

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 August 2018**

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

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**PREPARATION TIMING AND REVIEW**

Date prepared: 7th September 2018  
Prepared by: Dianne Raymond  
Reviewed by: Midwest Financial

**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.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	1(b)	1,279,178	1,279,178	<b>1,279,177</b>	(1)	(0%)	
<b>Revenue from operating activities</b>							
Governance		17,744	200	<b>4,280</b>	4,080	2040%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	<b>2,703,868</b>	142	0%	
General Purpose Funding - Other		456,426	106,222	<b>123,851</b>	17,629	17%	▲
Law, Order and Public Safety		26,858	4,227	<b>1,111</b>	(3,116)	(74%)	
Health		5,492	2,496	<b>2,458</b>	(38)	(2%)	
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	1,560	<b>2,057</b>	497	32%	
Community Amenities		185,077	148,759	<b>157,846</b>	9,087	6%	
Recreation and Culture		98,420	12,335	<b>20,423</b>	8,088	66%	
Transport		397,227	187,240	<b>19,615</b>	(167,625)	(90%)	▼
Economic Services		21,550	6,493	<b>6,932</b>	439	7%	
Other Property and Services		85,000	10,833	<b>39,355</b>	28,522	263%	▲
		<b>4,006,880</b>	<b>3,184,089</b>	<b>3,081,796</b>	(102,293)	(3%)	
<b>Expenditure from operating activities</b>							
Governance		(448,883)	(93,730)	<b>(78,319)</b>	15,411	16%	▲
General Purpose Funding		(120,110)	(17,725)	<b>(15,319)</b>	2,406	14%	
Law, Order and Public Safety		(197,755)	(45,287)	<b>(32,510)</b>	12,777	28%	▲
Health		(16,776)	(1,462)	<b>(1,878)</b>	(416)	(28%)	
Education and Welfare		(2,000)	0	<b>(80)</b>	(80)		
Housing		(4,219)	(573)	<b>(391)</b>	182	32%	
Community Amenities		(824,027)	(114,579)	<b>(85,747)</b>	28,832	25%	▲
Recreation and Culture		(771,528)	(147,110)	<b>(79,811)</b>	67,299	46%	▲
Transport		(4,005,123)	(572,046)	<b>(188,312)</b>	383,734	67%	▲
Economic Services		(326,264)	(53,053)	<b>(46,840)</b>	6,213	12%	
Other Property and Services		(83,214)	(26,514)	<b>129,549</b>	156,063	589%	▲
		<b>(6,799,899)</b>	<b>(1,072,079)</b>	<b>(399,660)</b>	672,419	63%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,333,307	388,884	<b>0</b>	(388,884)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	953	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(458,759)</b>	<b>2,500,894</b>	<b>2,682,136</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	414,836	<b>620,300</b>	205,464	50%	▲
Proceeds from Disposal of Assets	6	76,500	0	<b>0</b>	0		
Capital Acquisitions	7	(2,119,968)	(167,461)	<b>(326,777)</b>	(159,316)	(95%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>247,375</b>	<b>293,523</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	36,962	<b>0</b>	(36,962)	(100%)	▼
Repayment of Debentures	8	(99,136)	0	<b>(46,948)</b>	(46,948)		▼
Transfer to Reserves	9	(154,652)	(776)	<b>(344)</b>	432	56%	
<b>Amount attributable to financing activities</b>		<b>140,277</b>	<b>36,186</b>	<b>(47,292)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>4,063,633</b>	<b>4,207,542</b>			

**KEY INFORMATION**

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

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1(b)	1,279,178	1,279,178	<b>1,279,177</b>	(1)	(0%)	
<b>Revenue from operating activities</b>							
Rates	5	2,703,726	2,703,726	<b>2,704,897</b>	1,171	0%	
Operating Grants, Subsidies and Contributions	10	905,418	299,296	<b>149,077</b>	(150,219)	(50%)	▼
Fees and Charges		320,649	171,867	<b>188,411</b>	16,544	10%	
Interest Earnings		45,752	7,343	<b>4,312</b>	(3,031)	(41%)	
Other Revenue		11,050	1,861	<b>35,100</b>	33,239	1786%	▲
Profit on Disposal of Assets	6	20,285	0	<b>0</b>	0		
		<b>4,006,880</b>	<b>3,184,093</b>	<b>3,081,796</b>	(102,297)	(3%)	
<b>Expenditure from operating activities</b>							
Employee Costs		(2,031,824)	(303,135)	<b>(221,084)</b>	82,051	27%	▲
Materials and Contracts		(2,068,217)	(262,911)	<b>(66,444)</b>	196,467	75%	▲
Utility Charges		(59,639)	(10,032)	<b>(4,571)</b>	5,461	54%	
Insurance Expenses		(155,789)	(107,037)	<b>(103,998)</b>	3,039	3%	
Interest Expenses		(9,454)	(84)	<b>(3,563)</b>	(3,479)	(4142%)	
Depreciation on Non-Current Assets		(2,333,307)	(388,884)	<b>0</b>	388,884	100%	▲
Loss on Disposal of Assets	6	(21,238)	0	<b>0</b>	0		
Other Expenditure		(120,430)	0	<b>0</b>	0		
		<b>(6,799,898)</b>	<b>(1,072,083)</b>	<b>(399,660)</b>	672,423	63%	▲
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,333,307	388,884	<b>0</b>	(388,884)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	953	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(458,758)</b>	<b>2,500,894</b>	<b>2,682,135</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,082,772	414,836	<b>620,300</b>	205,464	50%	▲
Proceeds from Disposal of Assets	6	76,500	0	<b>0</b>	0		
Capital acquisitions	7	(2,119,968)	(167,461)	<b>(326,777)</b>	(159,316)	(95%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>247,375</b>	<b>293,523</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures	8	85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	36,962	<b>0</b>	(36,962)	(100%)	▼
Repayment of Debentures	8	(99,136)	0	<b>(46,948)</b>	(46,948)		▼
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**KEY INFORMATION**

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**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**PROFIT ON ASSET DISPOSAL**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

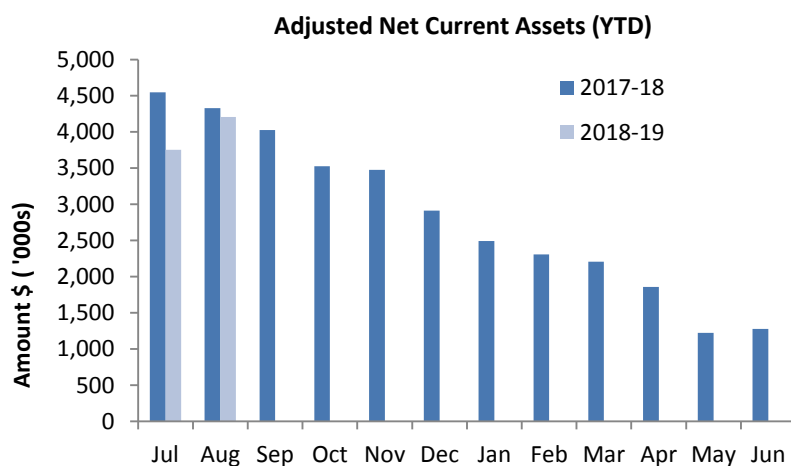
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Aug 2017	Year to Date Actual 31 Aug 2018
<b>Adjusted Net Current Assets</b>		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,292,946	2,411,881	1,995,331
Cash Restricted	3	786,850	1,349,780	787,194
Receivables - Rates	4	101,168	2,116,694	1,975,866
Receivables - Other	4	76,827	39,569	543,393
Interest / ATO Receivable		2,827	0	0
Inventories		1,912	1,329	1,912
		<u>2,262,530</u>	<u>5,919,253</u>	<u>5,303,696</u>
<b>Less: Current Liabilities</b>				
Payables		(188,978)	(230,670)	(238,092)
Provisions - employee		(314,497)	(33,326)	(314,497)
ATO Payables		(7,525)	(10,658)	(70,868)
		<u>(511,000)</u>	<u>(274,654)</u>	<u>(623,457)</u>
<b>Unadjusted Net Current Assets</b>		<b>1,751,530</b>	<b>5,644,599</b>	<b>4,680,239</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(786,850)	(1,349,780)	(787,194)
Add: Provisions - employee		314,497	33,326	314,497
<b>Adjusted Net Current Assets</b>		<b>1,279,177</b>	<b>4,328,145</b>	<b>4,207,542</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



**This Year YTD**  
**Surplus(Deficit)**  
**\$4.21 M**

**Last Year YTD**  
**Surplus(Deficit)**  
**\$4.33 M**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**EMPLOYEE BENEFITS**

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

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

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

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

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

**PROVISIONS**

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

**INVENTORIES**

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

**TRADE AND OTHER PAYABLES**

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**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 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	4,080	2040%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	17,629	17%	▲	Permanent	Financial Assistance Grant revised payment
Law, Order and Public Safety	(3,116)	(74%)		Timing	DEFS grant income not yet received
Housing	497	32%		Timing	Rental income
Recreation and Culture	8,088	66%		Timing	Fees and charges revenue
Transport	(167,625)	(90%)	▼	Timing	MRWA Direct and Grant funds to be rec'd Sept 2018
Other Property and Services	28,522	263%	▲	Timing	Private works revenue
<b>Expenditure from operating activities</b>					
Governance	15,411	16%	▲		
General Purpose Funding	2,406	14%		Timing	Timing Amin Allocations
Law, Order and Public Safety	12,777	28%	▲	Timing	Timing for Depreciation allocation
Housing	182	32%		Timing	Timing for Depreciation allocation
Community Amenities	28,832	25%	▲	Timing	Expenditure timing sanitaiton and planning expenses
Recreation and Culture	67,299	46%	▲	Timing	Expenditure timing and Depn yet to be processed
Transport	383,734	67%	▲	Timing	Expenditure timing and Depn yet to be processed
Economic Services	6,213	12%		Timing	Expenditure delayed
Other Property and Services	156,063	589%	▲	Timing	Asset Register deprecation to be processed
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contribu	205,464	50%	▲		
Capital Acquisitions	(159,316)	(95%)	▼	Timing	Infrastructure on roads
<b>Financing Activities</b>			‡		
Transfer from Reserves	(36,962)	(100%)	▼		
Transfer to Reserves	432	56%			

