



**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 January 2020**

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

**TABLE OF CONTENTS**

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

## **PREPARATION TIMING AND REVIEW**

Date prepared: 10th February 2020  
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.

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**KEY INFORMATION**

**Items of Significance**

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

	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
Buildings	41.39%	184,021	37,000	76,170	(39,170)
<b>Plant &amp; Equipment</b>	4.96%	520,600	101,600	25,836	75,764
<b>Infrastructure - Roads</b>	60.96%	2,110,839	1,577,876	1,286,769	291,107

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

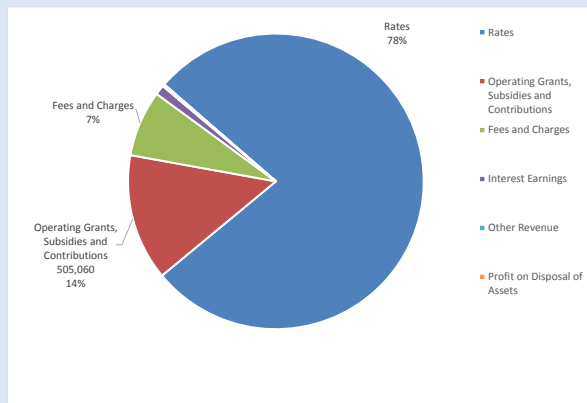
<b>Financial Position</b>	<b>This Time Last Year</b>	<b>Year to Date Actual</b>
Adjusted Net Current Assets	\$ 3,269,925	\$ 3,248,693
Cash and Equivalent - Unrestricted	\$ 2,925,572	\$ 3,140,012
Cash and Equivalent - Restricted	\$ 742,582	\$ 875,614
Receivables - Rates	\$ 389,694	\$ 247,040
Receivables - Other	\$ 5,769	\$ 1,580
Payables	\$ 31,010	\$ 125,464

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

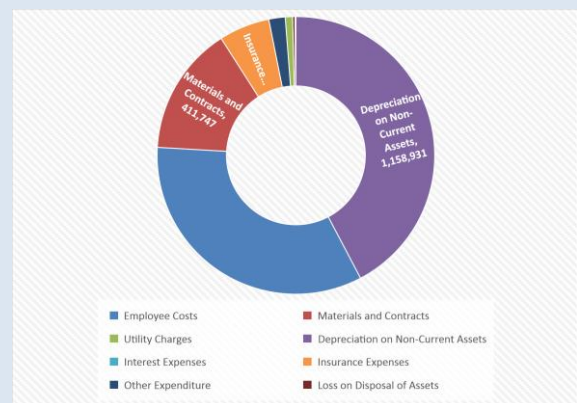
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**YEAR TO DATE SUMMARY GRAPHS**

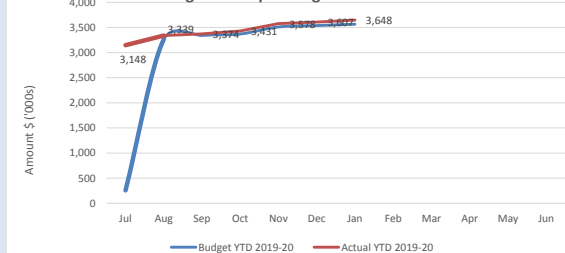
**OPERATING REVENUE**



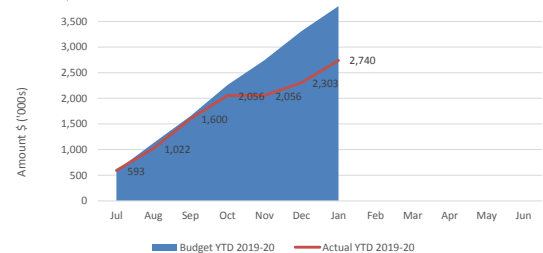
**OPERATING EXPENSES**



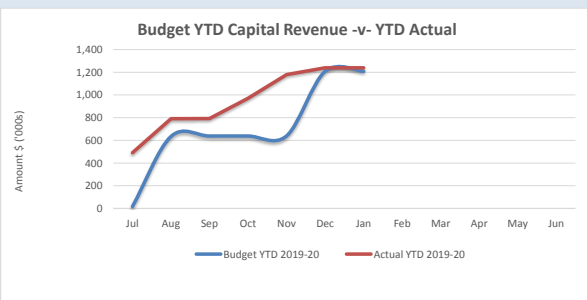
**Budget YTD Operating Revenues -v- YTD Actual**



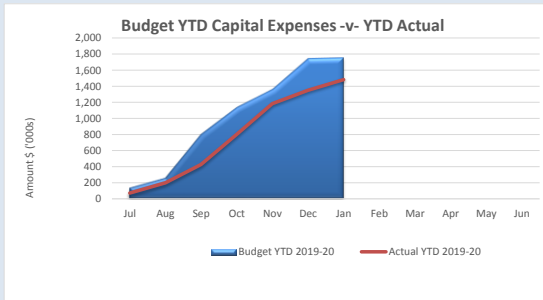
**Budget YTD Operating Expenses -v- YTD Actual**



**Capital Revenue**



**Capital Expense**



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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	1,204,318	1,204,318	<b>1,419,387</b>	215,069	18%	
<b>Revenue from operating activities</b>							
Governance		1,200	700	<b>17,980</b>	17,280	2469%	
General Purpose Funding - Rates	5	2,826,721	2,826,721	<b>2,831,412</b>	4,691	0%	
General Purpose Funding - Other		522,817	278,479	<b>302,735</b>	24,256	9%	
Law, Order and Public Safety		30,685	23,398	<b>27,715</b>	4,317	18%	
Health		5,764	4,886	<b>3,065</b>	(1,821)	(37%)	
Housing		0	0	<b>0</b>	0		
Community Amenities		182,727	165,408	<b>174,574</b>	9,167	6%	
Recreation and Culture		217,464	76,193	<b>96,939</b>	20,746	27%	▲
Transport		134,435	132,980	<b>143,999</b>	11,019	8%	
Economic Services		21,770	14,166	<b>11,749</b>	(2,417)	(17%)	
Other Property and Services		70,500	43,001	<b>37,988</b>	(5,013)	(12%)	
		<b>4,014,083</b>	<b>3,565,931</b>	<b>3,648,155</b>	82,224	2%	
<b>Expenditure from operating activities</b>							
Governance		(426,944)	(285,074)	<b>(289,184)</b>	(4,110)	(1%)	
General Purpose Funding		(130,230)	(64,742)	<b>(50,253)</b>	14,489	22%	▲
Law, Order and Public Safety		(265,058)	(163,440)	<b>(112,569)</b>	50,871	31%	▲
Education and Welfare		(2,000)	(1,000)	<b>(80)</b>	920	92%	
Health		(37,110)	(20,232)	<b>(6,281)</b>	13,951	69%	▲
Housing		(71,480)	(17,785)	<b>(8,748)</b>	9,037	51%	
Community Amenities		(721,884)	(380,894)	<b>(327,560)</b>	53,333	14%	▲
Recreation and Culture		(892,857)	(496,347)	<b>(457,420)</b>	38,927	8%	
Transport		(4,234,091)	(2,095,082)	<b>(1,223,631)</b>	871,451	42%	▲
Economic Services		(344,546)	(208,085)	<b>(155,758)</b>	52,327	25%	▲
Other Property and Services		(68,711)	(65,735)	<b>(109,372)</b>	(43,637)	(66%)	▼
		<b>(7,194,911)</b>	<b>(3,798,416)</b>	<b>(2,740,857)</b>	1,057,558	28%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		3,132,359	1,827,210	<b>1,158,931</b>	(668,279)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	13,695	<b>6,410</b>	(7,285)	(53%)	
Adjust Provisions and Accruals		0					
<b>Amount attributable to operating activities</b>		<b>(59,775)</b>	<b>1,608,420</b>	<b>2,072,641</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	1,131,350	<b>1,161,820</b>	30,470	3%	
Realisation/Proceeds from Disposal of Assets	6	78,500	53,500	<b>60,668</b>	7,168	13%	
Capital Acquisitions	7	(2,815,460)	(1,716,476)	<b>(1,388,775)</b>	327,701	19%	▲
<b>Amount attributable to investing activities</b>		<b>(1,243,007)</b>	<b>(531,626)</b>	<b>(166,286)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	402,381	23,376	<b>17,000</b>	(6,376)	(27%)	
Repayment of Debentures	8	(68,626)	(34,052)	<b>(34,052)</b>	(0)	(0%)	
Transfer to Reserves	9	(235,290)	(1,918)	<b>(59,997)</b>	(58,079)	(3028%)	▼
<b>Amount attributable to financing activities</b>		<b>98,465</b>	<b>(12,594)</b>	<b>(77,049)</b>			
<b>Year to date Budget Variance</b>			215,069				
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>2,483,587</b>	<b>3,248,693</b>			

**KEY INFORMATION**

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

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

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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,204,318	1,204,318	<b>1,419,387</b>	215,069	18%	▲
<b>Revenue from operating activities</b>							
Rates	5	2,826,721	2,826,721	<b>2,831,412</b>	4,691	0%	
Operating Grants, Subsidies and Contributions	10	784,465	435,673	<b>505,060</b>	69,387	16%	▲
Fees and Charges		311,307	260,914	<b>263,762</b>	2,848	1%	
Interest Earnings		53,290	34,214	<b>39,136</b>	4,922	14%	
Other Revenue		11,800	6,909	<b>7,422</b>	513	7%	
Profit on Disposal of Assets	6	26,500	1,500	<b>1,364</b>	(136)	(9%)	
		<b>4,014,083</b>	<b>3,565,931</b>	<b>3,648,155</b>	82,225	2%	
<b>Expenditure from operating activities</b>							
Employee Costs		(1,981,847)	(1,036,177)	<b>(921,783)</b>	114,394	11%	▲
Materials and Contracts		(1,698,891)	(646,475)	<b>(411,747)</b>	234,728	36%	▲
Utility Charges		(54,917)	(29,833)	<b>(23,282)</b>	6,551	22%	
Insurance Expenses		(182,375)	(178,265)	<b>(162,319)</b>	15,946	9%	
Interest Expenses		(5,898)	(3,171)	<b>(2,776)</b>	395	12%	
Depreciation on Non-Current Assets		(3,132,359)	(1,827,210)	<b>(1,158,931)</b>	668,279	37%	▲
Loss on Disposal of Assets	6	(15,195)	(15,195)	<b>(7,774)</b>	7,421	49%	
Other Expenditure		(123,430)	(62,090)	<b>(52,245)</b>	9,845	16%	
		<b>(7,194,912)</b>	<b>(3,798,416)</b>	<b>(2,740,857)</b>	1,057,559	28%	▲
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,132,359	1,827,210	<b>1,158,931</b>	(668,279)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	13,695	<b>6,410</b>	(7,285)	(53%)	
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(59,775)</b>	<b>1,608,420</b>	<b>2,072,642</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,493,953	1,131,350	<b>1,161,820</b>	30,470	3%	
Realisation/Proceeds from Disposal of Assets	6	78,500	53,500	<b>60,669</b>	7,169	13%	
Capital acquisitions	7	(2,815,460)	(1,716,476)	<b>(1,388,775)</b>	327,701	19%	▲
<b>Amount attributable to investing activities</b>		<b>(1,243,007)</b>	<b>(531,626)</b>	<b>(166,286)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	9	402,381	23,376	<b>17,000</b>	(6,376)	(27%)	
Repayment of Debentures	8	(68,626)	(34,052)	<b>(34,052)</b>	(0)	0%	
Transfer to Reserves	9	(235,290)	(1,918)	<b>(59,997)</b>	(58,079)	3028%	
<b>Amount attributable to financing activities</b>		<b>98,465</b>	<b>(12,594)</b>	<b>(77,049)</b>			
<b>Year to date Budget Variance</b>			<b>215,069</b>				
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>0</b>	<b>2,483,587</b>	<b>3,248,693</b>			

