b>	<b>172,384</b>	<b>175,380</b>			
	<b>Total Community Amenities</b>	<b>27,679</b>	<b>60,884</b>	<b>545,697</b>	<b>419,335</b>			

COA	Public Halls and Civic Centres	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	31,331	28,876	86,626	94,872	(2,455)		
2722	Public Halls & Showgrounds Expense	33,002	31,619	125,040	61,309	(1,383)		
2732	Nabawa Community Centre Expenses	13,986	16,672	41,395	34,677	2,686		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	216	201	815	1,380	(15)		
3202	Public Halls Admin Allocation	23,240	22,796	68,391	30,920	(444)		
	<b>Total Operating Expenditure</b>	<b>101,775</b>	<b>100,164</b>	<b>322,267</b>	<b>223,158</b>			
	<b>Operating Revenue</b>							
2453	Showground/Halls Income Received	(5,165)	(4,528)	(6,528)	(7,408)	637		
2443	Yuna Camping & Hall Hire Revenue	(116)	0	0	0	116		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		
	<b>Total Operating Revenue</b>	<b>(5,282)</b>	<b>(4,528)</b>	<b>(31,528)</b>	<b>(18,317)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	0	0	50,000	61,204	0		
4925	Principal Repayment - Loan 89	2,320	2,320	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,320</b>	<b>2,320</b>	<b>34,491</b>	<b>70,147</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>98,813</b>	<b>97,956</b>	<b>325,229</b>	<b>274,988</b>			
COA	Swimming Areas and Beaches	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	11,620	11,400	34,195	21,484	(220)		
3412	Coronation Beach Expenses	14,779	21,836	71,823	49,378	7,057		
7082	Beaches Depreciation	3,319	3,284	9,850	9,789	(35)		
	<b>Total Operating Expenditure</b>	<b>29,718</b>	<b>36,520</b>	<b>115,868</b>	<b>80,651</b>			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(32,486)	(23,332)	(70,000)	(72,320)	9,154		
	<b>Total Operating Revenue</b>	<b>(32,486)</b>	<b>(23,332)</b>	<b>(70,000)</b>	<b>(72,320)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	0	10,369	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(2,769)</b>	<b>13,188</b>	<b>45,868</b>	<b>18,700</b>			

COA	Other Recreation and Sport	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1472	Yuna Oval Expenses	1,478	876	2,123	1,833	(602)		
1532	Loan 98 Interest Expense	1,625	1,672	4,059	4,716	47		
1482	Sporting Clubs Expenses	25,171	23,728	76,386	63,048	(1,443)		
2642	Parks, Gardens Expense	41,955	45,950	132,534	109,364	3,995		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	8,760	11,068	15,446	12,007	2,308		
2712	Tennis Clubs Expenses	3,394	6,594	11,460	9,506	3,200		
2772	Minor Gardening Equipment.	0	668	2,000	2,000	668		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Rec & Sport Admin Allocations	11,620	11,400	34,195	29,294	(220)		
7022	Parks & Gardens Depreciation	16,936	9,820	29,461	35,936	(7,116)		
7092	Other Rec & Sports Depreciation	31,316	26,284	78,850	81,326	(5,032)		
	<b>Total Operating Expenditure</b>	<b>144,187</b>	<b>140,086</b>	<b>388,541</b>	<b>350,924</b>			
COA	Other Recreation and Sport	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(4,565)	(4,565)	(4,565)	(4,624)	(0)		
2803	Grants & Other Income Received	(24,706)	(24,000)	(108,771)	(20,563)	706		
3444	Fig Tree Camping Fees	(1,789)	(868)	(2,600)	(3,040)	921		
	<b>Total Operating Revenue</b>	<b>(31,059)</b>	<b>(29,433)</b>	<b>(115,936)</b>	<b>(28,227)</b>			
	<b>Operating Expenditure</b>							
7292	Loss on Sale Assets.	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
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	4,040	7,000	113,021	77,703	2,960		
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	20	0	0	0	(20)		
2824	Principal Repayment - Loan 98	19,855	19,855	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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>23,915</b>	<b>26,855</b>	<b>152,993</b>	<b>105,719</b>			
	<b>Total Other Recreation and Sport</b>	<b>137,042</b>	<b>137,508</b>	<b>425,598</b>	<b>428,417</b>			

