



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

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

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PREPARATION TIMING AND REVIEW

Date prepared: 20th April 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.

Items of Significance

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

	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	62.34%	177,021	130,469	110,357	20,112
Plant & Equipment	23.22%	527,000	198,000	122,346	75,654
Infrastructure - Roads	79.63%	2,110,839	1,918,679	1,680,849	237,830

* Note: % Compares current ytd actuals to ytd budget

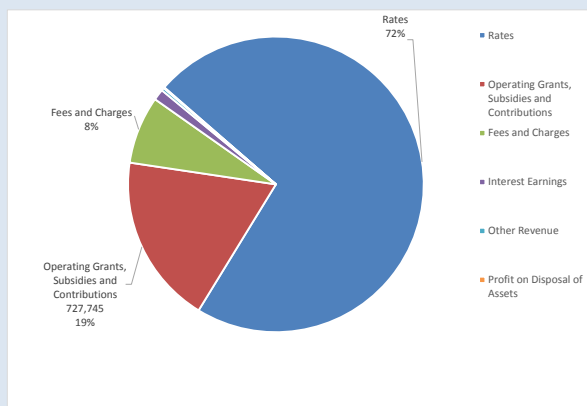
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 2,850,599	\$ 2,644,436
Cash and Equivalent - Unrestricted	\$ 2,723,774	\$ 2,816,914
Cash and Equivalent - Restricted	\$ 743,062	\$ 859,892
Receivables - Rates	\$ 192,688	\$ 105,542
Receivables - Other	\$ 2,065	\$ 8,351
Payables	\$ 51,870	\$ 118,934

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

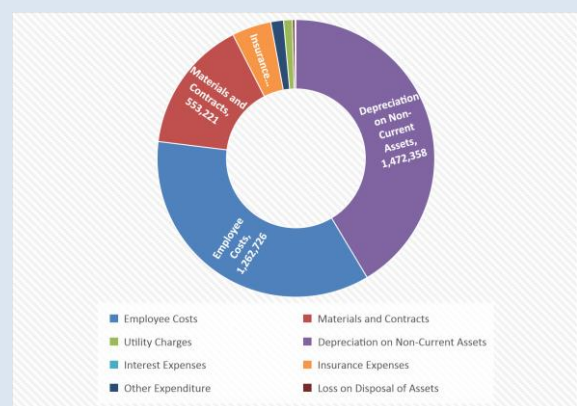
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020**

YEAR TO DATE SUMMARY GRAPHS

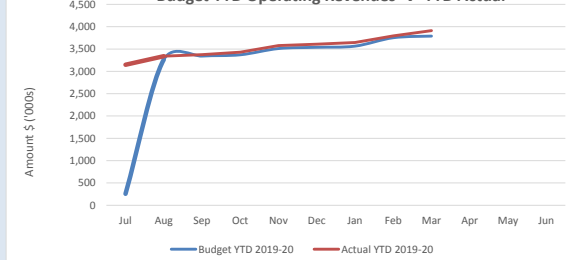
OPERATING REVENUE



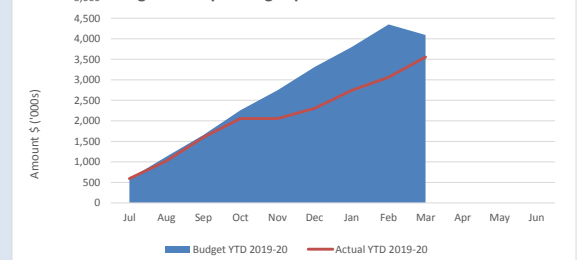
OPERATING EXPENSES



Budget YTD Operating Revenues -v- YTD Actual

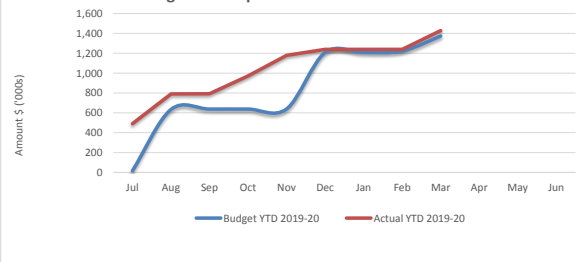


Budget YTD Operating Expenses -v- YTD Actual



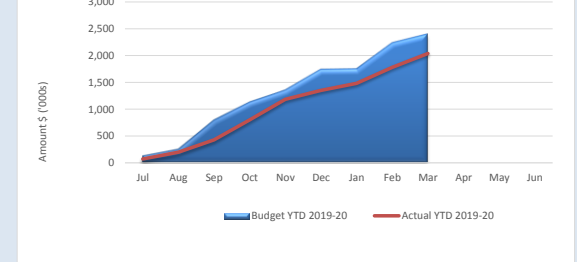
Capital Revenue

Budget YTD Capital Revenue -v- YTD Actual



Capital Expense

Budget YTD Capital Expenses -v- YTD Actual



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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	1,419,387	1,419,387	1,419,387	0	0%	
Revenue from operating activities							
Governance		1,200	900	20,136	19,236	2137%	
General Purpose Funding - Rates	5	2,826,721	2,826,721	2,831,249	4,528	0%	
General Purpose Funding - Other		568,974	434,157	434,585	429	0%	
Law, Order and Public Safety		30,685	23,807	35,273	11,466	48%	▲
Health		5,764	5,326	3,214	(2,112)	(40%)	
Housing		0	0	0	0		
Community Amenities		182,727	170,824	182,184	11,361	7%	
Recreation and Culture		217,464	88,793	187,460	98,667	111%	▲
Transport		142,557	166,686	146,821	(19,865)	(12%)	▼
Economic Services		21,770	17,200	13,919	(3,281)	(19%)	
Other Property and Services		70,500	55,876	57,497	1,621	3%	
		4,068,362	3,790,289	3,912,338	122,049	3%	
Expenditure from operating activities							
Governance		(464,618)	(339,449)	(242,066)	97,383	29%	▲
General Purpose Funding		(130,230)	(84,278)	(75,423)	8,855	11%	
Law, Order and Public Safety		(258,024)	(195,475)	(153,336)	42,139	22%	▲
Education and Welfare		(2,000)	(1,000)	(80)	920	92%	
Health		(37,110)	(25,584)	(10,593)	14,991	59%	▲
Housing		(18,485)	(17,306)	(8,748)	8,558	49%	
Community Amenities		(745,644)	(511,430)	(433,292)	78,138	15%	▲
Recreation and Culture		(945,236)	(667,036)	(595,553)	71,483	11%	▲
Transport		(3,047,044)	(1,908,941)	(1,725,268)	183,673	10%	
Economic Services		(357,146)	(271,826)	(220,783)	51,043	19%	▲
Other Property and Services		(67,868)	(71,713)	(89,859)	(18,146)	(25%)	▼
		(6,073,403)	(4,094,038)	(3,555,001)	539,037	13%	
Operating activities excluded from budget							
Add Back Depreciation		1,966,450	1,966,450	1,472,358	(494,092)	(25%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	(11,305)	6,691	17,996	(159%)	
Amount attributable to operating activities		(49,897)	1,651,396	1,836,387			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	1,240,886	1,335,020	94,134	8%	
Realisation/Proceeds from Disposal of Assets	6	78,500	78,500	60,670	(17,830)	(23%)	▼
Capital Acquisitions	7	(2,814,860)	(2,277,148)	(1,913,552)	363,596	16%	▲
Amount attributable to investing activities		(1,242,407)	(957,762)	(517,862)			
Financing Activities							
Transfer from Reserves	9	402,381	55,514	32,849	(22,666)	(41%)	▼
Repayment of Debentures	8	(68,626)	(66,200)	(66,200)	0	0%	
Transfer to Reserves	9	(460,838)	(54,153)	(60,123)	(5,970)	(11%)	
Amount attributable to financing activities		(127,083)	(64,839)	(93,474)			
Year to date Budget Variance			0				
Closing Funding Surplus(Deficit)	1(b)	(0)	2,048,183	2,644,436			

KEY INFORMATION

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

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

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	<p>Governance</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>Administration</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> <p>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.</p> <p>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.</p>
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	<p>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.</p>
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	<p>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.</p>
HEALTH	To provide an operational framework for environmental and community health.	<p>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.</p>
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	<p>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.</p>
HOUSING	To provide and maintain residential housing for staff, with the surplus available for private rental.	<p>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.</p>
COMMUNITY AMENITIES	To provide services required by the community.	<p>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.</p>
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	<p>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.</p>
TRANSPORT	To provide safe, effective and efficient transport services to the community.	<p>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.</p>
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	<p>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.</p>
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	<p>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.</p>

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

BY NATURE OR TYPE

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,419,387	1,419,387	1,419,387	0	0%	
Revenue from operating activities							
Rates	5	2,826,721	2,826,721	2,831,249	4,528	0%	
Operating Grants, Subsidies and Contributions	10	838,744	603,234	727,745	124,511	21%	▲
Fees and Charges		311,307	283,127	290,002	6,875	2%	
Interest Earnings		53,290	41,846	47,446	5,600	13%	
Other Revenue		11,800	8,861	12,327	3,466	39%	
Profit on Disposal of Assets	6	26,500	26,500	3,569	(22,931)	(87%)	▼
		4,068,362	3,790,289	3,912,338	122,049	3%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(1,385,579)	(1,262,726)	122,853	9%	
Materials and Contracts		(1,741,791)	(892,876)	(553,221)	339,655	38%	▲
Utility Charges		(56,417)	(38,985)	(36,467)	2,518	6%	
Insurance Expenses		(182,375)	(178,301)	(163,319)	14,982	8%	
Interest Expenses		(5,898)	(5,055)	(4,406)	649	13%	
Depreciation on Non-Current Assets		(1,966,450)	(1,503,207)	(1,472,358)	30,849	2%	
Loss on Disposal of Assets	6	(15,195)	(15,195)	(10,261)	4,934	32%	
Other Expenditure		(123,430)	(74,840)	(52,245)	22,595	30%	▲
		(6,073,403)	(4,094,038)	(3,555,001)	539,037	13%	▲
Operating activities excluded from budget							
Add back Depreciation		1,966,450	1,966,450	1,472,358	(494,092)	(25%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	(11,305)	6,691	17,996	(159%)	
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Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	1,240,886	1,335,020	94,134	8%	
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Capital acquisitions	7	(2,814,860)	(2,277,148)	(1,913,552)	363,596	16%	▲
Amount attributable to investing activities		(1,242,407)	(957,762)	(517,862)			
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Year to date Budget Variance			0				
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KEY INFORMATION

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KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MARCH 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.

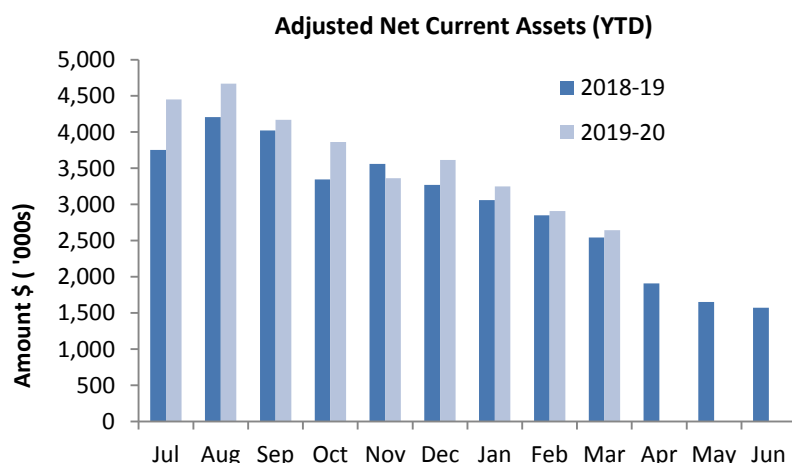
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 31 Mar 2019	Year to Date Actual 31 Mar 2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	2,723,774	2,816,914
Cash Restricted	3	832,618	743,062	859,892
Receivables - Rates	4	93,429	192,688	105,542
Receivables - Other	4	8,396	2,065	8,351
Interest / ATO Receivable / Prepaid Expenses		1,345	909	28,467
Inventories		4,221	1,912	4,221
		2,454,618	3,664,410	3,823,387
Less: Current Liabilities				
Payables		(194,286)	(51,870)	(118,934)
Provisions - employee		(423,049)	(314,496)	(423,049)
ATO Payables		(8,328)	(18,880)	(91,571)
		(625,663)	(385,246)	(633,554)
Unadjusted Net Current Assets		1,828,955	3,279,164	3,189,833
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(743,062)	(859,892)
Add: Provisions - employee		423,049	314,496	314,497
Adjusted Net Current Assets		1,419,387	2,850,599	2,644,436

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)

\$2.64 M

Last Year YTD

Surplus(Deficit)

\$2.85 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 MARCH 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
	\$	%			
Revenue from operating activities					
Governance	19,236	2137%		Permanent	LGIS Insurance policy credit
Law, Order and Public Safety	11,466	48%	▲	Timing	DFES grant revenue
Recreation and Culture	98,667	111%	▲	Timing	Grant funds received BHP Activation project
Transport	(19,865)	(12%)	▼	Timing	Profit on sale of assets
Expenditure from operating activities					
Governance	97,383	29%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	42,139	22%	▼	Timing	Ranger allocation timing for Trainee Ranger
Health	14,991	59%	▲	Timing	External contractor
Housing	8,558	49%	▲	Timing	Sale of house proceeds transferred Sept 19 not 30 June
Community Amenities	78,138	15%	▼	Timing	Domestic Rubbish contractor expenses, budget profile on town planning & community development expenses
Recreation and Culture	71,483	11%	▲	Timing	Admin allocations, Coronation Beach
Transport	183,673	10%	▼	Timing	Roads Construction & Maintenance YTD
Economic Services	51,043	19%	▲	Timing	Tourism & Promotional expenditure; admin allocations
Other Property and Services	(18,146)	(25%)	▼	Timing	Non cash internal allocations
Investing Activities					
Non-operating Grants, Subsidies and Contributions	94,134	8%	▲	Timing	Revenue YTD included R2R Grant funding (Dartmoor & East Nabawa Rds)
Proceeds from Disposal of Assets	(17,830)	(23%)	▼	Timing	Profit on sale of assets
Capital Acquisitions	363,596	16%	▼	Timing	Refer Note 7
Financing Activities					
Transfer from Reserves	(22,666)	(41%)	▼	Timing	Reserve funds to be transferred June 2020

KEY INFORMATION

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

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

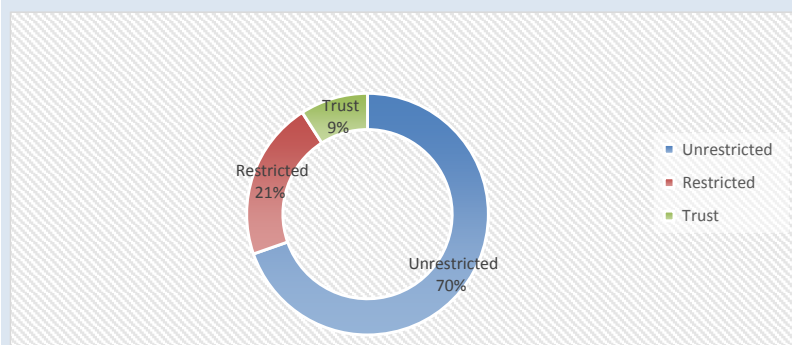
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	(62,519)			(62,519)	Westpac	At Call
Municipal Investment Account	2,878,733			2,878,733	Westpac	At Call
Reserve Fund - Leave		115,663		115,663	Westpac	At Call
Reserve Fund - Water		14,238		14,238	Westpac	At Call
Reserve Fund - Office & Equipment		39,746		39,746	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,845		256,845	Westpac	At Call
Reserve Fund - Legal		40,018		40,018	Westpac	At Call
Reserve Fund - Land Development		52,079		52,079	Westpac	At Call
Reserve Fund - Roadworks		102,158		102,158	Westpac	At Call
Reserve Fund - Landcare		(0)		(0)	Westpac	At Call
Reserve Fund - Building		209,101		209,101	Westpac	At Call
Reserve Fund - Unspent Grants		30,044		30,044	Westpac	At Call
Trust Bank Account			98,102	98,102	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			142,580	142,580	Westpac	28-May-20
TD 454202 - Wokarena Intersection Upgrade			126,523	126,523	Westpac	28-May-20
Total	2,816,914	859,892	367,204	4,044,010		

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$4.04 M	\$2.82 M

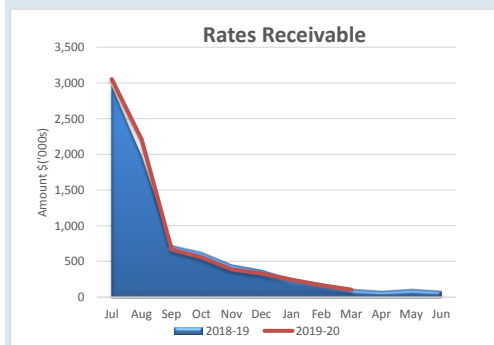
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	31 Mar 20
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,831,249
Less Collections to date	(2,751,477)	(2,818,779)
Equals Current Outstanding	93,072	105,542
Net Rates Collectable	93,072	105,542
% Collected	97.29%	96.39%

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.

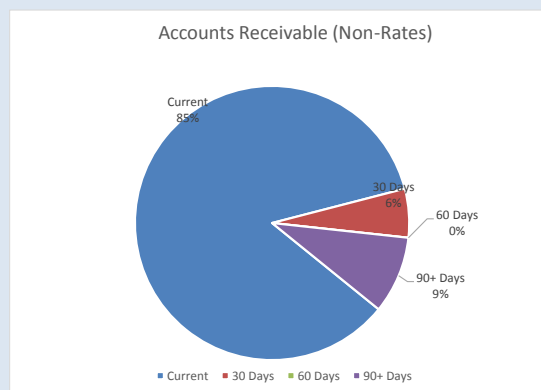


Collected	Rates Due
96%	\$105,542

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,110	480		761	8,351
Percentage	85%	6%	0%	9%	
Balance per Trial Balance					
Sundry debtors					8,351
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					8,351
Amounts shown above include GST (where applicable)					

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.