**KEY INFORMATION**

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

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

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2020

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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



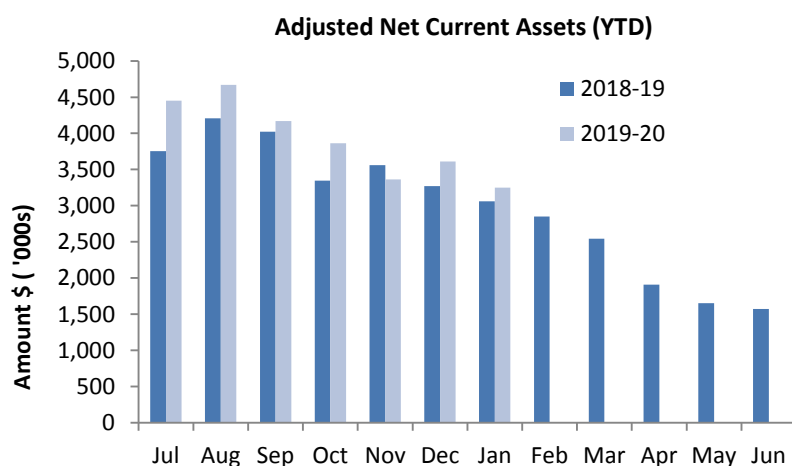
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 31 Jan 2019	Year to Date Actual 31 Jan 2020
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,514,609	2,925,572	3,140,012
Cash Restricted	3	832,618	742,582	875,614
Receivables - Rates	4	93,429	389,694	247,040
Receivables - Other	4	8,396	5,769	1,580
Interest / ATO Receivable / Prepaid Expenses		1,345	909	0
Inventories		4,221	1,912	4,221
		2,454,618	4,066,438	4,268,467
<b>Less: Current Liabilities</b>				
Payables		(194,286)	(31,010)	(125,464)
Provisions - employee		(423,049)	(314,497)	(423,049)
ATO Payables		(8,328)	(22,921)	(18,695)
		(625,663)	(368,428)	(567,208)
<b>Unadjusted Net Current Assets</b>		<b>1,828,955</b>	<b>3,698,010</b>	<b>3,701,259</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(832,618)	(742,582)	(875,614)
Add: Provisions - employee		423,049	314,497	423,049
<b>Adjusted Net Current Assets</b>		<b>1,419,387</b>	<b>3,269,925</b>	<b>3,248,693</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

#### KEY INFORMATION

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



**This Year YTD**

**Surplus(Deficit)**

**\$3.25 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$3.27 M**

## **SIGNIFICANT ACCOUNTING POLICIES**

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

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

### **EMPLOYEE BENEFITS**

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

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

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

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

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

### **PROVISIONS**

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

### **INVENTORIES**

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

### **TRADE AND OTHER PAYABLES**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**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
	\$	%			
<b>Revenue from operating activities</b>					
Governance	17,280	2469%		Permanent	LGIS Insurance policy credit
Recreation and Culture	20,746	27%	▲	Timing	Camping fees and Grant fundng
Transport	11,019	8%	▲	Timing	Grant funding
<b>Expenditure from operating activities</b>					
General Purpose Funding	14,489	22%	▼	Timing	Admin allocations
Law, Order and Public Safety	50,871	31%	▼	Timing	Trainee Ranger yet to be appointed
Health	13,951	69%	▲	Timing	External contractor invoices yet to be received
Community Amenities	53,333	14%	▼	Timing	Domestic Rubbish contractor expenses
Recreation and Culture	38,927	8%	▲	Timing	Admin allocations, Coronation Beach
Transport	871,451	42%	▲	Timing	Depn, Roads Construction & Maintenance YTD
Economic Services	52,327	25%	▲	Timing	Tourism & Promotional expenditure; admin allocations
Other Property and Services	(43,637)	(66%)	▼	Timing	Fuel, Tyres and Insurance
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	30,470	3%		Timing	Revenue YTD included R2R Grant funding (Dartmoor & East Nabawa Rds)
Capital Acquisitions	327,701	19%	▼	Timing	Refer Note 7
<b>Financing Activities</b>					
Transfer to Reserves	(58,079)	(3028%)	▼	Timing	Transferred proceeds for sale of house & Unspent Grant Reserve for CCTV

**KEY INFORMATION**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS**

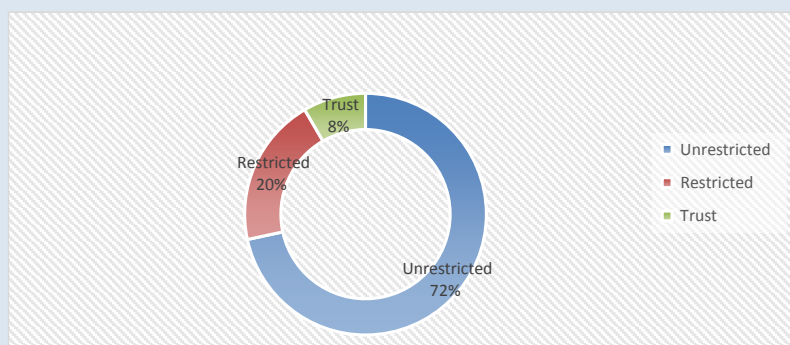
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	14,580			14,580	Westpac	At Call
Municipal Investment Account	3,124,733			3,124,733	Westpac	At Call
Reserve Fund - Leave		115,646		115,646	Westpac	At Call
Reserve Fund - Water		14,236		14,236	Westpac	At Call
Reserve Fund - Office & Equipment		39,740		39,740	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,808		256,808	Westpac	At Call
Reserve Fund - Legal		40,013		40,013	Westpac	At Call
Reserve Fund - Land Development		52,071		52,071	Westpac	At Call
Reserve Fund - Roadworks		102,143		102,143	Westpac	At Call
Reserve Fund - Landcare		15,847		15,847	Westpac	At Call
Reserve Fund - Building		209,070		209,070	Westpac	At Call
Reserve Fund - Unspent Grants		30,040		30,040	Westpac	At Call
Trust Bank Account			98,593	98,593	Westpac	At Call
<b>Term Deposits</b>						
TD 454181 - POS Wokarena			142,580	142,580	Westpac	28-Feb-20
TD 454202 - Wokarena Intersection Upgrade			126,523	126,523	Westpac	28-Feb-20
<b>Total</b>	<b>3,140,012</b>	<b>875,614</b>	<b>367,696</b>	<b>4,383,322</b>		

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$4.38 M</b>	<b>\$3.14 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

Rates Receivable	30 June 2019	31 Jan 20
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,831,412
<u>Less</u> Collections to date	(2,751,477)	(2,677,444)
Equals Current Outstanding	<b>93,072</b>	<b>247,040</b>
<b>Net Rates Collectable</b>	<b>93,072</b>	<b>247,040</b>
% Collected	97.29%	91.55%

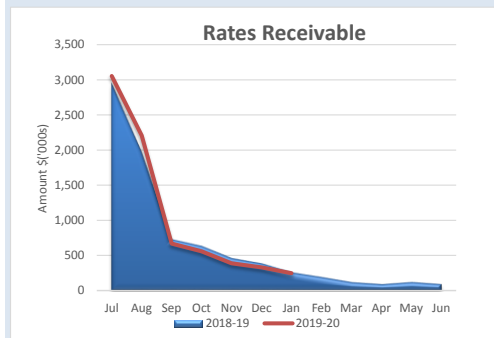
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	425	311	0	844	1,580
Percentage	27%	20%	0%	53%	
<b>Balance per Trial Balance</b>					
Sundry debtors					1,580
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>1,580</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

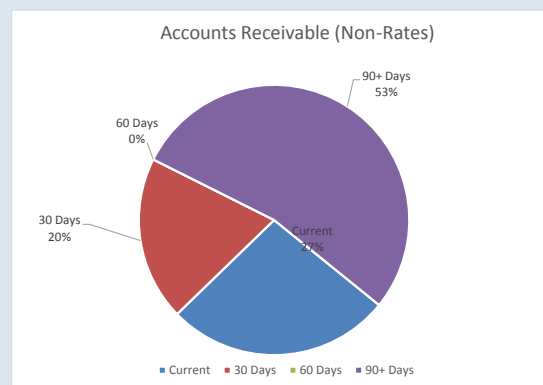
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
<b>92%</b>	<b>\$247,040</b>



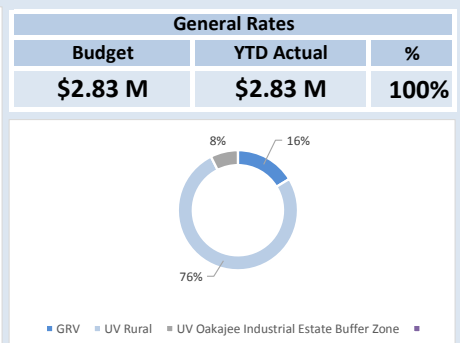
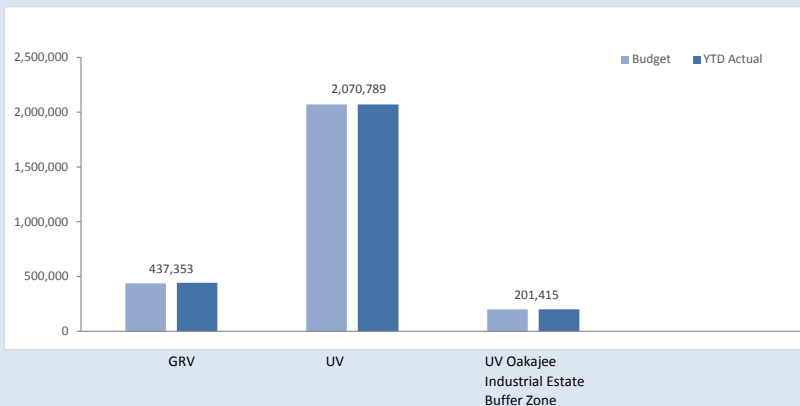
<b>Debtors Due</b>
<b>\$1,580</b>
<b>Over 30 Days</b>
<b>73%</b>
<b>Over 90 Days</b>
<b>53%</b>

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
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
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
<b>Minimum Payment</b>	Minimum \$										
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>898</b>	<b>195,784,676</b>	<b>2,852,857</b>	<b>0</b>	<b>0</b>	<b>2,852,857</b>	<b>2,853,557</b>	<b>3,906</b>	<b>86</b>	<b>2,857,548</b>
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
<b>Amount from General Rates</b>							<b>2,826,721</b>				<b>2,831,412</b>
Ex-Gratia Rates							0				
<b>Total General Rates</b>							<b>2,826,721</b>				<b>2,831,412</b>
<b>Totals</b>							<b>2,826,721</b>				<b>2,831,412</b>