COA	Library	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	1,765	1,672	4,812	1,532	(93)		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	11,620	11,400	34,195	24,157	(220)		
6922	Libraries Depreciation	0	0	0	750	0		
	<b>Total Operating Expenditure</b>	<b>13,385</b>	<b>13,072</b>	<b>40,007</b>	<b>27,439</b>			
COA	Other Culture	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	6,559	12,332	20,039	8,229	5,773		
3652	Other Culture Depreciation	3,622	2,044	6,136	21,973	(1,578)		
	<b>Total Operating Expenditure</b>	<b>10,181</b>	<b>14,376</b>	<b>26,175</b>	<b>30,202</b>			
	<b>Total Other Culture</b>	<b>10,181</b>	<b>14,376</b>	<b>26,175</b>	<b>30,202</b>			
	<b>Total Recreation and Culture</b>	<b>256,653</b>	<b>276,100</b>	<b>862,878</b>	<b>779,745</b>			

COA	Road Constuction	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	34,860	34,984	104,956	48,512	124		
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	(654,000)	(456,133)	(1,140,333)	(883,666)	197,867	*	Timing 40% Claimed for Valentine & East Nabawa Rds; Dartmoor 100% claimed
3193	R2R (Construction) Income	(239,805)	(109,542)	(328,620)	(244,109)	130,263	*	First quarter claim included all jobs
	<b>Total Operating Revenue</b>	<b>(893,805)</b>	<b>(565,675)</b>	<b>(1,468,953)</b>	<b>(1,127,775)</b>			

COA	Road Constuction	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
3114	Capital Roadworks Program - Including Grant Funded Jobs	681,010	1,055,451	2,110,839	1,430,317	374,440	*	Dartmoor Road complete Valentine Road contractor invoices pending East Nabawa Rd East Grant job commenced clearing
4840	Tfr to Roadworks Reserve	57	140	420	440	83		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>681,067</b>	<b>1,055,591</b>	<b>2,111,259</b>	<b>1,430,757</b>			
	<b>Total Road Construction</b>	<b>(177,878)</b>	<b>524,900</b>	<b>747,262</b>	<b>351,494</b>			

COA	Road Maintenance	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	268,449	264,877	1,434,341	1,533,876	(3,572)		
3502	Depot Maintenance	6,730	16,925	57,642	48,079	10,195	*	Timing - Depot roller door to commence
3512	Street Lighting Expense	2,299	3,348	10,043	9,587	1,049		
3522	Depreciation	16,073	3,236	9,714	69,002	(12,837)	*	To be reviewed during this quarter
3532	Street Trees	3,438	0	16,000	2,875	(3,438)		
3542	Licences & Subscriptions	9,093	9,966	12,800	9,584	873		
3562	Road Sign Expense	3,796	8,749	12,000	10,498	4,953		
3802	Road Maintenance Admin Allocation	34,860	34,612	103,838	71,472	(248)		
3822	Bore Maintenance	114	5,000	15,000	8,083	4,886		
3832	Crossover expenses to ratepayers	500	1,250	5,000	1,455	750		
6912	Roads Depreciation	829,360	818,444	2,455,334	2,402,139	(10,916)	*	To be reviewed during this quarter
	<b>Total Operating Expenditure</b>	<b>1,174,711</b>	<b>1,166,407</b>	<b>4,131,711</b>	<b>4,166,649</b>			

