



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 November 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 9th December 2019
Prepared by: Dianne Raymond
Reviewed by: Maurice Battilana

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

Items of Significance

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

	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	5.69%	184,021	37,000	10,477	26,523
Plant & Equipment	4.96%	520,600	101,600	25,836	75,764
Infrastructure - Roads	50.05%	2,110,840	1,188,649	1,056,492	132,157

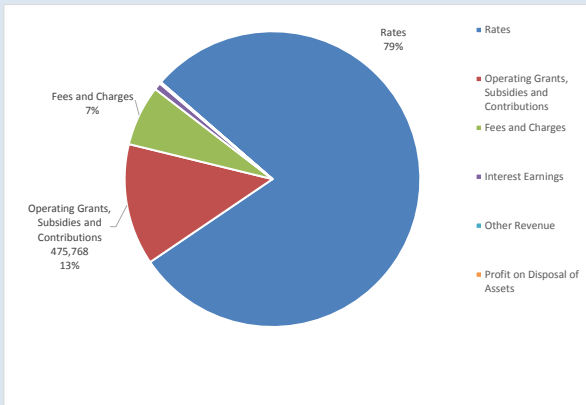
* Note: % Compares current ytd actuals to ytd budget

Financial Position		This Time Last Year	Year to Date Actual
Adjusted Net Current Assets		\$ 3,562,350	\$ 3,662,679
Cash and Equivalent - Unrestricted		\$ 3,326,487	\$ 3,847,722
Cash and Equivalent - Restricted		\$ 742,062	\$ 875,463
Receivables - Rates		\$ 462,227	\$ 388,973
Receivables - Other		\$ 4,640	\$ 2,751
Payables		\$ 183,753	\$ 569,679

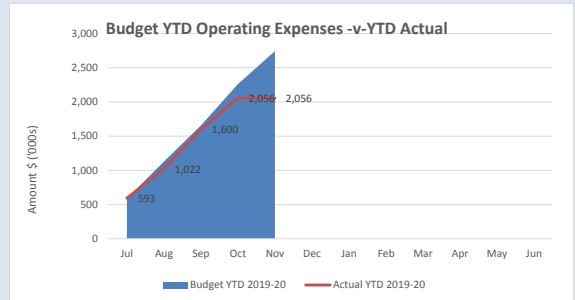
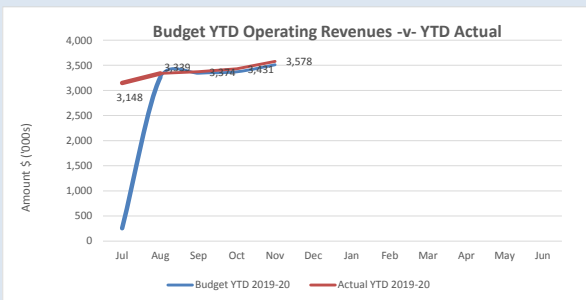
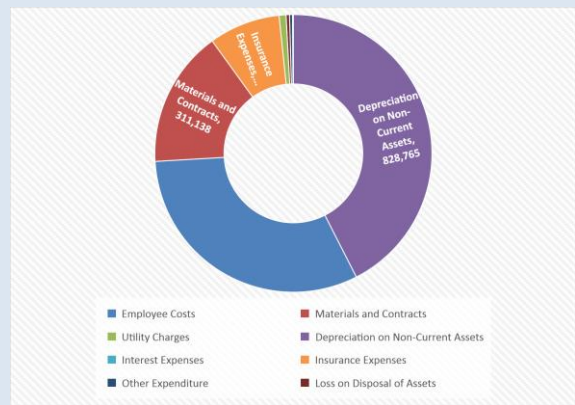
* Note: Compares current ytd actuals to prior year actuals at the same time

[YEAR TO DATE SUMMARY GRAPHS](#)

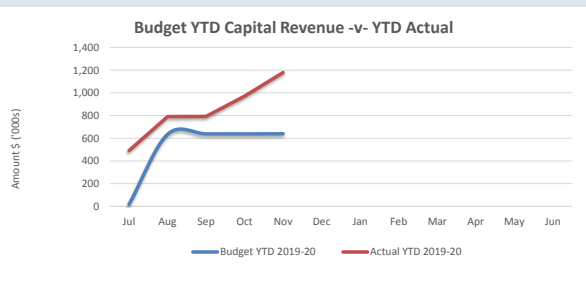
OPERATING REVENUE



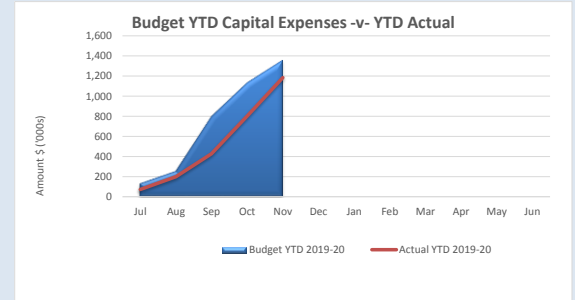
OPERATING EXPENSES



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 30 NOVEMBER 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Governance		1,200	500	7,728	7,228	1446%	▲
General Purpose Funding - Rates	5	2,826,721	2,826,721	2,831,412	4,691	0%	
General Purpose Funding - Other		522,817	266,414	290,758	24,344	9%	
Law, Order and Public Safety		30,685	15,469	19,012	3,543	23%	
Health		5,764	4,446	3,065	(1,381)	(31%)	
Housing		0	0	0	0		
Community Amenities		182,727	158,992	171,044	12,053	8%	
Recreation and Culture		217,464	63,593	76,221	12,628	20%	▲
Transport		134,435	130,896	143,404	12,508	10%	
Economic Services		21,770	11,107	9,042	(2,065)	(19%)	
Other Property and Services		70,500	32,745	26,672	(6,073)	(19%)	
		4,014,082	3,510,883	3,578,359	67,476	2%	
Expenditure from operating activities							
Governance		(426,944)	(224,501)	(127,716)	96,785	43%	▲
General Purpose Funding		(130,230)	(46,473)	(43,057)	3,416	7%	
Law, Order and Public Safety		(265,058)	(125,581)	(84,366)	41,215	33%	▲
Education and Welfare		(2,000)	(500)	(80)	420	84%	
Health		(37,110)	(14,880)	(4,088)	10,792	73%	▲
Housing		(71,480)	(17,517)	(8,748)	8,769	50%	
Community Amenities		(721,884)	(277,708)	(241,578)	36,130	13%	▲
Recreation and Culture		(892,857)	(366,379)	(363,285)	3,094	1%	
Transport		(4,234,091)	(1,507,965)	(961,522)	546,443	36%	▲
Economic Services		(344,546)	(142,584)	(123,349)	19,235	13%	▲
Other Property and Services		(68,711)	(20,865)	7,208	28,073	135%	▲
		(7,194,911)	(2,744,953)	(1,950,582)	794,371	29%	
Operating activities excluded from budget							
Add Back Depreciation		3,132,359	1,305,150	828,765	(476,385)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,775)	2,086,275	2,462,952			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	565,675	1,102,087	536,412	95%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	53,500	60,670	7,170	13%	
Capital Acquisitions	7	(2,815,461)	(1,327,249)	(1,092,806)	234,443	18%	▲
Amount attributable to investing activities		(1,243,008)	(708,074)	69,951			
Financing Activities							
Transfer from Reserves	9	402,381	20,188	17,000	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	(31,697)	0	0%	
Transfer to Reserves	9	(235,290)	(1,370)	(59,846)	(58,476)	(4268%)	▼
Amount attributable to financing activities		98,465	(12,879)	(74,543)			
Closing Funding Surplus(Deficit)	1(b)	(0)	2,569,640	3,662,679			

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

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

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Rates	5	2,826,721	2,826,721	2,831,412	4,691	0%	
Operating Grants, Subsidies and Contributions	10	784,465	418,720	475,768	57,049	14%	▲
Fees and Charges		311,307	234,028	236,530	2,502	1%	
Interest Earnings		53,290	26,482	27,991	1,509	6%	
Other Revenue		11,800	4,932	5,294	362	7%	
Profit on Disposal of Assets	6	26,500	0	1,364	1,364		
		4,014,083	3,510,883	3,578,359	67,476	2%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(700,428)	(616,005)	84,423	12%	▲
Materials and Contracts		(1,698,891)	(510,385)	(311,138)	199,247	39%	▲
Utility Charges		(54,917)	(20,681)	(15,807)	4,874	24%	
Insurance Expenses		(182,375)	(177,314)	(162,319)	14,995	8%	
Interest Expenses		(5,898)	(2,300)	(2,080)	220	10%	
Depreciation on Non-Current Assets		(3,132,359)	(1,305,150)	(828,765)	476,385	37%	▲
Loss on Disposal of Assets	6	(15,195)	(15,195)	(7,774)	7,421	49%	
Other Expenditure		(123,430)	(13,500)	(6,694)	6,806	50%	
		(7,194,911)	(2,744,953)	(1,950,582)	794,371	29%	▲
Operating activities excluded from budget							
Add back Depreciation		3,132,359	1,305,150	828,765	(476,385)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,774)	2,086,275	2,462,952			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	565,675	1,102,087	536,412	95%	▲
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Capital acquisitions	7	(2,815,461)	(1,327,249)	(1,092,806)	234,443	18%	▲
Amount attributable to investing activities		(1,243,008)	(708,074)	69,952			
Financing Activities							
Transfer from Reserves	9	402,381	20,188	17,000	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	(31,697)	0	(0%)	
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Amount attributable to financing activities		98,465	(12,879)	(74,543)			
Closing Funding Surplus (Deficit)	1(b)	0	2,569,640	3,662,679			

KEY INFORMATION

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**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 NOVEMBER 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.

