

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

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

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### **PREPARATION TIMING AND REVIEW**

Date prepared: 12th November 2018  
Prepared by: Dianne Raymond  
Reviewed by: Midwest Financial Services

### **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 OCTOBER 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)	1,279,176	1,279,176	<b>1,279,176</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		17,745	400	<b>8,450</b>	8,050	2013%	
General Purpose Funding - Rates	5	2,703,726	2,703,726	<b>2,706,189</b>	2,463	0%	
General Purpose Funding - Other		456,426	123,075	<b>145,729</b>	22,654	18%	▲
Law, Order and Public Safety		26,858	14,704	<b>9,425</b>	(5,279)	(36%)	
Health		5,492	3,676	<b>3,920</b>	244	7%	
Housing		9,360	3,120	<b>4,217</b>	1,097	35%	
Community Amenities		185,077	152,091	<b>162,363</b>	10,272	7%	
Recreation and Culture		103,420	49,545	<b>34,167</b>	(15,378)	(31%)	▼
Transport		392,227	317,542	<b>252,078</b>	(65,464)	(21%)	▼
Economic Services		21,550	9,520	<b>9,491</b>	(29)	(0%)	
Other Property and Services		85,000	26,666	<b>61,571</b>	34,905	131%	▲
		<b>4,006,881</b>	<b>3,404,065</b>	<b>3,397,601</b>	(6,464)	(0%)	
<b>Expenditure from operating activities</b>							
Governance		(448,883)	(144,919)	<b>(122,919)</b>	22,000	15%	▲
General Purpose Funding		(120,110)	(34,887)	<b>(31,837)</b>	3,050	9%	
Law, Order and Public Safety		(197,755)	(77,189)	<b>(82,565)</b>	(5,376)	(7%)	
Health		(16,776)	(4,924)	<b>(3,486)</b>	1,438	29%	
Education and Welfare		(2,000)	(500)	<b>(160)</b>	340	68%	
Housing		(4,219)	(1,146)	<b>(1,429)</b>	(283)	(25%)	
Community Amenities		(824,027)	(249,657)	<b>(217,035)</b>	32,622	13%	▲
Recreation and Culture		(771,528)	(292,630)	<b>(254,527)</b>	38,103	13%	▲
Transport		(4,005,123)	(1,188,104)	<b>(1,288,178)</b>	(100,074)	(8%)	
Economic Services		(326,264)	(106,368)	<b>(104,857)</b>	1,511	1%	
Other Property and Services		(83,212)	(29,167)	<b>124,832</b>	153,999	528%	▲
		<b>(6,799,897)</b>	<b>(2,129,490)</b>	<b>(1,982,162)</b>	147,328	7%	
<b>Operating activities excluded from budget</b>							
Add Back Depreciation		2,333,307	777,768	<b>1,054,999</b>	277,231	36%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	<b>0</b>	(18,802)	(100%)	▼
<b>Amount attributable to operating activities</b>		<b>(458,756)</b>	<b>2,071,145</b>	<b>2,470,438</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	10	1,082,772	414,836	<b>505,500</b>	90,664	22%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	<b>0</b>	(1,500)	(100%)	
Capital Acquisitions	7	(2,119,968)	(407,161)	<b>(905,201)</b>	(498,039)	(122%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>9,175</b>	<b>(399,701)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	50,884	<b>46,078</b>	(4,806)	(9%)	
Repayment of Debentures	8	(99,136)	(46,948)	<b>(46,948)</b>	0	0%	
Transfer to Reserves	9	(154,652)	(1,552)	<b>(1,289)</b>	263	17%	
<b>Amount attributable to financing activities</b>		<b>140,277</b>	<b>2,384</b>	<b>(2,160)</b>			
<b>Closing Funding Surplus(Deficit)</b>	1(b)	<b>(0)</b>	<b>3,361,880</b>	<b>3,347,754</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 special accounts. General overhead expenses.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.