**KEY INFORMATION**

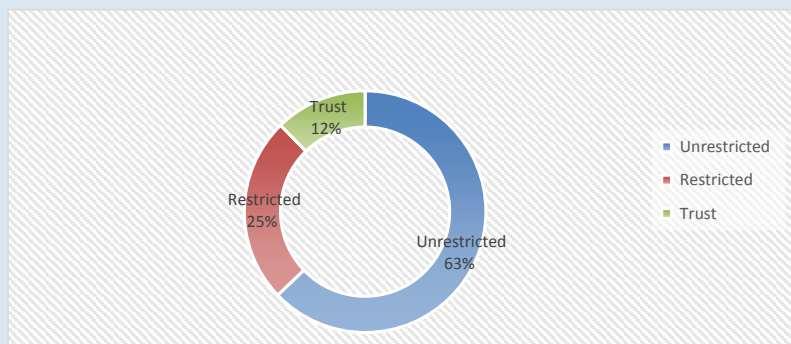
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
				YTD Actual		
	\$	\$	\$	\$		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	141,092			141,092	Westpac	At Call
Municipal Investment Account	1,853,539			1,853,539	Westpac	At Call
Reserve Fund - Leave		115,104		115,104	Westpac	At Call
Reserve Fund - Water		14,169		14,169	Westpac	At Call
Reserve Fund - Office & Equipment		39,554		39,554	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		213,673		213,673	Westpac	At Call
Reserve Fund - Legal		39,825		39,825	Westpac	At Call
Reserve Fund - Land Development		51,827		51,827	Westpac	At Call
Reserve Fund - Roadworks		101,665		101,665	Westpac	At Call
Reserve Fund - Landcare		15,773		15,773	Westpac	At Call
Reserve Fund - Building		181,982		181,982	Westpac	At Call
Reserve Fund - Unspent Grants		13,622		13,622	Westpac	At Call
Trust Bank Account			116,104	116,104	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,240	14,240	Westpac	At Call
<b>Term Deposits</b>						
TD 454181 - POS Wokarena			138,225	138,225	Westpac	30-Nov-18
TD 454202 - Wokarena Intersection Upgrade			122,659	122,659	Westpac	30-Nov-18
<b>Total</b>	<b>1,995,331</b>	<b>787,194</b>	<b>391,228</b>	<b>3,173,754</b>		

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$3.17 M</b>	<b>\$2. M</b>

Rates Receivable	30 June 2018	31 Aug 18
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,704,897
Less Collections to date	(2,712,994)	(830,199)
Equals Current Outstanding	<b>101,168</b>	<b>1,975,866</b>
<b>Net Rates Collectable</b>	<b>101,168</b>	<b>1,975,866</b>
% Collected	97.29%	29.59%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	541,738	0	0	1,655	543,393
Percentage	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry debtors					543,393
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>543,393</b>

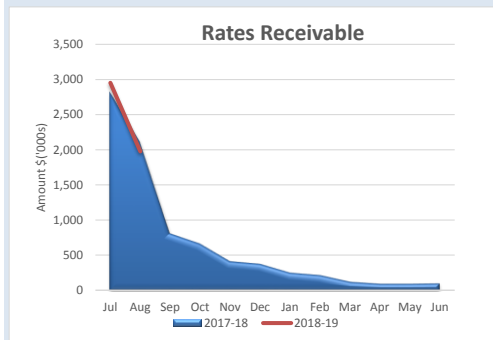
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

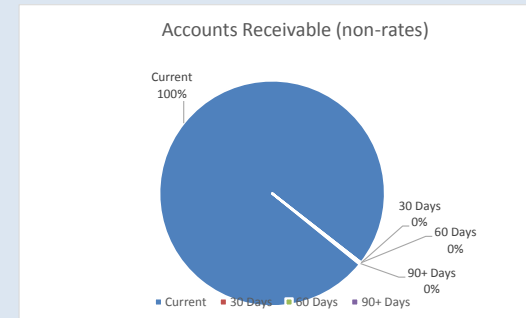
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

**SIGNIFICANT ACCOUNTING POLICIES**

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



Collected	Rates Due
<b>30%</b>	<b>\$1,975,866</b>



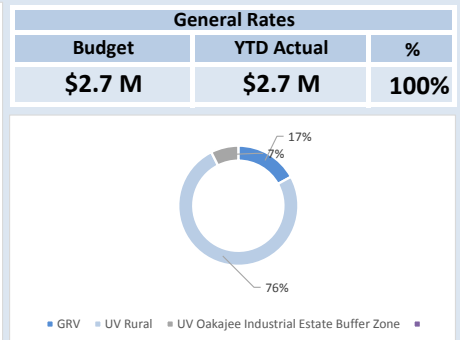
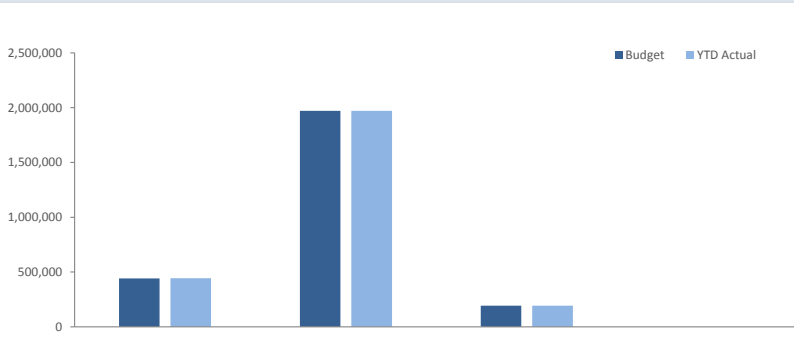
<b>Debtors Due</b>
<b>\$543,393</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Rate Revenue	Interim Rates	Back Rates	Total Revenue	
<b>RATE TYPE</b>	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.076430	286	5,785,127	442,157	0	0	442,157	442,157	1,029	103	443,289
UV Rural	0.011105	410	177,497,089	1,971,105	0	0	1,971,105	1,971,105	0	39	1,971,144
UV Oakajee Industrial Estate Buffer Zone	0.021740	2	8,917,000	193,856	0	0	193,856	193,856	0	0	193,856
<b>Minimum Payment</b>	Minimum \$										
GRV	600	181	0	108,600	0	0	108,600	108,600	0	0	108,600
UV Rural	400	16	0	6,400	0	0	6,400	6,400	0	0	6,400
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>895</b>	<b>192,199,216</b>	<b>2,722,118</b>	<b>0</b>	<b>0</b>	<b>2,722,118</b>	<b>2,722,118</b>	<b>1,029</b>	<b>142</b>	<b>2,723,289</b>
Discount/Concession							0				
Excess Rates							(18,392)	(18,392)	0	0	(18,392)
<b>Amount from General Rates</b>							<b>2,703,726</b>				<b>2,704,897</b>
Ex-Gratia Rates							0				0
<b>Total General Rates</b>							<b>2,703,726</b>				<b>2,704,897</b>
<b>Totals</b>							<b>2,703,726</b>				<b>2,704,897</b>

**SIGNIFICANT ACCOUNTING POLICIES**

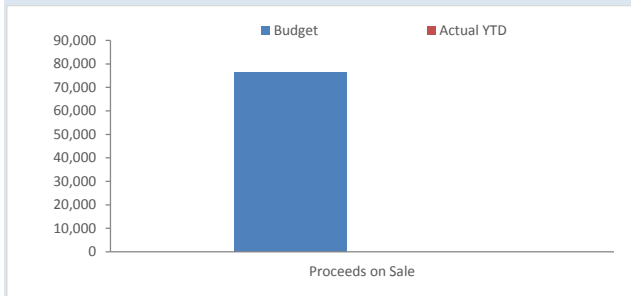
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>									
310	2005 Grader 120H Caterpillar	44,715	65,000	20,285	0	0	0	0	0
373	1999 SM Multipac VP2400 Roller	13,156	10,000	0	(3,156)	0	0	0	0
355	2008 Kubota Mower CV2591 (RO Mower)	0	0	0	0	0	0	0	0
302	2005 Husqvarna RO Mower (Yuna)	0	0	0	0	0	0	0	0
127	2002 Fibreglass Water Tank & Fittings	0	0	0	0	0	0	0	0
PE9	Hustler Mower	19,582	1,500	0	(18,082)	0	0	0	0
		<b>77,453</b>	<b>76,500</b>	<b>20,285</b>	<b>(21,238)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

KEY INFORMATION



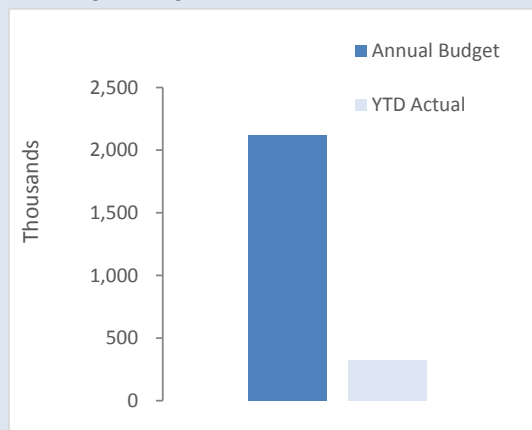
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$76,500</b>	<b>\$0</b>	<b>0%</b>

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	171,781	34,267	36,815	2,548
Plant, Tools & Equipment	571,500	6,000	0	(6,000)
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,376,687	127,194	289,962	162,768
<b>Capital Expenditure Totals</b>	<b>2,119,968</b>	<b>167,461</b>	<b>326,777</b>	<b>159,316</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	414,836	620,300	205,464
Borrowings	85,000	0	0	0
Other (Disposals & C/Fwd)	76,500	0	0	0
Cash Backed Reserves				
Building Reserve	34,267	0	0	0
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	629,748	-247,375	(293,523)	(46,148)
<b>Capital Funding Total</b>	<b>2,119,968</b>	<b>167,461</b>	<b>326,777</b>	<b>159,316</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

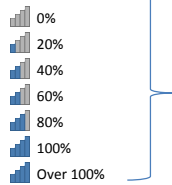


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.12 M</b>	<b>\$0.33 M</b>	<b>15%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.08 M</b>	<b>\$0.62 M</b>	<b>57%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