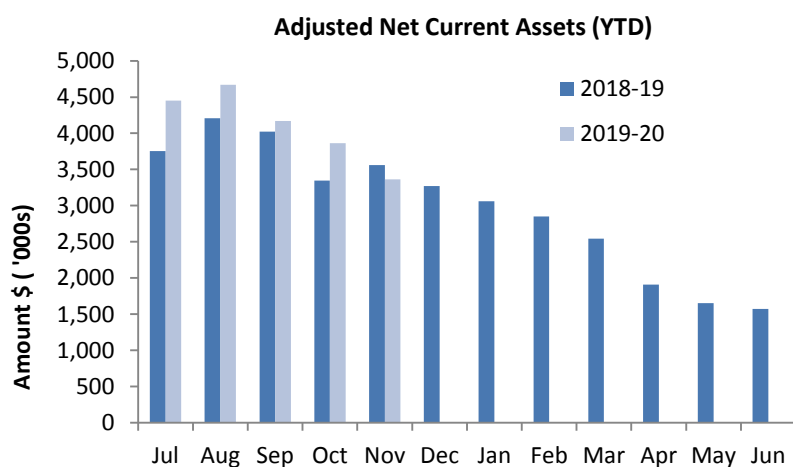
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 30 Nov 2018	Year to Date Actual 30 Nov 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	3,326,487	3,847,722
Cash Restricted	3	832,618	742,062	875,463
Receivables - Rates	4	93,429	462,227	388,973
Receivables - Other	4	8,397	4,640	2,751
Interest / ATO Receivable / Prepaid Expenses		1,228	0	0
Inventories		4,222	1,912	4,221
		2,454,503	4,537,328	5,119,131
Less: Current Liabilities				
Payables		(416,517)	(183,753)	(569,679)
Provisions - employee		(423,049)	(314,497)	(423,049)
ATO Payables		(1,050)	(49,163)	(11,310)
		(840,616)	(547,413)	(1,004,038)
Unadjusted Net Current Assets		1,613,887	3,989,915	4,115,093
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(742,062)	(875,463)
Add: Provisions - employee		423,049	314,497	423,049
Adjusted Net Current Assets		1,204,318	3,562,350	3,662,679

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
\$3.66 M
Last Year YTD
Surplus(Deficit)
\$3.56 M

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

TRADE AND OTHER PAYABLES

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

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

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	7,228	1446%	▲	Permanent	LGIS Insurance policy credit
Recreation and Culture	12,628	20%	▲	Timing	Camping fees and Grant fundng
Transport	12,508	10%	▲	Timing	Grant funding
Expenditure from operating activities					
Governance	96,785	43%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	41,215	33%	▼	Timing	Trainee Ranger yet to be appointed
Health	10,792	73%	▲	Timing	External contractor invoices yet to be received
Community Amenities	36,130	13%	▼	Timing	Domestic Rubbish contractor expenses
Transport	546,443	36%	▲	Timing	Depreciation under review
Economic Services	19,235	13%	▲	Timing	Tourism & Promotional expenditure; admin allocations
Other Property and Services	28,073	135%	▲	Timing	Fuel, Tyres and Insurance
Investing Activities					
Non-operating Grants, Subsidies and Contributions	536,412	95%	▲	Timing	R2R Grant funding included all Dartmoor & East Nabawa
Capital Acquisitions	234,443	18%	▼	Timing	Refer Note 7
Financing Activities					
Transfer to Reserves	(58,476)	(4268%)	▼	Timing	Transferred proceeds for sale of house & Unspent Grant Reserve for CCTV

KEY INFORMATION

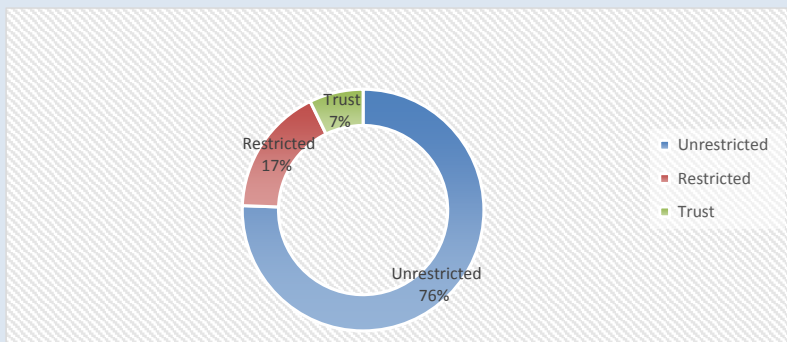
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	23,790			23,790	Westpac	At Call
Municipal Investment Account	3,823,233			3,823,233	Westpac	At Call
Reserve Fund - Leave		115,626		115,626	Westpac	At Call
Reserve Fund - Water		14,234		14,234	Westpac	At Call
Reserve Fund - Office & Equipment		39,733		39,733	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,764		256,764	Westpac	At Call
Reserve Fund - Legal		40,006		40,006	Westpac	At Call
Reserve Fund - Land Development		52,062		52,062	Westpac	At Call
Reserve Fund - Roadworks		102,125		102,125	Westpac	At Call
Reserve Fund - Landcare		15,844		15,844	Westpac	At Call
Reserve Fund - Building		209,034		209,034	Westpac	At Call
Reserve Fund - Unspent Grants		30,035		30,035	Westpac	At Call
Trust Bank Account			99,477	99,477	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			141,918	141,918	Westpac	28-Feb-20
TD 454202 - Wokarena Intersection Upgrade			125,935	125,935	Westpac	28-Feb-20
Total	3,847,722	875,463	367,330	5,090,516		

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
\$5.09 M	\$3.85 M

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

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	30 Nov 19
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,831,412
Less Collections to date	(2,751,477)	(2,535,511)
Equals Current Outstanding	93,072	388,973
Net Rates Collectable	93,072	388,973
% Collected	97.29%	86.70%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	185	449	1,447	670	2,751
Percentage	7%	16%	53%	24%	
Balance per Trial Balance					
Sundry debtors					2,751
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					2,751

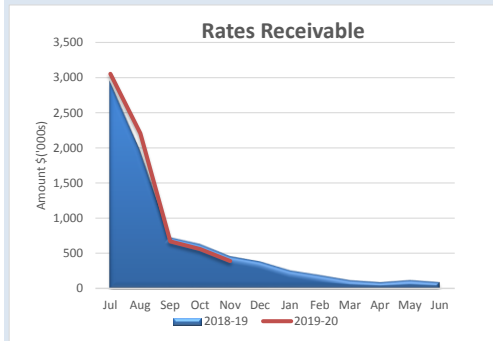
Amounts shown above include GST (where applicable)

KEY INFORMATION

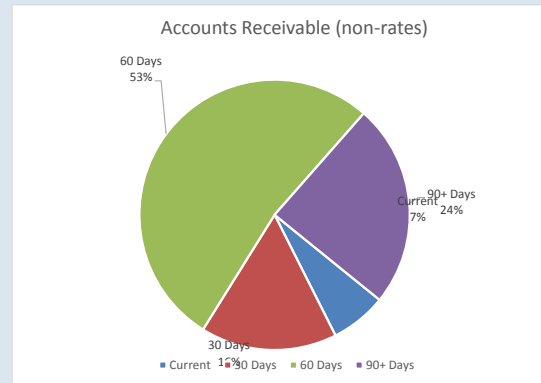
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
87%	\$388,973



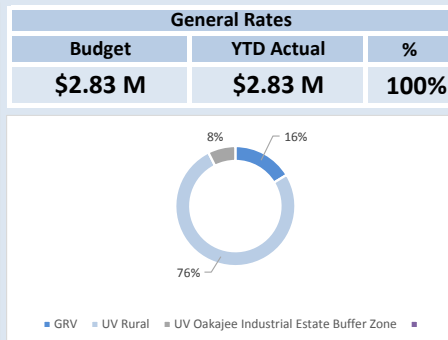
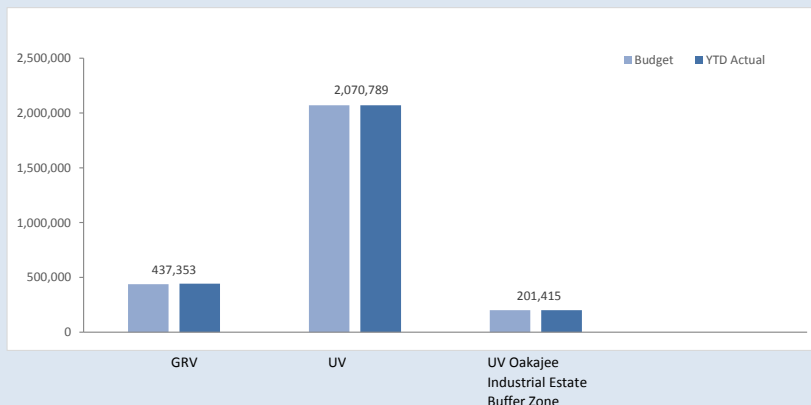
Debtors Due
\$2,751
Over 30 Days
93%
Over 90 Days
24%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual				
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue	
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate												
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	4,545	266	442,164	
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	
Minimum Payment	Minimum \$											
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200	
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800	
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0	
Sub-Totals		898	195,784,676	2,852,857	0	0	2,852,857	2,853,557	3,906	86	2,857,548	
Discount/Concession							0					
Movement in Excess Rates							(26,135)	0	0	0	(26,136)	
Amount from General Rates							2,826,721				2,831,412	
Ex-Gratia Rates							0				0	
Total General Rates							2,826,721				2,831,412	
Totals							2,826,721				2,831,412	