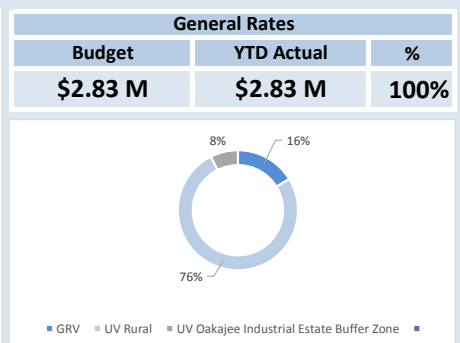
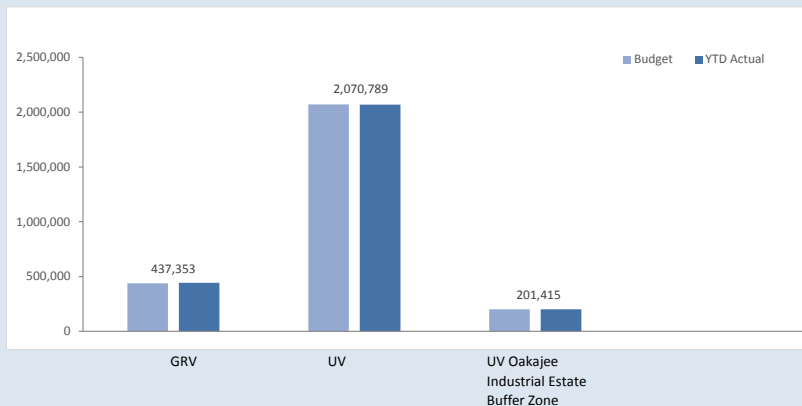
Debtors Due
\$8,351
Over 30 Days
15%
Over 90 Days
9%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual			
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	4,648	266	442,266
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	(901)	-184	2,069,704
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
Minimum Payment	Minimum \$										
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
Sub-Totals		898	195,784,676	2,852,857	0	0	2,852,857	2,853,557	3,746	82	2,857,385
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
Amount from General Rates							2,826,721				2,831,249
Ex-Gratia Rates							0				
Total General Rates							2,826,721				2,831,249
Totals							2,826,721				2,831,249

SIGNIFICANT ACCOUNTING POLICIES

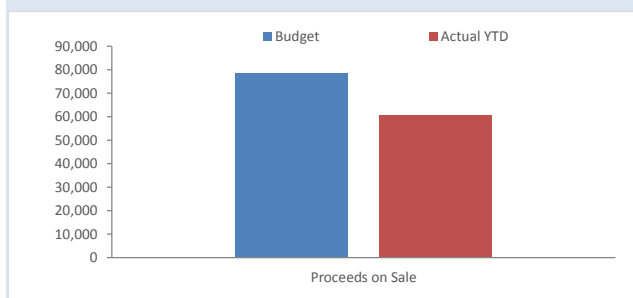
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Housing								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	67,081	59,307	0	(7,774)
	Transport								
25	P0006 JD Mower	0	1,500	1,500	0	0	1,364	1,364	0
P34	Depot Ute	0	10,000	10,000	0	0	0	0	0
P31	L/Hand Ute	0	10,000	10,000	0	0	0	0	(2,487)
P32	Works Ute	0	5,000	5,000	0	0	0	0	0
				0	0	0	0	2,206	0
		67,195	78,500	26,500	(15,195)	67,081	60,670	3,569	(10,261)

KEY INFORMATION



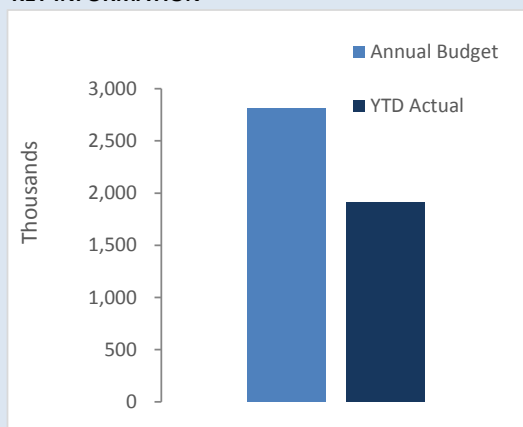
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$60,670	77%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	177,021	130,469	110,357	(20,112)
Plant, Tools & Equipment	527,000	198,000	122,346	(75,654)
Infrastructure - Roads	2,110,839	1,918,679	1,680,849	(237,830)
Capital Expenditure Totals	2,814,860	2,247,148	1,913,552	(333,596)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	1,240,886	1,335,020	94,134
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	78,500	60,670	-17,830
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,139	927,762	517,862	(409,900)
Capital Funding Total	2,814,860	2,247,148	1,913,552	(333,596)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

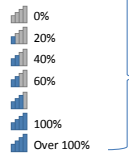


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.81 M	\$1.91 M	68%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$1.34 M	89%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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
Capital Expenditure Buildings						
0.15	Nabawa Cemetery	124150	21,000	21,000	3,084	17,916 Reduced Septic System toilet block similar to Fig Tree Reserve. Project may be carried over to 20/21 budget due to COVID-19 impacts on labour
0.01	Nanson showgrounds 3 Phase Power	126440	50,000	50,000	593	49,407 Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Project to be relisted 20/21 Budget with revised quotes
1.00	Bill Hemsley Park Activation Project	128340	84,771	0	85,026	(85,026) BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ. Project completed
1.00	Bill Hemsley Park Activation Project	128340	0	0	16,575	(16,575) Gravel works delivered in house
1.00	Bill Hemsley Park Masterplan	128340	5,000	5,000	4,996	4 BHP Masterplan - Install Bollards and BBQ as per Masterplan - 4 bollards have been installed
0.01	Nabawa Recreation Centre	128340	16,250	54,469	82	54,387 Bar Upgrades CVFC requested works progressing, waiting on tile purchase for continuation.
0.62	Buildings Total		177,021	130,469	110,357	20,112
Plant & Equipment						
1.00	CCTV Nabawa Transfer Station & Mills Lookout	131040	17,000	17,000	17,000	0 Purchase Completed
0.00	Tip Truck 6 Wheeler	135540	299,000	0	0	0 Tender 2-1920 Min Ref 12/19-22 Purchase Order raised
0.92	MWS Light Vehicle	135540	57,000	57,000	52,507	4,493 Purchase Completed
0.30	Ride on Mower	135540	29,000	29,000	8,836	20,164 Purchase completed under budget
0.88	L/Hand Light Vehicle	135540	50,000	50,000	44,003	5,997 Purchase Completed
0.00	Works Depot Light Vehicle	135540	30,000	0	0	0 Purchase order raised
0.00	Tow along Broom Sweeper	135840	45,000	45,000	0	45,000 Purchase order raised
0.23	Plant & Equipment Total		527,000	198,000	122,346	75,654
Infrastructure - Roads						
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%
0.54	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	449,048	243,938	205,110 Project commenced with vegetation clearing
1.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.1	131140 - C16E	433,181	433,181	434,700	(1,519) 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
0.80	Infrastructure - Roads Total		2,110,839	1,918,679	1,680,849	237,830
0.68	Grand Total		2,814,860	2,247,148	1,913,553	333,596

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	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	7,065	9,491	7,386	4,960	614	815
Loan 98 - Bill Hemsley Park	123,132	0	0	39,972	39,972	83,160	83,160	3,383	4,059
Transport									
Loan 97- Plant	19,163	0	0	19,162	19,162	1	1	409	524
	156,746	0	0	66,200	68,626	90,546	88,120	4,406	5,398
Total	156,746	0	0	66,200	68,626	90,546	88,120	4,406	5,398

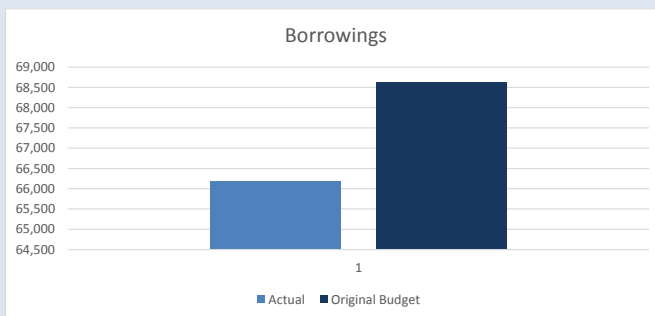
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments
\$66,200

Interest Earned
\$47,446

Interest Expense
\$4,406

Reserves Bal
\$.86 M

Loans Due
\$.09 M

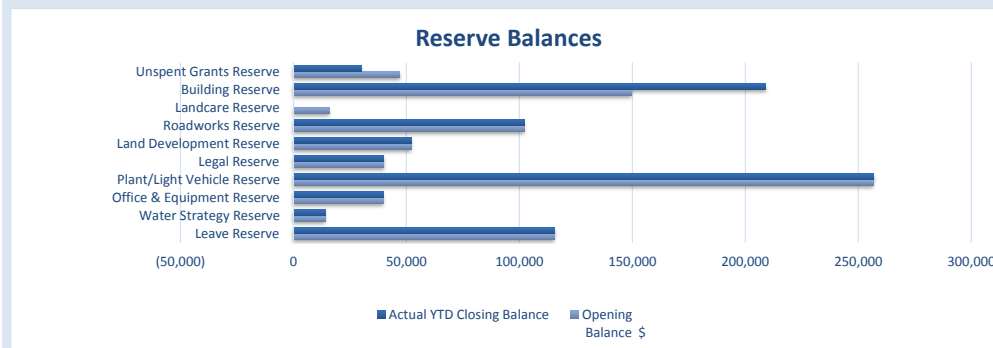
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

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	111	30,000	0	(50,100)	0	95,992	115,663
Water Strategy Reserve	14,225	60	14	0	0	0	0	14,285	14,238
Office & Equipment Reserve	39,708	180	38	0	0	(10,000)	0	29,888	39,746
Plant/Light Vehicle Reserve	256,599	900	246	150,000	0	(255,268)	0	152,231	256,845
Legal Reserve	39,980	180	38	0	0	0	0	40,160	40,018
Land Development Reserve	52,028	300	50	0	0	0	0	52,328	52,079
Roadworks Reserve	102,060	420	98	0	0	0	0	102,480	102,158
Landcare Reserve	15,834	60	14	0	0	(15,000)	(15,849)	894	(0)
Building Reserve	149,618	650	176	52,000	59,307	(25,000)	0	177,268	209,101
Unspent Grants Reserve	47,013	0	31	0	0	(47,013)	(17,000)	0	30,044
	832,617	3,290	816	232,000	59,307	(402,381)	(32,849)	665,526	859,892

KEY INFORMATION



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

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	242,594	181,946	181,946	0
Grants Commission - Equalisation (General Purpose)	250,549	187,911	187,912	1
Ex Gratia Rates	10,041	10,041	10,023	(18)
Governance				
Minor Income Received - Other General	1,200	900	2,061	1,161
Reimbursements & Contributions	0	0	17,929	17,929
Law, Order and Public Safety				
DFES Grant Income	20,635	13,757	24,726	10,969
Community Amenities				
Grants & Other Income Received	5,000	0	5,000	5,000
Dolby Creek Management Plan Income (gst free)	2,247	2,247	1,401	(845)
Reimbursements & Sundry Income (P of E)	1,000	1,000	500	(500)
Cemetery Income (no GST applicable)	650	0	0	0
Cemetery Income (GST Applies)	0	0	973	973
Recreation and Culture				
Grants & Other Income Received	108,771	24,000	109,477	85,477
Transport				
MRWA Direct Grant.	125,058	125,058	125,058	0
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
Other Property and Services				
Diesel Fuel Rebate Received	45,000	33,750	50,377	16,627
Overpayments/Recoverables - Income	13,500	10,125	8,214	(1,911)
Operating grants, subsidies and contributions Total	838,744	603,234	741,121	137,887
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	912,266	1,006,400	94,134
R2R (Construction) Income	328,620	328,620	328,620	0
Non-operating grants, subsidies and contributions Total	1,493,953	1,240,886	1,335,020	94,134
Grand Total	2,332,697	1,844,120	2,076,141	232,021

KEY INFORMATION

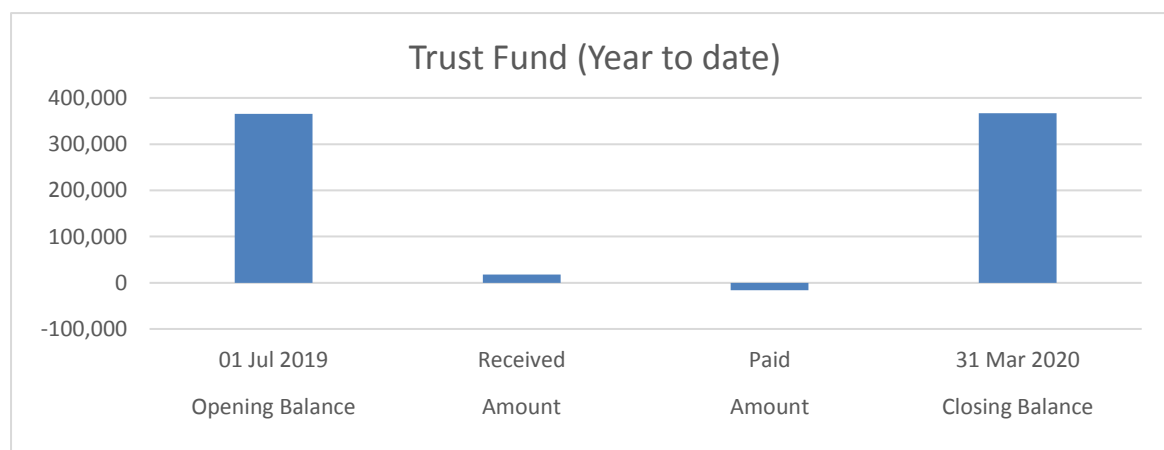
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**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 Mar 2020
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	9,870	(10,520)	2,840
Nomination Deposits	0	320	(320)	0
Post Office Deposit	1,462	177	(62)	1,577
Contributions from Sub Divider	353,330	3,790	(1,401)	355,719
Refundable Deposit	6,090	50	(90)	6,050
CTF Levy	276	1,074	(1,298)	52
Building Commission	623	2,302	(2,309)	616
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	365,621	17,583	-16,000	367,204

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	\$ 215,069	\$	\$ 215,069
	Permanent Changes					
2834	Land & Buildings - Capital Expense	Min Ref 02/20-8		7,000	0	222,069
2642	Parks, Gardens Expense	Min Ref 02/20-8		0	(7,000)	215,069
3104	Capital Expenditure Plant & Equipment	Min Ref 02/20-8		0	(17,000)	198,069
3584	Tools & Other Equip > \$5000 (Capex)	Min Ref 02/20-8		10,600	0	208,669
7572	Traffic Counters Expense	Min Ref 02/20-8		0	(8,000)	200,669
2642	Parks, Gardens Expense	Min Ref 02/20-8		0	(2,900)	197,769
0682	Consultancy Fees	Min Ref 02/20-8		0	(10,000)	187,769
2252	Advertising Expenses	Min Ref 02/20-8		0	(5,000)	182,769
3626	Museum & Road Board Expense	Min Ref 02/20-8		0	(1,500)	181,269
3822	Bore Maintenance	Min Ref 12/19-18		0	(10,000)	171,269
0233	Grants Commission - Road Funding	Min Ref 02/20-8		0	(9,008)	162,261
0253	Grants Commission - Equalisation (General Purpose)	Min Ref 02/20-8		55,165	0	217,426
3143	MRWA Direct Grant.	Min Ref 02/20-8		8,122	0	225,548
4840	Transfer to Roadworks Reserve	Min Ref 02/20-8		0	(61,950)	163,598
4781	Transfer to Plant/Light Vehicle Reserve	Min Ref 02/20-8		0	(163,598)	0
Classifications Pick List						
Operating Revenue						
Operating Expenses						
Capital Revenue						
Capital Expenses						
Opening Surplus(Deficit)						
Non Cash Item						
				295,956	(295,956)	0

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	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-March-2020	31-March-2020	30/06/2020	30/06/2019
Operating Expenditure				
Governance	242,066	339,449	464,618	412,907
General Purpose Funding	75,423	84,278	130,230	114,768
Law, Order and Public Safety	153,336	195,475	258,024	188,520
Education	80	1,000	2,000	160
Health	10,593	25,584	37,110	12,919
Housing	8,748	17,306	18,485	2,811
Community Amenities	433,292	511,430	745,644	613,315
Recreation and Culture	595,553	667,036	945,236	712,374
Transport	1,725,268	1,908,941	3,047,044	2,985,769
Economic Services	220,783	271,826	357,146	308,980
Other Property and Services	89,859	71,713	67,868	117,635
Total Expenditure (E)	3,555,001	4,094,038	6,073,403	5,470,158
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-March-2020	31-March-2020	30/06/2020	30/06/2019
Operating Revenue				
Governance	(20,136)	(900)	(1,200)	(26,521)
General Purpose Funding	(3,265,834)	(3,260,878)	(3,395,695)	(3,734,614)
Law, Order and Public Safety	(35,273)	(23,807)	(30,685)	(71,768)
Health	(3,214)	(5,326)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(182,184)	(170,824)	(182,727)	(213,312)
Recreation and Culture	(187,460)	(88,793)	(217,464)	(118,864)
Transport	(1,481,841)	(1,407,572)	(1,636,511)	(1,585,124)
Economic Services	(13,919)	(17,200)	(21,770)	(25,306)
Other Property and Services	(57,497)	(55,876)	(70,500)	(114,225)
Total Revenue (R)	(5,247,358)	(5,031,175)	(5,562,315)	(5,900,735)
Operating (Profit)/Loss (R-E)	(1,692,357)	(937,137)	511,088	(430,576)
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-March-2020	31-March-2020	30/06/2020	30/06/2019
Adjustment for Non-Cash Items				
Depreciation	1,472,358	1,966,450	1,966,450	1,894,769
Profit/Loss on Sale of Asset	6,691	(11,305)	(11,305)	(28,121)
Realisation		0		119
Movement in employee benefit provisions				(30,041)
Movement in deferred pensioner rates				(123)
Total Non-Cash Items (NC)	1,479,049	1,955,145	1,955,145	1,836,603
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-March-2020	31-March-2020	30/06/2020	30/06/2019
Capital				
Land and Buildings	110,357	130,469	177,021	204,681
Plant and Equipment	122,346	228,000	527,000	515,607
Tools and Equipment		0	0	6,069
Roads	1,680,849	1,918,679	2,110,839	1,430,317
Transfer from Reserves	(32,849)	(55,514)	(402,381)	(258,258)
Transfer to Reserves	60,123	54,153	460,838	304,026
Repayment of Debentures	66,200	66,200	68,626	99,136
Proceeds from sale of equipment	(1,364)	(26,500)	(26,500)	(85,845)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
Total Capital	1,946,355	2,263,487	2,863,443	2,215,734
Opening (Surplus)/Deficit	(1,419,387)	(1,419,387)	(1,419,387)	(1,367,942)
Closing (Surplus)/Deficit	(2,644,436)	(2,048,183)	(0)	(1,419,387)

COA	Rate Revenue	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	1,066	3,450	3,500	3,918	2,384		
0062	Sundry Expenses	16	50	100	37	34		
0082	Rates - Other Costs.	52	400	500	129	348		
0132	Valuation Expenses	1,766	1,529	16,000	24,750	(237)		
0352	Admin Allocation - Rates	72,522	78,471	104,630	85,934	5,949		
	Total Operating Expenditure	75,423	83,900	129,730	114,768			
	Operating Revenue							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,827,421)	(2,826,721)	(2,826,721)	(2,729,862)	700		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	(5,000)	(5,000)	(11)	(5,000)		
0033	Back Rates	(82)	0	0	(336)	82		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		
0071	Interim Rates Raised	(3,746)	0	0	(13,183)	3,746		
0113	Interest - Overdue Rates	(13,647)	(9,378)	(12,500)	(16,351)	4,269		
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	(2,805)	(2,413)	(2,500)	(3,350)	392		
	Total Operating Revenue	(2,868,893)	(2,866,055)	(2,869,262)	(2,786,023)			
	Total Rate Revenue	(2,793,469)	(2,782,155)	(2,739,532)	(2,671,255)			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	General Purpose Funding	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	378	500	0	378		
	Operating Revenue							
0201	Legal Reserve Income	(38)	(135)	(180)	(172)	(97)		
0203	Leave Reserve Income	(111)	(405)	(540)	(498)	(294)		
0204	Land Development Reserve Income	(50)	(225)	(300)	(224)	(175)		
0205	Building Reserve Income	(176)	(486)	(650)	(677)	(310)		
0206	Roadworks Reserve Income	(98)	(315)	(420)	(440)	(217)		
0215	Unspent Grants Reserve Income	(31)	0	0	(13)	31		
0223	Water Strategy Reserve Income	(14)	(45)	(60)	(61)	(31)		
0233	Grants Commission - Road Funding	(181,946)	(181,946)	(242,594)	(526,207)	0		
0243	Computer and Office Equipment Reserve	(38)	(135)	(180)	(171)	(97)		
0253	Grants Commission - (General Purpose)	(187,912)	(187,911)	(250,549)	(388,321)	1		
0273	Plant/Light Vehicle Reserve Income	(246)	(675)	(900)	(933)	(429)		
0453	Interest Received - Municipal Account	(26,269)	(22,500)	(30,000)	(30,805)	3,769		
0506	Landcare Reserve Income	(14)	(45)	(60)	(68)	(31)		
	Total Operating Revenue	(396,942)	(394,823)	(526,433)	(948,591)			
	Total General Purpose Income	(396,942)	(394,445)	(525,933)	(948,591)			
	Total General Purpose Funding	(3,190,411)	(3,176,600)	(3,265,465)	(3,619,847)			

COA	Governance	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	7,986	14,650	14,650	0	6,664		
0182	Subscriptions & Memberships Expense	23,220	23,958	29,625	23,448	738		
0192	Members Conference & Training Expenses	11,673	19,000	20,000	6,694	7,327		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	280	1,350	1,350	230	1,070		
0232	Consultancy & Legal Expenses	672	10,000	15,000	0	9,328		
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	2,222	8,020	9,171	6,959	5,798		
0332	Furniture & Equipment (Opex)	17,245	20,100	20,100	0	2,855		
0442	Admin Allocation - Members	96,697	104,634	139,506	201,162	7,937		
0462	Meeting & Refreshments Expense	17,853	29,000	35,000	19,671	11,147	*	Budget Profile Timing
1822	Accounting & Audit Expenses	4,556	22,156	38,000	26,258	17,600	*	Budget Profile Timing
7202	Members Depreciation	0	0	0	3,690	0		
	Total Operating Expenditure	237,807	311,320	426,944	389,226	73,513		
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	237,807	311,320	426,944	389,226	73,513		