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

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

	Account Number	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
<b>Buildings</b>					
0.95	Shire Office - Modifications and Renovations	105640	34,267	32,460	1,807
0.00	Rubbish Depot	117640	5,000	0	0
0.00	Bitumen seal to from Nabawa Community Centre to Stadium	126440	42,293	0	0
0.00	Coronation Beach Campsite Area	171640	13,500	0	0
0.40	BHP Mural Wall	128340	10,921	0	4,355
0.00	Bill Hemsley Park Community Centre	128340	40,000	0	0
0.00	Depot Construction	132640	25,800	0	0
0.21	<b>Buildings Total</b>		<b>171,781</b>	<b>34,267</b>	<b>36,815</b>
					<b>-2,548</b>
<b>Plant &amp; Equipment</b>					
0.00	Caterpillar Grader	135540	330,000	0	0
0.00	Roller	135540	175,000	0	0
0.00	Mower	135540	29,000	0	0
0.00	Mower	135540	6,000	6,000	0
0.00	Water tank and fittings	135540	22,000	0	0
0.00	Upgrade to Rockwell bore pump	135840	9,500	0	0
	<b>Plant &amp; Equipment Total</b>		<b>571,500</b>	<b>6,000</b>	<b>0</b>
					<b>6,000</b>
<b>Infrastructure - Roads</b>					
0.52	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	58,750	235,853
0.08	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	36,002	38,372
0.03	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	32,442	15,737
0.21	<b>Infrastructure - Roads Total</b>		<b>1,376,687</b>	<b>127,194</b>	<b>289,962</b>
					<b>-162,768</b>
0.15	<b>Grand Total</b>		<b>2,119,968</b>	<b>167,461</b>	<b>326,777</b>
					<b>-159,316</b>

Information on Borrowings Particulars	30/06/2018	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 89 - Nabawa Stadium Upgrade	23,394	0	0	2,186	8,943	21,208	14,451	350	1,423
Loan 98 - Bill Hemsley Park	162,070	0	0	19,341	38,938	142,729	123,132	2,139	5,193
<b>Transport</b>									
Loan 96- Plant	32,561	0	0	16,131	32,561	16,430	(0)	602	1,200
Loan 97- Plant	37,857	0	0	9,289	18,694	28,568	19,163	471	1,137
Loan 99- Plant	0	0	85,000	0	0	0	85,000	0	0
	255,882	0	85,000	46,948	99,136	208,934	241,746	3,563	8,954
<b>Self supporting loans</b>									
	0	0	0	0	0	0	0	-	0
	0	0	0	0	0	0	0	0	0
<b>Total</b>	255,882	0	85,000	46,948	99,136	208,934	241,746	3,563	8,954

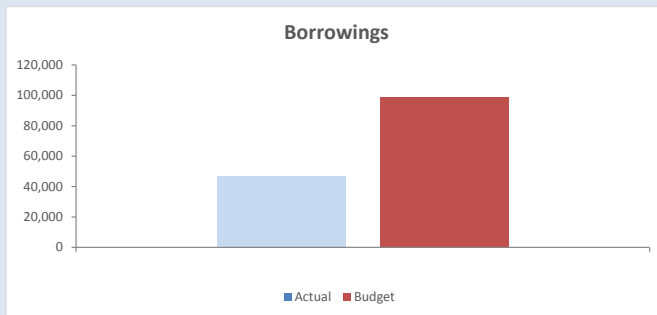
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



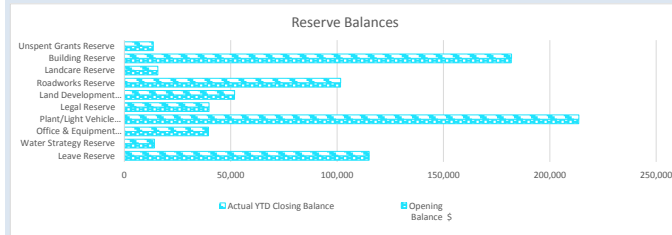
<b>Principal Repayments</b>	<b>\$46,948</b>
<b>Interest Earned</b>	<b>\$4,312</b>
<b>Reserves Bal</b>	<b>\$.79 M</b>
<b>Interest Expense</b>	<b>\$3,563</b>
<b>Loans Due</b>	<b>\$.21 M</b>



Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 115,054	\$ 540	\$ 50	\$ 0	\$ 0	\$ (34,500)	\$ 0	\$ 81,094	\$ 115,104
Water Strategy Reserve	14,163	72	6	0	0	0	0	14,235	14,169
Office & Equipment Reserve	39,537	240	17	0	0	0	0	39,777	39,554
Plant/Light Vehicle Reserve	213,579	1,500	94	150,000	0	(211,681)	0	153,398	213,673
Legal Reserve	39,808	180	17	0	0	0	0	39,988	39,825
Land Development Reserve	51,804	300	23	0	0	0	0	52,104	51,827
Roadworks Reserve	101,620	540	45	0	0	0	0	102,160	101,665
Landcare Reserve	15,766	80	7	0	0	(15,000)	0	846	15,773
Building Reserve	181,902	1,200	80	0	0	(34,267)	0	148,835	181,982
Unspent Grants Reserve	13,617	0	5	0	0	(13,617)	0	0	13,622
	<b>786,850</b>	<b>4,652</b>	<b>344</b>	<b>150,000</b>	<b>0</b>	<b>(309,065)</b>	<b>0</b>	<b>632,437</b>	<b>787,194</b>

KEY INFORMATION



Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Operating grants, subsidies and contributions</b>				
<b>General Purpose Funding</b>				
Grants Commission - Road Funding	222,570	55,643	59,618	3,976
Grants Commission - Equalisation (General Purpose)	166,604	41,651	47,945	6,294
Ex Gratia Rates	9,000	0	9,563	9,563
<b>Governance</b>				
Minor Income Received - Other General	1,200	200	184	(16)
LSL Reimbursement	16,545	0	0	0
Reimbursements & Contributions	0	0	4,091	4,091
<b>Law, Order and Public Safety</b>				
DFES Grant Income	16,908	4,227	0	(4,227)
<b>Community Amenities</b>				
Dolby Creek Management Plan Income (gst free)	18,000	0	0	0
Reimbursements & Sundry Income (P of E)	1,000	0	0	0
Cemetery Income (no GST applicable)	650	0	2,465	2,465
<b>Recreation and Culture</b>				
Grants & Other Income Received	14,000	0	0	0
Transport				
MRWA Direct Grant.	71,942	71,942	0	(71,942)
Other Grant Income	287,000	114,800	0	-114,800
Hudson Resources - Dartmoor Road	15,000	0	18,467	18,467
<b>Other Property and Services</b>				
Diesel Fuel Rebate Received	45,000	7,500	4,901	(2,599)
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Overpayments/Recoverables - Income	20,000	3,333	440	(2,893)
<b>Operating grants, subsidies and contributions Total</b>	<b>905,418</b>	<b>299,296</b>	<b>149,077</b>	<b>(150,219)</b>
<b>Non-operating grants, subsidies and contributions</b>				
<b>Recreation and Culture</b>				
Grant Funding Received	5,000	0	0	0
<b>Transport</b>				
MW Regional Road Funding	833,666	333,466	468,266	134,800
R2R (Construction) Income	244,106	81,370	152,034	70,664
<b>Non-operating grants, subsidies and contributions Total</b>	<b>1,082,772</b>	<b>414,836</b>	<b>620,300</b>	<b>205,464</b>
<b>Grand Total</b>	<b>1,988,190</b>	<b>714,132</b>	<b>769,377</b>	<b>55,245</b>

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**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:

<b>Description</b>	<b>Opening Balance 01 Jul 2018</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Aug 2018</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bonds - Hall Hire	2,960	5,450	-3,690	<b>4,720</b>
Post Office Deposit	1,390	62	-184	<b>1,268</b>
Contributions from Sub Divider	338,212	171,584	-144,501	<b>365,295</b>
CTF Levy	1,666	1,401	-1,571	<b>1,496</b>
Building Commission	1,358	1,150	-1,020	<b>1,489</b>
Refundable Deposit	15,610	1,000	0	<b>16,610</b>
Unclaimed Monies	250	0	0	<b>250</b>
Standpipe Card Bond Income	100	0	0	<b>100</b>
	<b>361,547</b>	<b>180,647</b>	<b>-150,966</b>	<b>391,228</b>

**KEY INFORMATION**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2018**

**NOTE 12  
BUDGET AMENDMENTS**

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

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

**KEY INFORMATION**

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**Appendix A  
Budget by Program**

	31/08/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
<b>Operating Expenditure</b>				
General Purpose Funding	15,319	17,725	120,110	96,833
Governance	78,320	93,730	448,883	394,081
Law, Order and Public Safety	32,510	45,287	197,755	235,366
Education	80	0	2,000	0
Health	1,878	1,462	16,776	13,827
Housing	391	573	4,219	3,130
Community Amenities	85,747	114,579	824,027	579,183
Recreation and Culture	79,811	147,110	771,528	673,754
Transport	188,312	572,046	4,081,623	3,385,338
Economic Services	46,840	53,053	326,264	274,020
Other Property and Services	(129,549)	26,514	83,212	141,216
<b>Total Expenditure (E)</b>	<b>399,660</b>	<b>1,072,079</b>	<b>6,876,397</b>	<b>5,796,748</b>
<b>Operating Revenue</b>				
General Purpose Funding	(2,827,719)	(2,809,948)	(3,160,152)	(3,511,250)
Governance	(4,280)	(200)	(17,745)	(21,542)
Law, Order and Public Safety	(1,111)	(4,227)	(26,858)	(178,712)
Health	(2,458)	(2,496)	(5,492)	(5,728)
Housing	(2,057)	(1,560)	(9,360)	(9,566)
Community Amenities	(157,846)	(148,759)	(185,077)	(188,375)
Recreation and Culture	(20,423)	(12,335)	(103,420)	(398,730)
Transport	(639,915)	(602,078)	(1,474,999)	(1,575,319)
Economic Services	(6,932)	(6,493)	(21,550)	(23,327)
Other Property and Services	(39,355)	(10,833)	(85,000)	(145,199)
<b>Total Revenue (R)</b>	<b>(3,702,098)</b>	<b>(3,598,929)</b>	<b>(5,089,652)</b>	<b>(6,057,748)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(3,302,437)</b>	<b>(2,526,850)</b>	<b>1,786,744</b>	<b>(261,000)</b>
<b>Adjustment for Non-Cash Items</b>				
Depreciation	0	388,884	2,333,307	2,292,226
Profit/Loss on Sale of Asset	0	0	953	(4,567)
Movement in wage accruals	0	0	0	0
Movement in employee benefit provisions	0	0	0	0
Movement in deferred pensioner rates	0	0	0	0
Realisation on disposal assets	0	0	76,500	0
Changes on Revaluation on non-current assets	0	0	0	0
<b>Total Non-Cash Items (NC)</b>	<b>0</b>	<b>388,884</b>	<b>2,410,760</b>	<b>2,287,658</b>
<b>Capital Expenditure</b>				
Land and Buildings	36,816	34,267	171,781	1,013,836
Plant and Equipment	0	6,000	562,000	764,837
Furniture and Equipment	0	0	0	0
Roads	289,963	127,194	1,376,687	1,613,149
Tools and Equipment	0	0	9,500	9,068
Transfer from Reserves	0	(36,962)	(309,065)	(793,568)
Transfer to Reserves	344	776	154,652	301,607
Repayment of Debentures	46,948	0	99,136	95,983
Proceeds from new loans	0	0	(85,000)	0
Proceeds from sale of equipment	0	0	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	(69,655)
<b>Total Capital</b>	<b>374,071</b>	<b>131,277</b>	<b>1,903,192</b>	<b>2,830,440</b>
<b>Opening (Surplus)/Deficit</b>	<b>(1,279,176)</b>	<b>(1,279,176)</b>	<b>(1,279,176)</b>	<b>(1,691,081)</b>
<b>Closing (Surplus)/Deficit</b>	<b>(4,207,542)</b>	<b>(4,063,633)</b>	<b>(0)</b>	<b>(1,409,299)</b>