SIGNIFICANT ACCOUNTING POLICIES

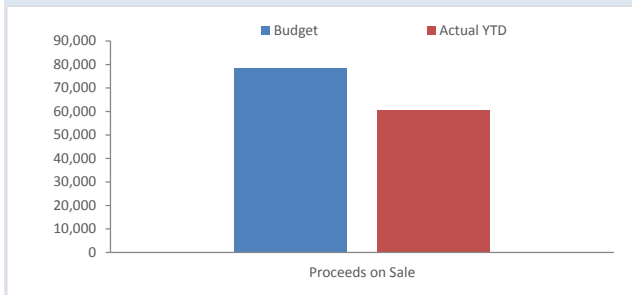
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



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

KEY INFORMATION



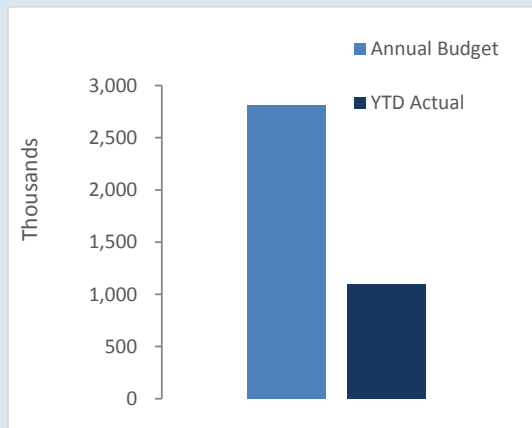
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$60,671	77%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	37,000	10,477	(26,523)
Plant, Tools & Equipment	520,600	101,600	25,836	(75,764)
Infrastructure - Roads	2,110,840	1,188,649	1,056,492	(132,157)
Capital Expenditure Totals	2,815,461	1,327,249	1,092,806	(234,443)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	565,675	1,102,087	536,412
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	53,500	60,671	7,171
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,740	708,074	(69,952)	(778,026)
Capital Funding Total	2,815,461	1,327,249	1,092,806	(234,443)

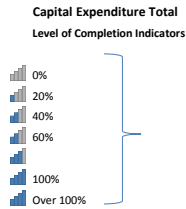
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.82 M	\$1.09 M	39%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$1.1 M	74%



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
Capital Expenditure Buildings						
0.13	Nabawa Cemetery	124150	21,000	0	2,775 (2,775)	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	25,000	0 25,000	Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Subject to grant funding in the new year
0.03	Bill Hemsley Park Activation Project	128340	84,771	0	2,706 (2,706)	BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ. Purchase Order raised for BBQ, Fitness Equipment and Gravel components
0.42	Bill Hemsley Park Masterplan	128340	12,000	12,000	4,996 7,004	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	Bar Upgrades CVFC requested works, quotes are progressing, to be completed Feb 2020
0.06	Buildings Total		184,021	37,000	10,477	26,523
Plant & Equipment						
1.00	CCTV Nabawa Transfer Station & Mills Lookout	131040	0	17,000	17,000	0 Purchase Completed
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	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	74,000	8,836	65,164 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	Plant & Equipment Total		520,600	101,600	25,836	75,764
Infrastructure - Roads						
1.00	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	547,372	547,372	547,232	141 Project completed and MRWA claimed 100%
0.93	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	489,078	489,078	455,841	33,238 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
0.09	East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3	131140 - C16E	433,181	152,198	36,948	115,250 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	131140 - C151A	90,752	0	0	0 Yet to commence
1.00	Bill Hemsley Park Activation Project Gravel	CHEM1	0	0	16,472	(16,472) In house works delivered by road crew
0.50	Infrastructure - Roads Total		2,110,840	1,188,649	1,056,492	132,157
0.39	Grand Total		2,815,461	1,327,249	1,092,806	234,443

Information on Borrowings	30/06/2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
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
Transport									
Loan 97- Plant	19,163	0	0	9,522	19,162	9,641	1	239	524
	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398
Total	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398

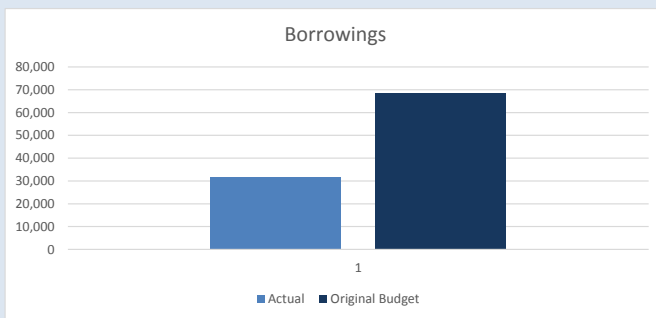
All debenture repayments were financed by general purpose revenue.

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.



Principal Repayments	\$31,697
Interest Earned	\$27,991
Interest Expense	\$2,080
Reserves Bal	\$.88 M
Loans Due	\$.13 M

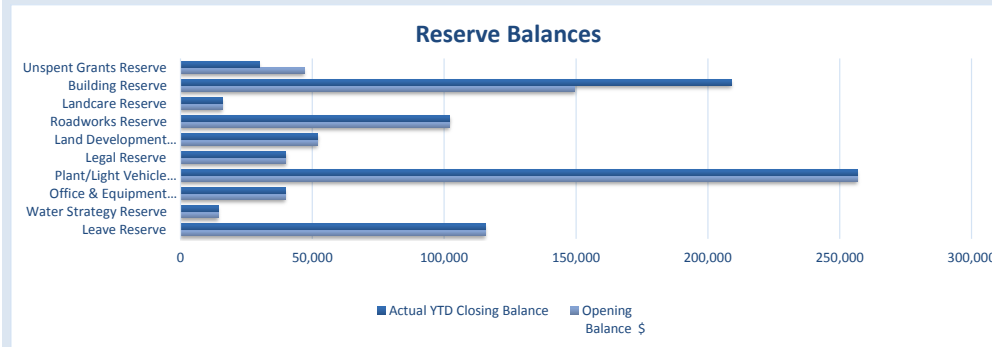
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

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	74	30,000	0	(50,100)	0	95,992	115,626
Water Strategy Reserve	14,225	60	9	0	0	0	0	14,285	14,234
Office & Equipment Reserve	39,708	180	25	0	0	(10,000)	0	29,888	39,733
Plant/Light Vehicle Reserve	256,599	900	165	150,000	0	(255,268)	0	152,231	256,764
Legal Reserve	39,980	180	26	0	0	0	0	40,160	40,006
Land Development Reserve	52,028	300	33	0	0	0	0	52,328	52,062
Roadworks Reserve	102,060	420	65	0	0	0	0	102,480	102,125
Landcare Reserve	15,834	60	10	0	0	(15,000)	0	894	15,844
Building Reserve	149,618	650	109	52,000	59,307	(25,000)	0	177,268	209,034
Unspent Grants Reserve	47,013	0	22	0	0	(47,013)	(17,000)	0	30,035
	832,617	3,290	539	232,000	59,307	(402,381)	(17,000)	665,526	875,463

KEY INFORMATION



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

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	251,602	125,801	121,297	(4,504)
Grants Commission - Equalisation (General Purpose)	195,384	97,692	125,275	27,583
Ex Gratia Rates	10,041	10,041	10,023	(18)
Governance				
Minor Income Received - Other General	1,200	500	0	(500)
Reimbursements & Contributions	0	0	7,680	7,680
Law, Order and Public Safety				
DFES Grant Income	20,635	6,878	13,901	7,022
Community Amenities				
Grants & Other Income Received	5,000	0	5,000	5,000
Dolby Creek Management Plan Income (gst free)	2,247	2,247	1,401	(845)
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
Recreation and Culture				
Grants & Other Income Received	108,771	24,000	24,706	706
Transport				
MRWA Direct Grant.	116,936	116,936	125,058	8,122
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
Other Property and Services				
Diesel Fuel Rebate Received	45,000	18,750	22,797	4,047
Overpayments/Recoverables - Income	13,500	3,375	2,570	(805)
Operating grants, subsidies and contributions Total	784,465	418,720	475,768	57,049
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	456,133	773,467	317,334
R2R (Construction) Income	328,620	109,542	328,620	219,078
Non-operating grants, subsidies and contributions Total	1,493,953	565,675	1,102,087	536,412
Grand Total	2,278,418	984,395	1,577,855	593,461

KEY INFORMATION

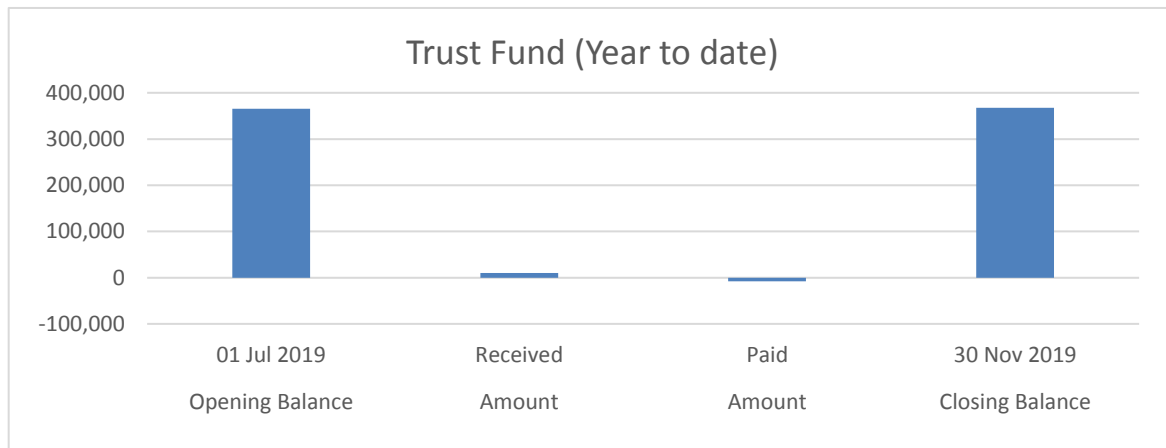
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 30 Nov 2019
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	6,130	(5,280)	4,340
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	(90)	6,050
CTF Levy	276	417	(208)	485
Building Commission	623	1,311	(801)	1,133
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	365,621	9,871	-8,162	367,330