<b>HOUSING</b>	To provide and maintain residential housing for staff, with the surplus available for private rental.	Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Hosting of a Natural Resource Management Officer to assist community groups and landowners.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Administration, provision and operation of public halls, community centre, sporting complex, ovals, swimming areas and beaches. Includes contributions towards operations, subsidies and improvements of sporting clubs, sporting facilities and recreational areas. Administration, provision and operation of local libraries and library services. Contributions towards heritage issues such as municipal inventory, local Historical society operations - museum development/improvement etc.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government; includes vehicle registration and renewals facilities.
<b>ECONOMIC SERVICES</b>	To help promote the shire and its economic wellbeing.	Eradication of noxious weeds and control of vermin. The development, promotion, support etc. of tourism and area promotion to attract tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services, swimming pool inspections etc. Revenues and outlays associated with water supply - standpipes.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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)	1,279,176	1,279,176	<b>1,279,176</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	5	2,703,726	2,703,726	<b>2,706,189</b>	2,463	0%	
Operating Grants, Subsidies and Contributions	10	905,418	458,356	<b>408,911</b>	(49,445)	(11%)	▼
Fees and Charges		320,649	218,486	<b>222,587</b>	4,101	2%	
Interest Earnings		45,752	19,793	<b>22,675</b>	2,882	15%	
Other Revenue		11,050	3,704	<b>37,238</b>	33,534	905%	▲
Profit on Disposal of Assets	6	20,285	0	<b>0</b>	0		
		<b>4,006,880</b>	<b>3,404,065</b>	<b>3,397,600</b>	(6,465)	(0%)	
<b>Expenditure from operating activities</b>							
Employee Costs		(2,031,824)	(616,077)	<b>(532,908)</b>	83,169	13%	▲
Materials and Contracts		(2,068,217)	(539,014)	<b>(233,258)</b>	305,756	57%	▲
Utility Charges		(59,639)	(19,964)	<b>(3,209)</b>	16,755	84%	▲
Insurance Expenses		(155,789)	(153,223)	<b>(153,405)</b>	(182)	(0%)	
Interest Expenses		(9,454)	(3,731)	<b>(3,563)</b>	168	5%	
Depreciation on Non-Current Assets		(2,333,307)	(777,768)	<b>(1,054,999)</b>	(277,231)	(36%)	▼
Loss on Disposal of Assets	6	(21,238)	(18,802)	<b>0</b>	18,802	100%	
Other Expenditure		(120,430)	(910)	<b>(820)</b>	90	10%	
		<b>(6,799,898)</b>	<b>(2,129,489)</b>	<b>(1,982,162)</b>	147,327	7%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,333,307	777,768	<b>1,054,999</b>	277,231	36%	▲
Adjust (Profit)/Loss on Asset Disposal	6	953	18,802	<b>0</b>	(18,802)	(100%)	▼
<b>Amount attributable to operating activities</b>		<b>(458,758)</b>	<b>2,071,146</b>	<b>2,470,437</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	10	1,082,772	414,836	<b>505,500</b>	90,664	22%	▲
Proceeds from Disposal of Assets	6	76,500	1,500	<b>0</b>	(1,500)	(100%)	
Capital acquisitions	7	(2,119,968)	(407,161)	<b>(905,201)</b>	(498,039)	(122%)	▼
<b>Amount attributable to investing activities</b>		<b>(960,696)</b>	<b>9,175</b>	<b>(399,701)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures	8	85,000	0	<b>0</b>	0		
Transfer from Reserves	9	309,065	50,884	<b>46,078</b>	(4,806)	(9%)	
Repayment of Debentures	8	(99,136)	(46,948)	<b>(46,948)</b>	0	0%	
Transfer to Reserves	9	(154,652)	(1,552)	<b>(1,289)</b>	263	17%	
<b>Amount attributable to financing activities</b>		<b>140,277</b>	<b>2,384</b>	<b>(2,160)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1(b)	<b>(0)</b>	<b>3,361,880</b>	<b>3,347,754</b>			