COA	Rate Revenue	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	0	1,555	3,500	4,094	1,555		
0062	Sundry Expenses	5	0	100	12	(5)		
0082	Rates - Other Costs.	0	0	500	127	0		
0132	Valuation Expenses	90	250	15,500	10,979	160		
0352	Rates - Administration Allocation	15,224	15,836	95,010	84,891	612		
	<b>Total Operating Expenditure</b>	<b>15,319</b>	<b>17,641</b>	<b>119,610</b>	<b>100,102</b>			
	<b>Operating Revenue</b>							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,703,726)	(2,703,726)	(2,703,726)	(2,574,514)	(0)		Excess rates
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(127)	0		
0033	Back Rates	(142)	0	0	(1,327)	142		
0061	Ex Gratia Rates	(9,563)	0	(9,000)	(11,056)	9,563		
0071	Interim Rates Raised	(1,029)	0	0	(13,706)	1,029		
0113	Interest - Overdue Rates	(1,703)	(2,084)	(12,500)	(17,721)	(381)		
0123	Interest - Instalment Payments	(1,186)	(883)	(7,000)	(7,177)	303		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(1,044)	(706)	(5,000)	(5,229)	338		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(340)	(879)	(2,500)	(2,917)	(539)		
	<b>Total Operating Revenue</b>	<b>(2,718,734)</b>	<b>(2,708,278)</b>	<b>(2,744,726)</b>	<b>(2,633,773)</b>			
	<b>Total Rate Revenue</b>	<b>(2,703,415)</b>	<b>(2,690,637)</b>	<b>(2,625,116)</b>	<b>(2,533,671)</b>			

COA	General Purpose Funding	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	84	500	0	84		
	<b>Operating Revenue</b>		0					
0201	Legal Reserve Income	(17)	(30)	(180)	(210)	(13)		
0203	Leave Reserve Income	(50)	(90)	(540)	(606)	(40)		
0204	Land Development Reserve Income	(23)	(50)	(300)	(317)	(27)		
0205	Building Reserve Income	(80)	(200)	(1,200)	(2,903)	(120)		
0206	Roadworks Reserve Income	(45)	(90)	(540)	(535)	(45)		
0215	Unspent Grants Reserve Income	(5)	0	0	(0)	5		
0223	Water Strategy Reserve Income	(6)	(12)	(72)	(75)	(6)		
0233	Grants Commission - Road Funding	(59,618)	(55,643)	(222,570)	(496,002)	3,976		
0243	Computer and Office Equipment Reserve	(17)	(40)	(240)	(208)	(23)		
0253	Grants Commission - (General Purpose)	(47,945)	(41,651)	(166,604)	(372,830)	6,294		
0273	Plant/Light Vehicle Reserve Income	(94)	(250)	(1,500)	(1,898)	(156)		
0453	Interest Received - Municipal Account	(1,078)	(3,600)	(21,600)	(20,202)	(2,522)		
0506	Landcare Reserve Income	(7)	(14)	(80)	(83)	(7)		
	<b>Total Operating Revenue</b>	<b>(108,985)</b>	<b>(101,670)</b>	<b>(415,426)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Income</b>	<b>(108,985)</b>	<b>(101,586)</b>	<b>(414,926)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,812,400)</b>	<b>(2,792,223)</b>	<b>(3,040,042)</b>	<b>(3,429,541)</b>			

COA	Governance	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	0	4,000	11,710	0		
0182	Subscriptions & Memberships Expense	21,463	17,718	25,418	21,435	(3,745)		
0192	Members Conference & Training Expenses	5,009	10,000	15,000	13,258	4,991		
0202	Members Insurance Expense	11,553	12,000	12,000	11,553	447		
0212	Donations & Gifts	0	0	350	305	0		
0232	Consultancy & Legal Expenses	0	0	15,000	3,500	0		
0242	Members Sitting Fees.	0	0	72,280	72,246	0		
0252	Members Remuneration Expenses	0	0	4,400	4,223	0		
0254	Furniture & Equipment	0	0	0	0	0		
0262	President & Deputy Allowances.	0	0	12,500	12,426	0		
0272	Council Chambers Repairs & Maintenance	1,471	570	5,920	3,780	(901)		
0332	Furniture & Equipment	0	0	0	0	0		
0442	Members Administration Allocation	38,060	34,966	209,790	212,227	(3,094)		
0462	Meeting & Refreshments Expense	764	2,000	35,000	18,387	1,236		
1822	Accounting & Audit Expenses	0	16,000	35,975	22,773	16,000	*	Timing
7202	Members Depreciation	0	208	1,250	1,264	208		
	<b>Total Operating Expenditure</b>	<b>78,320</b>	<b>93,462</b>	<b>448,883</b>	<b>409,086</b>			
1213	<b>Operating Revenue</b> Governance Income	0	0	0	0			
	<b>Total Governance</b>	<b>78,320</b>	<b>93,462</b>	<b>448,883</b>	<b>409,086</b>			



COA	Adminstration	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	7,000	9,675	0		
0222	Fringe Benefits Tax	0	0	42,000	40,996	0		
0282	Administration SGC 9.50%	8,346	9,430	56,580	52,180	1,084		
0292	Admin Salaries Expense	82,800	88,852	533,111	537,061	6,052		
0294	Admin Staff Housing Allowance	2,042	2,212	13,273	12,863	171		
0312	Admin - Max 3% Council Additional Contr	2,293	2,348	14,084	12,739	55		
0372	Admin Workers Compensation Insurance	6,060	6,070	13,000	12,601	10		
0402	Insurance Expense	4,466	3,524	4,700	4,619	(942)		
0422	LOFF Office Gardens Expenses	7,842	6,268	37,615	36,220	(1,574)		
0432	Admin Building Operations	5,388	7,572	28,332	25,685	2,184		
0472	Office Expenses - General	1,074	1,666	16,500	15,183	592		
0473	Admin Building Repairs & Maintenance	348	11,500	12,500	15,726	11,152	*	Timing
0482	Office Telephone & Internet Expenses	2,772	4,418	29,100	20,834	1,646		
0492	Advertising Expenses	435	1,834	11,000	8,261	1,399		
0502	Computer Hardware Service & Repair	2,681	6,200	37,202	24,290	3,519		
0512	Furniture & Equipment - (Expensed)	0	1,500	8,000	5,819	1,500		
0522	Freight & Postage Expense	119	250	1,500	2,173	131		
0542	Printing & Stationary Expense	2,598	3,334	20,000	17,974	736		
0552	Motor Vehicle Expenses	1,295	1,166	7,000	7,058	(129)		
0562	Adminstration LSL Expense	0	0	43,525	4,571	0		
0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(190,302)	(199,254)	(1,195,519)	(1,061,135)	(8,952)		
0622	Uniform Expense	0	346	2,077	710	346		
0632	Staff Training, Conference and Recruitment	2,314	2,500	28,000	11,626	186		
0662	Public Liability Insurance	9,249	9,000	18,000	17,618	(249)		
0682	Consultancy Fees	13,355	15,000	115,225	74,538	1,645		
0702	Bank Fees & Charges	328	1,042	6,250	5,634	714		
0712	Occupational Health & Safety	273	0	7,000	5,574	(273)		
0722	Accounting Software Operating Expenditure	34,224	7,166	45,000	47,153	(27,058)	*	02 - IT Vision SynergySoft Annual Licence & Maintenance Fee; Market Creations Shared
7002	Admin Depreciation	0	6,324	37,945	33,124	6,324		
	<b>Total Operating Expenditure</b>	<b>(0)</b>	<b>268</b>	<b>0</b>	<b>1,422</b>			

COA	Adminstration	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(189)	(200)	(1,200)	(1,749)	(11)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(4,091)	0	0	(19,793)	4,091		
1243	LSL Reimbursement	0	0	(16,545)	0	0		
	<b>Total Operating Revenue</b>	<b>(4,280)</b>	<b>(200)</b>	<b>(17,745)</b>	<b>(21,542)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0351	T/f From Leave Res-admin	0	0	(26,500)	0	0		
0355	Tfr From Building Reserve	0	(34,267)	(34,267)	(275,733)	(34,267)	*	Timing - Transfer pending
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	32,461	34,267	34,267	275,733	1,806		
4750	Tfr to Leave Reserve	50	90	540	606	40		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	17	40	240	208	23		
4780	Tfr to Plant/Light Vehicle Reserve	94	250	1,500	1,898	156		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>32,622</b>	<b>380</b>	<b>(24,220)</b>	<b>2,712</b>			
	<b>Total Administration</b>	<b>28,342</b>	<b>448</b>	<b>(41,965)</b>	<b>(17,407)</b>			
	<b>Total Governance/Administration</b>	<b>106,662</b>	<b>93,910</b>	<b>406,918</b>	<b>391,678</b>			