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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	
	30-November-2019	30-November-2019	30/06/2020	30/06/2019
Operating Expenditure				
Governance	127,716	224,501	426,944	478,601
General Purpose Funding	43,057	46,473	130,230	114,677
Law, Order and Public Safety	84,366	125,581	265,058	191,216
Education	80	500	2,000	160
Health	4,088	14,880	37,110	16,412
Housing	8,748	17,517	19,480	2,811
Community Amenities	241,578	277,708	721,884	653,414
Recreation and Culture	363,285	366,379	892,857	756,144
Transport	961,522	1,507,965	4,286,091	4,356,448
Economic Services	123,349	142,584	344,546	310,048
Other Property and Services	(7,208)	20,865	68,711	188,760
Total Expenditure (E)	1,950,582	2,744,953	7,194,912	7,068,691
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-November-2019	30-November-2019	30/06/2020	30/06/2019
Operating Revenue				
Governance	(7,728)	(500)	(1,200)	(26,808)
General Purpose Funding	(3,122,170)	(3,093,135)	(3,349,538)	(3,734,614)
Law, Order and Public Safety	(19,012)	(15,469)	(30,685)	(71,768)
Health	(3,065)	(4,446)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(171,044)	(158,992)	(182,727)	(213,312)
Recreation and Culture	(76,221)	(63,593)	(217,464)	(118,864)
Transport	(1,245,491)	(698,071)	(1,628,389)	(1,585,124)
Economic Services	(9,042)	(11,107)	(21,770)	(25,306)
Other Property and Services	(26,672)	(32,745)	(70,500)	(110,762)
Total Revenue (R)	(4,680,446)	(4,078,058)	(5,508,036)	(5,897,560)
Operating (Profit)/Loss (R-E)	(2,729,864)	(1,333,105)	1,686,876	1,171,131
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-November-2019	30-November-2019	30/06/2020	30/06/2019
Adjustment for Non-Cash Items				
Depreciation	828,765	1,305,150	3,132,358	3,132,358
Profit/Loss on Sale of Asset	6,410	13,695	(11,305)	
Movement in accruals	0	0		90,763
Total Non-Cash Items (NC)	835,175	1,318,845	3,121,053	3,223,121
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-November-2019	30-November-2019	30/06/2020	30/06/2019
Capital				
Land and Buildings	26,949	37,000	184,021	
Plant and Equipment	25,836	91,000	510,000	726,357
Tools and Equipment	0	10,600	10,600	
Roads	1,040,020	1,188,649	2,110,839	1,430,317
Transfer from Reserves	(17,000)	(20,188)	(402,381)	(258,259)
Transfer to Reserves	59,846	1,370	235,290	304,026
Repayment of Debentures	31,697	31,697	68,626	99,136
Proceeds from sale of equipment	(1,364)	(1,500)	(26,500)	(85,963)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
Total Capital	1,106,678	1,286,628	2,638,495	2,215,614
Opening (Surplus)/Deficit	(1,204,318)	(1,204,318)	(1,204,318)	(1,367,942)
<i>End of year adjustments</i>				
<i>Annual Audited Financial Statement Surplus</i>				
Closing (Surplus)/Deficit	(3,662,679)	(2,569,640)	0	(1,204,318)

COA	Rate Revenue	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	941	1,751	3,500	3,918	810		
0062	Sundry Expenses	12	25	100	37	13		
0082	Rates - Other Costs.	0	0	500	129	0		
0132	Valuation Expenses	864	892	16,000	24,750	28		
0352	Rates - Administration Allocation	41,240	43,595	104,630	85,934	2,355		
	Total Operating Expenditure	43,057	46,263	129,730	114,768			
	Operating Revenue							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,827,421)	(2,826,721)	(2,826,721)	(2,729,862)	700		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(11)	0		
0033	Back Rates	(85)	0	0	(336)	85		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		
0071	Interim Rates Raised	(3,906)	0	0	(13,183)	3,906		
0113	Interest - Overdue Rates	(8,183)	(5,210)	(12,500)	(16,351)	2,973		
0123	Interest - Instalment Payments	(6,691)	(7,402)	(7,500)	(8,056)	(711)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,473)	(4,923)	(5,000)	(5,310)	(450)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,700)	(1,475)	(2,500)	(3,350)	225		
	Total Operating Revenue	(2,862,481)	(2,855,772)	(2,869,262)	(2,786,023)			
	Total Rate Revenue	(2,819,424)	(2,809,509)	(2,739,532)	(2,671,255)			

COA	General Purpose Funding	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	210	500	0	210		
	Operating Revenue							
0201	Legal Reserve Income	(26)	(75)	(180)	(172)	(49)		
0203	Leave Reserve Income	(74)	(225)	(540)	(498)	(151)		
0204	Land Development Reserve Income	(33)	(125)	(300)	(224)	(92)		
0205	Building Reserve Income	(109)	(270)	(650)	(677)	(161)		
0206	Roadworks Reserve Income	(65)	(175)	(420)	(440)	(110)		
0215	Unspent Grants Reserve Income	(22)	0	0	(13)	22		
0223	Water Strategy Reserve Income	(9)	(25)	(60)	(61)	(16)		
0233	Grants Commission - Road Funding	(121,297)	(125,801)	(251,602)	(526,207)	(4,504)		
0243	Computer and Office Equipment Reserve	(25)	(75)	(180)	(171)	(50)		
0253	Grants Commission - (General Purpose)	(125,275)	(97,692)	(195,384)	(388,321)	27,583	*	Grants quarterly payment above budget profile
0273	Plant/Light Vehicle Reserve Income	(165)	(375)	(900)	(933)	(210)		
0453	Interest Received - Municipal Account	(12,578)	(12,500)	(30,000)	(30,805)	78		
0506	Landcare Reserve Income	(10)	(25)	(60)	(68)	(15)		
	Total Operating Revenue	(259,689)	(237,363)	(480,276)	(948,591)			
	Total General Purpose Income	(259,689)	(237,153)	(479,776)	(948,591)			
	Total General Purpose Funding	(3,079,113)	(3,046,662)	(3,219,308)	(3,619,847)			

COA	Governance	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	14,650	14,650	0	14,650	*	Invoice received December 2019
0182	Subscriptions & Memberships Expense	23,220	22,785	29,625	23,448	(435)		
0192	Members Conference & Training Expenses	7,773	11,000	20,000	6,694	3,227		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	240	100	1,350	230	(140)		
0232	Consultancy & Legal Expenses	672	7,500	15,000	0	6,828		
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	1,287	4,306	9,171	6,959	3,019		
0332	Furniture & Equipment (Opex)	9,280	20,100	20,100	0	10,820	*	Quotes pending for Chambers IT upgrade, invoice yet to be received for new devices
0442	Members Administration Allocation	54,987	58,130	139,506	201,162	3,143		
0462	Meeting & Refreshments Expense	12,853	18,000	35,000	19,671	5,147		
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		
	Total Operating Expenditure	127,716	186,864	426,944	389,226	59,148		
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	127,716	186,864	426,944	389,226	59,148		

COA	Adminstration	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	9,000	40,272	0		
0222	Fringe Benefits Tax	10,803	11,250	45,000	43,940	447		
0282	Administration SGC 9.50%	22,701	42,001	76,011	53,569	19,300	*	Timing Super Guarantee on leave loading back payment yet to be processed
0292	Admin Salaries Expense	208,168	225,470	541,129	550,993	17,302	*	Timing budget profile & leave
0294	Admin Staff Housing Allowance	5,427	5,560	13,342	13,006	133		
0312	Admin - Max 3% Council Additional Contr	6,118	6,615	15,874	14,512	497		
0362	Accrued Annual Leave - Admin	0	0	0	6,642	0		
0372	Admin Workers Compensation Insurance	13,664	12,958	13,440	12,571	(706)		
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	10,768	13,925	33,414	35,729	3,157		
0432	Admin Building Operations	8,663	11,400	20,593	21,660	2,737		
0472	Office Expenses - General	2,862	8,165	16,500	11,976	5,303		
0473	Admin Building Repairs & Maintenance	3,274	974	8,000	9,640	(2,300)		
0482	Office Telephone & Internet Expenses	3,459	7,005	19,800	15,736	3,546		
0492	Advertising Expenses	2,907	4,585	11,000	4,554	1,678		
0502	Computer Hardware Service & Repair	9,398	17,325	45,883	45,330	7,927		
0512	Furniture & Equipment - (Expensed)	4,962	5,400	10,400	7,169	438		
0522	Freight & Postage Expense	540	625	1,500	1,480	85		
0542	Printing & Stationary Expense	6,352	8,335	20,000	19,073	1,983		
0552	Motor Vehicle Expenses	3,030	2,915	7,000	7,353	(115)		
0562	Adminstration LSL Expense	23,824	17,440	41,853	3,530	(6,384)		
0592	Admin Allocated to Programs	(458,227)	(485,905)	(1,166,173)	(1,080,596)	(27,678)	*	Timing
0622	Uniform Expense	225	668	2,003	1,093	443		
0632	Staff Training, Conference and Recruitment	3,088	9,000	28,000	16,630	5,912		
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	15,474	31,400	72,400	46,327	15,926	*	Timing
0702	Bank Fees & Charges	3,731	4,890	8,600	8,240	1,159		
0712	Occupational Health & Safety	194	1,250	5,000	2,558	1,056		
0722	Accounting Software Operating Expenditure	40,128	37,936	44,827	41,641	(2,192)		
7002	Admin Depreciation	23,805	11,095	26,626	44,838	(12,710)	*	Under review
	Total Operating Expenditure	(0)	37,637	(0)	23,768	37,637		