**KEY INFORMATION**

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

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

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

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

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**PROFIT ON ASSET DISPOSAL**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

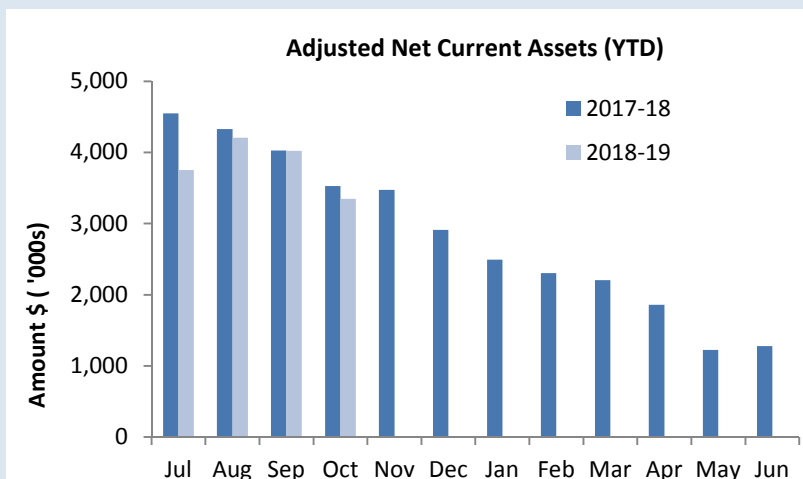
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 31 Oct 2017	Year to Date Actual 31 Oct 2018
<b>Adjusted Net Current Assets</b>				
\$				
<b>Current Assets</b>				
Cash Unrestricted	3	1,292,946	3,084,492	3,173,065
Cash Restricted	3	786,850	1,351,075	742,062
Receivables - Rates	4	101,168	668,204	635,995
Receivables - Other	4	76,827	30,372	4,604
Interest / ATO Receivable		2,827	0	4,108
Inventories		1,912	1,329	1,912
		2,262,530	5,135,473	4,561,745
<b>Less: Current Liabilities</b>				
Payables		(188,978)	(227,930)	(471,929)
Provisions - employee		(314,497)	(333,262)	(314,497)
ATO Payables		(7,525)	(28,894)	0
		(511,000)	(590,086)	(786,426)
<b>Unadjusted Net Current Assets</b>		<b>1,751,530</b>	<b>4,545,387</b>	<b>3,775,319</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Less: Cash reserves	3	(786,850)	(1,351,075)	(742,062)
Add: Provisions - employee		314,497	333,262	314,497
<b>Adjusted Net Current Assets</b>		<b>1,279,176</b>	<b>3,527,574</b>	<b>3,347,754</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



**This Year YTD**  
**Surplus(Deficit)**  
**\$3.35 M**

**Last Year YTD**  
**Surplus(Deficit)**  
**\$3.53 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 OCTOBER 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	8,050	2013%		Permanent	LGIS Insurance policy credit
General Purpose Funding - Other	22,654	18%	▲	Permanent	Financial Assistance Grant revised payment
Law, Order and Public Safety	(5,279)	(36%)		Timing	DEFS Administration grant income not yet received
Housing	1,097	35%		Timing	Non employee housing rental income
Community Amenities	10,272	7%			
Recreation and Culture	(15,378)	(31%)	▼	Timing	Grant & Other Income BHP CC Trust transfer
Transport	(65,464)	(21%)	▼	Permanent	Reinstatement full MRWA Direct Grant (\$44,984)
Other Property and Services	34,905	131%	▲	Permanent	Sale of scrap metal \$30k
<b>Expenditure from operating activities</b>					
Governance	22,000	15%	▲	Timing	Consultancy & Audit Fees
Community Amenities	32,622	13%	▲	Timing	Refuse Site Repairs & Mtce and Dolby Creek Mgt expenses
Recreation and Culture	38,103	13%	▲	Timing	Budget Profile Timing Public Halls & Showgrounds
Transport	(100,074)	(8%)		Permanent	Roads Depn
Other Property and Services	153,999	528%	▲	Timing	Internal costs under review
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contribut	90,664	22%	▲	Timing	Main Road grant funds
Capital Acquisitions	(498,039)	(122%)	▼	Timing	Infrastructure on roads
<b>Financing Activities</b>					
Transfer from Reserves	(4,806)	(9%)			
Transfer to Reserves	263	17%			