COA	Adminstration	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	9,000	40,272	0		
0222	Fringe Benefits Tax	32,409	33,750	45,000	43,940	1,341		Timing budget profile
0282	Administration SGC 9.50%	49,395	61,437	76,011	53,569	12,042	*	Timing budget profile
0292	Admin Salaries Expense	427,831	405,846	541,129	550,993	(21,985)	*	Timing budget profile & annual leave yet to be taken
0294	Admin Staff Housing Allowance	10,131	10,008	13,342	13,006	(123)		
0312	Admin - Max 3% Council Additional Contr	11,108	11,907	15,874	14,512	799		
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	20,824	25,065	33,414	35,729	4,241		
0432	Admin Building Operations	10,135	16,546	20,593	21,660	6,411		
0472	Office Expenses - General	4,660	13,997	16,500	11,976	9,337		
0473	Admin Building Repairs & Maintenance	4,925	5,500	8,000	9,640	575		
0482	Office Telephone & Internet Expenses	11,772	15,609	19,800	15,736	3,837		
0492	Advertising Expenses	5,063	8,253	11,000	4,554	3,190		
0502	Computer Hardware Service & Repair	18,580	30,785	45,883	45,330	12,205	*	Coding allocations for managed service agreement split between COA GL 0502 & 0722 see below
0512	Furniture & Equipment - (Expensed)	9,922	8,400	10,400	7,169	(1,522)		
0522	Freight & Postage Expense	953	1,125	1,500	1,480	172		
0542	Printing & Stationary Expense	9,964	15,003	20,000	19,073	5,039		
0552	Motor Vehicle Expenses	4,635	5,247	7,000	7,353	612		
0562	Administration LSL Expense	25,756	31,392	41,853	3,530	5,636		
0592	Admin Allocation - Other Governance	(805,805)	(874,629)	(1,166,173)	(1,080,596)	(68,824)	*	Non cash internal allocation pending review
0622	Uniform Expense	720	1,336	2,003	1,093	616		
0632	Staff Training, Conference and Recruitment	6,268	22,000	28,000	16,630	15,732	*	Timing
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	26,317	47,400	82,400	46,327	21,083	*	Timing
0702	Bank Fees & Charges	6,038	7,010	8,600	8,240	972		
0712	Occupational Health & Safety	661	3,750	5,000	2,558	3,089		
0722	Accounting Software Operating Expenditure	44,045	41,872	44,827	41,641	(2,173)		Coding allocations for managed service agreement split between COA GL 0502 & 0722 see above
7002	Admin Depreciation	40,428	40,725	54,300	44,838	297		
	Total Operating Expenditure	15,062	28,129	37,673	23,773	13,067		

COA	Adminstration	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(2,207)	(900)	(1,200)	(2,024)	1,307		
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 and member fund reimbursement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	Total Operating Revenue	(20,136)	(900)	(1,200)	(26,521)	19,236		
	Capital Expenditure / Reserve Transfers							
0351	T/f From Leave Res-admin	0	0	(41,600)	0	0		
0355	Tfr From Building Reserve	0	0	0	(32,961)	0		
0371	T/f From Office Eq Reserve	0	0	(10,000)	0	0		
0564	Building Improvements (CAPEX)	0	0	0	32,961	0		
0405	Proceeds from Disposal of Assets	0	0	0	(118)	0		
4750	Tfr to Leave Reserve	111	405	30,540	498	294		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	38	135	180	171	97		
4780	Tfr to Plant/Light Vehicle Reserve	246	675	900	933	429		
	Total Capital Expenditure / Reserve Transfers	395	1,215	(19,980)	1,484	820		
	Total Administration	(4,679)	28,444	16,493	(1,264)	33,123		
	Total Governance/Administration	233,128	339,764	443,438	387,962	106,636		

COA	Fire Prevention	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Admin Allocation - Fire Prevention	8,058	8,550	11,398	10,742	492		
0672	Fire Break Inspection Fees	1,341	2,000	2,000	1,555	659		
0762	Ranger Allocation - Fire Prevention	17,905	31,815	42,417	22,088	13,910	*	Non cash internal allocation
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	22,399	31,994	36,475	30,379	9,595		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	44,702	45,000	60,000	73,668	298		
	Total Operating Expenditure	95,245	121,259	154,189	139,551			
	Operating Revenue							
0703	Fines & Penalties Income	(1,000)	(1,250)	(1,250)	(2,000)	(250)		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(24,726)	(13,757)	(20,635)	(29,103)	10,969	*	
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)		
	Total Operating Revenue	(29,726)	(20,007)	(26,885)	(36,058)			
	Capital Expenditure / Reserve Transfers							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(2,695)			
	Total Fire Prevention	65,520	101,253	127,304	100,799			

COA	Animal Control	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0792	Admin Allocation - Animal Control	16,116	17,100	22,797	11,876	984		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	820	1,000	1,074	692		
0852	Ranger Allocation - Animal Control	15,757	27,648	36,869	22,088	11,891	*	Non cash internal allocation
	Total Operating Expenditure	32,001	45,568	60,666	36,544			
	Operating Revenue							
0843	Impoundment Fees	(325)	(100)	(100)	(141)	225		
0853	Dog/Cat Registrations Income	(4,822)	(3,400)	(3,400)	(4,369)	1,422		
0863	Fines & Penalties	(400)	(300)	(300)	(1,200)	100		
	Total Operating Revenue	(5,547)	(3,800)	(3,800)	(5,710)			
	Total Animal Control	26,454	41,768	56,866	30,834			

COA	Other Law, Order and Public Safety	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0902	Ranger Allocation - Other Law and Order	15,757	27,648	36,869	13,252	11,891	*	Non cash internal allocation
0962	Misc. Expenses - Other Law and Order	0	297	400	31	297		
	Total Operating Expenditure	15,757	27,945	37,269	13,283			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	15,757	27,945	37,269	13,283			

COA	Rangers Expenses	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0152	Provision for LSL	0	7,500	15,000	(1,956)	7,500		
0772	Trainee Ranger Expense	9,569	37,494	50,000	0	27,925	*	Timing - Trainee commenced 20th Jan 20
0872	Rangers Superannuation - Council 3%	0	207	279	0	207		
0892	Salary & Wages Expense-Rangers	56,321	61,920	82,564	73,143	5,599		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	5,189	5,850	7,794	6,623	661		
0932	Conference & Training	0	747	1,000	0	747		
0982	Rangers Expense	9,356	10,375	14,300	9,694	1,019		
1012	Tools & Equipment - Low Value	0	747	1,000	0	747		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(71,621)	(125,685)	(167,585)	(88,566)	(54,064)	*	Budget profile timing includes Trainee Ranger
	Total Operating Expenditure	10,333	703	5,900	(859)			
	Operating Revenue							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers			0	0	0		
1804	Transfer to Unspent Grant Reserve (Ranger Service)	31	0	0	30,013	(31)		
1805	Transfer from Unspent Grant Reserve (Ranger Service)	0	(30,013)	(30,013)	0	(30,013)	*	Transfer pending for COA 0772 above
0875	Tfr from Leave Reserve	0	(8,501)	(8,500)	0	(8,501)		
	Total Capital Expenditure / Reserve Transfers	31	(38,514)	(38,513)	30,013			
	Total Rangers Expenses	10,365	(37,811)	(32,613)	(846)			
	Total Law, Order and Fire Safety	118,095	133,155	188,826	144,070			

COA	Education	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended 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		
	Total Education	80	1,000	2,000	160			

COA	Health Inspection and Administration	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
1282	Ranger Allocation - Pool Inspections	8,594	15,084	20,110	8,168	6,490		
1292	Health Expenses General	1,999	10,500	17,000	4,751	8,502		
	Total Operating Expenditure	10,593	25,584	37,110	12,919			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,635)	(1,470)	(1,470)	(1,512)	165		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(236)	(1,534)	(1,770)	(1,888)	(1,298)		
1583	Health Administration Fees	(589)	(1,568)	(1,770)	(2,168)	(979)		
	Total Operating Revenue	(3,214)	(5,326)	(5,764)	(6,322)			
	Total Health Inspection and Administration	7,379	20,258	31,346	6,596		0	

COA	Housing	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	746	1,850	2,940	1,465	1,104		
2542	Housing Other Depreciation	229	261	350	1,345	32		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	Total Operating Expenditure	8,748	17,306	18,485	2,811			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	Total Operating Revenue	0	0	0	(4,680)			
	Capital Expenditure / Reserve Transfers							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,483	52,488	52,650	677	(6,995)		
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	Total Capital / Reserves	59,483	52,488	52,650	677			
	Total Housing	68,231	69,794	71,135	(1,192)			

COA	Sanitation - Household Refuse	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	78,567	109,350	145,800	131,443	30,783	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	2,249	2,250	3,000	2,996	1		
1792	Refuse Site Repairs & Maintenance	16,943	22,619	26,017	11,894	5,676		
2502	Admin Allocation - Domestic Rubbish	32,232	34,911	46,550	42,967	2,679		
	Total Operating Expenditure	129,992	169,130	221,367	189,300			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(153,799)	(148,830)	(148,830)	(145,190)	4,969		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	Total Operating Revenue	(153,799)	(148,830)	(148,830)	(153,338)			
	Total Sanitation - Household Refuse	(23,807)	20,300	72,537	35,963			

COA	Sanitation - Other	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1882	Parks & Gardens Rubbish Collection Expenses	6,115	5,796	8,720	8,416	(319)		
1912	Other Waste Management Expenses	4,337	3,753	5,000	0	(584)		
1922	Depn - Other Sanitation	301	297	400	485	(4)		
	Total Operating Expenditure	10,753	9,846	14,120	8,901			
	Capital Expenditure / Reserve Transfers							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	Total Sanitation - Other	10,753	9,846	14,120	8,901			

COA	Protection of Environment	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	500	1,503	2,000	200	1,003		
2022	Landcare Expenditure	15,000	0	15,000	0	(15,000)	*	Budget Profile timing - linked to COA 2055 below
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	Total Operating Expenditure	16,901	3,750	19,247	3,363			
	Operating Revenue							
2923	Dolby Creek Management Plan Income (gst free)	(1,401)	(2,247)	(2,247)	(3,163)	(845)		
2933	Reimbursements & Sundry Income (P of E)	(500)	(1,000)	(1,000)	0	(500)		
	Total Operating Revenue	(1,901)	(3,247)	(3,247)	(3,163)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	(15,849)	0	(15,000)	0	15,849	*	Budget Profile timing - linked to COA 2022 above
2080	Tfr to Landcare Reserve	14	45	60	68	31		
	Total Capital Expenditure / Reserve Transfers	(15,834)	45	(14,940)	68			
	Total Protection of Environment	(834)	548	1,060	268			

COA	Town Planning and Regional Development	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0162	Provision for LSL	0	0	15,000	4,402	0		
0942	Town Planning Depreciation	12,837	12,753	17,000	0	(84)		
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	98,452	98,469	131,293	125,166	17		
2122	Superannuation - Council Maximum of 3%	2,941	2,898	3,862	3,688	(43)		
2132	Superannuation - SGC 9.50%	9,313	9,171	12,231	11,680	(142)		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	2,997	4,000	873	2,997		
2202	Town Planners Expenses	542	747	1,000	767	205		
2222	Motor Vehicle Expenses	4,321	5,247	7,000	4,806	926		
2232	Legal Expenses - Town Planners	2,712	10,000	15,000	4,573	7,288		
2242	Engineering Expenses	7,945	10,000	15,000	6,749	2,056		
2252	Advertising Expenses	4,185	1,125	6,500	638	(3,060)		
3012	Admin Allocation - Town Planning	23,453	25,650	34,195	42,967	2,197		
7052	Surveying & Land Expenses	17,995	15,000	30,000	13,778	(2,995)		
7072	Planning Projects - Expenses	3,375	0	10,000	0	(3,375)		
	Total Operating Expenditure	195,431	206,497	337,521	234,531			
	Operating Revenue							
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(3,951)	(7,497)	(10,000)	(14,360)	(3,546)		
2243	Outsourced Planning Fees - Other LGs	(15,193)	(11,250)	(15,000)	(21,745)	3,943		
	Total Operating Revenue	(24,144)	(18,747)	(30,000)	(36,105)			
	Capital Expenditure / Reserve Transfers							
4801	Tfr to Land Development Reserv	50	225	300	224	175		
4820	Tfr to Legal Reserve	38	135	180	172	97		
	Total Capital Expenditure/Reserve Transfers	88	360	480	396			
	Total Town Planning and Regional Development	171,374	188,110	308,001	198,823			

COA	Other Community Amenities	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	5,096	8,804	11,032	9,731	3,708		
3132	Community Development Expenses	1,345	15,050	17,550	43,000	13,705	*	Timing
3162	Admin Allocation - Other Community Amenities	40,290	42,741	56,992	64,450	2,451		
3212	Other Community Amenities Depreciation	4,504	4,500	6,000	5,742	(4)		
3222	Community Growth Fund	8,562	19,000	19,000	28,819	10,438	*	Budget Profile timing - all projects to be completed June 2020
3232	Community Development Officer Expense	20,417	32,112	42,816	25,477	11,695	*	Timing
	Total Operating Expenditure	80,215	122,207	153,390	177,219			
	Operating Revenue							
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		
	Total Operating Revenue	(2,340)	0	(650)	(20,707)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery	3,084	21,000	21,000	0	17,916	*	Budget Profile timing cemetery toilets
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		
	Total Capital Expenditure/Reserve Transfers	3,084	21,000	21,000	17,000			
	Total Other Community Amenities	80,959	143,207	173,740	173,513			
	Total Community Amenities	238,445	362,011	569,457	417,468			

COA	Public Halls and Civic Centres	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	69,795	69,678	92,900	94,872	(117)		
2722	Public Halls & Showgrounds Expense	52,882	56,756	125,040	61,309	3,874		
2732	Nabawa Community Centre Expenses	29,593	28,730	41,395	34,677	(863)		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	614	609	815	1,380	(5)		
3202	Admin Allocation - Public Halls	46,348	51,291	68,391	30,920	4,943		
	Total Operating Expenditure	199,232	207,064	328,541	223,158			
	Operating Revenue							
2453	Showground/Halls Income Received	(6,331)	(5,778)	(6,528)	(7,408)	553		
2443	Yuna Camping & Hall Hire Revenue	(174)	0	0	0	174		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		** Grant funding unsuccessful Linked to COA GL 2644 below
	Total Operating Revenue	(6,505)	(5,778)	(31,528)	(18,317)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	593	50,000	50,000	61,204	49,407	*	Timing - Job: 1038 - CBP 5.2 Nanson Showgrounds Master Plan - Supply of 3 Phase Power \$50,000. Grant funding unsuccessful
4925	Principal Repayment - Loan 89	7,065	7,065	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		** No transfer required see COA GL 3423 above
	Total Capital Expenditure / Reserve Transfers	7,658	57,065	34,491	70,147			
	Total Public Halls and Civic Centres	200,385	258,351	331,504	274,988			

COA	Swimming Areas and Beaches	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Admin Allocation - Swimming Areas	24,174	25,650	34,195	21,484	1,476		
3412	Coronation Beach Expenses	38,247	50,797	71,823	49,378	12,550	*	Budget profile timing
7082	Beaches Depreciation	7,394	7,497	10,000	9,789	103		
	Total Operating Expenditure	69,816	83,944	116,018	80,651			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(64,898)	(52,497)	(70,000)	(72,320)	12,401	*	Budget profile timing
	Total Operating Revenue	(64,898)	(52,497)	(70,000)	(72,320)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	10,369	0		
	Total Swimming Areas and Beaches	4,918	31,447	46,018	18,700			

COA	Other Recreation and Sport	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1472	Yuna Oval Expenses	3,439	1,846	2,123	1,833	(1,593)		
1532	Loan 98 Interest Expense	3,383	3,612	4,059	4,716	229		
1482	Sporting Clubs Expenses	53,212	51,030	76,386	63,048	(2,182)		
2642	Parks, Gardens Expense	90,356	112,085	142,434	109,364	21,729	*	YTD budget profile estimates for Internal employee costs and materials
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	9,678	12,613	15,446	12,007	2,935		
2712	Tennis Clubs Expenses	6,321	9,402	11,460	9,506	3,081		
2772	Minor Gardening Equipment.	1,407	1,503	2,000	2,000	96		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Admin Allocations - Rec & Sport	22,174	25,650	34,195	29,294	3,476		
7022	Parks & Gardens Depreciation	35,575	36,000	48,000	35,936	425		
7092	Other Rec & Sports Depreciation	67,028	67,500	90,000	81,326	472		
	Total Operating Expenditure	294,503	323,267	428,131	350,924			
COA	Other Recreation and Sport	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(4,655)	(4,565)	(4,565)	(4,624)	90		
2803	Grants & Other Income Received	(109,477)	(24,000)	(108,771)	(20,563)	85,477	*	Grant funding received BHP Activatin project received
3444	Fig Tree Camping Fees	(1,924)	(1,953)	(2,600)	(3,040)	(29)		
	Total Operating Revenue	(116,056)	(30,518)	(115,936)	(28,227)			
	Operating Expenditure							
7292	Loss on Sale Assets.	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	106,682	59,469	106,021	77,703	(47,213)	*	Timing - BHP CC Activation Grant expenditure completed
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	0	0		
2824	Principal Repayment - Loan 98	39,972	39,972	39,972	38,938	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	0	(10,922)	0		
	Total Capital Expenditure / Reserve Transfers	146,654	99,441	145,993	105,719			
	Total Other Recreation and Sport	325,101	392,190	458,188	428,417			

COA	Library	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	2,299	3,672	4,812	1,532	1,373		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Admin Allocation - Libraries	24,174	25,650	34,195	24,157	1,476		
6922	Libraries Depreciation	0	0	0	750	0		
	Total Operating Expenditure	26,974	29,822	40,007	27,439			
COA	Other Culture	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	12,696	14,686	21,539	8,229	1,990		
3652	Other Culture Depreciation	8,069	8,253	11,000	21,973	184		
	Total Operating Expenditure	20,764	22,939	32,539	30,202			
	Total Other Culture	20,764	22,939	32,539	30,202			
	Total Recreation and Culture	578,141	734,749	908,256	779,745			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Road Constuction	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Admin Allocation - Road Construction	72,522	78,714	104,956	48,512	6,192		
	Operating Revenue							
3173	MW Regional Road Funding	(1,006,400)	(912,266)	(1,140,333)	(883,666)	94,134	*	East Nabawa Rd final claim pending
3193	R2R (Construction) Income	(328,620)	(328,620)	(328,620)	(244,109)	0		
	Total Operating Revenue	(1,335,020)	(1,240,886)	(1,468,953)	(1,127,775)			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Road Constuction	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	Actual YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Including Grant Funded Jobs	1,680,849	1,918,679	2,110,839	1,430,317	237,830	*	Dartmoor Road complete Valentine Road complete East Nabawa Rd East complete East Nabawa Rd Commenced
4840	Tfr to Roadworks Reserve	98	0	62,370	440	(98)		
	Total Capital Expenditure / Reserve Transfers	1,680,947	1,918,679	2,173,209	1,430,757			
	Total Road Construction	418,449	756,507	809,212	351,494			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Road Maintenance	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	556,361	694,982	1,434,341	1,533,876	138,621	*	Budget Profile timing
3502	Depot Maintenance	26,180	38,029	57,642	48,079	11,849	*	Timing - Depot roller door expenses yet to be invoiced
3512	Street Lighting Expense	6,398	7,533	10,043	9,587	1,135		
3522	Depreciation	35,873	36,000	48,000	69,002	127		
3532	Street Trees	6,145	11,000	16,000	2,875	4,855		
3542	Licences & Subscriptions	10,758	12,800	12,800	9,584	2,042		
3562	Road Sign Expense	4,881	12,000	12,000	10,498	7,119		
3802	Admin Allocation - Road Maintenance	72,522	77,877	103,838	71,472	5,355		
3822	Bore Maintenance	18,871	21,250	25,000	8,083	2,379		
3832	Crossover expenses to ratepayers	500	3,750	5,000	1,455	3,250		
6912	Roads Depreciation	871,217	870,003	1,160,000	1,124,845	(1,214)		
	Total Operating Expenditure	1,609,705	1,785,224	2,884,664	2,889,355			