COA	Adminstration	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(48)	(500)	(1,200)	(2,024)	(452)		
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		
	Total Operating Revenue	(7,728)	(500)	(1,200)	(26,521)	7,228		
	Capital Expenditure / Reserve Transfers							
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	74	225	30,540	498	151		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	25	75	180	171	50		
4780	Tfr to Plant/Light Vehicle Reserve	165	375	900	933	210		
	Total Capital Expenditure / Reserve Transfers	264	675	(19,980)	1,484	411		
	Total Administration	(7,464)	37,812	(21,180)	(1,268)	45,276		
	Total Governance/Administration	120,252	224,676	405,764	387,957	104,424		

COA	Fire Prevention	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	4,582	4,750	11,398	10,742	168		
0672	Fire Break Inspection Fees	1,341	2,000	2,000	1,555	659		
0762	Ranger's Allocation Expenses	10,014	17,675	42,417	22,088	7,661		
0832	ESL - Shire Properties.	840	900	900	820	60		
0882	Fire Prevention Enforcement Expenditure	0	500	1,000	300	500		
1722	Brigades Operating Expenses	17,312	26,138	36,475	30,379	8,826		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	24,962	30,390	72,935	73,668	5,428		
	Total Operating Expenditure	59,051	82,353	167,124	139,551			
	Operating Revenue							
0703	Fines & Penalties Income	(500)	(1,000)	(1,250)	(2,000)	(500)		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
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	(500)	(1,000)	0	(500)		
	Total Operating Revenue	(14,401)	(12,378)	(26,885)	(36,058)			
	Capital Expenditure / Reserve Transfers							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(2,695)			
	Total Fire Prevention	44,650	69,975	140,239	100,799			

COA	Animal Control	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	9,165	9,500	22,797	11,876	335		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	580	1,000	1,074	452		
0852	Rangers Allocation	10,014	15,360	36,869	22,088	5,346		
	Total Operating Expenditure	19,307	25,440	60,666	36,544			
	Operating Revenue							
0843	Impoundment Fees	(250)	0	(100)	(141)	250		
0853	Dog/Cat Registrations Income	(3,962)	(3,091)	(3,400)	(4,369)	871		
0863	Fines & Penalties	(400)	0	(300)	(1,200)	400		
	Total Operating Revenue	(4,612)	(3,091)	(3,800)	(5,710)			
	Total Animal Control	14,695	22,349	56,866	30,834			

COA	Other Law, Order and Public Safety	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	6,009	15,360	36,869	13,252	9,351		
0962	Misc. Expenses - Other Law and Order	0	165	400	31	165		
	Total Operating Expenditure	6,009	15,525	37,269	13,283			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	6,009	15,525	37,269	13,283			

COA	Rangers Expenses	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0152	Provision for LSL	0	7,500	15,000	(1,956)	7,500		
0772	Trainee Ranger Expense	0	20,830	50,000	0	20,830	*	Trainee Ranger recruitment in progress, will be over 2 financial years
0872	Rangers Superannuation - Council 3%	0	115	279	0	115		
0892	Salary & Wages Expense-Rangers	30,245	34,400	82,564	73,143	4,155		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	2,815	3,250	7,794	6,623	435		
0932	Conference & Training	0	415	1,000	0	415		
0982	Rangers Expense	5,479	3,615	8,400	9,694	(1,864)		
1012	Tools & Equipment - Low Value	0	415	1,000	0	415		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(40,057)	(69,825)	(167,585)	(88,566)	(29,768)	*	Budget profile timing includes Trainee Ranger
	Total Operating Expenditure	0	2,263	0	(859)			
	Operating Revenue							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	Capital Expenditure / Reserve Transfers							
1804	Transfer to Unspent Grant Reserve (Ranger Service	22	0	0	30,013	(22)		
1805	Transfer from Unspent Grant Reserve (Ranger Serv	0	0	(30,013)	0	0		
0875	Tfr from Leave Reserve	0	(3,188)	(8,500)	0	(3,188)		
	Total Capital Expenditure / Reserve Transfers	22	(3,188)	(38,513)	30,013			
	Total Rangers Expenses	22	(925)	(38,513)	(846)			
	Total Law, Order and Fire Safety	65,376	106,924	195,860	144,070			

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

COA	Health Inspection and Administration	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
1282	Ranger Allocation - Pool Inspections Expense	3,605	8,380	20,110	8,168	4,775		
1292	Health Expenses General	483	6,500	17,000	4,751	6,018		
	Total Operating Expenditure	4,088	14,880	37,110	12,919			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,626)	(1,470)	(1,470)	(1,512)	156		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(236)	(1,062)	(1,770)	(1,888)	(826)		
1583	Health Administration Fees	(449)	(1,160)	(1,770)	(2,168)	(711)		
	Total Operating Revenue	(3,065)	(4,446)	(5,764)	(6,322)			
	Total Health Inspection and Administration	1,022	10,434	31,346	6,596		0	

COA	Housing	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	746	1,762	2,940	1,465	1,016		
2542	Housing Other Depreciation	229	560	1,345	1,345	331		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	Total Operating Expenditure	8,748	17,517	19,480	2,811			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	Total Operating Revenue	0	0	0	(4,680)			
	Capital Expenditure / Reserve Transfers							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,416	270	52,650	677	(59,146)	*	Budget profile timing - proceed sale of house transferred Sept 19 not 30 June
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	Total Capital / Reserves	59,416	270	52,650	677			
	Total Housing	68,164	17,787	72,130	(1,192)			

COA	Sanitation - Household Refuse	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	43,876	60,750	145,800	131,443	16,874	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	1,256	1,250	2,996	2,996	(6)		
1792	Refuse Site Repairs & Maintenance	13,766	13,079	26,017	11,894	(687)		Nabawa tip works include upgrade to CCTV cameras and replacements
2502	Domestic Rubbish - Admin Allocation	18,329	19,395	46,550	42,967	1,066		
	Total Operating Expenditure	77,227	94,474	221,363	189,300			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(153,179)	(148,830)	(148,830)	(145,190)	4,349		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	Total Operating Revenue	(153,179)	(148,830)	(148,830)	(153,338)			
	Total Sanitation - Household Refuse	(75,952)	(54,356)	72,533	35,963			

COA	Sanitation - Other	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1882	Parks & Gardens Rubbish Collection Expenses	3,890	3,220	8,720	8,416	(670)		
1912	Other Waste Management Expenses	4,337	2,085	5,000	0	(2,252)		
1922	Depn - Other Sanitation	168	0	0	485	(168)		
	Total Operating Expenditure	8,395	5,305	13,720	8,901			
	Capital Expenditure / Reserve Transfers							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	Total Sanitation - Other	8,395	5,305	13,720	8,901			

COA	Protection of Environment	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	200	835	2,000	200	635		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	Total Operating Expenditure	1,601	3,082	19,247	3,363			
	Operating Revenue							
2923	Dolby Creek Management Plan Income (gst free)	(1,401)	(2,247)	(2,247)	(3,163)	(845)		
2933	Reimbursements & Sundry Income (P of E)	(200)	0	(1,000)	0	200		
	Total Operating Revenue	(1,601)	(2,247)	(3,247)	(3,163)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2080	Tfr to Landcare Reserve	10	25	60	68	15		
	Total Capital Expenditure / Reserve Transfers	10	25	(14,940)	68			
	Total Protection of Environment	10	860	1,060	268			

COA	Town Planning and Regional Development	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
Operating Expenditure								
0162	Provision for LSL	0	0	15,000	4,402	0		
0942	Town Planning Depreciation	7,168	0	0	0	(7,168)		
1992	Planning Consultancy Expenses	4,969	7,000	33,000	11,027	2,031		
2102	Workers Compensation Insurance	2,393	2,440	2,440	2,127	47		
2112	Salary & Wages Expense-T/Plan	53,083	54,705	131,293	125,166	1,622		
2122	Superannuation - Council Maximum of 3%	1,586	1,610	3,862	3,688	24		
2132	Superannuation - SGC 9.50%	5,021	5,095	12,231	11,680	74		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	1,665	4,000	873	1,665		
2202	Town Planners Expenses	355	415	1,000	767	60		
2222	Motor Vehicle Expenses	3,440	2,915	7,000	4,806	(525)		
2232	Legal Expenses - Town Planners	2,712	5,000	15,000	4,573	2,288		
2242	Engineering Expenses	1,685	5,000	15,000	6,749	3,316		
2252	Advertising Expenses	4,185	625	1,500	638	(3,560)		
3012	Admin Allocation Expenses	13,747	14,250	34,195	42,967	503		
7052	Surveying & Land Expenses	6,708	7,500	30,000	13,778	792		
7072	Planning Projects - Expenses	2,250	0	10,000	0	(2,250)		
	Total Operating Expenditure	109,300	108,220	315,521	234,531			
Operating Revenue								
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(2,354)	(4,165)	(10,000)	(14,360)	(1,811)		
2243	Outsourced Planning Fees - Other LGs	(7,288)	(3,750)	(15,000)	(21,745)	3,538		
	Total Operating Revenue	(14,642)	(7,915)	(30,000)	(36,105)			
Capital Expenditure / Reserve Transfers								
4801	Tfr to Land Development Reserv	33	125	300	224	92		
4820	Tfr to Legal Reserve	26	75	180	172	49		
	Total Capital Expenditure/Reserve Transfers	59	200	480	396			
	Total Town Planning and Regional Development	94,716	100,505	286,001	198,823			