**KEY INFORMATION**

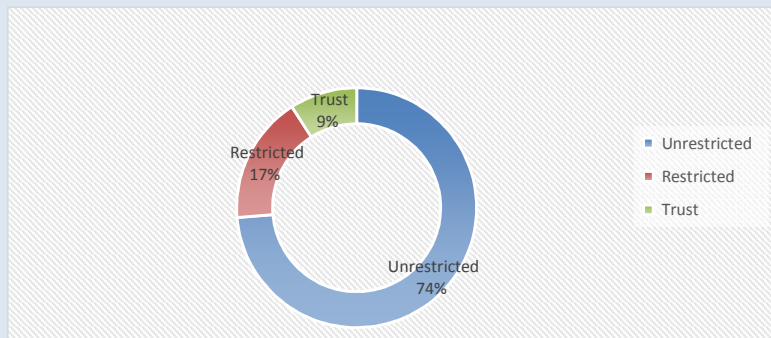
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
	\$	\$	\$	YTD Actual		
<b>Cash on Hand</b>						
Petty Cash and Floats	700			700	Westpac	On Hand
<b>At Call Deposits</b>						
Municipal Bank Account	33,825			33,825	Westpac	At Call
Municipal Investment Account	3,138,539			3,138,539	Westpac	At Call
Reserve Fund - Leave		115,250		115,250	Westpac	At Call
Reserve Fund -Water		14,187		14,187	Westpac	At Call
Reserve Fund - Office & Equipment		39,604		39,604	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		213,942		213,942	Westpac	At Call
Reserve Fund - Legal		39,876		39,876	Westpac	At Call
Reserve Fund - Land Development		51,892		51,892	Westpac	At Call
Reserve Fund - Roadworks		101,793		101,793	Westpac	At Call
Reserve Fund - Landcare		15,793		15,793	Westpac	At Call
Reserve Fund - Building		149,725		149,725	Westpac	At Call
Reserve Fund - Unspent Grants		0		0	Westpac	At Call
Trust Bank Account			115,669	115,669	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,258	14,258	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>3,173,065</b>	<b>742,062</b>	<b>390,811</b>	<b>4,305,937</b>		

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$4.31 M</b>	<b>\$3.17 M</b>

Rates Receivable	30 June 2018	31 Oct 18
	\$	\$
Opening Arrears Previous Years	114,109	101,168
Levied this year	2,700,053	2,706,189
Less Collections to date	(2,712,994)	(2,171,362)
Equals Current Outstanding	<b>101,168</b>	<b>635,995</b>
<b>Net Rates Collectable</b>	<b>101,168</b>	<b>635,995</b>
% Collected	97.29%	77.35%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,122	360	656	1,466	4,604
Percentage	46%	8%	14%	32%	
<b>Balance per Trial Balance</b>					
Sundry debtors					4,604
GST receivable					0
Loans receivable - clubs/institutions					0
<b>Total Receivables General Outstanding</b>					<b>4,604</b>

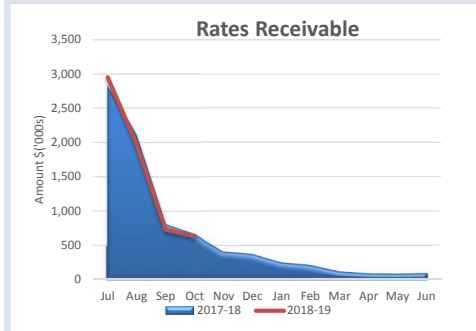
Amounts shown above include GST (where applicable)

KEY INFORMATION

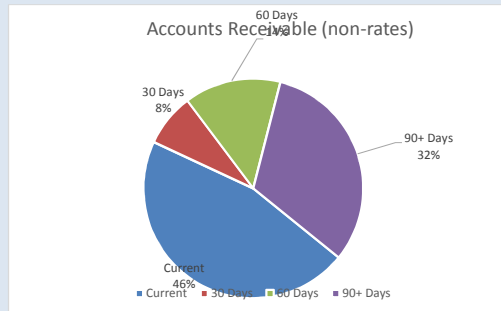
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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>77%</b>	<b>\$635,995</b>