COA	Road Maintenance	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(125,058)	(125,058)	(125,058)	(116,926)	0		
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)	(137,558)	(137,558)	(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	1,470,122	1,647,666	2,747,106	2,489,406			

COA	Road Plant Purchases	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3586	Loan 97 - Interest Expense	409	456	524	908	47		
3642	Loss on Sale Assets.	2,487	0	0	1,692	(2,487)		
3912	Loan 96 - Interest Expense	0	0	0	708	0		
	Total Operating Expenditure	2,896	456	524	3,309			
	Operating Revenue							
3543	Profit on Sale of Assets	(3,569)	(26,500)	(26,500)	(30,102)	(22,931)	*	Timing on plant replacement program
	Total Operating Revenue	(3,569)	(26,500)	(26,500)	(30,102)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	105,346	211,000	510,000	515,607	105,654	*	Timing on plant replacement program
3575	Proceeds from Disposal of Assets	(1,364)	(26,500)	(26,500)	(85,845)	(25,136)	*	Timing on plant replacement program
3584	Tools & Other Equip > \$5000 (Capex)	0	0	0	6,069	0		
3914	Principal Repayments - Loan 96	0	0	0	32,561	0		
3587	Principal Repayments-Loan 97	19,162	19,162	19,162	18,694	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	313,598	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	26,500	26,500	85,845	25,136	*	Non cash item
7135	Loan Funds Rec'd.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	124,508	230,162	587,492	615,019			
	Total Road Plant Purchases	123,835	204,118	561,516	588,226			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Traffic Control	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Admin Allocation - Traffic Control	32,232	34,047	45,400	44,593	1,815		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	7,912	10,500	11,500	0	2,588		
	Total Operating Expenditure	40,144	44,547	56,900	44,593			
	Operating Revenue							
7513	Licensing Commission Income	(3,669)	(2,628)	(3,500)	(4,854)	1,041		
	Total Operating Revenue	(3,669)	(2,628)	(3,500)	(4,854)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	0	0	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0			
	Total Traffic Control	36,475	41,919	53,400	39,739			
	Total Transport	2,048,882	2,650,210	4,171,235	3,468,865			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Rural Services	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3362	Ranger Allocation - Roadside Spraying	6,446	0	0	0	(6,446)		
4462	Admin/Ranger Allocation - Rural Services	7,162	13,050	17,400	13,252	5,888		
6722	Noxious Weeds & Pest Expense	6,106	12,250	16,150	11,377	6,144		
	Total Operating Expenditure	19,714	25,300	33,550	24,629			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	19,714	25,300	33,550	24,629			

		31-March-2020	31-March-2020	2019/2020	30-Jun-19			
COA	Tourism and Area Promotion	Year to Date Actuals	Amended YTD Budget	Amended Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	668	1,000	690	668		
3982	Tourism Expense	0	12,075	13,500	1,599	12,075	*	Budget Profile timing
4282	Promotional Expense	1,440	6,000	6,000	218	4,560		
	Total Operating Expenditure	1,440	18,743	20,500	2,507			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	1,440	18,743	20,500	2,507			

COA	Building Control	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	98,516	105,318	141,429	133,710	6,802		
4622	Admin Allocation - Building	56,406	67,302	89,733	90,492	10,896	*	Non cash internal allocation pending review
	Total Operating Expenditure	154,923	172,620	231,162	224,201			
	Operating Revenue							
4153	Building Licenses Income	(4,490)	(7,497)	(10,000)	(13,602)	(3,007)		
4173	CTF Commissions Received	(105)	(108)	(150)	(150)	(3)		
4213	Building Commissions Received	(155)	(108)	(150)	(186)	47		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(4,749)	(7,713)	(10,300)	(13,938)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	150,173	164,907	220,862	210,263			
COA	Other Economic Services	31-March-2020 Year to Date Actuals	31-March-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	250	250	228	250		
4222	Admin Allocation - Other Economic Services	36,290	42,741	56,992	48,313	6,451		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	0	5,000		
4252	Purchase of Stamps.	29	100	100	10	71		
4272	Other Expenditure	8,386	7,072	9,591	9,091	(1,314)		
	Total Operating Expenditure	44,705	55,163	71,933	57,643			
	Operating Revenue							
4223	Commission Received Australia Post	(5,299)	(5,922)	(7,900)	(7,767)	(623)		
4243	Annual Post Office Box Fee	(3,272)	(3,000)	(3,000)	(3,061)	272		
4253	Postage Stamp Income	(62)	(95)	(100)	(84)	(33)		
4333	Photocopying Income	(86)	(20)	(20)	(6)	66		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(9,170)	(9,487)	(11,470)	(11,368)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	14	45	60	61	31		
	Total Other Economic Services	35,549	45,721	60,523	46,336			
	Total Economic Services	206,877	254,671	335,436	283,735			

COA	Plant Depreciation	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	251,123	252,000	336,000	307,629	877		
7102	Depreciation - Unclassified Assets	7,000	8,253	11,000	0	1,253		
6890	Depn Posted to Jobs	(256,670)	(260,883)	(347,843)	(307,162)	(4,214)		
	Total Plant Depreciation	1,453	(630)	(843)	467			
COA	Private Works	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	848	7,659	10,211	4,713	6,811		
	Operating Income							
7333	Private Works Income	(1,800)	(12,001)	(12,000)	(9,019)	(10,201)	*	YTD Budget less than anticipated
	Total Private Works	(953)	(4,342)	(1,789)	(4,306)			

COA	Public Works Overheads	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	2,500	5,000	23,659	2,500		
4312	Superannuation - Max 3% Works Staff	9,456	13,095	17,460	10,072	3,639		
4322	Superannuation Guarantee - Works Manager	8,026	7,884	10,507	10,069	(142)		
4332	Superannuation Guarantee - Works Staff	55,515	60,930	81,238	69,729	5,415		
4342	Salary Works Manager	82,923	81,000	107,998	101,589	(1,923)		
4352	Superannuation Max 3% - Works Manager	2,535	2,484	3,318	3,180	(51)		
4372	Public Works Sundry Expense	18,583	39,096	52,134	40,656	20,513	*	Budget Profile timing
4382	Works Manager - Expenses	2,739	3,114	4,150	3,600	375		
4392	External Engineering Services	3,003	9,750	13,000	7,817	6,748		
4402	Sick Leave	14,613	24,093	32,119	20,395	9,480		
4412	Annual Leave	53,555	63,044	65,898	56,267	9,489		
4432	Public Holiday Pay	22,471	24,606	38,688	42,110	2,135		
4422	Works LSL Expense	0	17,234	18,707	842	17,234	*	Budget profile timing - deferred
4442	Occupational Health & Safety Expense	3,127	9,668	12,500	2,389	6,541		
4452	Protective Uniform/ Minor Workwear	1,332	2,772	11,863	9,868	1,440		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	2,553	15,000	22,500	13,402	12,448	*	Budget profile timing
4652	Works Staff - Allowances	17,536	18,000	23,400	22,362	464		
5202	Admin Allocation - Public Works Overheads	113,476	116,415	155,219	175,783	2,939		
6782	Workers Compensation Insurance	19,682	19,577	19,575	20,407	(105)		
7422	Less PWO Allocated to W & S	(453,371)	(521,460)	(695,274)	(643,165)	(68,089)	*	Budget profile timing
	Total Operating Expenditure	(22,248)	8,802	(0)	(2,864)			

	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(22,248)	8,802	(0)	(2,864)			

COA	Plant Operation Costs	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	149,011	151,605	202,126	169,974	2,594		
4482	Tyre Purchase Expense	29,027	43,128	57,500	55,074	14,101	*	Budget profile timing
4492	Parts & Outside Repairs Expense	121,183	112,500	150,000	138,572	(8,683)		
4502	Plant Licences Expense	9,165	9,081	9,200	8,902	(84)		
4532	Tools & Consumables	14,145	15,003	20,000	19,298	858		
4542	Fuel, Oil & Grease	204,948	234,747	313,000	277,704	29,799	*	Budget profile timing
4552	Cutting Edges & Tips	8,959	6,000	8,000	7,838	(2,959)		
5112	Admin Allocation - Plant Operations	16,116	17,244	22,991	35,478	1,128		
6772	Plant Insurance Expense	34,360	43,250	43,250	23,012	8,890		Adjustment to premiums will be made upon changeover of plant
4512	Less POC Allocated to W & S	(492,399)	(585,801)	(781,067)	(638,157)	(93,402)	*	Budget profile timing
	Total Operating Expenditure	94,515	46,757	45,000	97,693			
	Operating Revenue							
4503	Sale of Scrap.	(2,891)	0	0	(32,612)	2,891		
4513	Diesel Fuel Rebate Received	(50,377)	(33,750)	(45,000)	(52,790)	16,627	*	Rebates received are greater than expected
4983	Income Received	0	0	0	(1,196)	0		
	Total Operating Revenue	(53,268)	(33,750)	(45,000)	(86,598)			
	Total Plant Operation Costs	41,246	13,007	0	11,095			

COA	Salaries and Wages	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	726,615	740,196	986,928	878,847	13,581	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	795,524	826,092	1,101,458	989,459	30,568	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(1,515,239)	(1,566,288)	(2,088,386)	(1,869,290)	(51,049)	*	Budget profile timing and accrual jnl
4592	Workers Compensation Paid	0	0	0	1,402	0		
	Total Operating Expenditure	6,901	0	0	419			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	0	0	0	(1,402)			
	Total Salaries and Wages	6,901	0	0	(983)			
COA	Unclassified	31-March-2020 Year to Date Actuals	31-March-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	8,391	9,125	13,500	17,205	734		
	Total Operating Expenditure	8,391	9,125	13,500	17,205			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(8,391)	(10,125)	(13,500)	(17,205)	(1,734)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(8,391)	(10,125)	(13,500)	(17,205)			
	Total Unclassified	0	(1,000)	0	0			
	Total Other Property and Services	26,400	15,837	(2,632)	3,410			

List of Accounts Paid -March 2020			
Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4993	13/03/2020	Petty Cash	-35.25
DD16671.1	2/03/2020	Westpac Geraldton	-50.00
DD16672.1	16/03/2020	LGSP	-9066.73
DD16672.2	16/03/2020	Wealth Personal Superannuation and Pension Fund	-575.06
DD16672.3	16/03/2020	Hostplus Superannuation	-294.33
DD16672.4	3/03/2020	Prime Super	-220.36
DD16672.5	3/03/2020	ANZ Smart Choice Super	-237.13
DD16675.1	17/03/2020	LGSP	-9079.45
DD16675.2	17/03/2020	Wealth Personal Superannuation and Pension Fund	-555.47
DD16675.3	17/03/2020	Hostplus Superannuation	-291.38
DD16675.4	17/03/2020	Prime Super	-220.36
DD16675.5	17/03/2020	ANZ Smart Choice Super	-237.13
DD16686.1	25/03/2020	LGSP	-182.46
DD16694.4	31/03/2020	Australian Super	-100.99
DD16694.5	31/03/2020	Prime Super	-220.36
DD16694.6	31/03/2020	ANZ Smart Choice Super	-237.13
EFT24018	13/03/2020	Aussie Tree Services	-2977.38
EFT24019	13/03/2020	Design Catering	-237.60
EFT24020	13/03/2020	Five Star Business Solutions & Innovation	-365.34
EFT24021	13/03/2020	GG Pumps And Electrical Pty Ltd	-9451.08
EFT24022	13/03/2020	Geraldton Saw Doctor & Sharpening Services	-131.80
EFT24023	13/03/2020	JA Diesel Pty Ltd	-792.00
EFT24024	13/03/2020	JR & A Hersey Pty Ltd	-1263.63
EFT24025	13/03/2020	Magor Swartz Pty Ltd	-8778.00
EFT24026	13/03/2020	Midwest Auto Group	-219.78
EFT24027	13/03/2020	Miralec	-341.00
EFT24028	13/03/2020	Moore Stephens	-231.00
EFT24029	13/03/2020	Norfolk Cleaning Service	-3107.50
EFT24030	13/03/2020	Pagoda Resort & Spa	-699.00
EFT24031	13/03/2020	Patience Sandland Pty Ltd	-148.83
EFT24032	13/03/2020	Pest A Kill WA	-748.00
EFT24033	13/03/2020	Queens Supa IGA Supermarket	-312.31
EFT24034	13/03/2020	Refuel Australia	-31438.56
EFT24035	13/03/2020	Robert J Dillon Pty Ltd	-3267.00
EFT24036	13/03/2020	Shire of Chapman Valley	-31.80
EFT24037	13/03/2020	TeletracNavman Australia	-769.45
EFT24038	13/03/2020	Think Water Geraldton	-274.45
EFT24039	13/03/2020	Toll Transport Pty Ltd	-31.96
EFT24040	13/03/2020	Total Uniforms	-149.90
EFT24041	13/03/2020	Western Australian Treasury Corporation	-21480.55
EFT24042	23/03/2020	Australian Taxation Office	-4616.00
EFT24043	25/03/2020	Synergy	-913.54
EFT24044	31/03/2020	MM Electrical Merchandising	-400.25
EFT24045	31/03/2020	Node1Internet	-129.95
EFT24046	31/03/2020	Synergy	-6809.57
EFT24047	31/03/2020	Telstra	-4393.17
EFT24049	25/03/2020	Chapman Valley Menshed Inc	-400.00
EFT24050	25/03/2020	Department Of Fire And Emergency Services	-22680.00
EFT24051	25/03/2020	Design Catering	-374.00
EFT24052	25/03/2020	Great Northern Rural Services	-53.68
EFT24053	25/03/2020	Have A Go News	-324.50
EFT24054	25/03/2020	Hosexpress	-306.84
EFT24055	25/03/2020	Ivey Contracting	-3597.00

EFT24056	25/03/2020	JA Diesel Pty Ltd	-583.00
EFT24057	25/03/2020	Magor Swartz Pty Ltd	-3080.00
EFT24058	25/03/2020	Midwest Auto Group	-47750.01
EFT24059	25/03/2020	Midwest Chemical & Paper	-876.76
EFT24060	25/03/2020	Robert J Dillon Pty Ltd	-676.50
EFT24061	25/03/2020	St John's School, Rangeway	-150.00
EFT24062	25/03/2020	The West Australian	-318.90
EFT24063	25/03/2020	Toll Transport Pty Ltd	-27.28
EFT24064	25/03/2020	Westline Contracting	-3784.00
EFT24065	31/03/2020	AFGRI	-47.85
EFT24066	31/03/2020	Abrolhos Steel	-324.50
EFT24067	31/03/2020	Atom Supply	-86.20
EFT24068	31/03/2020	Beaurepairs	-45.10
EFT24069	31/03/2020	Bitutek Pty Ltd	-132525.38
EFT24070	31/03/2020	Blackearth Minerals Pty Ltd	-250.27
EFT24071	31/03/2020	Bridgestone Tyre Centre	-6828.50
EFT24072	31/03/2020	Bunnings Group Limited	-521.77
EFT24073	31/03/2020	Corsign WA Pty Ltd	-356.40
EFT24074	31/03/2020	Geraldton Ag Services	-379.66
EFT24075	31/03/2020	Geraldton Lock And Key	-134.66
EFT24076	31/03/2020	Glenfield IGA	-21.96
EFT24077	31/03/2020	Greenfield Technical Service	-3993.00
EFT24078	31/03/2020	Hille Thompson and Delfos Surveyors and Planners	-5830.00
EFT24079	31/03/2020	Jacinta Crick	-150.00
EFT24080	31/03/2020	Landgate	-170.80
EFT24081	31/03/2020	ML Communications	-1701.74
EFT24082	31/03/2020	Magor Swartz Pty Ltd	-9182.25
EFT24083	31/03/2020	Market Creations	-3643.61
EFT24084	31/03/2020	Mcintosh & Son	-521.81
EFT24085	31/03/2020	Miralec	-748.00
EFT24086	31/03/2020	Mitchell & Brown	-30.00
EFT24087	31/03/2020	Nabawa Valley Tavern	-833.35
EFT24088	31/03/2020	Nigels Service Centre	-490.00
EFT24089	31/03/2020	Norfolk Cleaning Service	-275.00
EFT24090	31/03/2020	Nutrien Ag Solutions	-150.00
EFT24091	31/03/2020	Paper Plus Office National	-1397.97
EFT24092	31/03/2020	Purcher International	-828.12
EFT24093	31/03/2020	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT24094	31/03/2020	Shmick Auto Electrics	-1840.02
EFT24095	31/03/2020	Shoreline Outdoor World	-6580.20
EFT24096	31/03/2020	Technifire 2000	-432.74
EFT24097	31/03/2020	Thurkle Earthmoving & Maintenance Pty Ltd	-6514.75
EFT24098	31/03/2020	Toll Transport Pty Ltd	-10.78
EFT24099	31/03/2020	Totally Work Wear	-53.67
EFT24100	31/03/2020	Truckline	-330.00
EFT24101	31/03/2020	Western Australian Treasury Corporation	-12296.96
EFT24102	31/03/2020	Western Resource Recovery Pty Ltd	-483.50
EFT24103	31/03/2020	Westrac Pty Ltd	-847.97
			-\$412,027.95
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT24013	13/03/2020	Building and Construction Industry Training Fund	-270.15
EFT24014	13/03/2020	Department of Mines, Industry Regulation & Safety	-331.20
EFT24015	13/03/2020	Grain Industry Association of WA	-700.00
EFT24016	13/03/2020	Parkfalls Residents Association	-700.00
EFT24017	13/03/2020	Shire of Chapman Valley	-49.75
EFT24048	25/03/2020	St John's School, Rangeway	-530.00
			-\$2,581.10

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st of March 2020

SYNERGY


Balance as per Cash at Bank Account GL 160000	(52,344.59)
Balance as per Cash at Bank Account GL 170000	2,878,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	7.69
	\$2,826,380.38

BANK

Business Account (Account No 000040)	4,672.37
Investment Account (Account No 305784)	1,128,732.66
Investment Account (Account No 502999)	1,750,000.00
Term Deposit	-
	<u>2,883,405.03</u>
Less Outstanding Payments	56,963.00
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(61.65)
	\$2,826,380.38

Difference Check 0.00

Completed by:



Beau Raymond - Senior Finance Officer

Date 02/04/2020

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

Date 2/4/20



Corporate Card Statement

27 MAR 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

01 April 2020

Closing Balance

\$652.70

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

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

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

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Feb 2020	22 Mar 2020	01 Apr 2020	50.00	652.70	9,347.30

Payment will be automatically debited on the agreed payment date as recorded in your facility application.

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		
50.00	50.00 -	652.70	0.00	0.00	0.00	652.70	0.00



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,362.70

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

Corporate Card Transactions

Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 MAR	Payments AUTOMATIC PAYMENT	31.75-	
	Sub Total:	31.75-	
24 FEB	Purchases MINGENEW BAKERY BAKERIES	19.50	NC2 Meeting Pres / Drs / CEO Meetings - Refed 104620.02
04 MAR	Acrobat Pro Subs 1800614863 IRL INC FX FEE AUD \$17.99 COMPUTER SOFTWARE	617.80	PDF Software 104720.22
	Sub Total:	637.30	

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		
31.75	31.75 -	637.30	0.00	0.00	0.00	637.30	0.00

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

Cardholder Signature _____

Date 3/4/20

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 6/4/20



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,984.60

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 MAR	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	
12 MAR	Purchases SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	15.40	
	Sub Total:	15.40	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
18.25	18.25 -	15.40	0.00	0.00	0.00	15.40	0.00

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

Cardholder Signature _____

Date 6/4/20

Transactions examined and approved.