COA	Road Maintenance	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
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		
	<b>Total Operating Revenue</b>	<b>(139,583)</b>	<b>(129,436)</b>	<b>(129,436)</b>	<b>(422,393)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	0	0	0	22,444	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,444</b>			
	<b>Total Road Maintenance</b>	<b>1,035,129</b>	<b>1,036,971</b>	<b>4,002,275</b>	<b>3,766,700</b>			



COA	Road Plant Purchases	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	239	217	524	908	(22)		
3642	Loss on Sale Assets.	0	0	0	1,692	0		
3912	Loan 96 - Interest Expense	0	0	0	708	0		
	<b>Total Operating Expenditure</b>	<b>239</b>	<b>217</b>	<b>524</b>	<b>3,309</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	(1,364)	0	(26,500)	(30,102)	1,364		
	<b>Total Operating Revenue</b>	<b>(1,364)</b>	<b>0</b>	<b>(26,500)</b>	<b>(30,102)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	8,836	29,000	510,000	515,607	20,164	*	PRP Tender specifications in E-Quotes system closing 30th November 2019
3575	Proceeds from Disposal of Assets	(1,364)	0	(26,500)	(85,845)	1,364		
3584	Tools & Other Equip > \$5000 (Capex)	0	10,600	10,600	6,069	10,600	*	Traffic Classifiers purchase order next month
3914	Principal Repayments - Loan 96	0	0	0	32,561	0		
3587	Principal Repayments-Loan 97	9,522	9,522	19,162	18,694	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	150,000	253,768	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(255,268)	(211,681)	0		
6225	Realisation on Disposal of Assets	1,364	0	26,500	85,845	(1,364)		
7135	Loan Funds Rec'd.	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>18,358</b>	<b>49,122</b>	<b>434,494</b>	<b>615,019</b>			
	<b>Total Road Plant Purchases</b>	<b>17,233</b>	<b>49,339</b>	<b>408,518</b>	<b>588,226</b>			

COA	Traffic Control	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	15,493	15,132	45,400	44,593	(361)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,000	3,500	0	1,000		
	<b>Total Operating Expenditure</b>	<b>15,493</b>	<b>16,132</b>	<b>48,900</b>	<b>44,593</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(1,924)	(1,168)	(3,500)	(4,854)	756		
	<b>Total Operating Revenue</b>	<b>(1,924)</b>	<b>(1,168)</b>	<b>(3,500)</b>	<b>(4,854)</b>			
	<b>Total Traffic Control</b>	<b>13,569</b>	<b>14,964</b>	<b>45,400</b>	<b>39,739</b>			
	<b>Total Transport</b>	<b>888,053</b>	<b>1,626,174</b>	<b>5,203,456</b>	<b>4,746,159</b>			

COA	Rural Services	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	4,956	5,800	17,400	13,252	844		
6722	Noxious Weeds & Pest Expense	5,678	5,550	15,550	11,377	(128)		
	<b>Total Operating Expenditure</b>	<b>10,634</b>	<b>11,350</b>	<b>32,950</b>	<b>24,629</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>10,634</b>	<b>11,350</b>	<b>32,950</b>	<b>24,629</b>			

COA	Tourism and Area Promotion	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	334	1,000	690	334		
3982	Tourism Expense	0	2,700	13,500	1,599	2,700		
4282	Promotional Expense	300	3,500	6,000	218	3,200		
	<b>Total Operating Expenditure</b>	<b>300</b>	<b>6,534</b>	<b>20,500</b>	<b>2,507</b>			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>300</b>	<b>6,534</b>	<b>20,500</b>	<b>2,507</b>			