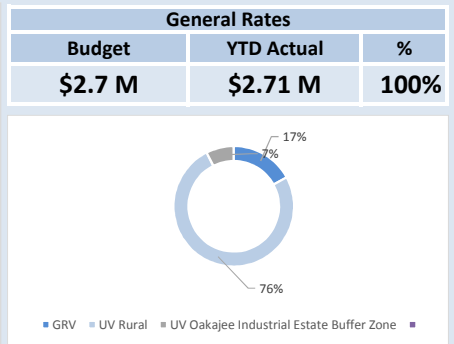
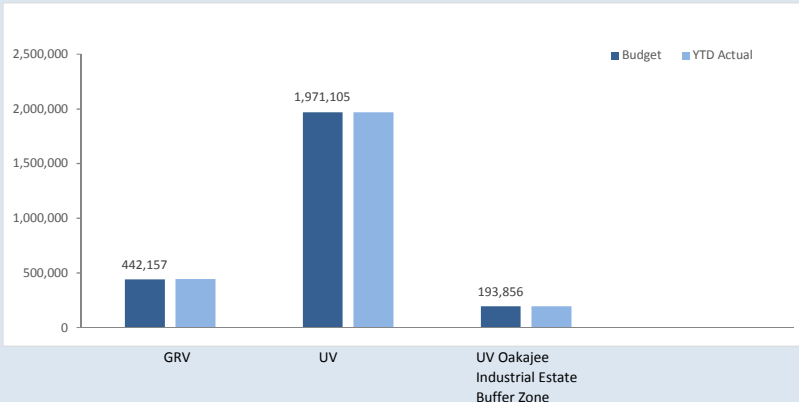
<b>Debtors Due</b>
<b>\$4,604</b>
<b>Over 30 Days</b>
<b>54%</b>
<b>Over 90 Days</b>
<b>32%</b>

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.076430	286	5,785,126	442,157	0	0	442,157	442,157	2,191	234	444,581
UV Rural	0.011105	410	177,497,000	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	442,157	108,600	0	0	108,600	108,600	0	0	108,600
UV Rural	400	16	1,971,105	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>194,612,388</b>	<b>2,722,118</b>	<b>0</b>	<b>0</b>	<b>2,722,118</b>	<b>2,722,118</b>	<b>2,191</b>	<b>273</b>	<b>2,724,581</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>2,706,189</b>
Ex-Gratia Rates							0				0
<b>Total General Rates</b>							<b>2,703,726</b>				<b>2,706,189</b>
<b>Totals</b>							<b>2,703,726</b>				<b>2,706,189</b>

**SIGNIFICANT ACCOUNTING POLICIES**

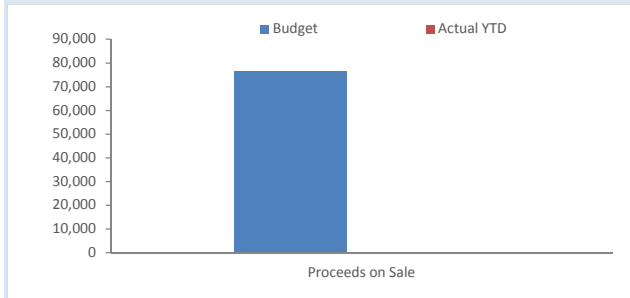
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**



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

KEY INFORMATION



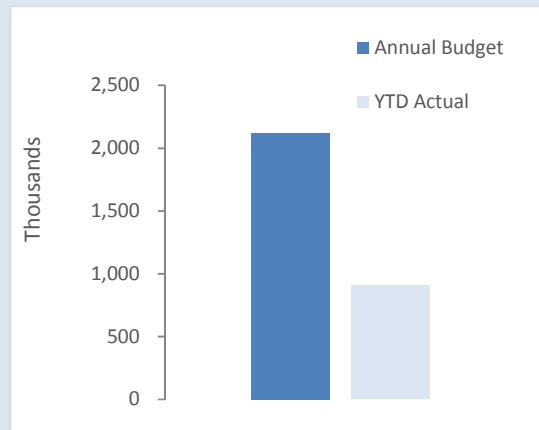
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$76,500</b>	<b>\$0</b>	<b>0%</b>

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Buildings	171,781	45,188	37,380	(7,808)
Plant, Tools & Equipment	571,500	60,500	4,890	(55,610)
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,376,687	301,473	862,931	561,458
<b>Capital Expenditure Totals</b>	<b>2,119,968</b>	<b>407,161</b>	<b>905,201</b>	<b>498,039</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,082,772	414,836	505,500	90,664
Borrowings	85,000	0	0	0
Other (Disposals & C/Fwd)	76,500	1,500	0	-1,500
Cash Backed Reserves				
Building Reserve	34,267	0	0	0
Plant Replacement Reserve	211,681	0	0	0
Contribution - operations	629,748	-9,175	399,701	408,875
<b>Capital Funding Total</b>	<b>2,119,968</b>	<b>407,161</b>	<b>905,201</b>	<b>498,039</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**