Manager/Supervisor Signature _____

Date _____



SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2020

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

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PREPARATION TIMING AND REVIEW

Date prepared: 12th May 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 POLICIES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 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
Capital Expenditure					
Buildings	62.34%	177,021	160,771	110,359	50,412
Plant & Equipment	31.45%	527,000	527,000	165,760	361,240
Infrastructure - Roads	91.12%	2,110,839	1,987,773	1,923,476	64,297

* Note: % Compares current ytd actuals to ytd budget

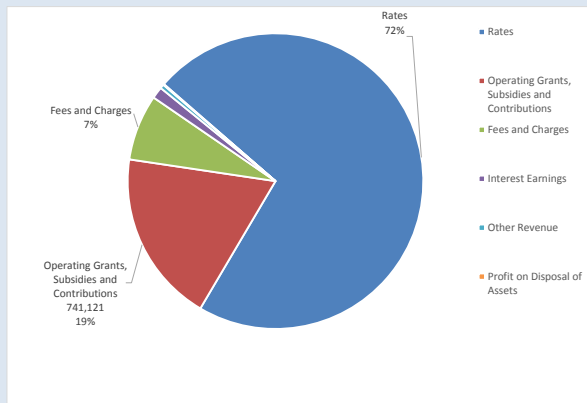
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 2,850,599	\$ 2,171,750
Cash and Equivalent - Unrestricted	\$ 2,723,774	\$ 2,031,623
Cash and Equivalent - Restricted	\$ 743,062	\$ 859,927
Receivables - Rates	\$ 192,688	\$ 80,318
Receivables - Other	\$ 2,065	\$ 199,509
Payables	\$ 51,870	\$ 28,705

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

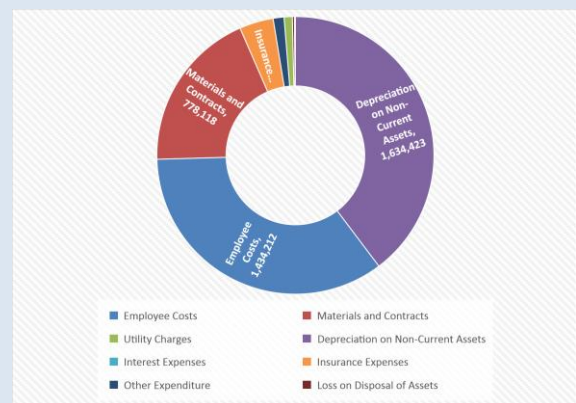
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2020**

YEAR TO DATE SUMMARY GRAPHS

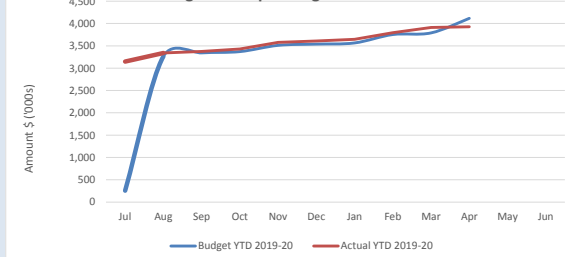
OPERATING REVENUE



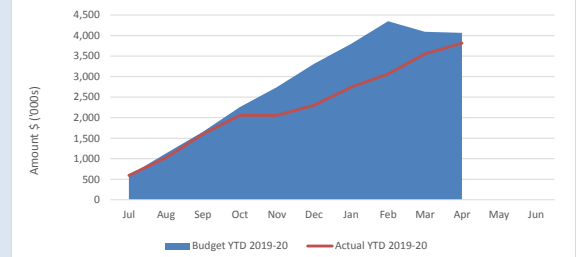
OPERATING EXPENSES



Budget YTD Operating Revenues -v- YTD Actual

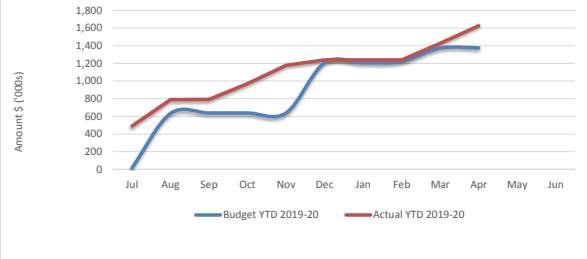


Budget YTD Operating Expenses -v- YTD Actual



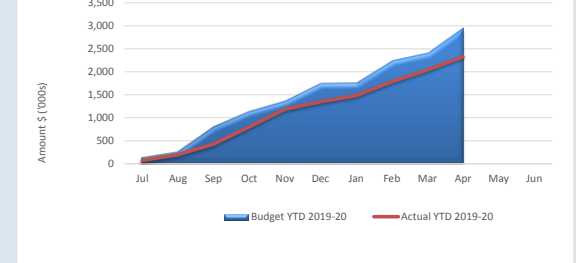
Capital Revenue

Budget YTD Capital Revenue -v- YTD Actual



Capital Expense

Budget YTD Capital Expenses -v- YTD Actual



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	1,419,387	1,419,387	1,419,387	0	0%	
Revenue from operating activities							
Governance		1,200	1,000	20,136	19,136	1914%	
General Purpose Funding - Rates	5	2,826,721	2,826,721	2,831,834	5,113	0%	
General Purpose Funding - Other		568,974	437,973	437,557	(416)	(0%)	
Law, Order and Public Safety		30,685	30,685	35,373	4,688	15%	
Health		5,764	5,766	3,214	(2,552)	(44%)	
Housing		0	0	0	0		
Community Amenities		182,727	172,307	182,478	10,172	6%	
Recreation and Culture		217,464	95,093	187,323	92,230	97%	▲
Transport		142,557	166,978	147,116	(19,862)	(12%)	▼
Economic Services		21,770	18,720	14,978	(3,742)	(20%)	
Other Property and Services		70,500	59,626	67,783	8,157	14%	
		4,068,362	3,814,868	3,927,792	112,924	3%	
Expenditure from operating activities							
Governance		(464,618)	(340,569)	(249,032)	91,537	27%	▲
General Purpose Funding		(130,230)	(99,450)	(90,895)	8,555	9%	
Law, Order and Public Safety		(258,024)	(214,353)	(175,071)	39,282	18%	▲
Education and Welfare		(2,000)	(1,500)	(80)	1,420	95%	
Health		(37,110)	(31,760)	(11,648)	20,112	63%	▲
Housing		(18,485)	(17,379)	(8,748)	8,631	50%	
Community Amenities		(745,644)	(572,523)	(486,363)	86,159	15%	▲
Recreation and Culture		(945,236)	(742,138)	(663,149)	78,989	11%	▲
Transport		(3,047,044)	(2,299,983)	(2,082,372)	217,611	9%	
Economic Services		(357,146)	(300,105)	(242,026)	58,079	19%	▲
Other Property and Services		(67,868)	(75,415)	(107,071)	(31,656)	(42%)	▼
		(6,073,403)	(4,695,175)	(4,116,456)	578,719	12%	
Operating activities excluded from budget							
Add Back Depreciation		1,966,450	1,638,720	1,634,423	(4,297)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	(11,305)	6,691	17,996	(159%)	
Amount attributable to operating activities		(49,897)	747,108	1,452,451			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	1,240,886	1,514,620	273,734	22%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	78,500	78,398	(102)	(0%)	
Capital Acquisitions	7	(2,814,860)	(2,675,544)	(2,199,595)	475,949	18%	▲
Amount attributable to investing activities		(1,242,407)	(1,356,158)	(606,577)			
Financing Activities							
Transfer from Reserves	9	402,381	55,514	32,849	(22,666)	(41%)	▼
Repayment of Debentures	8	(68,626)	(66,200)	(66,200)	0	0%	
Transfer to Reserves	9	(460,838)	(204,392)	(60,158)	144,234	71%	▲
Amount attributable to financing activities		(127,083)	(215,078)	(93,509)			
Year to date Budget Variance			0				
Closing Funding Surplus(Deficit)	1(b)	(0)	595,259	2,171,750			

KEY INFORMATION

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

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

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	<p>Governance</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>Administration</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> <p>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.</p> <p>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.</p>
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	<p>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.</p>
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	<p>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.</p>
HEALTH	To provide an operational framework for environmental and community health.	<p>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.</p>
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	<p>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.</p>
HOUSING	To provide and maintain residential housing for staff, with the surplus available for private rental.	<p>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.</p>
COMMUNITY AMENITIES	To provide services required by the community.	<p>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.</p>
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	<p>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.</p>
TRANSPORT	To provide safe, effective and efficient transport services to the community.	<p>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.</p>
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	<p>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.</p>
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	<p>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.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020**

BY NATURE OR TYPE

	Ref Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,419,387	1,419,387	1,419,387	0	0%	
Revenue from operating activities							
Rates	5	2,826,721	2,826,721	2,831,834	5,113	0%	
Operating Grants, Subsidies and Contributions	10	838,744	614,612	741,121	126,508	21%	▲
Fees and Charges		311,307	291,534	283,347	(8,187)	(3%)	
Interest Earnings		53,290	45,662	50,246	4,584	10%	
Other Revenue		11,800	9,839	17,673	7,834	80%	
Profit on Disposal of Assets	6	26,500	26,500	3,570	(22,930)	(87%)	▼
		4,068,362	3,814,868	3,927,791	112,923	3%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(1,599,347)	(1,434,212)	165,135	10%	▲
Materials and Contracts		(1,741,791)	(1,137,887)	(778,118)	359,769	32%	▲
Utility Charges		(56,417)	(45,760)	(39,473)	6,287	14%	
Insurance Expenses		(182,375)	(178,319)	(163,319)	15,000	8%	
Interest Expenses		(5,898)	(5,097)	(4,406)	691	14%	
Depreciation on Non-Current Assets		(1,966,450)	(1,638,720)	(1,634,423)	4,297	0%	
Loss on Disposal of Assets	6	(15,195)	(15,195)	(10,261)	4,934	32%	
Other Expenditure		(123,430)	(74,850)	(52,245)	22,605	30%	▲
		(6,073,403)	(4,695,175)	(4,116,454)	578,721	12%	▲
Operating activities excluded from budget							
Add back Depreciation		1,966,450	1,638,720	1,634,423	(4,297)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	(11,305)	6,691	17,996	(159%)	
Amount attributable to operating activities		(49,896)	747,109	1,452,451			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	1,240,886	1,514,620	273,734	22%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	78,500	78,398	(102)	(0%)	
Capital acquisitions	7	(2,814,860)	(2,675,544)	(2,199,595)	475,949	18%	▲
Amount attributable to investing activities		(1,242,407)	(1,356,158)	(606,577)			
Financing Activities							
Transfer from Reserves	9	402,381	55,514	32,849	(22,666)	(41%)	▼
Repayment of Debentures	8	(68,626)	(66,200)	(66,200)	0	0%	
Transfer to Reserves	9	(460,838)	(204,392)	(60,158)	144,234	(71%)	
Amount attributable to financing activities		(127,083)	(215,078)	(93,509)			
Year to date Budget Variance			0				
Closing Funding Surplus (Deficit)	1(b)	(0)	595,259	2,171,750			

KEY INFORMATION

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

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

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 APRIL 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.

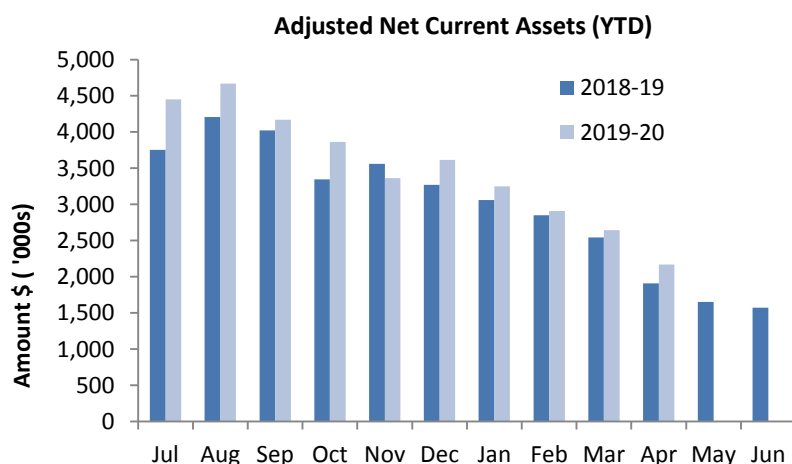
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 30 Apr 2019	Year to Date Actual 30 Apr 2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	2,723,774	2,031,623
Cash Restricted	3	832,618	743,062	859,927
Receivables - Rates	4	93,429	192,688	80,318
Receivables - Other	4	8,396	2,065	199,509
Interest / ATO Receivable / Prepaid Expenses		1,345	909	48,191
Inventories		4,221	1,912	4,221
		2,454,618	3,664,410	3,223,789
Less: Current Liabilities				
Payables		(194,286)	(51,870)	(28,705)
Provisions - employee		(423,049)	(314,496)	(423,049)
ATO Payables		(8,328)	(18,880)	(54,418)
		(625,663)	(385,246)	(506,172)
Unadjusted Net Current Assets		1,828,955	3,279,164	2,717,617
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(743,062)	(859,927)
Add: Provisions - employee		423,049	314,496	314,060
Adjusted Net Current Assets		1,419,387	2,850,599	2,171,750

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)

\$2.17 M

Last Year YTD

Surplus(Deficit)

\$2.85 M

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

TRADE AND OTHER PAYABLES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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
	\$	%			
Revenue from operating activities					
Governance	19,136	1914%		Permanent	LGIS Insurance policy credit
Recreation and Culture	92,230	97%	▲	Timing	Grant funds received BHP Activation project
Transport	(19,862)	(12%)	▼	Timing	Profit on sale of assets
Expenditure from operating activities					
Governance	91,537	27%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	39,282	18%	▼	Timing	Ranger allocation timing for Trainee Ranger
Health	20,112	63%	▲	Timing	External contractor
Housing	8,631	50%	▲	Timing	Sale of house proceeds transferred Sept 19 not 30 June
Community Amenities	86,159	15%	▼	Timing	Domestic Rubbish contractor expenses, budget profile on town planning & community development expenses
Recreation and Culture	78,989	11%	▲	Timing	Admin allocations, Coronation Beach
Transport	217,611	9%	▼	Timing	Roads Construction & Maintenance YTD
Economic Services	58,079	19%	▲	Timing	Tourism & Promotional expenditure; admin allocations
Other Property and Services	(31,656)	(42%)	▼	Timing	Non cash internal allocations
Investing Activities					
Non-operating Grants, Subsidies and Contributions	273,734	22%	▲	Timing	Grant funding received earlier than anticipated
Capital Acquisitions	475,949	18%	▼	Timing	Refer Note 7
Financing Activities					
Transfer from Reserves	(22,666)	(41%)	▼	Timing	Reserve funds to be transferred June 2020

KEY INFORMATION

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

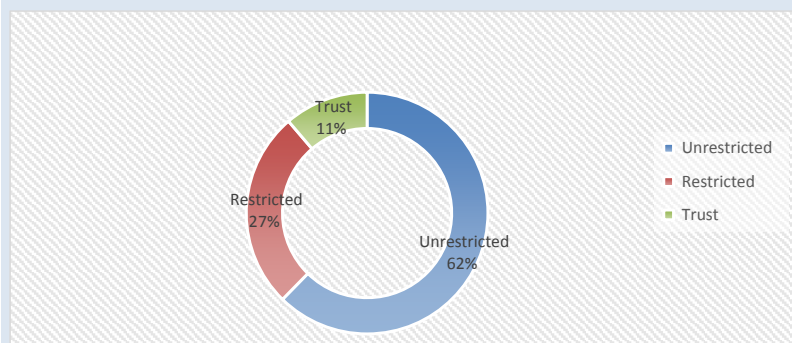
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	15,190			15,190	Westpac	At Call
Municipal Investment Account	2,015,733			2,015,733	Westpac	At Call
Reserve Fund - Leave		115,668		115,668	Westpac	At Call
Reserve Fund - Water		14,239		14,239	Westpac	At Call
Reserve Fund - Office & Equipment		39,748		39,748	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,856		256,856	Westpac	At Call
Reserve Fund - Legal		40,020		40,020	Westpac	At Call
Reserve Fund - Land Development		52,081		52,081	Westpac	At Call
Reserve Fund - Roadworks		102,162		102,162	Westpac	At Call
Reserve Fund - Landcare		(0)		(0)	Westpac	At Call
Reserve Fund - Building		209,109		209,109	Westpac	At Call
Reserve Fund - Unspent Grants		30,046		30,046	Westpac	At Call
Trust Bank Account			97,036	97,036	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			143,115	143,115	Westpac	28-May-20
TD 454202 - Wokarena Intersection Upgrade			126,998	126,998	Westpac	28-May-20
Total	2,031,623	859,927	367,149	3,258,698		

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
\$3.26 M	\$2.03 M

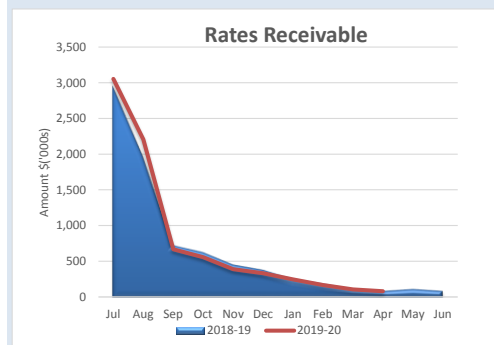
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	30 Apr 20
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,831,834
Less Collections to date	(2,751,477)	(2,844,588)
Equals Current Outstanding	93,072	80,318
Net Rates Collectable	93,072	80,318
% Collected	97.29%	97.25%

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.

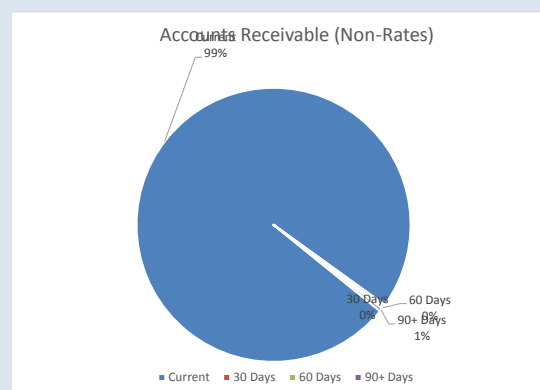


Collected	Rates Due
97%	\$80,318

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	197,730	583	480	716	199,509
Percentage	99%	0%	0%	0%	
Balance per Trial Balance					
Sundry debtors					199,509
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					199,509
Amounts shown above include GST (where applicable)					

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.