COA	Building Control	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	40,571	42,808	129,429	133,710	2,237		
4622	Building Admin Allocation	27,113	29,912	89,733	90,492	2,799		
	<b>Total Operating Expenditure</b>	<b>67,684</b>	<b>72,720</b>	<b>219,162</b>	<b>224,201</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(1,894)	(3,332)	(10,000)	(13,602)	(1,438)		
4173	CTF Commissions Received	(23)	(48)	(150)	(150)	(26)		
4213	Building Commissions Received	(55)	(48)	(150)	(186)	7		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,971)</b>	<b>(3,428)</b>	<b>(10,300)</b>	<b>(13,938)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>65,713</b>	<b>69,292</b>	<b>208,862</b>	<b>210,263</b>			
COA	Other Economic Services	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	0	125	250	228	125		
4222	Administration Allocation	19,366	18,996	56,992	48,313	(370)		
4242	Rehab. Gravel Pits Expense	0	0	5,000	0	0		
4252	Purchase of Stamps.	17	15	100	10	(2)		
4272	Other Expenditure	4,598	3,032	9,591	9,091	(1,566)		
	<b>Total Operating Expenditure</b>	<b>23,982</b>	<b>22,168</b>	<b>71,933</b>	<b>57,643</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(2,147)	(2,632)	(7,900)	(7,767)	(485)		
4243	Annual Post Office Box Fee	(3,256)	(3,000)	(3,000)	(3,061)	256		
4253	Postage Stamp Income	(17)	(39)	(100)	(84)	(22)		
4333	Photocopying Income	(50)	(20)	(20)	(6)	30		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	<b>Total Operating Revenue</b>	<b>(5,770)</b>	<b>(6,141)</b>	<b>(11,470)</b>	<b>(11,368)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	8	20	60	61	12		
	<b>Total Other Economic Services</b>	<b>18,220</b>	<b>16,047</b>	<b>60,523</b>	<b>46,336</b>			
	<b>Total Economic Services</b>	<b>94,866</b>	<b>103,223</b>	<b>322,836</b>	<b>283,735</b>			

COA	Plant Depreciation	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	113,228	115,948	347,843	307,629	2,720		06 - Internal Plant Depreciation from Roadworks Program
7102	Depreciation - Unclassified Assets	7,000	0	0	0	(7,000)		
6890	Depn Posted to Jobs	(121,363)	(115,948)	(347,843)	(307,162)	5,415		33 - Offset Internal Plant Depn Posted to Roads Jobs
	<b>Total Plant Depreciation</b>	<b>(1,135)</b>	<b>0</b>	<b>0</b>	<b>467</b>			
COA	Private Works	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	546	3,404	10,211	4,713	2,858		
	<b>Operating Income</b>							
7333	Private Works Income	(1,305)	(8,666)	(12,000)	(9,019)	(7,361)		
	<b>Total Private Works</b>	<b>(759)</b>	<b>(5,262)</b>	<b>(1,789)</b>	<b>(4,306)</b>			

COA	Public Works Overheads	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	5,000	23,659	0		
4312	Superannuation - Max 3% Works Staff	4,191	5,820	17,460	10,072	1,629		
4322	Superannuation Guarantee - Works Manager	3,557	3,504	10,507	10,069	(53)		
4332	Superannuation Guarantee - Works Staff	23,955	27,080	81,238	69,729	3,125		
4342	Salary Works Manager	36,745	36,000	107,998	101,589	(745)		
4352	Superannuation Max 3% - Works Manager	1,123	1,104	3,318	3,180	(19)		
4372	Public Works Sundry Expense	9,405	17,376	52,134	40,656	7,971		
4382	Works Manager - Expenses	1,216	1,384	4,150	3,600	168		
4392	External Engineering Services	3,003	3,250	13,000	7,817	248		
4402	Sick Leave	6,586	10,708	32,119	20,395	4,122		
4412	Annual Leave	18,709	14,174	65,898	56,267	(4,535)		
4432	Public Holiday Pay	3,002	3,517	38,688	42,110	515		
4422	Works LSL Expense	0	0	18,707	842	0		
4442	Occupational Health & Safety Expense	873	2,834	12,500	2,389	1,961		
4452	Protective Uniform/ Minor Workwear	173	1,232	11,863	9,868	1,059		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	863	7,500	22,500	13,402	6,637		
4652	Works Staff - Allowances	7,068	8,100	23,400	22,362	1,032		
5202	Public Works Overheads - Admin Allocation	50,353	51,740	155,219	175,783	1,387		
6782	Workers Compensation Insurance	19,201	19,144	19,575	20,407	(57)		
7422	Less PWO Allocated to W & S	(229,483)	(231,760)	(695,274)	(643,165)	(2,277)		
	<b>Total Operating Expenditure</b>	<b>(39,460)</b>	<b>(17,293)</b>	<b>(0)</b>	<b>(2,864)</b>			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>(39,460)</b>	<b>(17,293)</b>	<b>(0)</b>	<b>(2,864)</b>			