COA	Other Community Amenities	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	3,253	4,057	11,032	9,731	804		
3132	Community Development Expenses	1,231	9,050	17,550	43,000	7,819		
3162	Administration Allocated	22,911	23,745	56,992	64,450	834		
3212	Other Community Amenities Depreciation	2,515	1,935	4,643	5,742	(580)		
3222	Community Growth Fund	2,562	10,000	19,000	28,819	7,438		
3232	Community Development Officer Expense	12,583	17,840	42,816	25,477	5,257		
	Total Operating Expenditure	45,054	66,627	152,034	177,219			
	Operating Revenue							
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		
	Total Operating Revenue	(1,621)	0	(650)	(1,839)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery	2,775	0	21,000	0	(2,775)		
3084	Transfer to Unspent CGF Reserve	0	0	0	0	0		
3104	Capital Expenditure Plant & Equipment	17,000	17,000	17,000	0	0		
0471	Tf From Unspent Grants/loans Res.	(17,000)	(17,000)	(17,000)	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	2,775	0	21,000	0			
	Total Other Community Amenities	46,207	66,627	172,384	175,380			
	Total Community Amenities	73,377	118,941	545,697	419,335			

COA	Public Halls and Civic Centres	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	38,973	36,095	86,626	94,872	(2,878)		
2722	Public Halls & Showgrounds Expense	37,502	35,889	125,040	61,309	(1,613)		
2732	Nabawa Community Centre Expenses	16,239	18,918	41,395	34,677	2,679		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	216	201	815	1,380	(15)		
3202	Public Halls Admin Allocation	27,494	28,495	68,391	30,920	1,001		
	Total Operating Expenditure	120,424	119,598	322,267	223,158			
	Operating Revenue							
2453	Showground/Halls Income Received	(5,165)	(4,778)	(6,528)	(7,408)	387		
2443	Yuna Camping & Hall Hire Revenue	(116)	0	0	0	116		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		
	Total Operating Revenue	(5,282)	(4,778)	(31,528)	(18,317)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	25,000	50,000	61,204	25,000	*	Timing - Job: 1038 - CBP 5.2 Nanson Showgrounds Master Plan - Supply of 3 Phase Power \$50,000
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		
	Total Capital Expenditure / Reserve Transfers	2,320	27,320	34,491	70,147			
	Total Public Halls and Civic Centres	117,463	142,140	325,229	274,988			
COA	Swimming Areas and Beaches	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	13,747	14,250	34,195	21,484	503		
3412	Coronation Beach Expenses	19,046	28,549	71,823	49,378	9,503		
7082	Beaches Depreciation	4,129	4,105	9,850	9,789	(24)		
	Total Operating Expenditure	36,921	46,904	115,868	80,651			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(39,783)	(29,165)	(70,000)	(72,320)	10,618	*	Timing
	Total Operating Revenue	(39,783)	(29,165)	(70,000)	(72,320)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	10,369	0		
	Total Swimming Areas and Beaches	(2,861)	17,739	45,868	18,700			

COA	Other Recreation and Sport	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1472	Yuna Oval Expenses	1,994	970	2,123	1,833	(1,024)		
1532	Loan 98 Interest Expense	1,625	1,672	4,059	4,716	47		
1482	Sporting Clubs Expenses	29,748	28,386	76,386	63,048	(1,362)		
2642	Parks, Gardens Expense	56,894	56,908	132,534	109,364	14		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	8,789	11,365	15,446	12,007	2,576		
2712	Tennis Clubs Expenses	4,225	6,974	11,460	9,506	2,749		
2772	Minor Gardening Equipment.	0	835	2,000	2,000	835		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Rec & Sport Admin Allocations	13,747	14,250	34,195	29,294	503		
7022	Parks & Gardens Depreciation	20,639	12,275	29,461	35,936	(8,364)		
7092	Other Rec & Sports Depreciation	38,411	32,855	78,850	81,326	(5,556)		
	Total Operating Expenditure	178,004	168,516	388,541	350,924			
COA	Other Recreation and Sport	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(4,655)	(4,565)	(4,565)	(4,624)	90		
2803	Grants & Other Income Received	(24,706)	(24,000)	(108,771)	(20,563)	706		
3444	Fig Tree Camping Fees	(1,795)	(1,085)	(2,600)	(3,040)	710		
	Total Operating Revenue	(31,157)	(29,650)	(115,936)	(28,227)			
	Operating Expenditure							
7292	Loss on Sale Assets.	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	24,174	12,000	113,021	77,703	(12,174)	*	Timing - BHP CC Activation Grant expenditure
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	0	0		
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		
	Total Capital Expenditure / Reserve Transfers	44,030	31,855	152,993	105,719			
	Total Other Recreation and Sport	190,877	170,721	425,598	428,417			

COA	Library	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,797	2,224	4,812	1,532	427		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libaries Admin Allocations	13,747	14,250	34,195	24,157	503		
6922	Libraries Depreciation	0	0	0	750	0		
	Total Operating Expenditure	15,544	16,474	40,007	27,439			
COA	Other Culture	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	7,886	12,332	20,039	8,229	4,446		
3652	Other Culture Depreciation	4,505	2,555	6,136	21,973	(1,950)		
	Total Operating Expenditure	12,391	14,887	26,175	30,202			
	Total Other Culture	12,391	14,887	26,175	30,202			
	Total Recreation and Culture	333,414	361,961	862,878	779,745			

COA	Road Constuction	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	41,240	43,730	104,956	48,512	2,490		
	Operating Revenue							
3173	MW Regional Road Funding	(773,467)	(456,133)	(1,140,333)	(883,666)	317,334	*	Timing 80% Claimed for Valentine & East Nabawa Rds; Dartmoor 100% claimed
3193	R2R (Construction) Income	(328,620)	(109,542)	(328,620)	(244,109)	219,078	*	Budget profile timing - First quarter claim included all jobs
	Total Operating Revenue	(1,102,087)	(565,675)	(1,468,953)	(1,127,775)			

COA	Road Constuction	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Including Grant Funded Jobs	1,040,020	1,188,649	2,110,839	1,430,317	148,629	*	Dartmoor Road complete Valentine Road complete with contractor invoices pending East Nabawa Rd East Grant job commenced clearing
4840	Tfr to Roadworks Reserve	65	175	420	440	110		
	Total Capital Expenditure / Reserve Transfers	1,040,085	1,188,824	2,111,259	1,430,757			
	Total Road Construction	(20,761)	666,879	747,262	351,494			

COA	Road Maintenance	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	316,397	318,316	1,434,341	1,533,876	1,919		
3502	Depot Maintenance	7,981	20,022	57,642	48,079	12,041	*	Timing - Depot roller door to commence
3512	Street Lighting Expense	3,102	4,185	10,043	9,587	1,083		
3522	Depreciation	19,993	4,045	9,714	69,002	(15,948)	*	Under review
3532	Street Trees	3,438	5,000	16,000	2,875	1,562		
3542	Licences & Subscriptions	10,758	9,966	12,800	9,584	(792)		
3562	Road Sign Expense	3,796	8,749	12,000	10,498	4,953		
3802	Road Maintenance Admin Allocation	41,240	43,265	103,838	71,472	2,025		
3822	Bore Maintenance	114	6,250	15,000	8,083	6,136		
3832	Crossover expenses to ratepayers	500	1,250	5,000	1,455	750		
6912	Roads Depreciation	486,482	1,023,055	2,455,334	1,124,845	536,573	*	Under review
	Total Operating Expenditure	893,802	1,444,103	4,131,711	2,889,355			

COA	Road Maintenance	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(125,058)	(116,936)	(116,936)	(116,926)	8,122		Additional Direct Grant Funds
3153	Other Grant Income	0	0	0	(287,000)	0		
3393	Hudson Resources - Dartmoor Road	(14,525)	(12,500)	(12,500)	(18,467)	2,025		
	Total Operating Revenue	(139,583)	(129,436)	(129,436)	(422,393)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	22,444	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	22,444			
	Total Road Maintenance	754,219	1,314,667	4,002,275	2,489,406			

COA	Road Plant Purchases	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3586	Loan 97 - Interest Expense	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		
	Total Operating Expenditure	239	217	524	3,309			
	Operating Revenue							
3543	Profit on Sale of Assets	(1,364)	(1,500)	(26,500)	(30,102)	(136)		
	Total Operating Revenue	(1,364)	(1,500)	(26,500)	(30,102)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	8,836	74,000	510,000	515,607	65,164	*	PRP Tender specifications in E-Quotes system closing 30th November 2019
3575	Proceeds from Disposal of Assets	(1,364)	(1,500)	(26,500)	(85,845)	(136)		
3584	Tools & Other Equip > \$5000 (Capex)	0	10,600	10,600	6,069	10,600	*	Traffic Classifiers purchase raised
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	1,500	26,500	85,845	136		
7135	Loan Funds Rec'd.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	18,358	94,122	434,494	615,019			
	Total Road Plant Purchases	17,233	92,839	408,518	588,226			

COA	Traffic Control	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	18,329	18,915	45,400	44,593	586		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	7,912	1,000	3,500	0	(6,912)		
	Total Operating Expenditure	26,241	19,915	48,900	44,593			
	Operating Revenue							
7513	Licensing Commission Income	(2,458)	(1,460)	(3,500)	(4,854)	998		
	Total Operating Revenue	(2,458)	(1,460)	(3,500)	(4,854)			
	Total Traffic Control	23,784	18,455	45,400	39,739			
	Total Transport	774,475	2,092,840	5,203,456	3,468,865			

COA	Rural Services	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	6,009	7,250	17,400	13,252	1,241		
6722	Noxious Weeds & Pest Expense	5,944	6,800	15,550	11,377	856		
	Total Operating Expenditure	11,952	14,050	32,950	24,629			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	11,952	14,050	32,950	24,629			

COA	Tourism and Area Promotion	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	334	1,000	690	334		
3982	Tourism Expense	0	3,375	13,500	1,599	3,375		
4282	Promotional Expense	300	6,000	6,000	218	5,700		
	Total Operating Expenditure	300	9,709	20,500	2,507			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	300	9,709	20,500	2,507			