**SIGNIFICANT ACCOUNTING POLICIES**

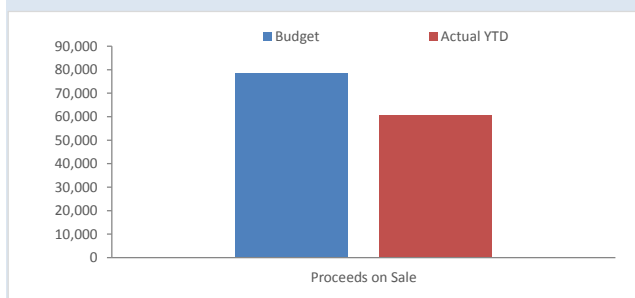
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Housing</b>								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	67,081	59,307	0	(7,774)
	<b>Transport</b>								
25	P0006 JD Mower	0	1,500	1,500	0	0	1,364	1,364	0
P34	Depot Ute	0	10,000	10,000	0	0	0	0	0
P31	L/Hand Ute	0	10,000	10,000	0	0	0	0	0
P32	Works Ute	0	5,000	5,000	0	0	0	0	0
				0	0	0	0	0	0
		<b>67,195</b>	<b>78,500</b>	<b>26,500</b>	<b>(15,195)</b>	<b>67,081</b>	<b>60,670</b>	<b>1,364</b>	<b>(7,774)</b>

KEY INFORMATION



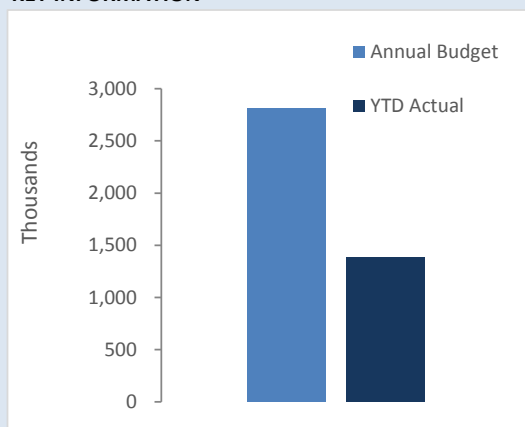
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$78,500</b>	<b>\$60,670</b>	<b>77%</b>

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	37,000	76,170	39,170
Plant, Tools & Equipment	520,600	101,600	25,836	(75,764)
Infrastructure - Roads	2,110,839	1,577,876	1,286,769	(291,107)
<b>Capital Expenditure Totals</b>	<b>2,815,460</b>	<b>1,716,476</b>	<b>1,388,775</b>	<b>(327,701)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	1,131,350	1,161,820	30,470
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	53,500	60,670	7,170
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,739	531,626	166,285	(365,341)
<b>Capital Funding Total</b>	<b>2,815,460</b>	<b>1,716,476</b>	<b>1,388,775</b>	<b>(327,701)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

#### KEY INFORMATION



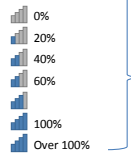
Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.82 M</b>	<b>\$1.39 M</b>	<b>49%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.49 M</b>	<b>\$1.16 M</b>	<b>78%</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



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

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

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

		Account Number	Annual Budget	YTD Budget	YTD Actual	YTD BUDGET Variance (Under)/Over	Comments
<b>Capital Expenditure</b>							
<b>Buildings</b>							
0.15		Nabawa Cemetery	124150	21,000	0	3,084	(3,084) Reduced Septic System install toilet block similar to Fig Tree Reserve
0.01		Nanson showgrounds 3 Phase Power	126440	50,000	25,000	593	24,407 Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Subject to grant funding in the new year
0.80		Bill Hemsley Park Activation Project	128340	84,771	0	67,496	(67,496) BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ.
0.42		Bill Hemsley Park Masterplan	128340	12,000	12,000	4,996	7,004 BHP Masterplan - <b>Install Bollards</b> and BBQ as per Masterplan (BBQ will be purchased with Lotterywest grant funding above \$7k); bollards have been installed
0.00		Nabawa Recreation Centre	128340	16,250	0	0	0 Bar Upgrades CVFC requested works, quotes are progressing, to be completed Feb 2020
0.41		<b>Buildings Total</b>		<b>184,021</b>	<b>37,000</b>	<b>76,170</b>	<b>(39,170)</b>
<b>Plant &amp; Equipment</b>							
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 Purchased - will be expensed
0.00		Tip Truck 6 Wheeler	135540	299,000	0	0	0 Tender 2-1920 Min Ref 12/19-22 Purchase Order raised
0.00		MWS Light Vehicle	135540	57,000	0	0	0 Quotes new calendar year
0.30		Ride on Mower	135540	29,000	29,000	8,836	20,164 Purchase completed under budget
0.00		L/Hand Light Vehicle	135540	50,000	0	0	0 Quotes new calendar year
0.00		Works Depot Light Vehicle	135540	30,000	0	0	0 Quotes new calendar year
0.00		Tow along Broom Sweeper	135840	45,000	45,000	0	45,000 Yet to proceed with acquisition
0.05		<b>Plant &amp; Equipment Total</b>		<b>520,600</b>	<b>101,600</b>	<b>25,836</b>	<b>75,764</b>
<b>Infrastructure - Roads</b>							
0.98		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	547,372	547,372	537,232	10,141 Project completed and MRWA claimed 100%
0.95		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	489,078	489,078	464,980	24,099 Project completed and MRWA claimed 100%
0.01		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	108,245	3,407	104,838 Project commenced with vegetation clearing
0.61		East Nabawa Road - Upgrade from gravel to 7.2m wide seal Sil 0.2 to Sil 3.4	131140 - C16E	433,181	433,181	264,574	168,606 Project completed, contractor invoices pending for seal
0.00		Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd	131140 - C151B	101,409	0	0	0 Yet to commence
0.00		Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe C	131140 - C151A	90,752	0	0	0 Yet to commence
1.00		Bill Hemsley Park Activation Project Gravel	CHEM1	0	0	16,576	(16,576) In house works delivered by road crew
0.61		<b>Infrastructure - Roads Total</b>		<b>2,110,839</b>	<b>1,577,876</b>	<b>1,286,769</b>	<b>291,107</b>
0.49		<b>Grand Total</b>		<b>2,815,460</b>	<b>1,716,476</b>	<b>1,388,774</b>	<b>327,701</b>

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars	30/06/2019	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	4,675	9,491	9,776	4,960	468	815
Loan 98 - Bill Hemsley Park	123,132	0	0	19,855	39,972	103,277	83,160	2,019	4,059
<b>Transport</b>									
Loan 97- Plant	19,163	0	0	9,522	19,162	9,641	1	289	524
<b>Total</b>	<b>156,746</b>	<b>0</b>	<b>0</b>	<b>34,052</b>	<b>68,626</b>	<b>122,694</b>	<b>88,120</b>	<b>2,776</b>	<b>5,398</b>

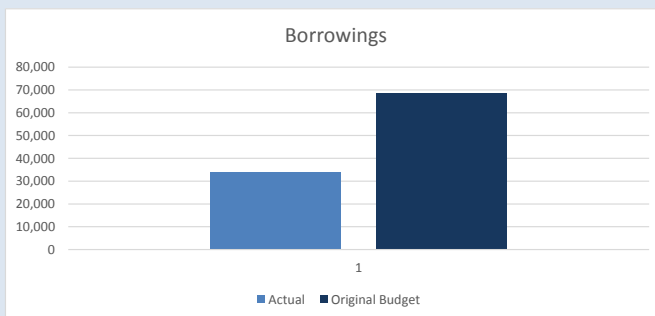
All debenture repayments were financed by general purpose revenue.

#### 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**  
**\$34,052**

**Interest Earned**  
**\$39,136**

**Interest Expense**  
**\$2,776**

**Reserves Bal**  
**\$.88 M**

**Loans Due**  
**\$.12 M**

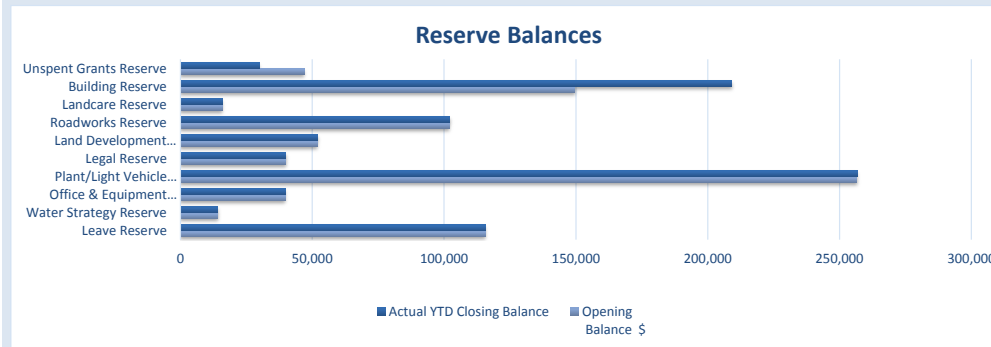
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

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	94	30,000	0	(50,100)	0	95,992	115,646
Water Strategy Reserve	14,225	60	12	0	0	0	0	14,285	14,236
Office & Equipment Reserve	39,708	180	32	0	0	(10,000)	0	29,888	39,740
Plant/Light Vehicle Reserve	256,599	900	209	150,000	0	(255,268)	0	152,231	256,808
Legal Reserve	39,980	180	33	0	0	0	0	40,160	40,013
Land Development Reserve	52,028	300	42	0	0	0	0	52,328	52,071
Roadworks Reserve	102,060	420	83	0	0	0	0	102,480	102,143
Landcare Reserve	15,834	60	13	0	0	(15,000)	0	894	15,847
Building Reserve	149,618	650	145	52,000	59,307	(25,000)	0	177,268	209,070
Unspent Grants Reserve	47,013	0	27	0	0	(47,013)	(17,000)	0	30,040
	<b>832,617</b>	<b>3,290</b>	<b>690</b>	<b>232,000</b>	<b>59,307</b>	<b>(402,381)</b>	<b>(17,000)</b>	<b>665,526</b>	<b>875,614</b>

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

NOTE 10  
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants Commission - Road Funding	251,602	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)
<b>Governance</b>				
Minor Income Received - Other General	1,200	700	0	(700)
Reimbursements & Contributions	0	0	17,929	17,929
<b>Law, Order and Public Safety</b>				
DFES Grant Income	20,635	13,757	21,313	7,557
<b>Community Amenities</b>				0
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	1,000	200	(800)
Cemetery Income (no GST applicable)	650	0	0	0
Cemetery Income (GST Applies)	0	0	973	973
<b>Recreation and Culture</b>				
Grants & Other Income Received	108,771	24,000	24,706	706
<b>Transport</b>				
MRWA Direct Grant.	116,936	116,936	125,058	8,122
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
<b>Other Property and Services</b>				
Diesel Fuel Rebate Received	45,000	24,250	33,520	9,270
Overpayments/Recoverables - Income	13,500	6,750	2,841	(3,909)
<b>Operating grants, subsidies and contributions Total</b>	<b>784,465</b>	<b>435,673</b>	<b>505,060</b>	<b>69,387</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>Recreation and Culture</b>				
Grant Funding Revenue	25,000	0	0	0
<b>Transport</b>				
MW Regional Road Funding	1,140,333	912,266	833,200	(79,066)
R2R (Construction) Income	328,620	219,084	328,620	109,536
<b>Non-operating grants, subsidies and contributions Total</b>	<b>1,493,953</b>	<b>1,131,350</b>	<b>1,161,820</b>	<b>30,470</b>
<b>Grand Total</b>	<b>2,278,418</b>	<b>1,567,023</b>	<b>1,666,880</b>	<b>99,857</b>