COA	Fire Prevention	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Admin Allocation Expense	1,903	1,980	11,876	10,611	77		
0672	Fire Break Inspection Fees	0	0	2,000	1,273	0		
0762	Ranger's Allocation Expenses	3,943	3,904	23,430	21,412	(39)		
0832	ESL - Shire Properties.	0	0	900	675	0		
0882	Fire Prevention Enforcement Expenditure	0	0	1,000	0	0		
1722	Brigades Operating Expenses	18,438	16,949	25,935	32,439	(1,489)		
8012	Loss on Sale of Assets.	0	0	0	54,546	0		
7012	Fire Control Depreciation	0	12,278	73,670	71,367	12,278	*	Timing - Depn not updated until infrastructure reval finalised
	<b>Total Operating Expenditure</b>	<b>24,284</b>	<b>35,111</b>	<b>138,811</b>	<b>192,323</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	0	0	(1,250)	(3,500)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	DFES Grant Income	0	(4,227)	(16,908)	(27,883)	(4,227)		
0743	Operating Grants & Contributions	0	0	0	(2,695)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	(1,000)	(441)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(4,227)</b>	<b>(23,158)</b>	<b>(38,518)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0754	CAPITAL EXP. - PLANT & EQUIP.	0	0	0	135,487	0		
0915	Capital Grant - FESA	0	0	0	(135,487)	0		
0744	Capital Exp. - Land & Buildings	0	0	0	0	0		
0745	Transfer from Unspent Grant Reserve	0	(2,695)	(2,695)	0	(2,695)		
0774	Tfr To Unspent Grant Reserve	0	0	0	2,695	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>2,695</b>			
	<b>Total Fire Prevention</b>	<b>24,284</b>	<b>28,189</b>	<b>112,959</b>	<b>156,500</b>			

COA	Animal Control	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	1,903	1,980	11,876	10,611	77		
0812	Depn - Animal Control	0	30	180	179	30		
0842	Animal Control Expenses	15	22	1,000	974	7		
0852	Rangers Allocation	3,943	3,904	23,430	21,412	(39)		
	<b>Total Operating Expenditure</b>	<b>5,861</b>	<b>5,936</b>	<b>36,486</b>	<b>33,177</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	(81)	0	(100)	(107)	81		
0853	Dog/Cat Registrations Income	(430)	0	(3,300)	(4,200)	430		
0863	Fines & Penalties	(600)	0	(300)	(400)	600		
	<b>Total Operating Revenue</b>	<b>(1,111)</b>	<b>0</b>	<b>(3,700)</b>	<b>(4,707)</b>			
	<b>Total Animal Control</b>	<b>4,750</b>	<b>5,936</b>	<b>32,786</b>	<b>28,470</b>			

COA	Other Law, Order and Public Safety	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0902	Rangers Allocation	2,366	2,342	14,058	12,726	(24)		
0962	Misc. Expenses - Other Law and Order	0	66	400	0	66		
	<b>Total Operating Expenditure</b>	<b>2,366</b>	<b>2,408</b>	<b>14,458</b>	<b>12,726</b>			
	<b>Operating Revenue</b>							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>2,366</b>	<b>2,408</b>	<b>14,458</b>	<b>12,726</b>			

COA	Rangers Expenses	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	0	0	0	0	0		
0892	Salary & Wages Expense-Rangers	11,625	13,806	82,834	69,463	2,181		
0912	Rangers Workers Compensation Insurance	721	750	1,500	1,400	29		
0922	Rangers Superannuation SGC 9.50%	1,012	1,104	6,629	6,414	92		
0932	Conference & Training	0	166	1,000	0	166		
0982	Rangers Expense	2,413	1,672	10,035	11,036	(741)		
1012	Tools & Equipment - Low Value	0	166	1,000	0	166		
0952	Rangers Expenses Allocated	(15,771)	(15,832)	(94,998)	(86,254)	(61)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>1,832</b>	<b>8,000</b>	<b>2,059</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(8,000)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>(8,000)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>1,832</b>	<b>0</b>	<b>2,059</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>31,399</b>	<b>38,365</b>	<b>160,203</b>	<b>199,754</b>			

COA	Education	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0992	Pre-School Repairs & Maintenance	80	0	2,000	0	80		
	<b>Operating Revenue</b>							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	<b>Total Education</b>	<b>80</b>	<b>0</b>	<b>2,000</b>	<b>0</b>			

COA	Health Inspection and Administration	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Ranger Allocation - Pool Inspections Expense	1,419	1,462	8,776	7,575	43		
1292	Health Expenses General	459	0	8,000	6,681	(459)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>1,878</b>	<b>1,462</b>	<b>16,776</b>	<b>14,256</b>			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,470)	(1,470)	(1,470)	(1,470)	0		
1393	Licences Income Received - Caravan Park	0	(554)	(674)	(674)	(554)		
1573	Health Septic Fees	(354)	(236)	(1,534)	(1,652)	118		
1583	Health Administration Fees	(634)	(236)	(1,814)	(1,932)	398		
	<b>Total Operating Revenue</b>	<b>(2,458)</b>	<b>(2,496)</b>	<b>(5,492)</b>	<b>(5,728)</b>			
	<b>Total Health Inspection and Administration</b>	<b>(580)</b>	<b>(1,034)</b>	<b>11,284</b>	<b>8,528</b>		<b>0</b>	

COA	Housing	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	391	349	2,874	1,439	(42)		
2542	Housing Other Depreciation	0	224	1,345	1,345	224		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	<b>Total Operating Expenditure</b>	<b>391</b>	<b>573</b>	<b>4,219</b>	<b>3,130</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(2,057)	(1,560)	(9,360)	(9,566)	497		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(2,057)</b>	<b>(1,560)</b>	<b>(9,360)</b>	<b>(9,566)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	80	200	1,200	72,558	120		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(69,655)	0		
0815	REALISATION ON DISPOSAL OF ASSET	0	0	0	69,655	0		
	<b>Total Capital / Reserves</b>	<b>80</b>	<b>200</b>	<b>1,200</b>	<b>72,558</b>			
	<b>Total Housing</b>	<b>(1,587)</b>	<b>(787)</b>	<b>(3,941)</b>	<b>66,122</b>			



COA	Natural Resource Management	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	BUDGET VARIATION	>\$10K	Comments
2032	<b>Operating Expenditure</b>							
	NRM Expenditure	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Operating Revenue</b>							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Natural Resource Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

COA	Sanitation - Household Refuse	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	10,285	20,434	122,600	126,824	10,149	*	Timing of contractor invoices
1772	Sanitation Household Refuse Depreciation	0	500	3,000	2,996	500		
1792	Refuse Site Repairs & Maintenance	3,064	6,534	64,155	14,768	3,469		
2502	Domestic Rubbish - Admin Allocation	7,612	7,918	47,505	42,445	306		
	<b>Total Operating Expenditure</b>	<b>20,962</b>	<b>35,386</b>	<b>237,260</b>	<b>187,034</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(144,318)	(137,280)	(137,280)	(137,322)	7,038		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(7,945)	0		
	<b>Total Operating Revenue</b>	<b>(152,466)</b>	<b>(145,427)</b>	<b>(145,427)</b>	<b>(145,267)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(131,504)</b>	<b>(110,042)</b>	<b>91,833</b>	<b>41,767</b>			

COA	Sanitation - Other	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1882	Parks & Gardens Rubbish Collection Expenses	1,784	1,304	7,827	8,143	(480)		
1912	Refuse Collection Expenses	0	834	5,000	455	834		
1922	Depn - Other Sanitation	0	80	485	485	80		
	<b>Total Operating Expenditure</b>	<b>1,784</b>	<b>2,218</b>	<b>13,312</b>	<b>9,082</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
1764	Rubbish Depot - Capital Expenses	0	0	5,000	0	0		
	<b>Total Sanitation - Other</b>	<b>1,784</b>	<b>2,218</b>	<b>18,312</b>	<b>9,082</b>			

COA	Protection of Environment	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	0	334	2,000	0	334		
2002	Project Management Fees	0	0	0	0	0		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	0	0	18,000	4,600	0		
2042	Declared Species Group Expenses	0	0	0	0	0		
2072	Rangers Allocation	0	0	0	0	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>334</b>	<b>35,000</b>	<b>4,600</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	(18,000)	(4,600)	0		
2933	Reimbursements & Sundry Income (P of E)	0	0	(1,000)	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(19,000)</b>	<b>(4,600)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	0	0	0	0	0		
2080	Tfr to Landcare Reserve	7	14	80	83	7		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>7</b>	<b>14</b>	<b>(14,920)</b>	<b>83</b>			
	<b>Total Protection of Environment</b>	<b>7</b>	<b>348</b>	<b>1,080</b>	<b>83</b>			

COA	Town Planning and Regional Development	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0162	Provision for LSL	0	0	8,000	4,095	0		
1992	Planning Consultancy Expenses	7,282	5,000	33,000	24,912	(2,282)		
2102	Workers Compensation Insurance	1,063	1,050	2,100	2,065	(13)		
2112	Salary & Wages Expense-T/Plan	19,965	20,936	125,619	120,935	971		
2122	Superannuation - Council Maximum of 3%	564	616	3,691	3,569	52		
2132	Superannuation - SGC 9.50%	1,784	1,948	11,689	11,303	164		
2182	Other Employee Expenses	0	1,000	6,000	1,268	1,000		
2202	Town Planners Expenses	88	166	1,000	917	78		
2222	Motor Vehicle Expenses	1,505	1,166	7,000	6,727	(339)		
2232	Legal Expenses - Town Planners	0	0	15,000	8,877	0		
2242	Engineering Expenses	2,950	0	15,000	13,655	(2,950)		
2252	Advertising Expenses	394	0	1,500	664	(394)		
3012	Admin Allocation Expenses	7,612	7,918	47,505	42,445	306		
7052	Surveying & Land Expenses	26	10,000	40,000	20,085	9,974		
7072	Planning Projects - Expenses	0	0	5,000	9,000	0		
	<b>Total Operating Expenditure</b>	<b>43,234</b>	<b>49,800</b>	<b>322,104</b>	<b>270,517</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(2,916)	(1,666)	(10,000)	(12,770)	1,250		
2243	Outsourced Planning Fees - Other LGs	0	(1,666)	(10,000)	(16,541)	(1,666)		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	<b>Total Operating Revenue</b>	<b>(2,916)</b>	<b>(3,332)</b>	<b>(20,000)</b>	<b>(36,625)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	0	0	0	0	0		
2264	Land Development	0	0	0	11,113	0		
2284	Furniture & Equipment - Capital Expenses	0	0	0	0	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0		
4801	Tfr to Land Development Reserv	23	50	300	317	27		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	17	30	180	210	13		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>40</b>	<b>80</b>	<b>480</b>	<b>527</b>			
	<b>Total Town Planning and Regional Development</b>	<b>40,359</b>	<b>46,548</b>	<b>302,584</b>	<b>234,419</b>			