COA	Plant Operation Costs	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	64,940	67,380	202,126	169,974	2,440		
4482	Tyre Purchase Expense	8,503	19,168	57,500	55,074	10,665	*	Budget profile timing
4492	Parts & Outside Repairs Expense	46,086	50,000	150,000	138,572	3,914		
4502	Plant Licences Expense	8,824	8,597	9,200	8,902	(227)		
4532	Tools & Consumables	8,238	6,668	20,000	19,298	(1,570)		
4542	Fuel, Oil & Grease	85,406	104,332	313,000	277,704	18,926	*	Budget profile timing
4552	Cutting Edges & Tips	7,799	2,000	8,000	7,838	(5,799)		
5112	Plant Operator - Admin Allocation	7,747	7,664	22,991	35,478	(83)		
6772	Plant Insurance Expense	31,516	43,250	43,250	23,012	11,734	*	Adjustment to premiums will be made upon changeover of plant; budget review will dedtermine additional funds available
4512	Less POC Allocated to W & S	(231,336)	(260,356)	(781,067)	(638,157)	(29,020)	*	Budget profile timing
	<b>Total Operating Expenditure</b>	<b>37,722</b>	<b>48,703</b>	<b>45,000</b>	<b>97,693</b>			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	0	0	(32,612)	0		
4513	Diesel Fuel Rebate Received	(22,797)	(15,000)	(45,000)	(52,790)	7,797		
4983	Income Received	0	0	0	(1,196)	0		
	<b>Total Operating Revenue</b>	<b>(22,797)</b>	<b>(15,000)</b>	<b>(45,000)</b>	<b>(86,598)</b>			
	<b>Total Plant Operation Costs</b>	<b>14,925</b>	<b>33,703</b>	<b>0</b>	<b>11,095</b>			

COA	Salaries and Wages	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	312,366	328,976	986,928	878,847	16,610	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	349,847	367,152	1,101,458	989,459	17,305	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(655,312)	(696,128)	(2,088,386)	(1,869,290)	(40,816)	*	Accrual wages allocated through timesheets jobs and programs
4592	Workers Compensation Paid	0	0	0	1,402	0		
	<b>Total Operating Expenditure</b>	<b>6,901</b>	<b>0</b>	<b>0</b>	<b>419</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,402)</b>			
	<b>Total Salaries and Wages</b>	<b>6,901</b>	<b>0</b>	<b>0</b>	<b>(983)</b>			

COA	Unclassified	31-October-2019 Year to Date Actuals	31-October-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	2,570	3,000	13,500	17,205	430		
	<b>Total Operating Expenditure</b>	<b>2,570</b>	<b>3,000</b>	<b>13,500</b>	<b>17,205</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(2,570)	(3,375)	(13,500)	(17,205)	(805)		
3813	Profit on Revaluation	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(2,570)</b>	<b>(3,375)</b>	<b>(13,500)</b>	<b>(17,205)</b>			
	<b>Total Unclassified</b>	<b>0</b>	<b>(375)</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>(19,528)</b>	<b>10,773</b>	<b>(1,789)</b>	<b>3,410</b>			