KEY INFORMATION

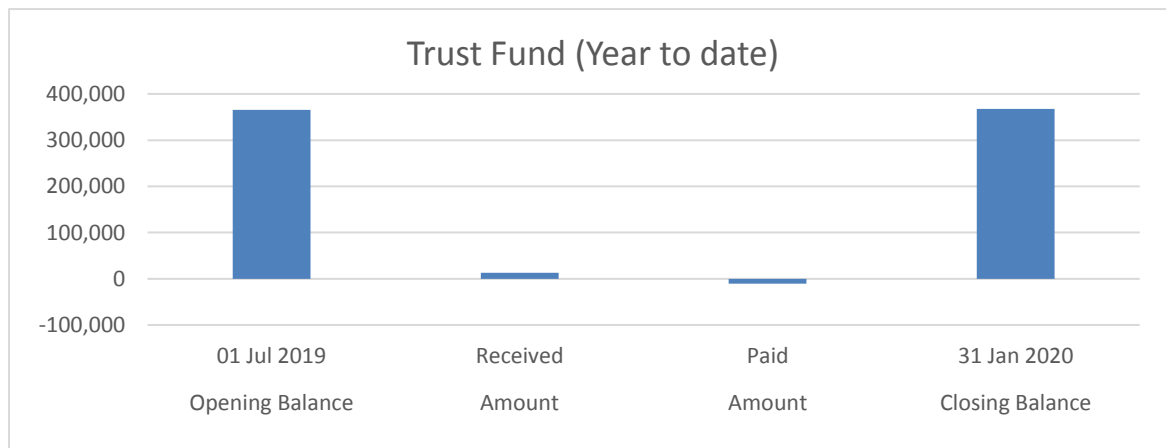
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 11  
TRUST FUND**

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 Jan 2020
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	6,660	(5,980)	4,170
Nomination Deposits	0	320	(320)	0
Post Office Deposit	1,462	177	(62)	1,577
Contributions from Sub Divider	353,330	2,779	(1,401)	354,707
Refundable Deposit	6,090	50	(90)	6,050
CTF Levy	276	862	(913)	225
Building Commission	623	1,822	(1,829)	616
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>365,621</b>	<b>12,670</b>	<b>-10,596</b>	<b>367,696</b>

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**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
				0	0	0

**Classifications Pick List**

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

**KEY INFORMATION**

Budget Review is a separate item in February 20 agenda

Internal working documents Budget by Program				
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-January-2020	31-January-2020	30/06/2020	30/06/2019
<b>Operating Expenditure</b>				
Governance	289,184	285,074	426,944	412,907
General Purpose Funding	50,253	64,742	130,230	114,768
Law, Order and Public Safety	112,569	163,440	265,058	188,520
Education	80	1,000	2,000	160
Health	6,281	20,232	37,110	12,919
Housing	8,748	17,785	19,480	2,811
Community Amenities	327,560	380,894	721,884	613,315
Recreation and Culture	457,420	496,347	892,857	712,374
Transport	1,223,631	2,095,082	4,286,091	2,985,769
Economic Services	155,758	208,085	344,546	308,980
Other Property and Services	109,372	65,735	68,711	117,635
<b>Total Expenditure (E)</b>	<b>2,740,857</b>	<b>3,798,416</b>	<b>7,194,912</b>	<b>5,470,158</b>
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-January-2020	31-January-2020	30/06/2020	30/06/2019
<b>Operating Revenue</b>				
Governance	(17,980)	(700)	(1,200)	(26,521)
General Purpose Funding	(3,134,147)	(3,105,200)	(3,349,538)	(3,734,614)
Law, Order and Public Safety	(27,715)	(23,398)	(30,685)	(71,768)
Health	(3,065)	(4,886)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(174,574)	(165,408)	(182,727)	(213,312)
Recreation and Culture	(96,939)	(76,193)	(217,464)	(118,864)
Transport	(1,305,819)	(1,264,330)	(1,628,389)	(1,585,124)
Economic Services	(11,749)	(14,166)	(21,770)	(25,306)
Other Property and Services	(37,988)	(43,001)	(70,500)	(114,225)
<b>Total Revenue (R)</b>	<b>(4,809,975)</b>	<b>(4,697,281)</b>	<b>(5,508,036)</b>	<b>(5,900,735)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(2,069,118)</b>	<b>(898,865)</b>	<b>1,686,876</b>	<b>(430,576)</b>
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-January-2020	31-January-2020	30/06/2020	30/06/2019
<b>Adjustment for Non-Cash Items</b>				
Depreciation	1,158,931	1,827,210	3,132,358	1,894,769
Profit/Loss on Sale of Asset	6,410	13,695	(11,305)	(28,121)
Realisation on disposal of assets	0	0		119
Movement in employee benefit provisions				(30,041)
Movement in deferred pensioner rates				(123)
<b>Total Non-Cash Items (NC)</b>	<b>1,165,342</b>	<b>1,840,905</b>	<b>3,121,053</b>	<b>1,836,604</b>
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-January-2020	31-January-2020	30/06/2020	30/06/2019
<b>Capital</b>				
Land and Buildings	92,746	37,000	184,021	204,681
Plant and Equipment	25,836	91,000	510,000	515,607
Tools and Equipment	0	10,600	10,600	6,069
Roads	1,270,193	1,577,876	2,110,839	1,430,317
Transfer from Reserves	(17,000)	(23,376)	(402,381)	(258,258)
Transfer to Reserves	59,997	1,918	235,290	304,026
Repayment of Debentures	34,052	34,052	68,626	99,136
Proceeds from sale of equipment	(1,364)	(1,500)	(26,500)	(85,845)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
<b>Total Capital</b>	<b>1,405,153</b>	<b>1,675,570</b>	<b>2,638,495</b>	<b>2,215,734</b>
<b>Opening (Surplus)/Deficit</b>	<b>(1,419,387)</b>	<b>(1,419,387)</b>	<b>(1,419,387)</b>	<b>(1,367,942)</b>
<b>Closing (Surplus)/Deficit</b>	<b>(3,248,693)</b>	<b>(2,483,587)</b>	<b>(215,069)</b>	<b>(1,419,387)</b>

COA	Rate Revenue	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	941	1,946	3,500	3,918	1,005		
0062	Sundry Expenses	14	50	100	37	37		
0082	Rates - Other Costs.	0	400	500	129	400		
0132	Valuation Expenses	1,606	1,019	16,000	24,750	(587)		
0352	Admin Allocation - Rates	47,693	61,033	104,630	85,934	13,340	*	Timing
	<b>Total Operating Expenditure</b>	<b>50,253</b>	<b>64,448</b>	<b>129,730</b>	<b>114,768</b>			
	<b>Operating Revenue</b>							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,827,421)	(2,826,721)	(2,826,721)	(2,729,862)	700		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	(4,000)	(5,000)	(11)	(4,000)		
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	(11,245)	(7,294)	(12,500)	(16,351)	3,951		
0123	Interest - Instalment Payments	(6,715)	(7,502)	(7,500)	(8,056)	(787)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,455)	(5,000)	(5,000)	(5,310)	(545)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(2,550)	(1,731)	(2,500)	(3,350)	819		
	<b>Total Operating Revenue</b>	<b>(2,866,399)</b>	<b>(2,862,289)</b>	<b>(2,869,262)</b>	<b>(2,786,023)</b>			
	<b>Total Rate Revenue</b>	<b>(2,816,146)</b>	<b>(2,797,841)</b>	<b>(2,739,532)</b>	<b>(2,671,255)</b>			



		31-January-2020	31-January-2020	2019/2020	30-Jun-19			
COA	General Purpose Funding	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	294	500	0	294		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(33)	(105)	(180)	(172)	(73)		
0203	Leave Reserve Income	(94)	(315)	(540)	(498)	(221)		
0204	Land Development Reserve Income	(42)	(175)	(300)	(224)	(133)		
0205	Building Reserve Income	(145)	(378)	(650)	(677)	(233)		
0206	Roadworks Reserve Income	(83)	(245)	(420)	(440)	(162)		
0215	Unspent Grants Reserve Income	(27)	0	0	(13)	27		
0223	Water Strategy Reserve Income	(12)	(35)	(60)	(61)	(23)		
0233	Grants Commission - Road Funding	(121,297)	(125,801)	(251,602)	(526,207)	(4,504)		
0243	Computer and Office Equipment Reserve	(32)	(105)	(180)	(171)	(73)		
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	(209)	(525)	(900)	(933)	(316)		
0453	Interest Received - Municipal Account	(20,486)	(17,500)	(30,000)	(30,805)	2,986		
0506	Landcare Reserve Income	(13)	(35)	(60)	(68)	(22)		
	<b>Total Operating Revenue</b>	<b>(267,747)</b>	<b>(242,911)</b>	<b>(480,276)</b>	<b>(948,591)</b>			
	<b>Total General Purpose Income</b>	<b>(267,747)</b>	<b>(242,617)</b>	<b>(479,776)</b>	<b>(948,591)</b>			
	<b>Total General Purpose Funding</b>	<b>(3,083,893)</b>	<b>(3,040,458)</b>	<b>(3,219,308)</b>	<b>(3,619,847)</b>			

COA	Governance	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	5,846	14,650	14,650	0	8,804		
0182	Subscriptions & Memberships Expense	23,220	22,785	29,625	23,448	(435)		
0192	Members Conference & Training Expenses	11,673	11,000	20,000	6,694	(673)		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	280	100	1,350	230	(180)		
0232	Consultancy & Legal Expenses	672	7,500	15,000	0	6,828		
0242	Members Sitting Fees.	34,237	37,640	75,280	72,805	3,403		
0252	Members Remuneration Expenses	2,001	2,200	4,400	4,255	199		
0262	President & Deputy Allowances.	6,301	6,250	12,500	12,500	(51)		
0272	Council Chambers Repairs & Maintenance	1,697	5,066	9,171	6,959	3,369		
0332	Furniture & Equipment (Opex)	17,245	20,100	20,100	0	2,855		
0442	Admin Allocation - Members	63,590	81,382	139,506	201,162	17,792	*	Budget Profile Timing
0462	Meeting & Refreshments Expense	14,995	25,000	35,000	19,671	10,005	*	Budget Profile Timing
1822	Accounting & Audit Expenses	4,556	21,100	38,000	26,258	16,544	*	Budget Profile Timing
7202	Members Depreciation	0	0	0	3,690	0		
	<b>Total Operating Expenditure</b>	<b>199,178</b>	<b>267,135</b>	<b>426,944</b>	<b>389,226</b>	<b>67,957</b>		
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	0	0		
	<b>Total Governance</b>	<b>199,178</b>	<b>267,135</b>	<b>426,944</b>	<b>389,226</b>	<b>67,957</b>		