COA	Other Community Amenities	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	3,766	2,461	16,562	6,649	(1,305)		
3132	Community Development Expenses	0	5,000	53,500	8,665	5,000		
3162	Administration Allocated	11,418	11,876	71,258	63,668	458		
3212	Other Community Amenities Depreciation	0	952	5,715	5,711	952		
3222	Community Growth Fund	0	0	30,000	14,658	0		
3232	Community Development Officer Expense	4,583	6,552	39,316	37,935	1,969		
	<b>Total Operating Expenditure</b>	<b>19,767</b>	<b>26,841</b>	<b>216,351</b>	<b>137,286</b>			
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(163)	0	(650)	(163)	163		
3113	Cemetery Income (GST Applies)	(2,302)	0	0	(720)	2,302		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development	0	0	0	(1,000)	0		
	<b>Total Operating Revenue</b>	<b>(2,465)</b>	<b>0</b>	<b>(650)</b>	<b>(1,883)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Community Amenities</b>	<b>17,303</b>	<b>26,841</b>	<b>215,701</b>	<b>135,404</b>			
	<b>Total Community Amenities</b>	<b>(72,052)</b>	<b>(34,087)</b>	<b>629,510</b>	<b>420,754</b>			

COA		31-Aug-18	31-Aug-18	2018/2019	30-Jun-18			Comments
	Public Halls and Civic Centres	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	0	14,742	88,451	78,094	14,742	*	Timing - Depn not updated until infrastructure reval finalised
2722	Public Halls & Showgrounds Expense	13,918	31,727	89,271	55,618	17,809	*	Timing
2732	Nabawa Community Centre Expenses	6,468	6,639	37,145	41,166	171		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	350	0	1,423	1,948	(350)		
3202	Public Halls Admin Allocation	5,709	5,938	35,629	31,834	229		
	<b>Total Operating Expenditure</b>	<b>26,445</b>	<b>59,046</b>	<b>251,919</b>	<b>208,660</b>			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,961)	(360)	(5,280)	(8,676)	4,601		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(4,961)</b>	<b>(360)</b>	<b>(5,280)</b>	<b>(8,676)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	0	0	42,293	10,000	0		
4925	Principal Repayment - Loan 89	2,186	0	8,943	8,427	(2,186)		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,186</b>	<b>0</b>	<b>51,236</b>	<b>18,427</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>23,670</b>	<b>58,686</b>	<b>297,875</b>	<b>218,411</b>			

COA	Swimming Areas and Beaches	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	3,806	3,958	23,753	21,223	152		
3412	Coronation Beach Expenses	6,577	9,042	59,300	48,343	2,465		
7082	Beaches Depreciation	0	1,624	9,740	9,737	1,624		
	<b>Total Operating Expenditure</b>	<b>10,383</b>	<b>14,624</b>	<b>92,793</b>	<b>79,303</b>	<b>1,977</b>		
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(10,166)	(11,375)	(70,000)	(79,992)	(1,209)		
3453	Grant and Other Income	0	0	0	(500)	0		
	<b>Total Operating Revenue</b>	<b>(10,166)</b>	<b>(11,375)</b>	<b>(70,000)</b>	<b>(80,492)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	13,500	0	0		
	<b>Total Swimming Areas and Beaches</b>	<b>217</b>	<b>3,249</b>	<b>36,293</b>	<b>(1,189)</b>			

COA	Other Recreation and Sport	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1472	Yuna Oval Expenses	0	250	510	10	250		
1522	Consultancy/Project Management Fees	0	0	0	0	0		
1532	Loan 98 Interest Expense	2,139	0	5,193	5,987	(2,139)		
1482	Sporting Clubs Expenses	6,827	10,130	58,881	70,099	3,303		
2642	Parks, Gardens Expense	14,307	21,010	115,615	73,744	6,703		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	3,380	3,810	13,850	18,892	430		
2712	Tennis Clubs Expenses	1,627	1,241	11,164	5,557	(386)		
2772	Minor Gardening Equipment.	0	334	2,000	873	334		
2812	Golf Courses	947	770	1,540	1,537	(177)		
3442	Rec & Sport Admin Allocations	7,612	7,918	47,505	38,894	306		
7022	Parks & Gardens Depreciation	0	4,742	28,450	40,949	4,742		
7092	Other Rec & Sports Depreciation	0	12,660	75,960	75,729	12,660	*	Timing - Depn not updated until infrastructure reval finalised
	<b>Total Operating Expenditure</b>	<b>36,839</b>	<b>62,865</b>	<b>360,668</b>	<b>332,272</b>			

COA	Other Recreation and Sport	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(4,487)	0	(5,540)	(4,804)	4,487		
2803	Grants & Other Income Received	0	0	(14,000)	(300,740)	0		
3444	Fig Tree Camping Fees	(809)	(600)	(3,600)	(4,019)	209		
	<b>Total Operating Revenue</b>	<b>(5,296)</b>	<b>(600)</b>	<b>(23,140)</b>	<b>(309,562)</b>			
	<b>Operating Expenditure</b>							
7292	Loss on Sale Assets.	0	0	0	7,770	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,770</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	(132,200)	0		
2834	Land & Buildings - Capital Expense	4,355	0	50,921	716,990	(4,355)		
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	5	0	0	10,922	(5)		
2824	Principal Repayment - Loan 98	19,341	0	38,938	37,930	(19,341)	*	Budget Profile Timing
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	(10,922)	(7,602)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>23,702</b>	<b>0</b>	<b>78,937</b>	<b>626,039</b>			
	<b>Total Other Recreation and Sport</b>	<b>55,245</b>	<b>62,265</b>	<b>416,466</b>	<b>656,519</b>			



COA	Library	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	145	806	4,840	3,507	661		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libaries Admin Allocations	3,806	3,958	23,753	21,223	152		
6922	Libraries Depreciation	0	10	56	56	10		
	<b>Total Operating Expenditure</b>	<b>3,951</b>	<b>4,774</b>	<b>29,649</b>	<b>25,785</b>			
COA	Other Culture	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	2,193	2,139	9,525	10,789	(54)		
3652	Other Culture Depreciation	0	3,662	21,975	21,973	3,662		
3662	Community Heritage Programs	0	0	5,000	0	0		
	<b>Total Operating Expenditure</b>	<b>2,193</b>	<b>5,801</b>	<b>36,500</b>	<b>32,761</b>			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	0	(5,000)	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>2,193</b>	<b>5,801</b>	<b>31,500</b>	<b>32,761</b>			
	<b>Total Recreation and Culture</b>	<b>85,276</b>	<b>134,775</b>	<b>811,781</b>	<b>932,287</b>			

COA	Road Constuction	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	9,515	15,836	95,010	53,057	6,321		
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	(468,266)	(333,466)	(833,666)	(878,667)	134,800	*	Timing - Refer COA GL 3153
3193	R2R (Construction) Income	(152,034)	(81,370)	(244,106)	(240,000)	70,664	*	Timing - Quarterly payment Dartmoor and Valentine Rd claimed
	<b>Total Operating Revenue</b>	<b>(620,300)</b>	<b>(414,836)</b>	<b>(1,077,772)</b>	<b>(1,118,667)</b>			

COA	Road Constuction	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
3114	Capital Roadworks Program - Including Grant Funded Jobs	289,963	127,194	1,376,687	1,613,149	(162,769)	*	Commenced Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 9.00 to SLK 12.00 Dartmoor Road - Upgrade from gravel to 7.2m wide seal near completion
3165	Transfer from Unspent Grant Reserve	0	0	0	0	0		
3170	Tfr to Unspent Grants Reserve	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	45	90	540	535	45		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>290,008</b>	<b>127,284</b>	<b>1,377,227</b>	<b>1,613,685</b>			
	<b>Total Road Construction</b>	<b>(320,777)</b>	<b>(271,716)</b>	<b>394,465</b>	<b>548,075</b>			

COA	Road Maintenance	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	137,872	273,659	2,188,767	1,702,941	135,787	*	Timing - commenced grant funded jobs; refer staff information report for road grading
3502	Depot Maintenance	6,980	9,397	59,550	47,495	2,417		
3512	Street Lighting Expense	783	1,742	10,450	9,571	959		
3522	Depreciation	0	10,112	60,670	60,904	10,112	*	Timing - Depn not updated until infrastructure reval finalised
3532	Street Trees	0	0	10,000	9,477	0		
3542	License & Subscriptions	6,849	7,666	12,800	9,206	817		
3562	Road Sign Expense	0	0	10,000	9,752	0		
3802	Road Maintenance Admin Allocation	15,224	15,836	95,010	84,891	612		
3822	Bore Maintenance	0	0	10,000	4,025	0		
3832	Crossover expenses to ratepayers	500	0	5,000	0	(500)		
6912	Roads Depreciation	0	226,902	1,361,410	1,335,070	226,902	*	Timing - Depn not updated until infrastructure reval finalised
	<b>Total Operating Expenditure</b>	<b>168,208</b>	<b>545,314</b>	<b>3,823,657</b>	<b>3,273,332</b>			

COA	Road Maintenance	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
3143	MRWA Direct Grant.	0	(71,942)	(71,942)	(68,366)	(71,942)	*	Timing MRWA Grants delayed until Sept 18 payment
3153	Other Grant Income	0	(114,800)	(287,000)	(286,333)	(114,800)	*	Timing - See COA GL 3173 for all claims to MRWA
3393	Hudson Resources - Dartmoor Road	(18,467)	0	(15,000)	(20,895)	18,467	*	Budget profile timing
	<b>Total Operating Revenue</b>	<b>(18,467)</b>	<b>(186,742)</b>	<b>(373,942)</b>	<b>(375,594)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	0	0	25,800	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>25,800</b>	<b>0</b>			
	<b>Total Road Maintenance</b>	<b>149,741</b>	<b>358,572</b>	<b>3,475,515</b>	<b>2,897,738</b>			