## List of Accounts Paid - October 2019

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4989	31/10/2019	Licensing Services Firearms	-128.00
DD16527.1	01/10/2019	LGSP	-8,635.89
DD16527.2	01/10/2019	Australian Super	-1,012.72
DD16527.3	01/10/2019	Wealth Personal Superannuation and Pension Fund	-594.65
DD16527.4	01/10/2019	Hostplus Superannution	-291.38
DD16527.5	01/10/2019	Prime Super	-220.36
DD16537.1	16/10/2019	LGSP	-8,602.25
DD16537.2	15/10/2019	Australian Super	-1,094.06
DD16537.3	16/10/2019	Wealth Personal Superannuation and Pension Fund	-555.47
DD16537.4	16/10/2019	Hostplus Superannution	-291.38
DD16537.5	15/10/2019	Prime Super	-220.36
DD16537.6	15/10/2019	ANZ Smart Choice Super	-106.09
DD16551.1	30/10/2019	LGSP	-8,564.97
DD16551.2	30/10/2019	Hostplus Superannution	-87.17
DD16551.3	29/10/2019	Rest Superannuation	-13.41
DD16551.4	29/10/2019	Australian Super	-944.56
DD16551.5	30/10/2019	Wealth Personal Superannuation and Pension Fund	-575.06
DD16551.6	29/10/2019	Hostplus Superannution	-217.92
DD16551.7	29/10/2019	Prime Super	-220.36
DD16551.8	29/10/2019	ANZ Smart Choice Super	-237.13
EFT23564	14/10/2019	Synergy	-2,071.06
EFT23565	14/10/2019	Water Corporation	-1,203.62
EFT23566	14/10/2019	Australia Post	-237.59
EFT23567	14/10/2019	Chapman Valley Menshed Inc	-400.00
EFT23568	14/10/2019	Complete Landscape Solutions	-5,500.00
EFT23569	14/10/2019	Five Star Business Solutions & Innovation	-601.00
EFT23570	14/10/2019	Geraldton Trophy Centre	-15.00
EFT23571	14/10/2019	HL Geospatial	-2,420.00
EFT23572	14/10/2019	JR & A Hersey Pty Ltd	-2,311.65
EFT23573	14/10/2019	Lenane Holdings Pty Ltd	-8,329.75
EFT23574	14/10/2019	Midwest Financial	-9,446.25
EFT23575	14/10/2019	Midwest Mowers and Can-Am	-450.00
EFT23576	14/10/2019	Miralec	-286.00
EFT23577	14/10/2019	Mood 4 Food	-275.00
EFT23578	14/10/2019	Norfolk Cleaning Service	-858.00
EFT23579	14/10/2019	Queens Supa IGA Supermarket	-134.57
EFT23580	14/10/2019	Refuel Australia	-33,867.16
EFT23581	14/10/2019	Shire of Chapman Valley	-500.00
EFT23582	14/10/2019	TeletracNavman Australia	-769.45
EFT23583	14/10/2019	Think Water Geraldton	-214.95
EFT23584	14/10/2019	Vigilante Landscape Architecture.	-750.00
EFT23585	14/10/2019	Williams Mufflers Brakes Tyres	-2,139.95
EFT23586	18/10/2019	Australian Taxation Office	-23,157.00
EFT23588	25/10/2019	Synergy	-913.54
EFT23589	25/10/2019	Telstra	-1,530.79
EFT23590	25/10/2019	Beaurepaires	-80.00
EFT23591	25/10/2019	Bolts R Us	-251.75
EFT23592	25/10/2019	Civic Legal	-739.20
EFT23593	25/10/2019	Erskine Michael Kelly	-89.25
EFT23594	25/10/2019	Geraldton Air Charter Pty Ltd	-1,475.00
EFT23595	25/10/2019	Geraldton Toyota	-342.13
EFT23596	25/10/2019	Geraldton Vintage Hire	-250.00