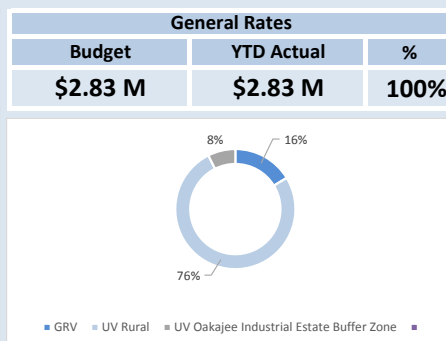
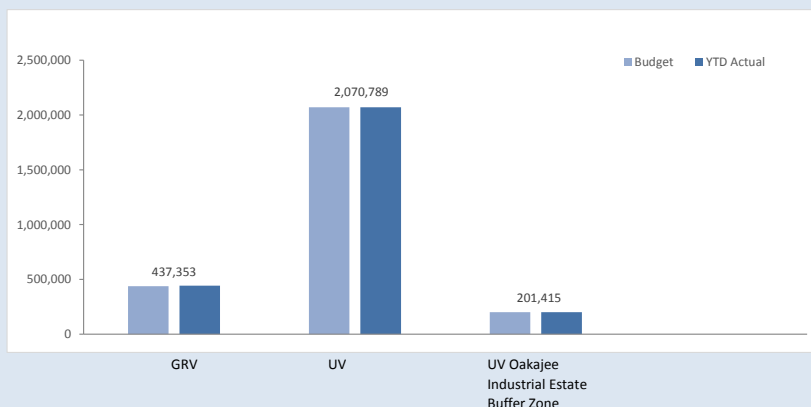
Debtors Due
\$199,509
Over 30 Days
1%
Over 90 Days
0%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual			
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	4,915	266	442,534
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	(583)	-184	2,070,022
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
Minimum Payment	Minimum \$										
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
Sub-Totals		898	195,784,676	2,852,857	0	0	2,852,857	2,853,557	4,332	82	2,857,971
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
Amount from General Rates							2,826,721				2,831,834
Ex-Gratia Rates							0				
Total General Rates							2,826,721				2,831,834
Totals							2,826,721				2,831,834

SIGNIFICANT ACCOUNTING POLICIES

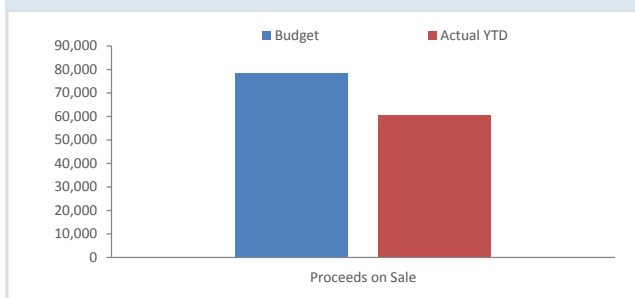
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Housing								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	67,081	59,307	0	(7,774)
	Transport								
25	P0006 JD Mower	0	1,500	1,500	0	0	1,364	1,364	0
P34	Depot Ute	0	10,000	10,000	0	0	0	0	0
P31	L/Hand Ute	0	10,000	10,000	0	0	0	0	(2,487)
P32	Works Ute	0	5,000	5,000	0	0	0	2,206	0
		67,195	78,500	26,500	(15,195)	67,081	60,670	3,570	(10,261)

KEY INFORMATION



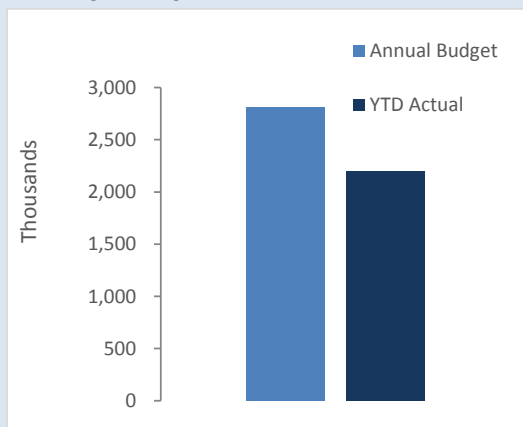
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$60,670	77%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	177,021	160,771	110,359	(50,412)
Plant, Tools & Equipment	527,000	527,000	165,760	(361,240)
Infrastructure - Roads	2,110,839	1,987,773	1,923,476	(64,297)
Capital Expenditure Totals	2,814,860	2,675,544	2,199,595	(475,950)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	1,240,886	1,514,620	273,734
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	78,500	60,670	-17,830
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,139	1,356,158	624,305	(731,853)
Capital Funding Total	2,814,860	2,675,544	2,199,595	(475,950)

SIGNIFICANT ACCOUNTING POLICIES

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

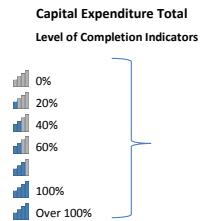
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.81 M	\$2.2 M	78%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$1.51 M	101%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)



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

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

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

		Account Number	Annual Budget	YTD Budget	YTD Actual	YTD BUDGET Variance (Under)/Over	Comments
Capital Expenditure							
Buildings							
0.15		Nabawa Cemetery	124150	21,000	21,000	3,084	17,916 Reduced Septic System toilet block similar to Fig Tree Reserve. Project may be carried over to 20/21 budget due to COVID-19 impacts on labour
0.01		Nanson showgrounds 3 Phase Power	126440	50,000	50,000	593	49,407 Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Project to be relisted 20/21 Budget with revised quotes
1.00		Bill Hemsley Park Activation Project	128340	84,771	0	85,026	(85,026) BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ. Project completed
1.00		Bill Hemsley Park Activation Project	128340	0	0	16,577	(16,577) Gravel works delivered in house
1.00		Bill Hemsley Park Masterplan	128340	5,000	5,000	4,996	BHP Masterplan - Install Bollards and BBQ as per Masterplan - 4 bollards have been installed
0.01		Nabawa Recreation Centre	128340	16,250	84,771	82	84,689 Bar Upgrades CVFC requested works progressing, waiting on tile purchase for continuation.
0.62		Buildings Total		177,021	160,771	110,359	50,412
Plant & Equipment							
1.00		CCTV Nabawa Transfer Station & Mills Lookout	131040	17,000	17,000	17,000	0 Purchase Completed
0.00		Tip Truck 6 Wheeler	135540	299,000	299,000	0	299,000 Tender 2-1920 Min Ref 12/19-22 Purchase Order raised
0.95		MWS Light Vehicle	135540	57,000	57,000	54,119	2,881 Purchase Completed
0.30		Ride on Mower	135540	29,000	29,000	8,836	20,164 Purchase completed under budget
0.88		L/Hand Light Vehicle	135540	50,000	50,000	44,003	5,997 Purchase Completed
0.00		Works Depot Light Vehicle	135540	30,000	30,000	0	30,000 Purchase order raised
0.93		Tow along Broom Sweeper	135840	45,000	45,000	41,802	3,198 Purchase Completed
0.31		Plant & Equipment Total		527,000	527,000	165,760	361,240
Infrastructure - Roads							
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%
1.05		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	449,048	471,565	(22,517) Project completed and MRWA claimed 100%
1.04		East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.0	131140 - C16E	433,181	433,181	449,700	(16,519) Project completed and MRWA claimed 100%
0.00		Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd	131140 - C151B	101,409	23,482	0	23,482 Yet to commence
0.00		Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe C	131140 - C151A	90,752	45,612	0	45,612 Yet to commence
0.91		Infrastructure - Roads Total		2,110,839	1,987,773	1,923,476	64,297
0.78		Grand Total		2,814,860	2,675,544	2,199,596	475,950

Information on Borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		30/06/2019	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture										
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	7,065	9,491	7,386	4,960	614	815	
Loan 98 - Bill Hemsley Park	123,132	0	0	39,972	39,972	83,160	83,160	3,383	4,059	
Transport										
Loan 97- Plant	19,163	0	0	19,162	19,162	1	1	409	524	
	156,746	0	0	66,200	68,626	90,546	88,120	4,406	5,398	
Total	156,746	0	0	66,200	68,626	90,546	88,120	4,406	5,398	

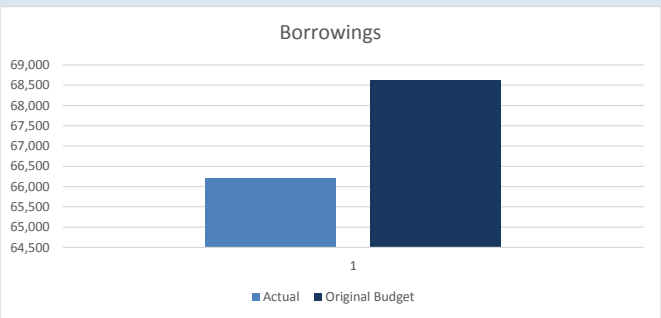
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	\$66,200
Interest Earned	\$50,246
Interest Expense	\$4,406
Reserves Bal	\$0.86 M
Loans Due	\$0.09 M

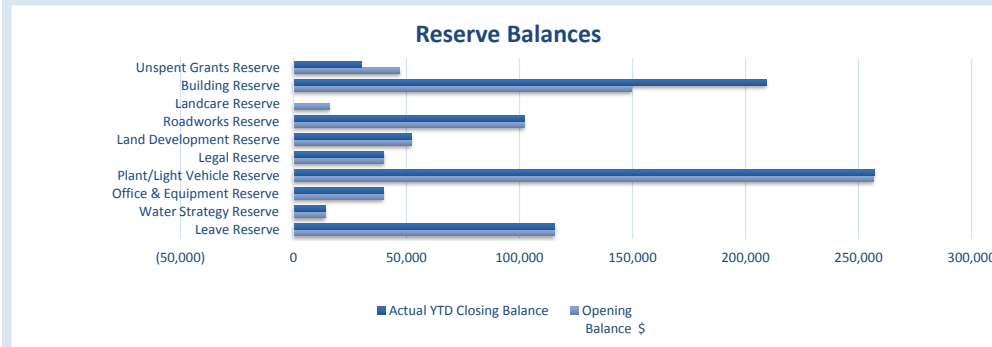
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

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	116	30,000	0	(50,100)	0	95,992	115,668
Water Strategy Reserve	14,225	60	14	0	0	0	0	14,285	14,239
Office & Equipment Reserve	39,708	180	40	0	0	(10,000)	0	29,888	39,748
Plant/Light Vehicle Reserve	256,599	900	257	150,000	0	(255,268)	0	152,231	256,856
Legal Reserve	39,980	180	40	0	0	0	0	40,160	40,020
Land Development Reserve	52,028	300	52	0	0	0	0	52,328	52,081
Roadworks Reserve	102,060	420	102	0	0	0	0	102,480	102,162
Landcare Reserve	15,834	60	14	0	0	(15,000)	(15,849)	894	(0)
Building Reserve	149,618	650	184	52,000	59,307	(25,000)	0	177,268	209,109
Unspent Grants Reserve	47,013	0	33	0	0	(47,013)	(17,000)	0	30,046
	832,617	3,290	851	232,000	59,307	(402,381)	(32,849)	665,526	859,927

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	242,594	181,946	181,946	0
Grants Commission - Equalisation (General Purpose)	250,549	187,911	187,912	1
Ex Gratia Rates	10,041	10,041	10,023	(18)
Governance				
Minor Income Received - Other General	1,200	1,000	2,061	1,061
Reimbursements & Contributions	0	0	17,929	17,929
Law, Order and Public Safety				
DFES Grant Income	20,635	20,635	24,726	4,091
Community Amenities				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	500	(500)
Cemetery Income (no GST applicable)	650	650	0	(650)
Cemetery Income (GST Applies)	0	0	973	973
Recreation and Culture				
Grants & Other Income Received	108,771	24,000	109,477	85,477
Transport				
MRWA Direct Grant.	125,058	125,058	125,058	0
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
Other Property and Services				
Diesel Fuel Rebate Received	45,000	37,500	50,377	12,877
Overpayments/Recoverables - Income	13,500	10,125	8,214	(1,911)
Operating grants, subsidies and contributions Total	838,744	614,612	741,121	126,509
		571,872	738,803	
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	912,266	1,186,000	273,734
R2R (Construction) Income	328,620	328,620	328,620	0
Non-operating grants, subsidies and contributions Total	1,493,953	1,240,886	1,514,620	273,734
Grand Total	2,332,697	1,855,498	2,255,741	400,243

KEY INFORMATION

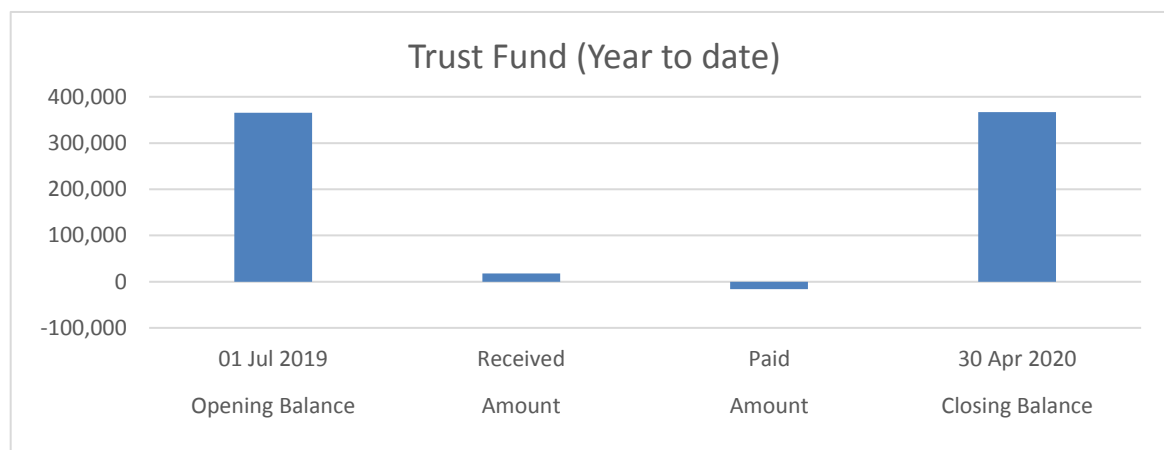
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020**

**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 30 Apr 2020
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	9,870	(10,520)	2,840
Nomination Deposits	0	320	(320)	0
Post Office Deposit	1,462	241	(124)	1,579
Contributions from Sub Divider	353,330	3,790	(1,401)	355,719
Refundable Deposit	6,090	100	(90)	6,100
CTF Levy	276	1,142	(1,350)	68
Building Commission	623	2,487	(2,617)	493
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	365,621	17,950	-16,422	367,149

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	215,069		215,069
	Permanent Changes					
2834	Land & Buildings - Capital Expense	Min Ref 02/20-8		7,000	0	222,069
2642	Parks, Gardens Expense	Min Ref 02/20-8		0	(7,000)	215,069
3104	Capital Expenditure Plant & Equipment	Min Ref 02/20-8		0	(17,000)	198,069
3584	Tools & Other Equip > \$5000 (Capex)	Min Ref 02/20-8		10,600	0	208,669
7572	Traffic Counters Expense	Min Ref 02/20-8		0	(8,000)	200,669
2642	Parks, Gardens Expense	Min Ref 02/20-8		0	(2,900)	197,769
0682	Consultancy Fees	Min Ref 02/20-8		0	(10,000)	187,769
2252	Advertising Expenses	Min Ref 02/20-8		0	(5,000)	182,769
3626	Museum & Road Board Expense	Min Ref 02/20-8		0	(1,500)	181,269
3822	Bore Maintenance	Min Ref 12/19-18		0	(10,000)	171,269
0233	Grants Commission - Road Funding	Min Ref 02/20-8		0	(9,008)	162,261
0253	Grants Commission - Equalisation (General Purpose)	Min Ref 02/20-8		55,165	0	217,426
3143	MRWA Direct Grant.	Min Ref 02/20-8		8,122	0	225,548
4840	Transfer to Roadworks Reserverce	Min Ref 02/20-8		0	(61,950)	163,598
4781	Transfer to Plant/Light Vehicle Reserve	Min Ref 02/20-8		0	(163,598)	0
				295,956	(295,956)	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	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-April-2020	30-April-2020	30/06/2020	30/06/2019
Operating Expenditure				
Governance	249,032	340,569	464,618	412,907
General Purpose Funding	90,895	99,450	130,230	114,768
Law, Order and Public Safety	175,071	214,353	258,024	188,520
Education	80	1,500	2,000	160
Health	11,648	31,760	37,110	12,919
Housing	8,748	17,379	18,485	2,811
Community Amenities	486,363	572,523	745,644	613,315
Recreation and Culture	663,149	742,138	945,236	712,374
Transport	2,082,372	2,299,983	3,047,044	2,985,769
Economic Services	242,026	300,105	357,146	308,980
Other Property and Services	107,071	75,415	67,868	117,635
Total Expenditure (E)	4,116,456	4,695,175	6,073,403	5,470,158
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-April-2020	30-April-2020	30/06/2020	30/06/2019
Operating Revenue				
Governance	(20,136)	(1,000)	(1,200)	(26,521)
General Purpose Funding	(3,269,391)	(3,264,694)	(3,395,695)	(3,734,614)
Law, Order and Public Safety	(35,373)	(30,685)	(30,685)	(71,768)
Health	(3,214)	(5,766)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(182,478)	(172,307)	(182,727)	(213,312)
Recreation and Culture	(187,323)	(95,093)	(217,464)	(118,864)
Transport	(1,661,736)	(1,407,864)	(1,636,511)	(1,585,124)
Economic Services	(14,978)	(18,720)	(21,770)	(25,306)
Other Property and Services	(67,783)	(59,626)	(70,500)	(114,225)
Total Revenue (R)	(5,442,411)	(5,055,754)	(5,562,315)	(5,900,735)
Operating (Profit)/Loss (R-E)	(1,325,955)	(360,579)	511,088	(430,576)
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-April-2020	30-April-2020	30/06/2020	30/06/2019
Adjustment for Non-Cash Items				
Depreciation	1,634,423	1,638,720	1,966,450	1,894,769
Profit/Loss on Sale of Asset	6,691	(11,305)	(11,305)	(28,121)
Realisation	0	0	0	119
Movement in employee benefit provisions				(30,041)
Movement in deferred pensioner rates				(123)
Total Non-Cash Items (NC)	1,641,114	1,627,415	1,955,145	1,836,603
	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-April-2020	30-April-2020	30/06/2020	30/06/2019
Capital				
Land and Buildings	110,359	160,771	177,021	204,681
Plant and Equipment	165,760	527,000	527,000	515,607
Tools and Equipment	0	0	0	6,069
Roads	1,923,476	1,987,773	2,110,839	1,430,317
Transfer from Reserves	(32,849)	(55,514)	(402,381)	(258,258)
Transfer to Reserves	60,158	204,392	460,838	304,026
Repayment of Debentures	66,200	66,200	68,626	99,136
Proceeds from sale of equipment	(19,091)	(26,500)	(26,500)	(85,845)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
Total Capital	2,214,706	2,812,122	2,863,443	2,215,734
Opening (Surplus)/Deficit	(1,419,387)	(1,419,387)	(1,419,387)	(1,367,942)
Closing (Surplus)/Deficit	(2,171,750)	(595,259)	(0)	(1,419,387)

COA	Rate Revenue	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	1,066	3,500	3,500	3,918	2,434		
0062	Sundry Expenses	17	75	100	37	58		
0082	Rates - Other Costs.	52	500	500	129	448		
0132	Valuation Expenses	10,249	7,765	16,000	24,750	(2,484)		
0352	Admin Allocation - Rates	79,511	87,190	104,630	85,934	7,679		
	Total Operating Expenditure	90,895	99,030	129,730	114,768			
	Operating Revenue							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,827,421)	(2,826,721)	(2,826,721)	(2,729,862)	700		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	(5,000)	(5,000)	(11)	(5,000)		
0033	Back Rates	(82)	0	0	(336)	82		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		
0071	Interim Rates Raised	(4,332)	0	0	(13,183)	4,332		
0113	Interest - Overdue Rates	(14,655)	(10,420)	(12,500)	(16,351)	4,235		
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	(2,975)	(2,413)	(2,500)	(3,350)	562		
	Total Operating Revenue	(2,870,656)	(2,867,097)	(2,869,262)	(2,786,023)			
	Total Rate Revenue	(2,779,761)	(2,768,067)	(2,739,532)	(2,671,255)			

COA	General Purpose Funding	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	420	500	0	420		
	Operating Revenue							
0201	Legal Reserve Income	(40)	(150)	(180)	(172)	(110)		
0203	Leave Reserve Income	(116)	(450)	(540)	(498)	(334)		
0204	Land Development Reserve Income	(52)	(250)	(300)	(224)	(198)		
0205	Building Reserve Income	(184)	(540)	(650)	(677)	(356)		
0206	Roadworks Reserve Income	(102)	(350)	(420)	(440)	(248)		
0215	Unspent Grants Reserve Income	(33)	0	0	(13)	33		
0223	Water Strategy Reserve Income	(14)	(50)	(60)	(61)	(36)		
0233	Grants Commission - Road Funding	(181,946)	(181,946)	(242,594)	(526,207)	0		
0243	Computer and Office Equipment Reserve	(40)	(150)	(180)	(171)	(110)		
0253	Grants Commission - (General Purpose)	(187,912)	(187,911)	(250,549)	(388,321)	1		
0273	Plant/Light Vehicle Reserve Income	(257)	(750)	(900)	(933)	(493)		
0453	Interest Received - Municipal Account	(28,026)	(25,000)	(30,000)	(30,805)	3,026		
0506	Landcare Reserve Income	(14)	(50)	(60)	(68)	(36)		
	Total Operating Revenue	(398,734)	(397,597)	(526,433)	(948,591)			
	Total General Purpose Income	(398,734)	(397,177)	(525,933)	(948,591)			
	Total General Purpose Funding	(3,178,496)	(3,165,244)	(3,265,465)	(3,619,847)			