COA	Road Plant Purchases	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	471	0	1,137	1,498	(471)		
3642	Loss on Sale Assets.	0	0	21,238	9,833	0		
3912	Loan 96 - Interest Expense	602	0	1,200	2,110	(602)		
6225	Realisation on Disposal of Assets	0	0	76,500	104,818	0		
	<b>Total Operating Expenditure</b>	<b>1,074</b>	<b>0</b>	<b>100,075</b>	<b>118,259</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	0	(20,285)	(77,062)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(20,285)</b>	<b>(77,062)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	0	6,000	562,000	629,350	6,000		
3584	Tools & Other Equipment.	0	0	9,500	9,068	0		
3914	Principal Repayments - Loan 96	16,131	0	32,561	31,389	(16,131)	*	Budget Profile Timing
3587	Principal Repayments-Loan 97	9,289	0	18,694	18,237	(9,289)		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	150,000	211,500	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(211,681)	(366,920)	0		
7135	Loan Funds Rec'd.	0	0	(85,000)	0	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(76,500)	(104,818)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>25,421</b>	<b>6,000</b>	<b>399,575</b>	<b>427,806</b>			
	<b>Total Road Plant Purchases</b>	<b>26,494</b>	<b>6,000</b>	<b>479,365</b>	<b>469,004</b>			

COA	Traffic Control	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	9,515	9,896	59,381	53,057	381		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,000	3,500	509	1,000		
	<b>Total Operating Expenditure</b>	<b>9,515</b>	<b>10,896</b>	<b>62,881</b>	<b>53,566</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(1,148)	(500)	(3,000)	(3,997)	648		
7533	Licensing Transactions - In	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,148)</b>	<b>(500)</b>	<b>(3,000)</b>	<b>(3,997)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Traffic Control</b>	<b>8,367</b>	<b>10,396</b>	<b>59,881</b>	<b>49,569</b>			
	<b>Total Transport</b>	<b>(136,175)</b>	<b>103,252</b>	<b>4,409,226</b>	<b>3,964,386</b>			

COA	Rural Services	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	2,366	2,342	14,058	13,029	(24)		
6722	Noxious Weeds & Pest Expense	643	2,126	12,755	8,509	1,483		
	<b>Total Operating Expenditure</b>	<b>3,008</b>	<b>4,468</b>	<b>26,813</b>	<b>21,538</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>3,008</b>	<b>4,468</b>	<b>26,813</b>	<b>21,538</b>			

COA	Tourism and Area Promotion	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	0	167	1,000	5,000	167		
3982	Tourism Expense	331	1,534	9,200	2,688	1,203		
4282	Promotional Expense	218	0	1,000	398	(218)		
	<b>Total Operating Expenditure</b>	<b>549</b>	<b>1,701</b>	<b>11,200</b>	<b>8,086</b>			
3973	<b>Operating Revenue</b> Contr. & Reim. (Tourism).	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>549</b>	<b>1,701</b>	<b>11,200</b>	<b>8,086</b>			

COA	Building Control	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	18,060	21,338	130,716	122,913	3,278		
4622	Building Admin Allocation	15,224	15,836	95,010	79,891	612		
	<b>Total Operating Expenditure</b>	<b>33,284</b>	<b>37,174</b>	<b>225,726</b>	<b>202,804</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(2,303)	(1,666)	(10,000)	(11,192)	637		
4173	CTF Commissions Received	(15)	(42)	(250)	(233)	(27)		
4213	Building Commissions Received	(9)	(34)	(200)	(217)	(25)		
4183	Contributions & Reimbursements (Building Control	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(2,328)</b>	<b>(1,742)</b>	<b>(10,450)</b>	<b>(11,641)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>30,957</b>	<b>35,432</b>	<b>215,276</b>	<b>191,163</b>			



COA	Other Economic Services	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	114	250	250	0	136		
4222	Administration Allocation	7,612	7,918	47,505	37,445	306		
4242	Rehab. Gravel Pits Expense	0	0	5,000	2,520	0		
4252	Purchase of Stamps.	0	22	150	140	22		
4272	Other Expenditure	2,273	1,520	9,620	9,244	(753)		
	<b>Total Operating Expenditure</b>	<b>9,999</b>	<b>9,710</b>	<b>62,525</b>	<b>49,350</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(1,290)	(1,250)	(7,500)	(8,001)	40		
4243	Annual Post Office Box Fee	(2,992)	(3,000)	(3,000)	(3,038)	(8)		
4253	Postage Stamp Income	(21)	(35)	(100)	(140)	(14)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(1)	(16)	(50)	(57)	(15)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	<b>Total Operating Revenue</b>	<b>(4,604)</b>	<b>(4,751)</b>	<b>(11,100)</b>	<b>(11,686)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	6	12	72	75	6		
	<b>Total Other Economic Services</b>	<b>5,401</b>	<b>4,971</b>	<b>51,497</b>	<b>37,739</b>			
	<b>Total Economic Services</b>	<b>39,915</b>	<b>46,572</b>	<b>304,786</b>	<b>258,525</b>			

		31-Aug-18	31-Aug-18	2018/2019	30-Jun-18			
COA	Plant Depreciation	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	0	91,424	548,549	538,788	91,424	*	Asset Register Depn not yet processed
6890	Depn Posted to Jobs	(97,850)	(91,424)	(548,549)	(536,972)	6,426		
	<b>Total Plant Depreciation</b>	<b>(97,850)</b>	<b>0</b>	<b>0</b>	<b>1,816</b>			
		31-Aug-18	31-Aug-18	2018/2019	30-Jun-18			
COA	Private Works	YTD Actual	YTD Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	253	3,036	18,212	4,375	2,783		
	<b>Operating Income</b>							
7333	Private Works Income	0	0	(20,000)	(8,395)	0		
	<b>Total Private Works</b>	<b>253</b>	<b>3,036</b>	<b>(1,788)</b>	<b>(4,020)</b>			

COA	Public Works Overheads	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4312	Superannuation - Max 3% Works Staff	1,538	4,146	24,871	9,267	2,608		
4322	Superannuation Guarantee - Works Manager	1,539	1,938	10,076	10,931	399		
4332	Superannuation Guarantee - Works Staff	10,453	13,126	78,754	66,836	2,673		
4342	Salary Works Manager	16,559	17,476	104,853	98,792	917		
4352	Superannuation Max 3% - Works Manager	486	612	3,182	3,452	126		
4372	Public Works Sundry Expense	1,761	7,416	44,500	31,386	5,655		
4382	Works Manager - Expenses	554	798	4,150	3,498	244		
4392	External Engineering Services	0	0	13,000	9,785	0		
4402	Sick Leave	3,096	1,683	30,763	20,321	(1,413)		
4412	Annual Leave	4,699	4,821	68,967	65,142	122		
4432	Public Holiday Pay	260	242	36,630	37,686	(18)		
4422	Works LSL Expense	1,424	5,265	21,060	40,661	3,841		
4442	Occupational Health & Safety Expense	0	963	15,776	6,702	963		
4452	Protective Uniform/ Minor Workwear	306	1,760	10,600	9,247	1,455		
4602	Training Expense	930	4,100	19,500	1,978	3,171		
4652	Works Staff - Allowances	2,215	3,900	23,400	25,320	1,685		
5202	Public Works Overheads - Admin Allocation	19,030	19,794	118,763	119,665	764		
6782	Workers Compensation Insurance	9,978	10,150	20,300	20,209	172		
7422	Less PWO Allocated to W & S	(113,554)	(108,190)	(649,145)	(574,143)	5,364		
	<b>Total Operating Expenditure</b>	<b>(38,727)</b>	<b>(10,000)</b>	<b>(1)</b>	<b>(32,798)</b>			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	(11,020)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	<b>Total Public Works Overheads</b>	<b>(38,727)</b>	<b>(10,000)</b>	<b>(1)</b>	<b>(43,819)</b>			

COA	Plant Operation Costs	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	30,158	9,166	55,000	67,214	(20,992)	*	Internal allocation only - review with MWS
4482	Tyre Purchase Expense	7,579	5,834	35,000	20,702	(1,745)		
4492	Parts & Outside Repairs Expense	14,243	40,800	305,700	310,585	26,557	*	Timing
4502	Plant Licences Expense	8,404	8,877	9,500	51,120	473		
4532	Tools & Consumables	2,033	2,500	15,000	17,082	467		
4542	Fuel, Oil & Grease	32,790	43,500	261,000	234,425	10,710	*	Timing
4552	Cutting Edges & Tips	0	1,000	6,000	4,937	1,000		
5112	Plant Operator - Admin Allocation	9,515	9,896	59,381	53,057	381		
6772	Plant Insurance Expense	32,697	31,000	31,000	29,516	(1,697)		
4512	Less POC Allocated to W & S	(122,545)	(122,096)	(732,581)	(688,791)	449		
	<b>Total Operating Expenditure</b>	<b>14,875</b>	<b>30,477</b>	<b>45,000</b>	<b>99,847</b>			
	<b>Operating Revenue</b>							
4513	Diesel Fuel Rebate Received	(4,901)	(7,500)	(45,000)	(53,486)	(2,599)		
4983	Income Received	0	0	0	(39,572)	0		
	<b>Total Operating Revenue</b>	<b>(37,513)</b>	<b>(7,500)</b>	<b>(45,000)</b>	<b>(93,058)</b>			
	<b>Total Plant Operation Costs</b>	<b>(22,638)</b>	<b>22,977</b>	<b>0</b>	<b>6,789</b>			

COA	Salaries and Wages	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	134,433	154,334	926,007	857,678	19,901	*	Timing
4580	Salary & Wages Expense - Outside Staff	150,631	176,948	1,061,683	978,672	26,317	*	Timing
4600	Less Salary & Wages Allocated	(293,604)	(331,282)	(1,987,691)	(1,835,545)	(37,678)	*	Timing - review allocations quarterly
4592	Workers Compensation Paid	0	0	0	1,042	0		
	<b>Total Operating Expenditure</b>	<b>(8,541)</b>	<b>0</b>	<b>(0)</b>	<b>1,847</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	(1,402)	0	0	(3,578)	1,402		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,402)</b>	<b>0</b>	<b>0</b>	<b>(3,578)</b>			
	<b>Total Salaries and Wages</b>	<b>(9,943)</b>	<b>0</b>	<b>(0)</b>	<b>(1,731)</b>			