COA	Administation	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	9,000	40,272	0		
0222	Fringe Benefits Tax	21,606	22,500	45,000	43,940	894		
0282	Administration SGC 9.50%	37,842	51,719	76,011	53,569	13,877	*	Timing budget profile
0292	Admin Salaries Expense	294,608	315,658	541,129	550,993	21,050	*	Timing budget profile & leave
0294	Admin Staff Housing Allowance	7,435	7,784	13,342	13,006	349		
0312	Admin - Max 3% Council Additional Contr	8,465	9,261	15,874	14,512	796		
0322	Adjustment for Rounding	0	0	0	4	(0)		
0362	Accrued Annual Leave - Admin	0	0	0	6,642	0		
0372	Admin Workers Compensation Insurance	13,664	13,440	13,440	12,571	(224)		
0402	Insurance Expense	4,869	6,117	6,117	5,714	1,248		
0415	Realisation on Disposal of Asset	0	0	0	91	0		Not included in statutory annual report for governance expenditure
0422	Office Gardens Expenses	14,956	19,495	33,414	35,729	4,540		
0432	Admin Building Operations	9,546	13,973	20,593	21,660	4,427		
0472	Office Expenses - General	3,130	9,831	16,500	11,976	6,701		
0473	Admin Building Repairs & Maintenance	4,535	1,179	8,000	9,640	(3,356)		
0482	Office Telephone & Internet Expenses	6,850	9,807	19,800	15,736	2,957		
0492	Advertising Expenses	4,232	6,419	11,000	4,554	2,187		
0502	Computer Hardware Service & Repair	13,997	24,055	45,883	45,330	10,058	*	Timing
0512	Furniture & Equipment - (Expensed)	6,356	8,400	10,400	7,169	2,044		
0522	Freight & Postage Expense	877	875	1,500	1,480	(2)		
0542	Printing & Stationary Expense	7,562	11,669	20,000	19,073	4,107		
0552	Motor Vehicle Expenses	3,295	4,081	7,000	7,353	786		
0562	Administration LSL Expense	25,756	24,416	41,853	3,530	(1,340)		
0592	Admin Allocation - Other Governance	(529,919)	(680,267)	(1,166,173)	(1,080,596)	(150,348)	*	Timing
0622	Uniform Expense	535	1,002	2,003	1,093	467		
0632	Staff Training, Conference and Recruitment	3,588	11,000	28,000	16,630	7,412		
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	26,317	42,400	72,400	46,327	16,083	*	Timing
0702	Bank Fees & Charges	4,921	5,950	8,600	8,240	1,029		
0712	Occupational Health & Safety	661	2,500	5,000	2,558	1,839		
0722	Accounting Software Operating Expenditure	42,209	39,904	44,827	41,641	(2,305)		
7002	Admin Depreciation	32,323	15,533	26,626	44,838	(16,790)	*	Under review
	<b>Total Operating Expenditure</b>	<b>90,006</b>	<b>17,939</b>	<b>(0)</b>	<b>23,773</b>	<b>(72,067)</b>		

COA	Adminstration	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(51)	(700)	(1,200)	(2,024)	(649)		
0403	Profit on Sale of Asset	0	0	0	289	0		
0573	Reimbursements & Contributions	(17,929)	0	0	(8,240)	17,929	*	Credit Note LGIS instalment statement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	<b>Total Operating Revenue</b>	<b>(17,980)</b>	<b>(700)</b>	<b>(1,200)</b>	<b>(26,521)</b>	<b>17,280</b>		
	<b>Capital Expenditure / Reserve Transfers</b>							
0351	T/f From Leave Res-admin	0	0	(41,600)	0	0		
0355	Tfr From Building Reserve	0	0	0	(32,961)	0		
0371	T/f From Office Eq Reserve	0	0	(10,000)	0	0		
0564	Building Improvements (CAPEX)	0	0	0	32,961	0		
0405	Proceeds from Disposal of Assets	0	0	0	(118)	0		
4750	Tfr to Leave Reserve	94	315	30,540	498	221		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	32	105	180	171	73		
4780	Tfr to Plant/Light Vehicle Reserve	209	525	900	933	316		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>335</b>	<b>945</b>	<b>(19,980)</b>	<b>1,484</b>	<b>610</b>		
	<b>Total Administration</b>	<b>72,362</b>	<b>18,184</b>	<b>(21,180)</b>	<b>(1,264)</b>	<b>(54,178)</b>		
	<b>Total Governance/Administration</b>	<b>271,539</b>	<b>285,319</b>	<b>405,764</b>	<b>387,962</b>	<b>13,780</b>		

COA	Fire Prevention	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Admin Allocation - Fire Prevention	5,299	6,650	11,398	10,742	1,351		
0672	Fire Break Inspection Fees	1,341	2,000	2,000	1,555	659		
0762	Ranger Allocation - Fire Prevention	11,994	24,745	42,417	22,088	12,751	*	Timing
0832	ESL - Shire Properties.	840	900	900	820	60		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	300	1,000		
1722	Brigades Operating Expenses	18,979	29,091	36,475	30,379	10,112	*	Internal plant and insurance expenses under YTD
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	35,077	42,546	72,935	73,668	7,469		
	<b>Total Operating Expenditure</b>	<b>73,530</b>	<b>106,932</b>	<b>167,124</b>	<b>139,551</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	(1,000)	(1,250)	(1,250)	(2,000)	(250)		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(21,313)	(13,757)	(20,635)	(29,103)	7,557		
0743	Operating Grants & Contributions	0	0	0	0	0		
0953	Contributions & Reimbursements	0	0	0	(955)	0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	0	(1,000)		
	<b>Total Operating Revenue</b>	<b>(22,313)</b>	<b>(20,007)</b>	<b>(26,885)</b>	<b>(36,058)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,695)</b>			
	<b>Total Fire Prevention</b>	<b>51,217</b>	<b>86,926</b>	<b>140,239</b>	<b>100,799</b>			

COA	Animal Control	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Admin Allocation - Animal Control	10,598	13,300	22,797	11,876	2,702		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	700	1,000	1,074	572		
0852	Ranger Allocation - Animal Control	10,554	21,504	36,869	22,088	10,950	*	Timing
	<b>Total Operating Expenditure</b>	<b>21,281</b>	<b>35,504</b>	<b>60,666</b>	<b>36,544</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	(295)	0	(100)	(141)	295		
0853	Dog/Cat Registrations Income	(4,707)	(3,091)	(3,400)	(4,369)	1,616		
0863	Fines & Penalties	(400)	(300)	(300)	(1,200)	100		
	<b>Total Operating Revenue</b>	<b>(5,402)</b>	<b>(3,391)</b>	<b>(3,800)</b>	<b>(5,710)</b>			
	<b>Total Animal Control</b>	<b>15,879</b>	<b>32,113</b>	<b>56,866</b>	<b>30,834</b>			

COA	Other Law, Order and Public Safety	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0902	Ranger Allocation - Other Law and Order	10,554	21,504	36,869	13,252	10,950	*	Timing
0962	Misc. Expenses - Other Law and Order	0	231	400	31	231		
	<b>Total Operating Expenditure</b>	<b>10,554</b>	<b>21,735</b>	<b>37,269</b>	<b>13,283</b>			
	<b>Operating Revenue</b>							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>10,554</b>	<b>21,735</b>	<b>37,269</b>	<b>13,283</b>			

COA	Rangers Expenses	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0152	Provision for LSL	0	7,500	15,000	(1,956)	7,500		
0772	Trainee Ranger Expense	620	29,162	50,000	0	28,542	*	Timing - Trainee commenced 20th Jan 20
0872	Rangers Superannuation - Council 3%	0	161	279	0	161		
0892	Salary & Wages Expense-Rangers	42,274	48,160	82,564	73,143	5,886		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	3,865	4,550	7,794	6,623	686		
0932	Conference & Training	0	581	1,000	0	581		
0982	Rangers Expense	6,902	4,781	8,400	9,694	(2,121)		
1012	Tools & Equipment - Low Value	0	581	1,000	0	581		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(47,975)	(97,755)	(167,585)	(88,566)	(49,780)	*	Budget profile timing includes Trainee Ranger
	<b>Total Operating Expenditure</b>	<b>7,205</b>	<b>(731)</b>	<b>0</b>	<b>(859)</b>			
	<b>Operating Revenue</b>							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
1804	Transfer to Unspent Grant Reserve (Ranger Service)	27	0	0	30,013	(27)		
1805	Transfer from Unspent Grant Reserve (Ranger Service)	0	0	(30,013)	0	0		
0875	Tfr from Leave Reserve	0	(6,376)	(8,500)	0	(6,376)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>27</b>	<b>(6,376)</b>	<b>(38,513)</b>	<b>30,013</b>			
	<b>Total Rangers Expenses</b>	<b>7,232</b>	<b>(7,107)</b>	<b>(38,513)</b>	<b>(846)</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>84,882</b>	<b>133,667</b>	<b>195,860</b>	<b>144,070</b>			

COA	Education	31-January-2020 Year to Date Actuals	31-January-2020 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	1,000	2,000	160	920		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	<b>Total Education</b>	<b>80</b>	<b>1,000</b>	<b>2,000</b>	<b>160</b>			

COA	Health Inspection and Administration	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Ranger Allocation - Pool Inspections	5,757	11,732	20,110	8,168	5,975		
1292	Health Expenses General	524	8,500	17,000	4,751	7,976		
	<b>Total Operating Expenditure</b>	<b>6,281</b>	<b>20,232</b>	<b>37,110</b>	<b>12,919</b>			
	<b>Operating Revenue</b>							
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)	(1,298)	(1,770)	(1,888)	(1,062)		
1583	Health Administration Fees	(449)	(1,364)	(1,770)	(2,168)	(915)		
	<b>Total Operating Revenue</b>	<b>(3,065)</b>	<b>(4,886)</b>	<b>(5,764)</b>	<b>(6,322)</b>			
	<b>Total Health Inspection and Administration</b>	<b>3,216</b>	<b>15,346</b>	<b>31,346</b>	<b>6,596</b>		<b>0</b>	



COA	Housing	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	746	1,806	2,940	1,465	1,060		
2542	Housing Other Depreciation	229	784	1,345	1,345	555		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	<b>Total Operating Expenditure</b>	<b>8,748</b>	<b>17,785</b>	<b>19,480</b>	<b>2,811</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,680)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,452	378	52,650	677	(59,074)	*	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		
	<b>Total Capital / Reserves</b>	<b>59,452</b>	<b>378</b>	<b>52,650</b>	<b>677</b>			
	<b>Total Housing</b>	<b>68,200</b>	<b>18,163</b>	<b>72,130</b>	<b>(1,192)</b>			