COA	Governance	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	7,986	14,650	14,650	0	6,664		
0182	Subscriptions & Memberships Expense	23,220	23,958	29,625	23,448	738		
0192	Members Conference & Training Expenses	11,673	19,000	20,000	6,694	7,327		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	280	1,350	1,350	230	1,070		
0232	Consultancy & Legal Expenses	672	10,000	15,000	0	9,328		
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	2,222	8,400	9,171	6,959	6,178		
0332	Furniture & Equipment (Opex)	17,245	20,100	20,100	0	2,855		
0442	Admin Allocation - Members	106,015	116,260	139,506	201,162	10,245	*	Non cash item
0462	Meeting & Refreshments Expense	19,760	32,000	35,000	19,671	12,240	*	COVID cost saving measures
1822	Accounting & Audit Expenses	4,556	22,156	38,000	26,258	17,600	*	Timing
7202	Members Depreciation	0	0	0	3,690	0		
	Total Operating Expenditure	249,032	326,326	426,944	389,226	77,294		
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	249,032	326,326	426,944	389,226	77,294		

COA	Adminstration	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	2,893	9,000	40,272	2,893		
0222	Fringe Benefits Tax	32,409	33,750	45,000	43,940	1,341		
0282	Administration SGC 9.50%	53,521	66,296	76,011	53,569	12,775	*	Timing budget profile
0292	Admin Salaries Expense	470,622	450,940	541,129	550,993	(19,682)	*	Timing budget profile & annual leave yet to be taken
0294	Admin Staff Housing Allowance	11,202	11,120	13,342	13,006	(82)		
0312	Admin - Max 3% Council Additional Contr	11,995	13,230	15,874	14,512	1,235		
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		
0422	Office Gardens Expenses	22,554	27,850	33,414	35,729	5,297		
0432	Admin Building Operations	10,714	18,023	20,593	21,660	7,309		
0472	Office Expenses - General	5,380	14,830	16,500	11,976	9,450		
0473	Admin Building Repairs & Maintenance	5,498	5,500	8,000	9,640	2		
0482	Office Telephone & Internet Expenses	11,940	17,010	19,800	15,736	5,070		
0492	Advertising Expenses	5,063	9,170	11,000	4,554	4,107		
0502	Computer Hardware Service & Repair	20,945	34,150	45,883	45,330	13,206	*	Coding allocations for managed service agreement split between COA GL 0502 & 0722 see below
0512	Furniture & Equipment - (Expensed)	9,922	8,400	10,400	7,169	(1,522)		
0522	Freight & Postage Expense	1,054	1,250	1,500	1,480	196		
0542	Printing & Stationary Expense	10,815	16,670	20,000	19,073	5,855		
0552	Motor Vehicle Expenses	4,635	5,830	7,000	7,353	1,195		
0562	Administation LSL Expense	25,756	34,880	41,853	3,530	9,124		
0592	Admin Allocation - Other Governance	(883,456)	(971,810)	(1,166,173)	(1,080,596)	(88,354)	*	Non cash item
0622	Uniform Expense	720	1,670	2,003	1,093	950		
0632	Staff Training, Conference and Recruitment	7,479	22,000	28,000	16,630	14,521	*	COVID cost saving measures
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	26,317	52,400	82,400	46,327	26,083	*	COVID cost saving measures
0702	Bank Fees & Charges	6,424	7,540	8,600	8,240	1,116		
0712	Occupational Health & Safety	661	3,750	5,000	2,558	3,089		
0722	Accounting Software Operating Expenditure	44,955	42,856	44,827	41,641	(2,099)		Coding allocations for managed service agreement split between COA GL 0502 & 0722 see above
7002	Admin Depreciation	44,550	45,250	54,300	44,838	700		
	Total Operating Expenditure	0	14,243	37,673	23,773	14,243		

COA	Adminstration	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(2,207)	(1,000)	(1,200)	(2,024)	1,207		
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 and member fund reimbursement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	Total Operating Revenue	(20,136)	(1,000)	(1,200)	(26,521)	19,136		
	Capital Expenditure / Reserve Transfers							
0351	T/f From Leave Res-admin	0	0	(41,600)	0	0		
0355	Tfr From Building Reserve	0	0	0	(32,961)	0		
0371	T/f From Office Eq Reserve	0	0	(10,000)	0	0		
0564	Building Improvements (CAPEX)	0	0	0	32,961	0		
0405	Proceeds from Disposal of Assets	0	0	0	(118)	0		
4750	Tfr to Leave Reserve	116	450	30,540	498	334		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	40	150	180	171	110		
4780	Tfr to Plant/Light Vehicle Reserve	257	750	900	933	493		
	Total Capital Expenditure / Reserve Transfers	412	1,350	(19,980)	1,484	938		
	Total Administration	(19,724)	14,593	16,493	(1,264)	34,317		
	Total Governance/Administration	229,308	340,919	443,438	387,962	111,611		

COA	Fire Prevention	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Admin Allocation - Fire Prevention	8,835	9,500	11,398	10,742	665		
0672	Fire Break Inspection Fees	1,341	2,000	2,000	1,555	659		
0762	Ranger Allocation - Fire Prevention	20,103	35,350	42,417	22,088	15,247	*	Non cash internal allocation
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	22,786	33,555	36,475	30,379	10,769	*	Timing
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	49,597	50,000	60,000	73,668	403		
	Total Operating Expenditure	103,502	132,305	154,189	139,551			
	Operating Revenue							
0703	Fines & Penalties Income	(1,000)	(1,250)	(1,250)	(2,000)	(250)		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(24,726)	(20,635)	(20,635)	(29,103)	4,091		
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)		
	Total Operating Revenue	(29,726)	(26,885)	(26,885)	(36,058)			
	Capital Expenditure / Reserve Transfers							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(2,695)			
	Total Fire Prevention	73,777	105,420	127,304	100,799			

COA	Animal Control	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0792	Admin Allocation - Animal Control	17,669	19,000	22,797	11,876	1,331		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	880	1,000	1,074	752		
0852	Ranger Allocation - Animal Control	17,691	30,720	36,869	22,088	13,029	*	Non cash internal allocation
	Total Operating Expenditure	35,488	50,600	60,666	36,544			
	Operating Revenue							
0843	Impoundment Fees	(325)	(100)	(100)	(141)	225		
0853	Dog/Cat Registrations Income	(4,922)	(3,400)	(3,400)	(4,369)	1,522		
0863	Fines & Penalties	(400)	(300)	(300)	(1,200)	100		
	Total Operating Revenue	(5,647)	(3,800)	(3,800)	(5,710)			
	Total Animal Control	29,841	46,800	56,866	30,834			

COA	Other Law, Order and Public Safety	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0902	Ranger Allocation - Other Law and Order	17,691	30,720	36,869	13,252	13,029	*	Non cash internal allocation
0962	Misc. Expenses - Other Law and Order	5,405	330	400	31	(5,075)		**New COVID-19 expenses allocated to this account
	Total Operating Expenditure	23,096	31,050	37,269	13,283			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	23,096	31,050	37,269	13,283			

COA	Rangers Expenses	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0152	Provision for LSL	0	7,500	15,000	(1,956)	7,500		
0772	Trainee Ranger Expense	12,985	41,660	50,000	0	28,675	*	Timing - Trainee commenced 20th Jan 20
0872	Rangers Superannuation - Council 3%	0	230	279	0	230		
0892	Salary & Wages Expense-Rangers	63,050	68,800	82,564	73,143	5,750		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	5,750	6,500	7,794	6,623	750		
0932	Conference & Training	0	830	1,000	0	830		
0982	Rangers Expense	10,096	12,150	14,300	9,694	2,054		
1012	Tools & Equipment - Low Value	0	830	1,000	0	830		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(80,413)	(139,650)	(167,585)	(88,566)	(59,237)	*	Timing
	Total Operating Expenditure	12,985	398	5,900	(859)			
	Operating Revenue							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers			0	0	0		
1804	Transfer to Unspent Grant Reserve (Ranger Service)	33	0	0	30,013	(33)		
1805	Transfer from Unspent Grant Reserve (Ranger Service)	0	(30,013)	(30,013)	0	(30,013)	*	Transfer pending for COA 0772 above for Actual YTD 30 June
0875	Tfr from Leave Reserve	0	(8,501)	(8,500)	0	(8,501)		
	Total Capital Expenditure / Reserve Transfers	33	(38,514)	(38,513)	30,013			
	Total Rangers Expenses	13,018	(38,116)	(32,613)	(846)			
Total Law, Order and Fire Safety		139,731	145,154	188,826	144,070			

COA	Education	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	80	1,500	2,000	160	1,420		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	80	1,500	2,000	160			

COA	Health Inspection and Administration	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
1282	Ranger Allocation - Pool Inspections	9,650	16,760	20,110	8,168	7,110		
1292	Health Expenses General	1,999	15,000	17,000	4,751	13,002	*	External Contractor invoice pending
	Total Operating Expenditure	11,648	31,760	37,110	12,919			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,635)	(1,470)	(1,470)	(1,512)	165		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(236)	(1,770)	(1,770)	(1,888)	(1,534)		
1583	Health Administration Fees	(589)	(1,772)	(1,770)	(2,168)	(1,183)		
	Total Operating Revenue	(3,214)	(5,766)	(5,764)	(6,322)			
	Total Health Inspection and Administration	8,434	25,994	31,346	6,596		0	

COA	Housing	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	746	1,894	2,940	1,465	1,148		
2542	Housing Other Depreciation	229	290	350	1,345	61		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	Total Operating Expenditure	8,748	17,379	18,485	2,811			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	Total Operating Revenue	0	0	0	(4,680)			
	Capital Expenditure / Reserve Transfers							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,491	52,542	52,650	677	(6,949)		
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	Total Capital / Reserves	59,491	52,542	52,650	677			
	Total Housing	68,239	69,921	71,135	(1,192)			

COA	Sanitation - Household Refuse	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	99,989	121,500	145,800	131,443	21,511	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	2,495	2,500	3,000	2,996	5		
1792	Refuse Site Repairs & Maintenance	17,879	23,754	26,017	11,894	5,875		
2502	Admin Allocation - Domestic Rubbish	35,338	38,790	46,550	42,967	3,452		
	Total Operating Expenditure	155,701	186,544	221,367	189,300			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(153,799)	(148,830)	(148,830)	(145,190)	4,969		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	Total Operating Revenue	(153,799)	(148,830)	(148,830)	(153,338)			
	Total Sanitation - Household Refuse	1,902	37,714	72,537	35,963			
COA	Sanitation - Other	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1882	Parks & Gardens Rubbish Collection Expenses	6,833	6,440	8,720	8,416	(393)		
1912	Other Waste Management Expenses	4,337	4,170	5,000	0	(167)		
1922	Depn - Other Sanitation	334	330	400	485	(4)		
	Total Operating Expenditure	11,504	10,940	14,120	8,901			
	Capital Expenditure / Reserve Transfers							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	Total Sanitation - Other	11,504	10,940	14,120	8,901			
COA	Protection of Environment	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	500	1,670	2,000	200	1,170		
2022	Landcare Expenditure	15,000	0	15,000	0	(15,000)	*	Budget Profile timing - linked to COA 2055 below
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	Total Operating Expenditure	16,901	3,917	19,247	3,363			
	Operating Revenue							
2923	Dolby Creek Management Plan Income (gst free)	(1,401)	(2,247)	(2,247)	(3,163)	(845)		
2933	Reimbursements & Sundry Income (P of E)	(500)	(1,000)	(1,000)	0	(500)		
	Total Operating Revenue	(1,901)	(3,247)	(3,247)	(3,163)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	(15,849)	0	(15,000)	0	15,849	*	Budget Profile timing - linked to COA 2022 above
2080	Tfr to Landcare Reserve	14	50	60	68	36		
	Total Capital Expenditure / Reserve Transfers	(15,834)	50	(14,940)	68			
	Total Protection of Environment	(834)	720	1,060	268			

COA	Town Planning and Regional Development	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0162	Provision for LSL	0	4,688	15,000	4,402	4,688		
0942	Town Planning Depreciation	14,242	14,170	17,000	0	(72)		
1992	Planning Consultancy Expenses	9,176	13,000	33,000	11,027	3,824		
2102	Workers Compensation Insurance	2,393	2,440	2,440	2,127	47		
2112	Salary & Wages Expense-T/Plan	108,237	109,410	131,293	125,166	1,173		
2122	Superannuation - Council Maximum of 3%	3,233	3,220	3,862	3,688	(13)		
2132	Superannuation - SGC 9.50%	10,239	10,190	12,231	11,680	(49)		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	3,330	4,000	873	3,330		
2202	Town Planners Expenses	542	830	1,000	767	288		
2222	Motor Vehicle Expenses	4,321	5,830	7,000	4,806	1,509		
2232	Legal Expenses - Town Planners	2,712	10,000	15,000	4,573	7,288		
2242	Engineering Expenses	7,945	10,000	15,000	6,749	2,056		
2252	Advertising Expenses	4,547	1,250	6,500	638	(3,297)		
3012	Admin Allocation - Town Planning	25,783	28,500	34,195	42,967	2,717		
7052	Surveying & Land Expenses	17,995	22,500	30,000	13,778	4,506		
7072	Planning Projects - Expenses	3,375	0	10,000	0	(3,375)		
	Total Operating Expenditure	214,739	239,358	337,521	234,531			
	Operating Revenue							
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(4,245)	(8,330)	(10,000)	(14,360)	(4,085)		
2243	Outsourced Planning Fees - Other LGs	(15,193)	(11,250)	(15,000)	(21,745)	3,943		
	Total Operating Revenue	(24,438)	(19,580)	(30,000)	(36,105)			
	Capital Expenditure / Reserve Transfers							
4801	Tfr to Land Development Reserv	52	250	300	224	198		
4820	Tfr to Legal Reserve	40	150	180	172	110		
	Total Capital Expenditure/Reserve Transfers	92	400	480	396			
	Total Town Planning and Regional Development	190,392	220,178	308,001	198,823			

COA	Other Community Amenities	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	5,424	9,544	11,032	9,731	4,120		
3132	Community Development Expenses	1,345	15,050	17,550	43,000	13,705	*	Timing
3162	Admin Allocation - Other Community Amenities	44,173	47,490	56,992	64,450	3,317		
3212	Other Community Amenities Depreciation	4,997	5,000	6,000	5,742	3		
3222	Community Growth Fund	8,562	19,000	19,000	28,819	10,438	*	Budget Profile timing - all projects to be completed June 2020
3232	Community Development Officer Expense	23,017	35,680	42,816	25,477	12,663	*	Timing
	Total Operating Expenditure	87,518	131,764	153,390	177,219			
	Operating Revenue							
3093	Cemetery Income (no GST applicable)	(367)	(650)	(650)	(503)	(283)		
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		
	Total Operating Revenue	(2,340)	(650)	(650)	(20,707)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery	3,084	21,000	21,000	0	17,916	*	Budget Profile timing cemetery toilets
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		
	Total Capital Expenditure/Reserve Transfers	3,084	21,000	21,000	17,000			
	Total Other Community Amenities	88,262	152,114	173,740	173,513			
	Total Community Amenities	291,227	421,666	569,457	417,468			

COA	Public Halls and Civic Centres	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	77,437	77,420	92,900	94,872	(17)		
2722	Public Halls & Showgrounds Expense	55,300	60,719	125,040	61,309	5,419		
2732	Nabawa Community Centre Expenses	31,232	35,168	41,395	34,677	3,936		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	614	609	815	1,380	(5)		
3202	Admin Allocation - Public Halls	51,007	56,990	68,391	30,920	5,983		
	Total Operating Expenditure	215,590	230,906	328,541	223,158			
	Operating Revenue							
2453	Showground/Halls Income Received	(6,195)	(6,028)	(6,528)	(7,408)	167		
2443	Yuna Camping & Hall Hire Revenue	(174)	0	0	0	174		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		** Grant funding unsuccessful Linked to COA GL 2644 below
	Total Operating Revenue	(6,369)	(6,028)	(31,528)	(18,317)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	593	50,000	50,000	61,204	49,407	*	Job: 1038 - CBP 5.2 Nanson Showgrounds Master Plan - Supply of 3 Phase Power \$50,000. Grant funding unsuccessful; to be relisted 2020/21
4925	Principal Repayment - Loan 89	7,065	7,065	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		** No transfer required see COA GL 3423 above
	Total Capital Expenditure / Reserve Transfers	7,658	57,065	34,491	70,147			
	Total Public Halls and Civic Centres	216,879	281,943	331,504	274,988			
COA	Swimming Areas and Beaches	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Admin Allocation - Swimming Areas	26,504	28,500	34,195	21,484	1,996		
3412	Coronation Beach Expenses	43,055	56,167	71,823	49,378	13,112	*	Budget profile timing
7082	Beaches Depreciation	8,204	8,330	10,000	9,789	126		
	Total Operating Expenditure	77,763	92,997	116,018	80,651			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(64,898)	(58,330)	(70,000)	(72,320)	6,568		
	Total Operating Revenue	(64,898)	(58,330)	(70,000)	(72,320)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	10,369	0		
	Total Swimming Areas and Beaches	12,865	34,667	46,018	18,700			

COA	Other Recreation and Sport	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1472	Yuna Oval Expenses	3,709	1,940	2,123	1,833	(1,769)		
1532	Loan 98 Interest Expense	3,383	3,612	4,059	4,716	229		
1482	Sporting Clubs Expenses	55,419	57,694	76,386	63,048	2,275		
2642	Parks, Gardens Expense	96,455	122,205	142,434	109,364	25,750	*	YTD budget profile estimates for Internal employee costs and materials
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre	9,678	13,691	15,446	12,007	4,013		
2712	Tennis Clubs Expenses	6,466	9,782	11,460	9,506	3,316		
2772	Minor Gardening Equipment.	1,407	1,670	2,000	2,000	263		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Admin Allocations - Rec & Sport	24,504	28,500	34,195	29,294	3,996		
7022	Parks & Gardens Depreciation	39,278	40,000	48,000	35,936	722		
7092	Other Rec & Sports Depreciation	74,123	75,000	90,000	81,326	877		
	Total Operating Expenditure	316,352	356,120	428,131	350,924			
COA	Other Recreation and Sport	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(4,655)	(4,565)	(4,565)	(4,624)	90		
2803	Grants & Other Income Received	(109,477)	(24,000)	(108,771)	(20,563)	85,477	*	Grant funding received BHP Activatin project received
3444	Fig Tree Camping Fees	(1,924)	(2,170)	(2,600)	(3,040)	(246)		
	Total Operating Revenue	(116,056)	(30,735)	(115,936)	(28,227)			
	Operating Expenditure							
7292	Loss on Sale Assets.	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	106,682	89,771	106,021	77,703	(16,911)	*	Timing - BHP CC Activation Grant expenditure completed
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	0	0		
2824	Principal Repayment - Loan 98	39,972	39,972	39,972	38,938	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	0	(10,922)	0		
	Total Capital Expenditure / Reserve Transfers	146,654	129,743	145,993	105,719			
	Total Other Recreation and Sport	346,950	455,128	458,188	428,417			

COA	Library	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	2,329	4,082	4,812	1,532	1,754		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Admin Allocation - Libraries	26,504	28,500	34,195	24,157	1,996		
6922	Libraries Depreciation	0	0	0	750	0		
	Total Operating Expenditure	29,332	33,082	40,007	27,439			

COA	Other Culture	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	15,160	19,863	21,539	8,229	4,703		
3652	Other Culture Depreciation	8,952	9,170	11,000	21,973	218		
	Total Operating Expenditure	24,112	29,033	32,539	30,202			
	Total Other Culture	24,112	29,033	32,539	30,202			
	Total Recreation and Culture	630,138	833,853	908,256	779,745			

COA	Road Constuction	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Admin Allocation - Road Construction	79,511	87,460	104,956	48,512	7,949		
	Operating Revenue							
3173	MW Regional Road Funding	(1,186,000)	(912,266)	(1,140,333)	(883,666)	273,734	*	Budget profile timing, all projects claimed
3193	R2R (Construction) Income	(328,620)	(328,620)	(328,620)	(244,109)	0		
	Total Operating Revenue	(1,514,620)	(1,240,886)	(1,468,953)	(1,127,775)			

COA	Road Constuction	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended 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	1,923,476	1,987,773	2,110,839	1,430,317	64,297	*	Dartmoor Road complete Valentine Road complete East Nabawa Rd East complete East Nabawa Rd complete
4840	Tfr to Roadworks Reserve	102	0	62,370	440	(102)		
	Total Capital Expenditure / Reserve Transfers	1,923,578	1,987,773	2,173,209	1,430,757			
	Total Road Construction	488,469	834,347	809,212	351,494			