COA	Unclassified	31-Aug-18 YTD Actual	31-Aug-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	440	3,001	20,000	33,289	2,561		
	<b>Total Operating Expenditure</b>	<b>440</b>	<b>3,001</b>	<b>20,000</b>	<b>33,289</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(440)	(3,333)	(20,000)	(33,289)	(2,893)		
3813	Profit on Revaluation	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(440)</b>	<b>(3,333)</b>	<b>(20,000)</b>	<b>(33,289)</b>			
	<b>Total Unclassified</b>	<b>0</b>	<b>(332)</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>(168,905)</b>	<b>15,681</b>	<b>(1,788)</b>	<b>(40,965)</b>			

## List of Accounts Paid - August 2018

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
DD16137.1	07/08/2018	LGSP	-7,802.35
DD16137.2	07/08/2018	Hostplus Superannution	-270.41
DD16137.3	07/08/2018	Rest Superannuation	-171.00
DD16137.4	07/08/2018	Australian Super	-1,382.21
DD16137.5	07/08/2018	Wealth Personal Superannuation and Pension Fund	-464.28
DD16137.6	07/08/2018	BT Business Super	-128.26
DD16137.7	07/08/2018	Prime Super	-214.22
DD16140.1	01/08/2018	Westpac Geraldton	-998.35
DD16151.1	04/08/2018	Westnet Internet Services	-49.95
DD16160.1	21/08/2018	LGSP	-7,795.32
DD16160.2	21/08/2018	Rest Superannuation	-165.82
DD16160.3	21/08/2018	Australian Super	-1,400.90
DD16160.4	21/08/2018	Wealth Personal Superannuation and Pension Fund	-464.28
DD16160.5	21/08/2018	Hostplus Superannution	-263.55
DD16160.6	21/08/2018	Prime Super	-214.22
DD16161.1	15/08/2018	LGSP	-227.64
DD16161.2	15/08/2018	Rest Superannuation	-4.69
DD16161.3	15/08/2018	Australian Super	-21.14
DD16161.4	15/08/2018	Wealth Personal Superannuation and Pension Fund	-17.61
DD16161.5	15/08/2018	Hostplus Superannution	-8.93
DD16161.6	15/08/2018	BT Business Super	-10.10
DD16161.7	15/08/2018	Prime Super	-7.88
EFT22170	14/08/2018	Synergy	-2,450.75
EFT22171	14/08/2018	Water Corporation	-724.16
EFT22172	14/08/2018	Aussie Natural Spring Water	-74.50
EFT22173	14/08/2018	Australia Post	-130.97
EFT22174	14/08/2018	BPH (WA) Pty Ltd	-6,756.75
EFT22175	14/08/2018	Chem-dry Power	-537.00
EFT22176	14/08/2018	Courier Australia - Toll Ipec	-62.01
EFT22177	14/08/2018	Craig Anthony Ring	-500.00
EFT22178	14/08/2018	Five Star Business Equipment And Communications	-626.20
EFT22179	14/08/2018	Forrester Brothers	-16,500.00
EFT22180	14/08/2018	GHD Pty Ltd	-3,245.44
EFT22181	14/08/2018	Guardian Print & Graphics	-1,090.00
EFT22182	14/08/2018	Option Refrigeration & Air Conditioning	-517.00
EFT22183	14/08/2018	Parmelia Hilton Perth	-1,479.60
EFT22184	14/08/2018	Queens Supa IGA Supermarket	-583.94
EFT22185	14/08/2018	Refuel Australia	-33,457.13
EFT22186	14/08/2018	TeletracNavman Australia	-769.45
EFT22187	14/08/2018	Thurkles Dozing	-20,069.50
EFT22188	14/08/2018	Western Australian Local Government Association (WALGA)	-22,861.20
EFT22189	14/08/2018	Western Resource Recovery Pty Ltd	-612.50
EFT22191	24/08/2018	Chem-dry Power	-338.00
EFT22192	24/08/2018	Coral Coast Locksmiths	-176.00
EFT22193	24/08/2018	Geraldton Sheetmetal And Roofing	-214.50
EFT22194	24/08/2018	Great Northern Rural Services	-367.13
EFT22195	24/08/2018	Lavender Valley Farm	-450.00
EFT22196	24/08/2018	Local Health Authority Analytical Committee	-504.90
EFT22197	24/08/2018	Moore Stephens	-220.00
EFT22198	24/08/2018	Parkfalls Residents Association	-613.20
EFT22199	24/08/2018	Rapid Print Finishing & Pritchard Bookbinders	-78.10
EFT22200	24/08/2018	Southside Mechanical Services	-468.35

**List of Accounts Paid - August 2018**

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
EFT22201	24/08/2018	State Law Publisher	-103.95
EFT22202	24/08/2018	Thurkles Dozing	-12,056.00
EFT22203	24/08/2018	Urbis Pty Ltd	-2,466.75
EFT22204	23/08/2018	Australian Taxation Office	-5,860.00
EFT22207	29/08/2018	City of Greater Geraldton	-1,320.00
EFT22208	29/08/2018	Telstra	-1,621.35
EFT22209	31/08/2018	Abrolhos Steel	-376.75
EFT22210	31/08/2018	Atom Supplies	-927.14
EFT22211	31/08/2018	Boc Limited	-78.39
EFT22212	31/08/2018	Bridgestone Tyre Centre	-6,425.50
EFT22213	31/08/2018	Bunnings Group Limited	-1,347.79
EFT22214	31/08/2018	Coates Hire Operations Pty Ltd	-316.60
EFT22215	31/08/2018	Conplant Pty Limited	-731.45
EFT22216	31/08/2018	Coopers Concrete & Roof Tiling	-511.50
EFT22217	31/08/2018	Courier Australia - Toll Ipec	-31.96
EFT22218	31/08/2018	Covs Parts Pty Ltd	-261.56
EFT22219	31/08/2018	D-trans	-2,078.06
EFT22220	31/08/2018	GIBS Geraldton Independent Building Supplies Pty Ltd	-599.67
EFT22221	31/08/2018	Geraldton Ag Services	-16.68
EFT22222	31/08/2018	Geraldton Automotive Machining	-96.80
EFT22223	31/08/2018	Geraldton Lock And Key	-28.60
EFT22224	31/08/2018	Geraldton Mower & Repair Specialists	-252.00
EFT22225	31/08/2018	Hosexpress	-103.20
EFT22226	31/08/2018	Landgate	-116.05
EFT22227	31/08/2018	Market Creations	-3,494.23
EFT22228	31/08/2018	Midwest Chemical & Paper	-878.05
EFT22229	31/08/2018	Midwest Financial	-9,839.50
EFT22230	31/08/2018	Mitchell & Brown	-217.90
EFT22231	31/08/2018	Nabawa Valley Tavern	-833.35
EFT22232	31/08/2018	Northampton District Agricultural Society	-50.00
EFT22233	31/08/2018	Pemco Diesel Pty Ltd	-341.22
EFT22234	31/08/2018	Platinum Electricians	-120.00
EFT22235	31/08/2018	Purcher International	-703.54
EFT22236	31/08/2018	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT22237	31/08/2018	St John Ambulance Australia (wa) Inc	-300.00
EFT22238	31/08/2018	Sun City Plumbing	-434.50
EFT22239	31/08/2018	Sunset IGA	-63.40
EFT22240	31/08/2018	The West Australian	-758.21
EFT22241	31/08/2018	Toxfree	-11,803.35
EFT22242	31/08/2018	Vigilante Landscape Architecture.	-300.00
EFT22243	31/08/2018	Westrac Pty Ltd	-377.76
EFT22244	31/08/2018	Yuna P & C Association	-350.00
			<b>-\$ 207,227.15</b>
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
<b>TRUST ACCOUNT</b>			
EFT22164	14/08/2018	Bryce Alan Daw	-530.00
EFT22165	14/08/2018	Building and Construction Industry Training Fund	-1472.12
EFT22166	14/08/2018	Department of Mines, Industry Regulation & Safety	-1009.70
EFT22167	14/08/2018	Peter Cole	-6275.75
EFT22168	14/08/2018	Shire of Chapman Valley	-26.50



### List of Accounts Paid - August 2018

Chq/EFT	Date	Name	Amount
EFT22169	14/08/2018	Tina Pendlebury	-530.00
EFT22190	24/08/2018	Shire of Chapman Valley	-184.00
EFT22205	31/08/2018	Emma Boys	-700.00
EFT22206	31/08/2018	Sarah Carson	-700.00
			<b>-\$ 2,114.00</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 31st August 2018 ( interim )**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	132,179.76
Balance as per Cash at Bank Account GL 170000	1,853,539.45
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in system	2,379.57
<i>Less</i> Expenditure on Bank Stmt not in system	-
	<b>\$1,988,098.78</b>

**BANK**

Business Account (Account No 000040)	123,440.98
Investment Account (Account No 305784)	1,853,539.45
Investment Account (Account No 502999)	-
Term Deposit	-
	<b>1,976,980.43</b>
<i>Less</i> Outstanding Payments	-
<i>Plus</i> Outstanding Deposits	11,118.35
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$1,988,098.78</b>

Difference Check 0.00

Completed by:

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

3/09/2018  
Date

Reviewed by:

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

3/09/2018  
Date

Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name Maurice Battilana  
 Card Number 5163 2531 0083 1327  
 Credit Limit 6,000  
 Available Credit 5,845.18

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
03 AUG	Payments AUTOMATIC PAYMENT	998.35-
	Sub Total:	998.35-
01 AUG	Purchases SFS PCEC 6189 PERTH AUS	24.50
03 AUG	CATERERS CITY OF PERTH CAR PARK PERTH AUS	80.36
20 AUG	Dropbox 38XGJG4C61S2 db.tt/cche1p IRL INC FX FEE AUD\$0.92 COMPUTER NETWORK/INFORMATION	31.71
	Sub Total:	136.57
20 AUG	Interest, Fees & Government Charges CARD FEE	18.25
	Sub Total:	18.25

*Geo/ces*  
*Local Govt Week*  
*Dropbox*

 10/9/18

Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name     Simon Lancaster  
 Card Number         5163 2531 0083 4453  
 Credit Limit         4,000  
 Available Credit    3,143.25

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
16 AUG	Purchases JGM HOTEL FRONT OFFICE CONNOLLY     AUS HOTELS, MOTELS, RESORTS - LO	838.50
	Sub Total:	838.50
20 AUG	Interest, Fees & Government Charges CARD FEE	18.25
	Sub Total:	18.25

*MNS Conference  
 Accommodation  
 & Meals*

*[Signature]*     10/9/18