COA	Sanitation - Household Refuse	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	65,968	85,050	145,800	131,443	19,082	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	1,765	1,750	2,996	2,996	(15)		
1792	Refuse Site Repairs & Maintenance	14,812	15,349	26,017	11,894	537		Nabawa tip works include upgrade to CCTV cameras and replacements
2502	Admin Allocation - Domestic Rubbish	21,197	27,153	46,550	42,967	5,956		
	<b>Total Operating Expenditure</b>	<b>103,742</b>	<b>129,302</b>	<b>221,363</b>	<b>189,300</b>			
	<b>Operating Revenue</b>							
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		
	<b>Total Operating Revenue</b>	<b>(153,179)</b>	<b>(148,830)</b>	<b>(148,830)</b>	<b>(153,338)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(49,437)</b>	<b>(19,528)</b>	<b>72,533</b>	<b>35,963</b>			

COA	Sanitation - Other	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1882	Parks & Gardens Rubbish Collection Expenses	4,802	4,508	8,720	8,416	(294)		
1912	Other Waste Management Expenses	4,337	2,919	5,000	0	(1,418)		
1922	Depn - Other Sanitation	236	0	0	485	(236)		
	<b>Total Operating Expenditure</b>	<b>9,375</b>	<b>7,427</b>	<b>13,720</b>	<b>8,901</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	<b>Total Sanitation - Other</b>	<b>9,375</b>	<b>7,427</b>	<b>13,720</b>	<b>8,901</b>			

COA	Protection of Environment	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	500	1,169	2,000	200	669		
2022	Landcare Expenditure	15,000	0	15,000	0	(15,000)	*	Budget Profile timing
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	<b>Total Operating Expenditure</b>	<b>16,901</b>	<b>3,416</b>	<b>19,247</b>	<b>3,363</b>			
	<b>Operating Revenue</b>							
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)	(1,000)	(1,000)	0	(800)		
	<b>Total Operating Revenue</b>	<b>(1,601)</b>	<b>(3,247)</b>	<b>(3,247)</b>	<b>(3,163)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2080	Tfr to Landcare Reserve	13	35	60	68	22		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>13</b>	<b>35</b>	<b>(14,940)</b>	<b>68</b>			
	<b>Total Protection of Environment</b>	<b>15,313</b>	<b>204</b>	<b>1,060</b>	<b>268</b>			

COA	Town Planning and Regional Development	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0162	Provision for LSL	0	0	15,000	4,402	0		
0942	Town Planning Depreciation	10,073	0	0	0	(10,073)	*	Under review
1992	Planning Consultancy Expenses	4,969	10,000	33,000	11,027	5,031		
2102	Workers Compensation Insurance	2,393	2,440	2,440	2,127	47		
2112	Salary & Wages Expense-T/Plan	73,404	76,587	131,293	125,166	3,183		
2122	Superannuation - Council Maximum of 3%	2,193	2,254	3,862	3,688	61		
2132	Superannuation - SGC 9.50%	6,944	7,133	12,231	11,680	189		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	2,331	4,000	873	2,331		
2202	Town Planners Expenses	452	581	1,000	767	129		
2222	Motor Vehicle Expenses	3,799	4,081	7,000	4,806	282		
2232	Legal Expenses - Town Planners	2,712	5,000	15,000	4,573	2,288		
2242	Engineering Expenses	2,015	5,000	15,000	6,749	2,986		
2252	Advertising Expenses	4,185	875	1,500	638	(3,310)		
3012	Admin Allocation - Town Planning	15,177	19,950	34,195	42,967	4,773		
7052	Surveying & Land Expenses	6,708	15,000	30,000	13,778	8,292		
7072	Planning Projects - Expenses	2,250	0	10,000	0	(2,250)		
	<b>Total Operating Expenditure</b>	<b>137,272</b>	<b>151,232</b>	<b>315,521</b>	<b>234,531</b>			
	<b>Operating Revenue</b>							
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(2,981)	(5,831)	(10,000)	(14,360)	(2,850)		
2243	Outsourced Planning Fees - Other LGs	(9,473)	(7,500)	(15,000)	(21,745)	1,973		
	<b>Total Operating Revenue</b>	<b>(17,454)</b>	<b>(13,331)</b>	<b>(30,000)</b>	<b>(36,105)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4801	Tfr to Land Development Reserv	42	175	300	224	133		
4820	Tfr to Legal Reserve	33	105	180	172	73		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>75</b>	<b>280</b>	<b>480</b>	<b>396</b>			
	<b>Total Town Planning and Regional Development</b>	<b>119,893</b>	<b>138,181</b>	<b>286,001</b>	<b>198,823</b>			

COA	Other Community Amenities	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	4,782	6,539	11,032	9,731	1,757		
3132	Community Development Expenses	1,345	12,050	17,550	43,000	10,705	*	Budget Profile timing
3162	Admin Allocation - Other Community Amenities	26,496	33,243	56,992	64,450	6,747		
3212	Other Community Amenities Depreciation	3,534	2,709	4,643	5,742	(825)		
3222	Community Growth Fund	8,562	10,000	19,000	28,819	1,438		
3232	Community Development Officer Expense	15,551	24,976	42,816	25,477	9,425		
	<b>Total Operating Expenditure</b>	<b>60,270</b>	<b>89,517</b>	<b>152,034</b>	<b>177,219</b>			
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(367)	0	(650)	(503)	367		
3103	Various Grants Received (incl GST)	0	0	0	0	0		
3113	Cemetery Income (GST Applies)	(973)	0	0	(3,204)	973		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development (no GST)	(1,000)	0	0	(17,000)	1,000		
	<b>Total Operating Revenue</b>	<b>(2,340)</b>	<b>0</b>	<b>(650)</b>	<b>(20,707)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery	3,084	0	21,000	0	(3,084)		
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	17,000	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>3,084</b>	<b>0</b>	<b>21,000</b>	<b>17,000</b>			
	<b>Total Other Community Amenities</b>	<b>61,015</b>	<b>89,517</b>	<b>172,384</b>	<b>173,513</b>			
	<b>Total Community Amenities</b>	<b>156,158</b>	<b>215,801</b>	<b>545,697</b>	<b>417,468</b>			

COA	Public Halls and Civic Centres	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	54,766	50,533	86,626	94,872	(4,233)		
2722	Public Halls & Showgrounds Expense	43,421	48,001	125,040	61,309	4,580		
2732	Nabawa Community Centre Expenses	20,609	24,124	41,395	34,677	3,515		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	468	446	815	1,380	(22)		
3202	Admin Allocation - Public Halls	29,795	39,893	68,391	30,920	10,098	*	Budget profile timing
	<b>Total Operating Expenditure</b>	<b>149,058</b>	<b>162,997</b>	<b>322,267</b>	<b>223,158</b>			
	<b>Operating Revenue</b>							
2453	Showground/Halls Income Received	(5,438)	(5,278)	(6,528)	(7,408)	160		
2443	Yuna Camping & Hall Hire Revenue	(167)	0	0	0	167		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		
	<b>Total Operating Revenue</b>	<b>(5,605)</b>	<b>(5,278)</b>	<b>(31,528)</b>	<b>(18,317)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	593	25,000	50,000	61,204	24,407	*	Timing - Job: 1038 - CBP 5.2 Nanson Showgrounds Master Plan - Supply of 3 Phase Power \$50,000
4925	Principal Repayment - Loan 89	4,675	4,675	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>5,268</b>	<b>29,675</b>	<b>34,491</b>	<b>70,147</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>148,721</b>	<b>187,394</b>	<b>325,229</b>	<b>274,988</b>			
COA	Swimming Areas and Beaches	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Admin Allocation - Swimming Areas	15,898	19,950	34,195	21,484	4,052		
3412	Coronation Beach Expenses	27,703	40,448	71,823	49,378	12,745	*	Budget profile timing
7082	Beaches Depreciation	5,802	5,747	9,850	9,789	(55)		
	<b>Total Operating Expenditure</b>	<b>49,402</b>	<b>66,145</b>	<b>115,868</b>	<b>80,651</b>			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(60,096)	(40,831)	(70,000)	(72,320)	19,265	*	Budget profile timing
	<b>Total Operating Revenue</b>	<b>(60,096)</b>	<b>(40,831)</b>	<b>(70,000)</b>	<b>(72,320)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	0	10,369	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(10,693)</b>	<b>25,314</b>	<b>45,868</b>	<b>18,700</b>			

COA	Other Recreation and Sport	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1472	Yuna Oval Expenses	2,397	1,408	2,123	1,833	(989)		
1532	Loan 98 Interest Expense	2,019	2,139	4,059	4,716	120		
1482	Sporting Clubs Expenses	37,058	39,708	76,386	63,048	2,650		
2642	Parks, Gardens Expense	71,003	77,517	132,534	109,364	6,514		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	8,846	11,980	15,446	12,007	3,134		
2712	Tennis Clubs Expenses	5,812	8,642	11,460	9,506	2,830		
2772	Minor Gardening Equipment.	334	1,169	2,000	2,000	835		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Admin Allocations - Rec & Sport	13,898	19,950	34,195	29,294	6,052		
7022	Parks & Gardens Depreciation	28,292	17,185	29,461	35,936	(11,107)	*	Under review
7092	Other Rec & Sports Depreciation	53,074	45,997	78,850	81,326	(7,077)		
	<b>Total Operating Expenditure</b>	<b>224,664</b>	<b>227,721</b>	<b>388,541</b>	<b>350,924</b>			
COA	Other Recreation and Sport	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(4,655)	(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	(1,876)	(1,519)	(2,600)	(3,040)	357		
	<b>Total Operating Revenue</b>	<b>(31,238)</b>	<b>(30,084)</b>	<b>(115,936)</b>	<b>(28,227)</b>			
	<b>Operating Expenditure</b>							
7292	Loss on Sale Assets.	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	89,069	12,000	113,021	77,703	(77,069)	*	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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>108,924</b>	<b>31,855</b>	<b>152,993</b>	<b>105,719</b>			
	<b>Total Other Recreation and Sport</b>	<b>302,351</b>	<b>229,492</b>	<b>425,598</b>	<b>428,417</b>			

COA	Library	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	2,007	2,948	4,812	1,532	941		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Admin Allocation - Libraries	15,898	19,950	34,195	24,157	4,052		
6922	Libraries Depreciation	0	0	0	750	0		
	<b>Total Operating Expenditure</b>	<b>18,404</b>	<b>23,398</b>	<b>40,007</b>	<b>27,439</b>			
COA	Other Culture	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	9,559	12,509	20,039	8,229	2,950		
3652	Other Culture Depreciation	6,331	3,577	6,136	21,973	(2,754)		
	<b>Total Operating Expenditure</b>	<b>15,891</b>	<b>16,086</b>	<b>26,175</b>	<b>30,202</b>			
	<b>Total Other Culture</b>	<b>15,891</b>	<b>16,086</b>	<b>26,175</b>	<b>30,202</b>			
	<b>Total Recreation and Culture</b>	<b>474,673</b>	<b>481,684</b>	<b>862,878</b>	<b>779,745</b>			

COA	Road Constuction	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Admin Allocation - Road Construction	47,693	61,222	104,956	48,512	13,529	*	Budget profile timing
	Operating Revenue							
3173	MW Regional Road Funding	(833,200)	(912,266)	(1,140,333)	(883,666)	(79,066)	*	Timing 80% Claimed for Valentine & East Nabawa Rds; Dartmoor 100% claimed
3193	R2R (Construction) Income	(328,620)	(219,084)	(328,620)	(244,109)	109,536	*	Budget profile timing - First quarter claim included all jobs
	Total Operating Revenue	(1,161,820)	(1,131,350)	(1,468,953)	(1,127,775)			