COA	Road Maintenance	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	792,213	957,110	1,434,341	1,533,876	164,898	*	COVID cost saving measures
3502	Depot Maintenance	27,133	43,007	57,642	48,079	15,874	*	Timing - Depot roller door expenses yet to be invoiced
3512	Street Lighting Expense	7,175	8,370	10,043	9,587	1,195		
3522	Depreciation	42,907	40,000	48,000	69,002	(2,907)		
3532	Street Trees	6,145	11,000	16,000	2,875	4,855		
3542	Licences & Subscriptions	10,774	12,800	12,800	9,584	2,026		
3562	Road Sign Expense	4,881	12,000	12,000	10,498	7,119		
3802	Admin Allocation - Road Maintenance	79,511	86,530	103,838	71,472	7,019		
3822	Bore Maintenance	18,871	22,500	25,000	8,083	3,629		
3832	Crossover expenses to ratepayers	500	3,750	5,000	1,455	3,250		
6912	Roads Depreciation	966,605	966,670	1,160,000	1,124,845	65		
	Total Operating Expenditure	1,956,715	2,163,737	2,884,664	2,889,355			

COA	Road Maintenance	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(125,058)	(125,058)	(125,058)	(116,926)	0		
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)	(137,558)	(137,558)	(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	1,817,132	2,026,179	2,747,106	2,489,406			

COA	Road Plant Purchases	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3586	Loan 97 - Interest Expense	409	456	524	908	47		
3642	Loss on Sale Assets.	2,487	0	0	1,692	(2,487)		
3912	Loan 96 - Interest Expense	0	0	0	708	0		
	Total Operating Expenditure	2,896	456	524	3,309			
	Operating Revenue							
3543	Profit on Sale of Assets	(3,569)	(26,500)	(26,500)	(30,102)	(22,931)	*	Timing on plant replacement program
	Total Operating Revenue	(3,569)	(26,500)	(26,500)	(30,102)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	148,760	510,000	510,000	515,607	361,240	*	Timing on plant replacement program
3575	Proceeds from Disposal of Assets	(19,091)	(26,500)	(26,500)	(85,845)	(7,409)		
3584	Tools & Other Equip > \$5000 (Capex)	0	0	0	6,069	0		
3914	Principal Repayments - Loan 96	0	0	0	32,561	0		
3587	Principal Repayments-Loan 97	19,162	19,162	19,162	18,694	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	150,000	313,598	253,768	150,000	*	Transfer at 30 June
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(255,268)	(211,681)	0		
6225	Realisation on Disposal of Assets	19,091	26,500	26,500	85,845	7,409		
7135	Loan Funds Rec'd.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	167,922	679,162	587,492	615,019			
	Total Road Plant Purchases	167,249	653,118	561,516	588,226			

COA	Traffic Control	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Admin Allocation - Traffic Control	35,338	37,830	45,400	44,593	2,492		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	7,912	10,500	11,500	0	2,588		
	Total Operating Expenditure	43,250	48,330	56,900	44,593			
	Operating Revenue							
7513	Licensing Commission Income	(3,964)	(2,920)	(3,500)	(4,854)	1,044		
	Total Operating Revenue	(3,964)	(2,920)	(3,500)	(4,854)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	0	0	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0			
	Total Traffic Control	39,286	45,410	53,400	39,739			
	Total Transport	2,512,136	3,559,055	4,171,235	3,468,865			

COA	Rural Services	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3362	Ranger Allocation - Roadside Spraying	7,237	0	0	0	(7,237)		Internal ranger allocation across programs
4462	Admin/Ranger Allocation - Rural Services	8,041	14,500	17,400	13,252	6,459		Admin Allocations across programs
6722	Noxious Weeds & Pest Expense	6,147	13,550	16,150	11,377	7,403		
	Total Operating Expenditure	21,425	28,050	33,550	24,629			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	21,425	28,050	33,550	24,629			

COA	Tourism and Area Promotion	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	835	1,000	690	835		
3982	Tourism Expense	0	12,750	13,500	1,599	12,750	*	COVID cost saving measures
4282	Promotional Expense	1,440	6,000	6,000	218	4,560		
	Total Operating Expenditure	1,440	19,585	20,500	2,507			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	1,440	19,585	20,500	2,507			

COA	Building Control	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	107,973	117,020	141,429	133,710	9,047		
4622	Admin Allocation - Building	61,842	74,780	89,733	90,492	12,938	*	Non cash internal allocation
	Total Operating Expenditure	169,815	191,800	231,162	224,201			
	Operating Revenue							
4153	Building Licenses Income	(4,809)	(8,330)	(10,000)	(13,602)	(3,521)		
4173	CTF Commissions Received	(113)	(120)	(150)	(150)	(8)		
4213	Building Commissions Received	(177)	(120)	(150)	(186)	57		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(5,098)	(8,570)	(10,300)	(13,938)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	164,717	183,230	220,862	210,263			
COA	Other Economic Services	30-April-2020 Year to Date Actuals	30-April-2020 Amended YTD Budget	2019/2020 Amended Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	250	250	228	250		
4222	Admin Allocation - Other Economic Services	40,173	47,490	56,992	48,313	7,317		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	0	5,000		
4252	Purchase of Stamps.	29	100	100	10	71		
4272	Other Expenditure	9,144	7,830	9,591	9,091	(1,314)		
	Total Operating Expenditure	49,345	60,670	71,933	57,643			
	Operating Revenue							
4223	Commission Received Australia Post	(5,997)	(6,580)	(7,900)	(7,767)	(583)		
4243	Annual Post Office Box Fee	(3,284)	(3,000)	(3,000)	(3,061)	284		
4253	Postage Stamp Income	(63)	(99)	(100)	(84)	(36)		
4333	Photocopying Income	(86)	(21)	(20)	(6)	65		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(9,879)	(10,150)	(11,470)	(11,368)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	14	50	60	61	36		
	Total Other Economic Services	39,480	50,570	60,523	46,336			
	Total Economic Services	227,062	281,435	335,436	283,735			

COA	Plant Depreciation	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	277,673	280,000	336,000	307,629	2,327		
7102	Depreciation - Unclassified Assets	7,000	9,170	11,000	0	2,170		
6890	Depn Posted to Jobs	(282,794)	(289,870)	(347,843)	(307,162)	(7,077)		
	Total Plant Depreciation	1,879	(700)	(843)	467			
COA	Private Works	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	848	8,510	10,211	4,713	7,662		YTD less than anticipated
	Operating Income							
7333	Private Works Income	(1,800)	(12,001)	(12,000)	(9,019)	(10,201)	*	YTD less than anticipated
	Total Private Works	(953)	(3,491)	(1,789)	(4,306)			

COA	Public Works Overheads	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	2,500	5,000	23,659	2,500		
4312	Superannuation - Max 3% Works Staff	10,413	14,550	17,460	10,072	4,137		
4322	Superannuation Guarantee - Works Manager	8,824	8,760	10,507	10,069	(64)		
4332	Superannuation Guarantee - Works Staff	61,251	67,700	81,238	69,729	6,449		
4342	Salary Works Manager	91,163	90,000	107,998	101,589	(1,163)		
4352	Superannuation Max 3% - Works Manager	2,787	2,760	3,318	3,180	(27)		
4372	Public Works Sundry Expense	18,583	43,440	52,134	40,656	24,857	*	COVID cost saving measures
4382	Works Manager - Expenses	3,016	3,460	4,150	3,600	444		
4392	External Engineering Services	3,003	9,750	13,000	7,817	6,748		
4402	Sick Leave	15,092	26,770	32,119	20,395	11,678	*	Budget profile timing
4412	Annual Leave	56,209	63,828	65,898	56,267	7,619		
4432	Public Holiday Pay	35,090	38,390	38,688	42,110	3,300		
4422	Works LSL Expense	0	17,234	18,707	842	17,234	*	Budget profile timing - deferred
4442	Occupational Health & Safety Expense	6,530	12,085	12,500	2,389	5,555		
4452	Protective Uniform/ Minor Workwear	1,487	3,080	11,863	9,868	1,593		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	2,553	18,750	22,500	13,402	16,198	*	COVID cost saving measures
4652	Works Staff - Allowances	18,630	19,800	23,400	22,362	1,170		
5202	Admin Allocation - Public Works Overheads	123,570	129,350	155,219	175,783	5,780		
6782	Workers Compensation Insurance	19,682	19,577	19,575	20,407	(105)		
7422	Less PWO Allocated to W & S	(497,891)	(579,400)	(695,274)	(643,165)	(81,509)	*	Non cash internal allocation
	Total Operating Expenditure	(20,009)	12,384	(0)	(2,864)			

	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(20,009)	12,384	(0)	(2,864)			

COA	Plant Operation Costs	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	165,384	168,450	202,126	169,974	3,066		
4482	Tyre Purchase Expense	35,287	47,920	57,500	55,074	12,633	*	Budget profile timing
4492	Parts & Outside Repairs Expense	127,130	125,000	150,000	138,572	(2,130)		
4502	Plant Licences Expense	9,203	9,081	9,200	8,902	(122)		
4532	Tools & Consumables	15,051	16,670	20,000	19,298	1,619		
4542	Fuel, Oil & Grease	227,514	260,830	313,000	277,704	33,316	*	Budget profile timing
4552	Cutting Edges & Tips	10,207	6,000	8,000	7,838	(4,207)		
5112	Admin Allocation - Plant Operations	17,669	19,160	22,991	35,478	1,491		
6772	Plant Insurance Expense	34,360	43,250	43,250	23,012	8,890		Adjustment to premiums will be made upon changeover of plant
4512	Less POC Allocated to W & S	(532,745)	(650,890)	(781,067)	(638,157)	(118,145)	*	Non cash internal allocation
	Total Operating Expenditure	109,061	45,471	45,000	97,693			
	Operating Revenue							
4503	Sale of Scrap.	(7,214)	0	0	(32,612)	7,214		
4513	Diesel Fuel Rebate Received	(50,377)	(37,500)	(45,000)	(52,790)	12,877	*	Rebates received are greater than expected
4983	Income Received	0	0	0	(1,196)	0		
	Total Operating Revenue	(57,591)	(37,500)	(45,000)	(86,598)			
	Total Plant Operation Costs	51,470	7,971	0	11,095			

COA	Salaries and Wages	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	799,276	822,440	986,928	878,847	23,164	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	872,281	917,880	1,101,458	989,459	45,599	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(1,664,656)	(1,740,320)	(2,088,386)	(1,869,290)	(75,664)	*	Budget profile timing and accrual jnl
4592	Workers Compensation Paid	0	0	0	1,402	0		
	Total Operating Expenditure	6,901	0	0	419			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	0	0	0	(1,402)			
	Total Salaries and Wages	6,901	0	0	(983)			
COA	Unclassified	30-April-2020 Year to Date Actuals	30-April-2020 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	8,391	9,750	13,500	17,205	1,359		
	Total Operating Expenditure	8,391	9,750	13,500	17,205			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(8,391)	(10,125)	(13,500)	(17,205)	(1,734)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(8,391)	(10,125)	(13,500)	(17,205)			
	Total Unclassified	0	(375)	0	0			
	Total Other Property and Services	39,289	15,789	(2,632)	3,410			

List of Accounts Paid - April 2020			
Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD16694.1	6/04/2020	LGSP	-8830.06
DD16694.2	6/04/2020	Wealth Personal Superannuation and Pension Fund	-548.34
DD16694.3	6/04/2020	Hostplus Superannuation	-291.38
DD16696.1	1/04/2020	Westpac Geraldton	-652.70
DD16704.1	17/04/2020	LGSP	-8536.80
DD16704.2	17/04/2020	Wealth Personal Superannuation and Pension Fund	-556.55
DD16704.3	17/04/2020	Hostplus Superannuation	-291.38
DD16704.4	14/04/2020	Australian Super	-105.19
DD16704.5	14/04/2020	Prime Super	-220.36
DD16704.6	14/04/2020	ANZ Smart Choice Super	-237.13
DD16716.1	29/04/2020	LGSP	-8599.75
DD16716.2	29/04/2020	Wealth Personal Superannuation and Pension Fund	-589.59
DD16716.3	29/04/2020	Hostplus Superannuation	-291.38
DD16716.4	29/04/2020	Australian Super	-120.34
DD16716.5	29/04/2020	Prime Super	-220.36
DD16716.6	29/04/2020	ANZ Smart Choice Super	-237.13
EFT24107	16/04/2020	Synergy	-1860.68
EFT24108	16/04/2020	Water Corporation	-1839.87
EFT24109	14/04/2020	Five Star Business Solutions & Innovation	-495.78
EFT24110	14/04/2020	Geraldton Sign Makers	-924.00
EFT24111	14/04/2020	JR & A Hersey Pty Ltd	-2920.50
EFT24112	14/04/2020	ML Communications	-3284.51
EFT24113	14/04/2020	Magor Swartz Pty Ltd	-3927.00
EFT24114	14/04/2020	Midwest Chemical & Paper	-106.96
EFT24115	14/04/2020	Miralec	-254.10
EFT24116	14/04/2020	Quantum Surveys	-6513.00
EFT24117	14/04/2020	Queens Supa IGA Supermarket	-183.08
EFT24118	14/04/2020	Refuel Australia	-31530.68
EFT24119	14/04/2020	Southside Mechanical Services	-389.50
EFT24120	14/04/2020	TeletracNavman Australia	-769.45
EFT24121	14/04/2020	Thurkle Earthmoving & Maintenance Pty Ltd	-22198.00
EFT24123	24/04/2020	Beaurepaires	-8574.72
EFT24124	24/04/2020	Chapman Valley Menshed Inc	-400.00
EFT24125	24/04/2020	Cleanaway Co Pty Ltd (Commercial)	-6795.37
EFT24126	24/04/2020	Cleanaway Co Pty Ltd (Domestic)	-5048.47
EFT24127	24/04/2020	Dianne Raymond	-82.00
EFT24128	24/04/2020	E & MJ Rosher Pty Ltd	-45976.70
EFT24129	24/04/2020	Finishing WA	-79.20
EFT24130	24/04/2020	Great Northern Rural Services	-556.66
EFT24131	24/04/2020	Landgate	-309.55
EFT24132	24/04/2020	Mooreview Plants & Trees	-268.16
EFT24133	24/04/2020	Norfolk Cleaning Service	-1628.00
EFT24134	24/04/2020	Toll Transport Pty Ltd	-27.28
EFT24135	24/04/2020	Ugle Fabrications	-2640.00
EFT24136	24/04/2020	WA Planning & Logistics Pty Ltd	-4628.25
EFT24137	24/04/2020	Australian Taxation Office	-67944.00
EFT24138	30/04/2020	Australian Communications And Media Authority	-115.00
EFT24139	30/04/2020	Node1Internet	-129.95
EFT24140	30/04/2020	Telstra	-56.94
EFT24141	30/04/2020	AFGRI	-689.39
EFT24142	30/04/2020	Abrolhos Steel	-280.78
EFT24143	30/04/2020	Bitutek Pty Ltd	-206603.98

EFT24144	30/04/2020	Bolts R Us	-150.24
EFT24145	30/04/2020	Bridgestone Tyre Centre	-5051.50
EFT24146	30/04/2020	Bunnings Group Limited	-1179.52
EFT24147	30/04/2020	CJD Equipment Pty Ltd	-2028.07
EFT24148	30/04/2020	Cleanaway Co Pty Ltd (Commercial)	-7545.11
EFT24149	30/04/2020	Cleanaway Co Pty Ltd (Domestic)	-5108.85
EFT24150	30/04/2020	Geraldton Ag Services	-97.39
EFT24151	30/04/2020	Geraldton Air Compressors	-501.60
EFT24152	30/04/2020	Geraldton Toyota	-38214.42
EFT24153	30/04/2020	Glenfield IGA	-217.50
EFT24154	30/04/2020	Greenfield Technical Service	-1687.40
EFT24155	30/04/2020	Holcim	-2017.84
EFT24156	30/04/2020	Hoppys Parts R Us	-411.59
EFT24157	30/04/2020	Ivey Contracting	-1443.20
EFT24158	30/04/2020	Lenane Holdings Pty Ltd	-117565.25
EFT24159	30/04/2020	M & B Quality Building Products	-2549.03
EFT24160	30/04/2020	Market Creations	-5901.09
EFT24161	30/04/2020	Midwest Fire Protection Service- Deltazone	-130.88
EFT24162	30/04/2020	Midwest Mowers and Can-Am	-1353.20
EFT24163	30/04/2020	Miralec	-630.30
EFT24164	30/04/2020	NAPA - Cows Parts Pty Ltd	-1392.35
EFT24165	30/04/2020	Nabawa Valley Tavern	-833.35
EFT24166	30/04/2020	Paper Plus Office National	-110.02
EFT24167	30/04/2020	Pemco Diesel Pty Ltd	-1221.50
EFT24168	30/04/2020	Purcher International	-3353.77
EFT24169	30/04/2020	S & DM Kupsch	-16500.00
EFT24170	30/04/2020	Shire of Chapman Valley	-40.80
EFT24171	30/04/2020	Statewide Bearings	-43.23
EFT24172	30/04/2020	Talmalmo Holdings Pty Ltd	-24750.00
EFT24173	30/04/2020	The West Australian	-598.59
EFT24174	30/04/2020	Thurkle Earthmoving & Maintenance Pty Ltd	-17325.00
EFT24175	30/04/2020	Toll Transport Pty Ltd	-31.96
EFT24176	30/04/2020	Totally Work Wear	-250.55
EFT24177	30/04/2020	Truckline	-50.84
EFT24178	30/04/2020	Westrac Pty Ltd	-2950.97
			-723596.86
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT24104	14/04/2020	Building and Construction Industry Training Fund	-43.75
EFT24105	14/04/2020	Department of Mines, Industry Regulation & Safety	-283.25
EFT24106	14/04/2020	Shire of Chapman Valley	-33.25
EFT24122	24/04/2020	Fiona Lord (Buswell)	-62.00
			-422.25

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 30th of April 2020

SYNERGY

Balance as per Cash at Bank Account GL 160000	15,189.87
Balance as per Cash at Bank Account GL 170000	2,015,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$2,030,922.53

BANK

Business Account (Account No 000040)	15,189.87
Investment Account (Account No 305784)	265,732.66
Investment Account (Account No 502999)	1,750,000.00
Term Deposit	-
	<u>2,030,922.53</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$2,030,922.53

Difference Check 0.00

Completed by:


 Beau Raymond - Senior Finance Officer

1/5/2020
 Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

1/5/20
 Date



Corporate Card Statement

30 APR 2020



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

Facility Number

00018023 20000001

Payment Due Date

30 April 2020

Closing Balance

\$26.89

This amount will be swept
from a nominated account.

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

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

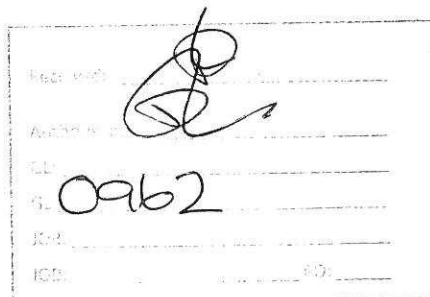
Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
23 Mar 2020	20 Apr 2020	30 Apr 2020	652.70	26.89	9,973.11

Payment will be automatically debited on the agreed payment date as recorded in your facility application.

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		
652.70	652.70 -	26.89	0.00	0.00	0.00	26.89	0.00

ENTERED
4/30/20





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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 APR	Payments AUTOMATIC PAYMENT	637.30-	
	Sub Total:	637.30-	

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		
637.30	637.30 -	0.00	0.00	0.00	0.00	0.00	0.00

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

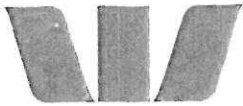
Cardholder Signature

Date

Transactions examined and approved.

Manager/Supervisor Signature

Date



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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,973.11

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 APR	Payments AUTOMATIC PAYMENT	15.40-	
	Sub Total:	15.40-	
27 MAR	Purchases BUNNINGS 308000 GERALDTON AUS HOME SUPPLY WAREHOUSE STORES	26.89	Covid19 Camperdowns Radlakes closure
	Sub Total:	26.89	

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		
15.40	15.40 -	26.89	0.00	0.00	0.00	26.89	0.00

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

Cardholder Signature _____

Date 1/5/20

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 1/5/20