### List of Accounts Paid - October 2019

Chq/EFT	Date	Name	Amount
EFT23597	25/10/2019	Great Northern Rural Services	-2,723.06
EFT23598	25/10/2019	KW & V Farrell & Sons	-829.84
EFT23599	25/10/2019	Landmark	-858.00
EFT23600	25/10/2019	Local Community Insurance Services	-1,834.28
EFT23601	25/10/2019	Local Government Insurance Services WA	-49,058.26
EFT23602	25/10/2019	Magor Swartz Pty Ltd	-14,957.25
EFT23603	25/10/2019	Marketforce Pty Ltd	-16.50
EFT23604	25/10/2019	Miralec	-1,353.00
EFT23605	25/10/2019	Quantum Surveys	-1,485.00
EFT23606	25/10/2019	Robert J Dillon Pty Ltd	-418.00
EFT23607	25/10/2019	Thurkle Earthmoving & Maintenance Pty Ltd	-9,185.00
EFT23608	25/10/2019	Toll Transport Pty Ltd	-33.17
EFT23609	25/10/2019	Total Trenching	-500.00
EFT23610	25/10/2019	Waterman Irrigation Australia	-125.40
EFT23611	25/10/2019	Western Resource Recovery Pty Ltd	-663.50
EFT23615	31/10/2019	Node1Internet	-129.95
EFT23616	31/10/2019	Atom Supply	-2,327.03
EFT23617	31/10/2019	Batavia Timber and Salvage	-868.00
EFT23618	31/10/2019	Battery Mart	-495.00
EFT23619	31/10/2019	Bitutek Pty Ltd	-199,736.48
EFT23620	31/10/2019	Boc Limited	-114.35
EFT23621	31/10/2019	Bridgestone Tyre Centre	-1,602.50
EFT23622	31/10/2019	Bunnings Group Limited	-898.83
EFT23623	31/10/2019	Chapman Valley Menshed Inc	-400.00
EFT23624	31/10/2019	Cleanaway Co Pty Ltd	-11,495.64
EFT23625	31/10/2019	D-trans	-1,825.47
EFT23626	31/10/2019	Department Of Fire And Emergency Services	-840.00
EFT23627	31/10/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-265.41
EFT23628	31/10/2019	GSR Laser Tools	-4,461.10
EFT23629	31/10/2019	Geraldton Ag Services	-61.87
EFT23630	31/10/2019	Glenfield IGA	-212.88
EFT23631	31/10/2019	Landgate	-2,627.55
EFT23632	31/10/2019	Landwest Urban And Rural Planning Consultants	-1,353.00
EFT23633	31/10/2019	Local Community Insurance Services	-412.50
EFT23634	31/10/2019	ML Communications	-214.50
EFT23635	31/10/2019	Market Creations	-3,769.52
EFT23636	31/10/2019	Mood 4 Food	-410.00
EFT23637	31/10/2019	Nabawa Valley Tavern	-833.35
EFT23638	31/10/2019	Pauline Faye Forrester	-3,028.93
EFT23639	31/10/2019	Pirtek Geraldton	-777.29
EFT23640	31/10/2019	Purcher International	-1,810.30
EFT23641	31/10/2019	Statewide Bearings	-77.00
EFT23642	31/10/2019	Verlinden's Electrical Geraldton	-231.00
EFT23643	31/10/2019	Vigilante Landscape Architecture.	-1,500.00
EFT23644	31/10/2019	Westrac Pty Ltd	-4,551.84
EFT23645	31/10/2019	Yuna Primary School	-40.00
			<b>-\$ 465,634.40</b>
<b>TRUST ACCOUNT</b>			
430	31/10/2019	Co-Operative Bulk Handling	-530.00
EFT23559	14/10/2019	Anthony Steven Farrell	-80.00
EFT23560	14/10/2019	Building and Construction Industry Training Fund	-125.01