COA	Road Constuction	31-January-2020 Year to Date Actuals	31-January-2020 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	1,270,193	1,577,876	2,110,839	1,430,317	307,684	*	Dartmoor Road complete Valentine Road complete with contractor invoices pending East Nabawa Rd East Grant job commenced clearing
4840	Tfr to Roadworks Reserve	83	245	420	440	162		
	Total Capital Expenditure / Reserve Transfers	1,270,276	1,578,121	2,111,259	1,430,757			
	Total Road Construction	156,148	507,993	747,262	351,494			

COA	Road Maintenance	31-January-2020 Year to Date Actuals	31-January-2020 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	339,506	435,399	1,434,341	1,533,876	95,893	*	Budget Profile timing
3502	Depot Maintenance	13,514	28,519	57,642	48,079	15,005	*	Timing - Depot roller door expenses yet to be invoiced
3512	Street Lighting Expense	4,737	5,859	10,043	9,587	1,122		
3522	Depreciation	28,095	5,663	9,714	69,002	(22,432)	*	Under review
3532	Street Trees	3,438	5,000	16,000	2,875	1,562		
3542	Licences & Subscriptions	10,758	12,800	12,800	9,584	2,042		
3562	Road Sign Expense	4,557	8,749	12,000	10,498	4,192		
3802	Admin Allocation - Road Maintenance	47,693	60,571	103,838	71,472	12,878	*	Budget profile timing
3822	Bore Maintenance	10,123	8,750	15,000	8,083	(1,373)		
3832	Crossover expenses to ratepayers	500	2,500	5,000	1,455	2,000		
6912	Roads Depreciation	683,619	1,432,277	2,455,334	1,124,845	748,658	*	Under review
	Total Operating Expenditure	1,146,540	2,006,087	4,131,711	2,889,355			

COA	Road Maintenance	31-January-2020 Year to Date Actuals	31-January-2020 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	1,006,957	1,876,651	4,002,275	2,489,406			



COA	Road Plant Purchases	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	289	292	524	908	3		
3642	Loss on Sale Assets.	0	0	0	1,692	0		
3912	Loan 96 - Interest Expense	0	0	0	708	0		
	<b>Total Operating Expenditure</b>	<b>289</b>	<b>292</b>	<b>524</b>	<b>3,309</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	(1,364)	(1,500)	(26,500)	(30,102)	(136)		
	<b>Total Operating Revenue</b>	<b>(1,364)</b>	<b>(1,500)</b>	<b>(26,500)</b>	<b>(30,102)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
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 expensed see COA 7572
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>18,358</b>	<b>94,122</b>	<b>434,494</b>	<b>615,019</b>			
	<b>Total Road Plant Purchases</b>	<b>17,284</b>	<b>92,914</b>	<b>408,518</b>	<b>588,226</b>			

COA	Traffic Control	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Admin Allocation - Traffic Control	21,197	26,481	45,400	44,593	5,284		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	7,912	1,000	3,500	0	(6,912)		Traffic Classifiers purchase expensed see COA 3584
	<b>Total Operating Expenditure</b>	<b>29,109</b>	<b>27,481</b>	<b>48,900</b>	<b>44,593</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(3,052)	(2,044)	(3,500)	(4,854)	1,008		
	<b>Total Operating Revenue</b>	<b>(3,052)</b>	<b>(2,044)</b>	<b>(3,500)</b>	<b>(4,854)</b>			
	<b>Total Traffic Control</b>	<b>26,056</b>	<b>25,437</b>	<b>45,400</b>	<b>39,739</b>			
	<b>Total Transport</b>	<b>1,206,446</b>	<b>2,502,995</b>	<b>5,203,456</b>	<b>3,468,865</b>			

COA	Rural Services	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3362	Ranger Allocation - Roadside Spraying	4,318	0	0	0	(4,318)		
4462	Admin/Ranger Allocation - Rural Services	4,797	10,150	17,400	13,252	5,353		
6722	Noxious Weeds & Pest Expense	6,027	9,300	15,550	11,377	3,273		
	<b>Total Operating Expenditure</b>	<b>15,142</b>	<b>19,450</b>	<b>32,950</b>	<b>24,629</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>15,142</b>	<b>19,450</b>	<b>32,950</b>	<b>24,629</b>			

COA	Tourism and Area Promotion	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	501	1,000	690	501		
3982	Tourism Expense	0	10,725	13,500	1,599	10,725	*	Budget Profile timing
4282	Promotional Expense	1,145	6,000	6,000	218	4,855		
	<b>Total Operating Expenditure</b>	<b>1,145</b>	<b>17,226</b>	<b>20,500</b>	<b>2,507</b>			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>1,145</b>	<b>17,226</b>	<b>20,500</b>	<b>2,507</b>			

COA	Building Control	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	72,991	74,914	129,429	133,710	1,923		
4622	Admin Allocation - Building	37,094	52,346	89,733	90,492	15,252	*	Budget profile timing
	<b>Total Operating Expenditure</b>	<b>110,085</b>	<b>127,260</b>	<b>219,162</b>	<b>224,201</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(3,604)	(5,831)	(10,000)	(13,602)	(2,227)		
4173	CTF Commissions Received	(75)	(84)	(150)	(150)	(9)		
4213	Building Commissions Received	(123)	(84)	(150)	(186)	39		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(3,802)</b>	<b>(5,999)</b>	<b>(10,300)</b>	<b>(13,938)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>106,284</b>	<b>121,261</b>	<b>208,862</b>	<b>210,263</b>			
COA	Other Economic Services	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	0	250	250	228	250		
4222	Admin Allocation - Other Economic Services	22,496	33,243	56,992	48,313	10,747	*	Budget profile timing
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	0	5,000		
4252	Purchase of Stamps.	18	100	100	10	82		
4272	Other Expenditure	6,871	5,556	9,591	9,091	(1,315)		
	<b>Total Operating Expenditure</b>	<b>29,385</b>	<b>44,149</b>	<b>71,933</b>	<b>57,643</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(4,089)	(4,606)	(7,900)	(7,767)	(517)		
4243	Annual Post Office Box Fee	(3,308)	(3,000)	(3,000)	(3,061)	308		
4253	Postage Stamp Income	(33)	(91)	(100)	(84)	(58)		
4333	Photocopying Income	(68)	(20)	(20)	(6)	48		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	<b>Total Operating Revenue</b>	<b>(7,947)</b>	<b>(8,167)</b>	<b>(11,470)</b>	<b>(11,368)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	12	35	60	61	23		
	<b>Total Other Economic Services</b>	<b>21,450</b>	<b>36,017</b>	<b>60,523</b>	<b>46,336</b>			
	<b>Total Economic Services</b>	<b>144,021</b>	<b>193,954</b>	<b>322,836</b>	<b>283,735</b>			

		31-January-2020	31-January-2020	2019/2020	30-Jun-19			
COA	Plant Depreciation	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	197,914	202,909	347,843	307,629	4,995		
7102	Depreciation - Unclassified Assets	7,000	0	0	0	(7,000)		
6890	Depn Posted to Jobs	(194,253)	(202,909)	(347,843)	(307,162)	(8,657)		
	<b>Total Plant Depreciation</b>	<b>10,661</b>	<b>0</b>	<b>0</b>	<b>467</b>			
COA	Private Works	31-January-2020	31-January-2020	2019/2020	30-Jun-19			
		Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	848	5,957	10,211	4,713	5,109		
	<b>Operating Income</b>							
7333	Private Works Income	(1,450)	(12,001)	(12,000)	(9,019)	(10,551)	*	YTD Budget less than anticipated
	<b>Total Private Works</b>	<b>(603)</b>	<b>(6,044)</b>	<b>(1,789)</b>	<b>(4,306)</b>			

COA	Public Works Overheads	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	2,500	5,000	23,659	2,500		
4312	Superannuation - Max 3% Works Staff	7,063	10,185	17,460	10,072	3,122		
4322	Superannuation Guarantee - Works Manager	6,032	6,132	10,507	10,069	100		
4332	Superannuation Guarantee - Works Staff	41,171	47,390	81,238	69,729	6,219		
4342	Salary Works Manager	62,324	63,000	107,998	101,589	676		
4352	Superannuation Max 3% - Works Manager	1,905	1,932	3,318	3,180	27		
4372	Public Works Sundry Expense	14,320	30,408	52,134	40,656	16,088	*	Budget Profile timing
4382	Works Manager - Expenses	2,047	2,422	4,150	3,600	375		
4392	External Engineering Services	3,003	6,500	13,000	7,817	3,498		
4402	Sick Leave	9,178	18,739	32,119	20,395	9,561		
4412	Annual Leave	51,953	59,927	65,898	56,267	7,974		
4432	Public Holiday Pay	15,926	17,572	38,688	42,110	1,646		
4422	Works LSL Expense	0	0	18,707	842	0		
4442	Occupational Health & Safety Expense	3,127	8,003	12,500	2,389	4,876		
4452	Protective Uniform/ Minor Workwear	751	2,156	11,863	9,868	1,405		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	2,063	11,250	22,500	13,402	9,188		
4652	Works Staff - Allowances	13,036	14,400	23,400	22,362	1,364		
5202	Admin Allocation - Public Works Overheads	77,611	90,545	155,219	175,783	12,934	*	Budget profile timing
6782	Workers Compensation Insurance	19,682	19,577	19,575	20,407	(105)		
7422	Less PWO Allocated to W & S	(326,947)	(405,580)	(695,274)	(643,165)	(78,633)	*	Budget profile timing
	<b>Total Operating Expenditure</b>	<b>4,242</b>	<b>7,058</b>	<b>(0)</b>	<b>(2,864)</b>			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>4,242</b>	<b>7,058</b>	<b>(0)</b>	<b>(2,864)</b>			

COA	Plant Operation Costs	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	118,443	117,915	202,126	169,974	(528)		
4482	Tyre Purchase Expense	12,493	33,544	57,500	55,074	21,051	*	Budget profile timing
4492	Parts & Outside Repairs Expense	86,316	87,500	150,000	138,572	1,184		
4502	Plant Licences Expense	8,824	8,597	9,200	8,902	(227)		
4532	Tools & Consumables	13,346	11,669	20,000	19,298	(1,677)		
4542	Fuel, Oil & Grease	160,974	182,581	313,000	277,704	21,607	*	Budget profile timing
4552	Cutting Edges & Tips	7,799	4,000	8,000	7,838	(3,799)		
5112	Admin Allocation - Plant Operations	10,598	13,412	22,991	35,478	2,814		
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	(362,571)	(455,623)	(781,067)	(638,157)	(93,052)	*	Budget profile timing
	<b>Total Operating Expenditure</b>	<b>90,582</b>	<b>46,845</b>	<b>45,000</b>	<b>97,693</b>			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	0	0	(32,612)	0		
4513	Diesel Fuel Rebate Received	(33,520)	(24,250)	(45,000)	(52,790)	9,270		
4983	Income Received	0	0	0	(1,196)	0		
	<b>Total Operating Revenue</b>	<b>(33,520)</b>	<b>(24,250)</b>	<b>(45,000)</b>	<b>(86,598)</b>			
	<b>Total Plant Operation Costs</b>	<b>57,062</b>	<b>22,595</b>	<b>0</b>	<b>11,095</b>			