COA	Building Control	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	50,737	53,510	129,429	133,710	2,773		
4622	Building Admin Allocation	32,076	37,390	89,733	90,492	5,314		
	Total Operating Expenditure	82,813	90,900	219,162	224,201			
	Operating Revenue							
4153	Building Licenses Income	(2,629)	(4,165)	(10,000)	(13,602)	(1,536)		
4173	CTF Commissions Received	(23)	(60)	(150)	(150)	(38)		
4213	Building Commissions Received	(59)	(60)	(150)	(186)	(1)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(2,711)	(4,285)	(10,300)	(13,938)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	80,102	86,615	208,862	210,263			
COA	Other Economic Services	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	125	250	228	125		
4222	Administration Allocation	22,911	23,745	56,992	48,313	834		
4242	Rehab. Gravel Pits Expense	0	0	5,000	0	0		
4252	Purchase of Stamps.	17	15	100	10	(2)		
4272	Other Expenditure	5,356	4,040	9,591	9,091	(1,316)		
	Total Operating Expenditure	28,284	27,925	71,933	57,643			
	Operating Revenue							
4223	Commission Received Australia Post	(2,678)	(3,290)	(7,900)	(7,767)	(612)		
4243	Annual Post Office Box Fee	(3,274)	(3,000)	(3,000)	(3,061)	274		
4253	Postage Stamp Income	(29)	(62)	(100)	(84)	(33)		
4333	Photocopying Income	(50)	(20)	(20)	(6)	30		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(6,331)	(6,822)	(11,470)	(11,368)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	9	25	60	61	16		
	Total Other Economic Services	21,962	21,128	60,523	46,336			
	Total Economic Services	114,317	131,502	322,836	283,735			

COA	Plant Depreciation	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	140,843	144,935	347,843	307,629	4,092		
7102	Depreciation - Unclassified Assets	7,000	0	0	0	(7,000)		
6890	Depn Posted to Jobs	(154,749)	(144,935)	(347,843)	(307,162)	9,814		
	Total Plant Depreciation	(6,906)	0	0	467			
COA	Private Works	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	546	4,255	10,211	4,713	3,709		
	Operating Income							
7333	Private Works Income	(1,305)	(10,620)	(12,000)	(9,019)	(9,315)		
	Total Private Works	(759)	(6,365)	(1,789)	(4,306)			

COA	Public Works Overheads	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	5,000	23,659	0		
4312	Superannuation - Max 3% Works Staff	5,149	7,275	17,460	10,072	2,126		
4322	Superannuation Guarantee - Works Manager	4,355	4,380	10,507	10,069	25		
4332	Superannuation Guarantee - Works Staff	29,692	33,850	81,238	69,729	4,158		
4342	Salary Works Manager	44,984	45,000	107,998	101,589	16		
4352	Superannuation Max 3% - Works Manager	1,375	1,380	3,318	3,180	5		
4372	Public Works Sundry Expense	11,817	21,720	52,134	40,656	9,903		
4382	Works Manager - Expenses	1,493	1,730	4,150	3,600	237		
4392	External Engineering Services	3,003	3,250	13,000	7,817	248		
4402	Sick Leave	8,334	13,385	32,119	20,395	5,051		
4412	Annual Leave	19,339	14,688	65,898	56,267	(4,651)		
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	3,127	2,834	12,500	2,389	(293)		
4452	Protective Uniform/ Minor Workwear	629	1,540	11,863	9,868	911		
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	8,868	9,900	23,400	22,362	1,032		
5202	Public Works Overheads - Admin Allocation	59,570	64,675	155,219	175,783	5,105		
6782	Workers Compensation Insurance	19,682	19,144	19,575	20,407	(538)		
7422	Less PWO Allocated to W & S	(288,639)	(289,700)	(695,274)	(643,165)	(1,061)		
	Total Operating Expenditure	(63,358)	(33,932)	(0)	(2,864)			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(63,358)	(33,932)	(0)	(2,864)			

COA	Plant Operation Costs	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	84,024	84,225	202,126	169,974	201		
4482	Tyre Purchase Expense	11,582	23,960	57,500	55,074	12,378	*	Budget profile timing
4492	Parts & Outside Repairs Expense	56,350	62,500	150,000	138,572	6,150		
4502	Plant Licences Expense	8,824	8,597	9,200	8,902	(227)		
4532	Tools & Consumables	11,047	8,335	20,000	19,298	(2,712)		
4542	Fuel, Oil & Grease	117,927	130,415	313,000	277,704	12,488	*	Budget profile timing
4552	Cutting Edges & Tips	7,799	2,000	8,000	7,838	(5,799)		
5112	Plant Operator - Admin Allocation	9,165	9,580	22,991	35,478	415		
6772	Plant Insurance Expense	34,360	43,250	43,250	23,012	8,890		Adjustment to premiums will be made upon changeover of plant; budget review will dedtermine additional funds available
4512	Less POC Allocated to W & S	(288,255)	(325,445)	(781,067)	(638,157)	(37,190)	*	Budget profile timing
	Total Operating Expenditure	52,821	47,417	45,000	97,693			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	(32,612)	0		
4513	Diesel Fuel Rebate Received	(22,797)	(18,750)	(45,000)	(52,790)	4,047		
4983	Income Received	0	0	0	(1,196)	0		
	Total Operating Revenue	(22,797)	(18,750)	(45,000)	(86,598)			
	Total Plant Operation Costs	30,024	28,667	0	11,095			

COA	Salaries and Wages	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	382,673	411,220	986,928	878,847	28,547	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	433,862	458,940	1,101,458	989,459	25,078	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(809,634)	(870,160)	(2,088,386)	(1,869,290)	(60,526)	*	Budget profile timing and accrual jnl
4592	Workers Compensation Paid	0	0	0	1,402	0		
	Total Operating Expenditure	6,901	0	0	419			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	0	0	0	(1,402)			
	Total Salaries and Wages	6,901	0	0	(983)			

COA	Unclassified	30-November-2019 Year to Date Actuals	30-November-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	2,788	3,125	13,500	17,205	337		
	Total Operating Expenditure	2,788	3,125	13,500	17,205			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(2,570)	(3,375)	(13,500)	(17,205)	(805)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(2,570)	(3,375)	(13,500)	(17,205)			
	Total Unclassified	218	(250)	0	0			
	Total Other Property and Services	(33,880)	(11,880)	(1,789)	3,410			

List of Accounts Paid - November 2019

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4990	14/11/2019	Petty Cash	-60.70
4991	19/11/2019	Petty Cash	-234.90
DD16561.1	13/11/2019	LGSP	-8,558.94
DD16561.2	13/11/2019	Hostplus Superannuation	-291.38
DD16561.3	12/11/2019	Rest Superannuation	-9.74
DD16561.4	12/11/2019	Australian Super	-936.02
DD16561.5	13/11/2019	Wealth Personal Superannuation and Pension Fund	-565.92
DD16561.6	12/11/2019	Prime Super	-220.36
DD16561.7	12/11/2019	ANZ Smart Choice Super	-237.13
DD16572.1	27/11/2019	LGSP	-8,561.18
DD16572.2	27/11/2019	Hostplus Superannuation	-291.38
DD16572.3	26/11/2019	Rest Superannuation	-15.84
DD16572.4	26/11/2019	Australian Super	-936.02
DD16572.5	27/11/2019	Wealth Personal Superannuation and Pension Fund	-556.77
DD16572.6	26/11/2019	Prime Super	-220.36
DD16572.7	26/11/2019	ANZ Smart Choice Super	-237.13
EFT23650	14/11/2019	Synergy	-884.07
EFT23651	14/11/2019	Aussie Tree Services	-10,282.44
EFT23652	14/11/2019	Australia Post	-388.85
EFT23653	14/11/2019	Battery Mart	-452.10
EFT23654	14/11/2019	Cadgroup Australia Pty Ltd	-1,831.50
EFT23655	14/11/2019	Covs Parts Pty Ltd	-244.59
EFT23656	14/11/2019	Five Star Business Solutions & Innovation	-457.03
EFT23657	14/11/2019	Hygiene Solutions - Initial	-4,838.71
EFT23658	14/11/2019	It Vision	-3,025.00
EFT23659	14/11/2019	JR & A Hersey Pty Ltd	-1,168.89
EFT23660	14/11/2019	ML Communications	-317.00
EFT23661	14/11/2019	Magor Swartz Pty Ltd	-18,537.75
EFT23662	14/11/2019	Mel Forrester Nominees Pty Ltd	-16,500.00
EFT23663	14/11/2019	Pest A Kill WA	-220.00
EFT23664	14/11/2019	Queens Supa IGA Supermarket	-548.99
EFT23665	14/11/2019	Refuel Australia	-35,993.82
EFT23666	14/11/2019	TeletracNavman Australia	-769.45
EFT23667	14/11/2019	Think Water Geraldton	-42.50
EFT23668	14/11/2019	Thurkle Earthmoving & Maintenance Pty Ltd	-35,497.00
EFT23669	14/11/2019	Toll Transport Pty Ltd	-50.39
EFT23670	14/11/2019	Williams Mufflers Brakes Tyres	-1,578.50
EFT23671	19/11/2019	Chapman Valley Historical Society	-250.00
EFT23672	19/11/2019	Design Catering	-2,002.00
EFT23673	19/11/2019	Erin Kelly	-250.00
EFT23674	19/11/2019	JA Diesel Pty Ltd	-726.00
EFT23675	19/11/2019	Lara Mincherton	-50.00
EFT23676	19/11/2019	Lenane Holdings Pty Ltd	-1,072.50
EFT23677	19/11/2019	Norfolk Cleaning Service	-907.50
EFT23678	19/11/2019	Sun City Plumbing	-1,004.30
EFT23679	21/11/2019	Australian Taxation Office	-28,767.00
EFT23680	25/11/2019	At The Flower Pot	-100.00
EFT23681	25/11/2019	Beaurepaires	-45.10
EFT23682	25/11/2019	Chapman Valley Menshed Inc	-200.00
EFT23683	25/11/2019	Dianne Raymond	-366.00
EFT23684	25/11/2019	Great Northern Rural Services	-1,201.34
EFT23685	25/11/2019	LGIS Insurance Broking	-3,127.96