### List of Accounts Paid - October 2019

Chq/EFT	Date	Name	Amount
EFT23561	14/10/2019	Department of Mines, Industry Regulation & Safety	-396.55
EFT23562	14/10/2019	Peter John Humphrey	-80.00
EFT23563	14/10/2019	Shire of Chapman Valley	-1,452.97
EFT23587	25/10/2019	Valerie Joyce & Trevor Leonard Royce	-80.00
EFT23612	31/10/2019	Beverley Dawn Davidson	-80.00
EFT23613	31/10/2019	Glory Hall	-530.00
EFT23614	31/10/2019	Vera Joyce O'Donnell	-700.00
			<b>-\$ 4,054.53</b>

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

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	28,929.49
Balance as per Cash at Bank Account GL 170000	3,662,232.66
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	-
	<b>\$3,691,162.15</b>

**BANK**


Business Account (Account No 000040)	26,652.84
Investment Account (Account No 305784)	912,232.66
Investment Account (Account No 502999)	2,750,000.00
Term Deposit	-
	<b>3,688,885.50</b>

<i>Less</i> Outstanding Payments	128.00
<i>Plus</i> Outstanding Deposits	2,404.65
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [ Tfer to Trust from Muni ]	-

**\$3,691,162.15**

Difference Check 0.00

Completed by:

  
 \_\_\_\_\_  
 Moreen Stewart - Senior Finance Officer

01/11/19  
 \_\_\_\_\_  
 Date

Reviewed by:

  
 \_\_\_\_\_  
 Dianne Raymond - Mgr Finance & Corporate Services

4/11/2019  
 \_\_\_\_\_  
 Date



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

Facility Number  
 00018023 20000001

Payment Due Date  
 30 October 2019

Closing Balance  
 \$293.84

**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.

<b>Company Name</b> Shire Of Chapman Valley	<b>Number of Cards</b> 2	<b>Cash Advance Annual % Rate</b> 15.65%
<b>Contact Name</b> The Shire Clerk	<b>Facility Number</b> 00018023 20000001	<b>Facility Credit Limit</b> 10,000
<b>Statement From</b> 23 Sep 2019	<b>Statement To</b> 20 Oct 2019	<b>Payment Due Date</b> 30 Oct 2019
<b>Opening Balance</b> 0.00	<b>Closing Balance</b> 293.84	<b>Available Credit</b> 9,706.16

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	293.84	0.00	0.00	0.00	293.84	0.00

Received: \_\_\_\_\_  
 Authorised:   
 TEL: \_\_\_\_\_  
 E-MAIL: See Attached  
 JOB: \_\_\_\_\_  
 JOB: \_\_\_\_\_ PO: \_\_\_\_\_

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	5,744.96

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
23 SEP	<b>Purchases</b> COLES EXPRESS 6935 LEEMING AUS	102.48	PS4-156-600
09 OCT	SERVICE STATIONS SKEETAS RESTAURANT & GERALDTON AUS	25.70	104620-02 SecV/DACA - Morseby Range
13 OCT	EATING PLACES, RESTAURANTS WINDMILL ROADHOUSE REGANS FORD AUS	126.86	PS4-156-600
	<b>Sub Total:</b>	<b>255.04</b>	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	255.04	0.00	0.00	0.00	255.04	0.00

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

Cardholder Signature \_\_\_\_\_

Date 1/11/2019

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_

Date 1/11/2019

5000923 / M000352 / 292 / CNT/VP4P1

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	3,961.20

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 OCT	<b>Purchases</b> MINGENEW BAKERY MINGENEW AUS	28.20	104620-02 DEBIT 3110
15 OCT	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	10.60	104620-02 DEBIT/m Kennedy Geraldton
	<b>Sub Total:</b>	<b>38.80</b>	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	38.80	0.00	0.00	0.00	38.80	0.00

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

Cardholder Signature \_\_\_\_\_

Date 29/10/19

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_

Date 1/11/2019

S000924 / M000352 / 292 / CN1VP4P1