COA	Salaries and Wages	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	702	0	0	0	(702)		
4570	S&W Gov, Corporate & Development Services	519,032	575,708	986,928	878,847	56,676	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	591,139	642,516	1,101,458	989,459	51,377	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(1,116,095)	(1,218,224)	(2,088,386)	(1,869,290)	(102,129)	*	Budget profile timing and accrual jnl
4592	Workers Compensation Paid	0	0	0	1,402	0		
	<b>Total Operating Expenditure</b>	<b>(5,222)</b>	<b>0</b>	<b>0</b>	<b>419</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,402)</b>			
	<b>Total Salaries and Wages</b>	<b>(5,222)</b>	<b>0</b>	<b>0</b>	<b>(983)</b>			

COA	Unclassified	31-January-2020 Year to Date Actuals	31-January-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	8,261	5,875	13,500	17,205	(2,386)		
	<b>Total Operating Expenditure</b>	<b>8,261</b>	<b>5,875</b>	<b>13,500</b>	<b>17,205</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(3,017)	(6,750)	(13,500)	(17,205)	(3,733)		
3813	Profit on Revaluation	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(3,017)</b>	<b>(6,750)</b>	<b>(13,500)</b>	<b>(17,205)</b>			
	<b>Total Unclassified</b>	<b>5,244</b>	<b>(875)</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>71,384</b>	<b>22,734</b>	<b>(1,789)</b>	<b>3,410</b>			



List of Accounts Paid - January 2020			
Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD16610.1	8/01/2020	LGSP	-8866.76
DD16610.2	8/01/2020	Hostplus Superannuation	-297.26
DD16610.3	7/01/2020	Rest Superannuation	-93.34
DD16610.4	7/01/2020	Australian Super	-936.03
DD16610.5	8/01/2020	Wealth Personal Superannuation and Pension Fund	-477.09
DD16610.6	7/01/2020	Prime Super	-220.36
DD16610.7	7/01/2020	ANZ Smart Choice Super	-237.13
DD16616.1	2/01/2020	Westpac Geraldton	-35.00
DD16624.1	22/01/2020	LGSP	-8769.58
DD16624.2	22/01/2020	Hostplus Superannuation	-340.37
DD16624.3	21/01/2020	Rest Superannuation	-70.00
DD16624.4	21/01/2020	Australian Super	-896.04
DD16624.5	21/01/2020	Wealth Personal Superannuation and Pension Fund	-136.31
DD16624.6	22/01/2020	Wealth Personal Superannuation and Pension Fund	-419.16
DD16624.7	21/01/2020	Prime Super	-220.36
DD16624.8	21/01/2020	ANZ Smart Choice Super	-237.13
EFT23828	8/01/2020	Australian Taxation Office	-552.32
EFT23832	14/01/2020	Synergy	-61.14
EFT23833	14/01/2020	Telstra	-402.74
EFT23834	14/01/2020	Anthony Steven Farrell	-10062.03
EFT23835	14/01/2020	Aussie Tree Services	-6117.34
EFT23836	14/01/2020	Australia Post	-616.82
EFT23837	14/01/2020	Batavia Fencing	-340.50
EFT23838	14/01/2020	Beverley Dawn Davidson	-1146.07
EFT23839	14/01/2020	Central Regional TAFE	-395.00
EFT23840	14/01/2020	Chapman Valley Menshed Inc	-800.00
EFT23841	14/01/2020	Conplant Pty Limited	-657.69
EFT23842	14/01/2020	Darrell Graeme Forth	-5020.93
EFT23843	14/01/2020	Department of Biodiversity, Conservation & Attractions	-16500.00
EFT23844	14/01/2020	Echelon Australia Pty Ltd - LGIS Risk Management	-3941.30
EFT23845	14/01/2020	Five Star Business Solutions & Innovation	-571.47
EFT23846	14/01/2020	Geraldton Bobcat	-550.00
EFT23847	14/01/2020	Ian Kenneth Maluish	-5020.93
EFT23848	14/01/2020	JR & A Hersey Pty Ltd	-3759.64
EFT23849	14/01/2020	Kirrilee Jane Warr	-6281.20
EFT23850	14/01/2020	Midwest Financial	-6006.00
EFT23851	14/01/2020	Nicole Julie Batten	-5020.93
EFT23852	14/01/2020	Pest A Kill WA	-176.00
EFT23853	14/01/2020	Peter John Humphrey	-5020.93
EFT23854	14/01/2020	Queens Supa IGA Supermarket	-86.44
EFT23855	14/01/2020	Refuel Australia	-27980.41
EFT23856	14/01/2020	Royal Wolf Trading Australia Pty Ltd	-596.61
EFT23857	14/01/2020	Shire of Mingenew	-513.33
EFT23858	14/01/2020	TeletracNavman Australia	-769.45
EFT23859	14/01/2020	Toll Transport Pty Ltd	-65.78
EFT23860	14/01/2020	Trevor Leonard Royce	-1937.43
EFT23861	14/01/2020	Western Australian Local Government Association (WALGA)	-930.00
EFT23862	21/01/2020	Australian Taxation Office	-32198.00
EFT23863	21/01/2020	Synergy	-884.07
EFT23864	17/01/2020	Central West Pump Service	-4552.80
EFT23865	17/01/2020	Long Neck Creek Holdings	-10905.77
EFT23866	17/01/2020	Miralec	-418.00
EFT23867	17/01/2020	Norfolk Cleaning Service	-671.00
EFT23868	17/01/2020	Toll Transport Pty Ltd	-136.62

EFT23869	17/01/2020	Western Australian Treasury Corporation	-514.37
EFT23870	24/01/2020	Great Northern Rural Services	-68.71
EFT23871	24/01/2020	It Vision	-495.00
EFT23872	24/01/2020	Magor Swartz Pty Ltd	-12474.00
EFT23873	24/01/2020	PixelPAC Pty Ltd	-5891.53
EFT23874	24/01/2020	Robert J Dillon Pty Ltd	-602.42
EFT23875	24/01/2020	Total Toilets	-93.94
EFT23876	24/01/2020	Universal Contracting	-5038.00
EFT23877	23/01/2020	Keralba & Associates Pty Ltd	-1980.00
EFT23878	29/01/2020	Node1Internet	-129.95
EFT23879	29/01/2020	Synergy	-2529.65
EFT23880	29/01/2020	Telstra	-1112.52
EFT23881	31/01/2020	Abrolhos Steel	-74.80
EFT23882	31/01/2020	Atom Supply	-554.65
EFT23883	31/01/2020	Batavia Metal Roofing	-5313.00
EFT23884	31/01/2020	Battery Mart	-396.00
EFT23885	31/01/2020	Beau Raymond	-55.10
EFT23886	31/01/2020	Boc Limited	-105.34
EFT23887	31/01/2020	Bunnings Group Limited	-1272.93
EFT23888	31/01/2020	Centre for Pavement Engineering Education	-885.00
EFT23889	31/01/2020	Chem-dry Power	-338.00
EFT23890	31/01/2020	Clare Margaret Cream	-40.00
EFT23891	31/01/2020	Cleanaway Co Pty Ltd	-12484.93
EFT23892	31/01/2020	Fire & Safety Service Company	-2315.50
EFT23893	31/01/2020	Geraldton Trophy Centre	-324.00
EFT23894	31/01/2020	Glenfield IGA	-52.45
EFT23895	31/01/2020	Holcim	-656.96
EFT23896	31/01/2020	IAI Australia Fund II Pty Ltd	-16500.00
EFT23897	31/01/2020	Instant Weighing	-2509.38
EFT23898	31/01/2020	Ivey Contracting	-21340.00
EFT23899	31/01/2020	Joseph Radiators & Air Conditioning	-1782.00
EFT23900	31/01/2020	Landgate	-149.50
EFT23901	31/01/2020	Lenane Holdings Pty Ltd	-16632.00
EFT23902	31/01/2020	Market Creations	-3531.82
EFT23903	31/01/2020	Midwest Chemical & Paper	-546.16
EFT23904	31/01/2020	Miralec	-3762.00
EFT23905	31/01/2020	Mitchell & Brown	-750.00
EFT23906	31/01/2020	NAPA - Cows Parts Pty Ltd	-1191.24
EFT23907	31/01/2020	Nabawa Valley Tavern	-833.35
EFT23908	31/01/2020	Option Refrigeration & Air Conditioning	-858.22
EFT23909	31/01/2020	Paper Plus Office National	-179.32
EFT23910	31/01/2020	Pirtek Geraldton	-666.05
EFT23911	31/01/2020	Purcher International	-572.39
EFT23912	31/01/2020	QuikTrak	-228.00
EFT23913	31/01/2020	Statewide Bearings	-39.60
EFT23914	31/01/2020	Sun City Plumbing	-594.00
EFT23915	31/01/2020	The West Australian	-558.68
EFT23916	31/01/2020	Totally Work Wear	-606.49
EFT23917	31/01/2020	Truckline	-587.52
EFT23918	31/01/2020	Western Resource Recovery Pty Ltd	-573.50
EFT23919	31/01/2020	Westrac Pty Ltd	-7383.78
EFT23920	31/01/2020	Winc Australia Pty Limited	-46.99
			<b>-\$ 322,139.35</b>
Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
EFT23829	14/01/2020	Building and Construction Industry Training Fund	-578.04
EFT23830	14/01/2020	Department of Mines, Industry Regulation & Safety	-426.85
EFT23831	14/01/2020	Shire of Chapman Valley	-84.50
			<b>-\$ 1,089.39</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 31st January 2020**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	14,579.66
Balance as per Cash at Bank Account GL 170000	3,124,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	136.06
Less Expenditure on Bank Stmt not in ledgers	-
	<b>\$3,139,448.38</b>

**BANK**

Business Account (Account No 000040)	11,542.27
Investment Account (Account No 305784)	374,732.66
Investment Account (Account No 502999)	2,750,000.00
Term Deposit	-
	<u>3,136,274.93</u>

Less Outstanding Payments	(254.45)
Plus Outstanding Deposits	2,844.10
Plus Tfer from Trust to Muni or [ Tfer to Trust from Muni ]	74.90

**\$3,139,448.38**

Difference Check 0.00


Completed by:



Beau Raymond - Senior Finance Officer

3/2/20  
Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

10/2/20  
Date



# Corporate Card Statement

24 JAN 2020



053

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

Facility Number

00018023 20000001

Payment Due Date

30 January 2020

Closing Balance

\$0.00

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

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

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

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		1		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		6,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
23 Dec 2019	20 Jan 2020	30 Jan 2020	35.00	0.00	6,000.00

## CARDHOLDER TRANSACTION DETAILS

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 JAN	<b>Payments</b> AUTOMATIC PAYMENT	35.00-	
	<b>Sub Total:</b>	<b>35.00-</b>	

## Summary of Changes in Your Account Since Last Statement

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

## Corporate Card Statement

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

Cardholder Signature

Date

24/1/20

Transactions examined and approved.

Manager/Supervisor Signature

Date

24/1/20