List of Accounts Paid - November 2019

Chq/EFT	Date	Name	Amount
EFT23686	25/11/2019	Landmark	-5,584.91
EFT23687	25/11/2019	Lenane Holdings Pty Ltd	-2,557.50
EFT23688	25/11/2019	Midwest Bounce & Fun	-350.00
EFT23689	25/11/2019	Quality Press	-101.18
EFT23691	25/11/2019	Wren's Place Cafe	-225.00
EFT23693	29/11/2019	City of Greater Geraldton	-68.70
EFT23694	29/11/2019	Node1Internet	-129.95
EFT23695	29/11/2019	Synergy	-3,930.02
EFT23696	29/11/2019	Telstra	-1,208.25
EFT23697	29/11/2019	Aussie Natural Spring Water	-1,340.50
EFT23698	29/11/2019	Bridgestone Tyre Centre	-165.00
EFT23699	29/11/2019	Bunnings Group Limited	-1,867.69
EFT23700	29/11/2019	Chapman Valley Menshed Inc	-400.00
EFT23701	29/11/2019	Cleanaway Co Pty Ltd	-13,369.73
EFT23702	29/11/2019	D-trans	-1,102.38
EFT23703	29/11/2019	De Lage Landen Pty Ltd	-1,047.98
EFT23704	29/11/2019	Elders	-2,180.64
EFT23705	29/11/2019	Geraldton Ag Services	-592.02
EFT23706	29/11/2019	Geraldton Mower & Repair Specialists	-8.80
EFT23707	29/11/2019	Glenfield IGA	-44.04
EFT23708	29/11/2019	Greenfield Technical Service	-1,852.95
EFT23709	29/11/2019	Hoppys Parts R Us	-66.82
EFT23710	29/11/2019	JA Diesel Pty Ltd	-1,100.00
EFT23711	29/11/2019	John Raymond Sharpham	-19.67
EFT23712	29/11/2019	Landgate	-236.80
EFT23713	29/11/2019	Local Government Insurance Services WA	-1,057.85
EFT23714	29/11/2019	Local Government Supervisors Association Of Western Australia Inc.	-55.00
EFT23715	29/11/2019	M & B Quality Building Products	-1,991.93
EFT23716	29/11/2019	ML Communications	-2,313.99
EFT23717	29/11/2019	Market Creations	-19,214.24
EFT23718	29/11/2019	Mcintosh & Son	-459.09
EFT23719	29/11/2019	Midwest Chemical & Paper	-201.62
EFT23720	29/11/2019	Midwest Diverse Contracting Pty Ltd	-1,210.00
EFT23721	29/11/2019	Miralec	-803.00
EFT23722	29/11/2019	Mitchell & Brown	-300.00
EFT23723	29/11/2019	Morgan Mowing and Firebreaks	-1,000.00
EFT23724	29/11/2019	Nabawa Valley Tavern	-833.35
EFT23725	29/11/2019	Paper Plus Office National	-848.42
EFT23726	29/11/2019	Parkfalls Residents Association	-200.00
EFT23727	29/11/2019	Patience Sandland Pty Ltd.	-134.75
EFT23728	29/11/2019	Pemco Diesel Pty Ltd	-1,127.23
EFT23729	29/11/2019	Pirtek Geraldton	-404.37
EFT23730	29/11/2019	Purcher International	-856.00
EFT23731	29/11/2019	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT23732	29/11/2019	Sonia Alves	-533.84
EFT23733	29/11/2019	Stewart, Moreen Sian	-69.17
EFT23734	29/11/2019	Teakle & Lalor	-2,036.20
EFT23735	29/11/2019	The West Australian	-2,020.94
EFT23736	29/11/2019	Toll Transport Pty Ltd	-10.73
EFT23737	29/11/2019	Tuncoat Australia	-25.30
EFT23738	29/11/2019	Western Resource Recovery Pty Ltd	-623.90
EFT23739	29/11/2019	Westrac Pty Ltd	-6,645.26
			-\$ 280,231.76

List of Accounts Paid - November 2019

Chq/EFT	Date	Name	Amount
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT23646	14/11/2019	Department of Mines, Industry Regulation & Safety	-56.65
EFT23647	14/11/2019	Peter Terence Erlandson	-50.00
EFT23648	14/11/2019	Shire of Chapman Valley	-5.00
EFT23692	29/11/2019	Cramer & Neill	-700.00
			-\$ 811.65

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	23,789.75
Balance as per Cash at Bank Account GL 170000	3,823,232.66
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in ledgers	4,201.74
<i>Less</i> Expenditure on Bank Stmt not in ledgers	-
	\$3,851,224.15

BANK

Business Account (Account No 000040)	24,703.14
Investment Account (Account No 305784)	1,073,232.66
Investment Account (Account No 502999)	2,750,000.00
Term Deposit	-
	3,847,935.80
<i>Less</i> Outstanding Payments	-
<i>Plus</i> Outstanding Deposits	3,350.00
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(61.65)
	\$3,851,224.15

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

03/12/19

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

6/12/2019

 Date



Corporate Card Statement

29 NOV 2019



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

Facility Number
 00018023 20000001

Payment Due Date
 02 December 2019

Closing Balance
 \$36.50

This amount will be swept from a nominated account.

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

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

Company Name Shire Of Chapman Valley	Number of Cards 2	Cash Advance Annual % Rate 15.65%
Contact Name The Shire Clerk	Facility Number 00018023 20000001	Facility Credit Limit 10,000
Statement From 21 Oct 2019	Statement To 20 Nov 2019	Payment Due Date 02 Dec 2019
	Opening Balance 293.84	Closing Balance 36.50
		Available Credit 9,963.50

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		
293.84	293.84 -	0.00	0.00	36.50	0.00	36.50	0.00



Corporate Card Statement

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	5,981.75


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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	255.04-	
	Sub Total:	255.04-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

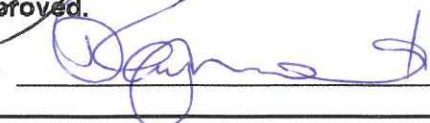
Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
255.04	255.04 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature  Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature  Date _____

S000821 / M000305 / 325 / CN1 VP4P1



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	38.80-	
	Sub Total:	38.80-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
38.80	38.80 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____

Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 2/12/2019

SC00822 / M000305 / 325 / CNTVP4P1

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	23,789.75
Balance as per Cash at Bank Account GL 170000	3,823,232.66
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in ledgers	4,201.74
<i>Less</i> Expenditure on Bank Stmt not in ledgers	-
	\$3,851,224.15

BANK

Business Account (Account No 000040)	24,703.14
Investment Account (Account No 305784)	1,073,232.66
Investment Account (Account No 502999)	2,750,000.00
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<i>Less</i> Outstanding Payments	-
<i>Plus</i> Outstanding Deposits	3,350.00
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(61.65)
	\$3,851,224.15

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

03/12/19

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

6/12/2019

 Date



Corporate Card Statement

29 NOV 2019



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

Facility Number
 00018023 20000001

Payment Due Date
 02 December 2019

Closing Balance
 \$36.50

This amount will be swept from a nominated account.

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

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

Company Name Shire Of Chapman Valley	Number of Cards 2	Cash Advance Annual % Rate 15.65%
Contact Name The Shire Clerk	Facility Number 00018023 20000001	Facility Credit Limit 10,000
Statement From 21 Oct 2019	Statement To 20 Nov 2019	Payment Due Date 02 Dec 2019
Opening Balance 293.84	Closing Balance 36.50	Available Credit 9,963.50

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		
293.84	293.84 -	0.00	0.00	36.50	0.00	36.50	0.00



Corporate Card Statement

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	5,981.75


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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	255.04-	
	Sub Total:	255.04-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

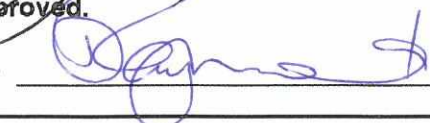
Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
255.04	255.04 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature  Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature  Date _____

S000821 / M000305 / 325 / CN1 VP4P1



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

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

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Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	38.80-	
	Sub Total:	38.80-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
38.80	38.80 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____

Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 2/12/2019

SC00822 / M000305 / 325 / CNTVP4P1



Corporate Card Statement

29 NOV 2019



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

Facility Number
 00018023 20000001

Payment Due Date
 02 December 2019

Closing Balance
 \$36.50

This amount will be swept from a nominated account.

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

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

Company Name Shire Of Chapman Valley	Number of Cards 2	Cash Advance Annual % Rate 15.65%
Contact Name The Shire Clerk	Facility Number 00018023 20000001	Facility Credit Limit 10,000
Statement From 21 Oct 2019	Statement To 20 Nov 2019	Payment Due Date 02 Dec 2019
Opening Balance 293.84	Closing Balance 36.50	Available Credit 9,963.50

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		
293.84	293.84 -	0.00	0.00	36.50	0.00	36.50	0.00



Corporate Card Statement

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	5,981.75


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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	255.04-	
	Sub Total:	255.04-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

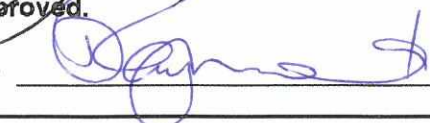
Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
255.04	255.04 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature  Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature  Date _____

S000821 / M000305 / 325 / CN1 VP4P1



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 NOV	Payments AUTOMATIC PAYMENT	38.80-	
	Sub Total:	38.80-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
38.80	38.80 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____

Date 2/12/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 2/12/2019

SC00822 / M000305 / 325 / CNTVP4P1