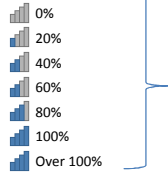


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.12 M</b>	<b>\$0.91 M</b>	<b>43%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$1.08 M</b>	<b>\$0.51 M</b>	<b>47%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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	Comments
<b>Capital Expenditure</b>						
<b>Buildings</b>						
0.95	Shire Office - Modifications and Renovations	105640	34,267	34,267	32,461	1,806
0.00	Rubbish Depot	117640	5,000	0	0	0 CCTV funding application pending
0.00	Bitumen seal to from Nabawa Community Centre to Stadium	126440	42,293	0	0	0 Commence Feb 2019
0.00	Coronation Beach Campsite Area	171640	13,500	0	0	0 Project yet to commence
0.45	BHP Mural Wall	128340	10,921	10,921	4,919	6,002 Project completed balance funds paid in November 2018
0.00	Bill Hemsley Park Community Centre	128340	40,000	0	0	0 Concept Plan updates pending
0.00	Depot Construction	132640	25,800	0	0	0 Project yet to commence
0.22	<b>Buildings Total</b>		<b>171,781</b>	<b>45,188</b>	<b>37,380</b>	<b>7,808</b>
<b>Plant &amp; Equipment</b>						
0.00	Caterpillar Grader	135540	330,000	0	0	0 Tender Process progressing
0.00	Roller	135540	175,000	0	0	0 Tender Process progressing
0.00	Mower	135540	29,000	29,000	0	29,000 EK to progress purchase
0.82	Mower	135540	6,000	6,000	4,890	1,110 Committed John Deere Mower \$4,890
0.00	Water tank and fittings	135540	22,000	22,000	0	22,000
0.00	Upgrade to Rockwell bore pump	135840	9,500	3,500	0	3,500 Solar panel replacment
	<b>Plant &amp; Equipment Total</b>		<b>571,500</b>	<b>60,500</b>	<b>4,890</b>	<b>55,610</b>
<b>Infrastructure - Roads</b>						
0.98	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	455,978	139,585	444,687	(305,102) Completed and claimed
0.87	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	454,329	97,004	396,521	(299,517) Near completion; moving to Chapman Valley Rd next
0.05	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	466,381	64,884	21,723	43,162
0.63	<b>Infrastructure - Roads Total</b>		<b>1,376,687</b>	<b>301,473</b>	<b>862,931</b>	<b>(561,458)</b>
0.43	<b>Grand Total</b>		<b>2,119,968</b>	<b>407,161</b>	<b>905,201</b>	<b>(498,039)</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
	<b>255,882</b>	<b>0</b>	<b>85,000</b>	<b>46,948</b>	<b>99,136</b>	<b>208,934</b>	<b>241,746</b>	<b>3,563</b>	<b>8,954</b>
<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>	<b>255,882</b>	<b>0</b>	<b>85,000</b>	<b>46,948</b>	<b>99,136</b>	<b>208,934</b>	<b>241,746</b>	<b>3,563</b>	<b>8,954</b>

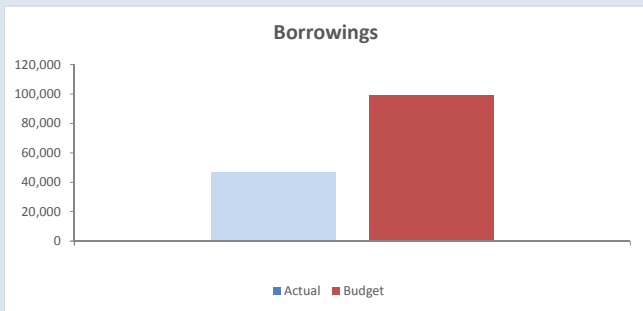
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



**Principal Repayments**  
**\$46,948**

**Interest Earned**  
**\$22,675**

**Interest Expense**  
**\$3,563**

**Reserves Bal**  
**\$.74 M**

**Loans Due**  
**\$.21 M**

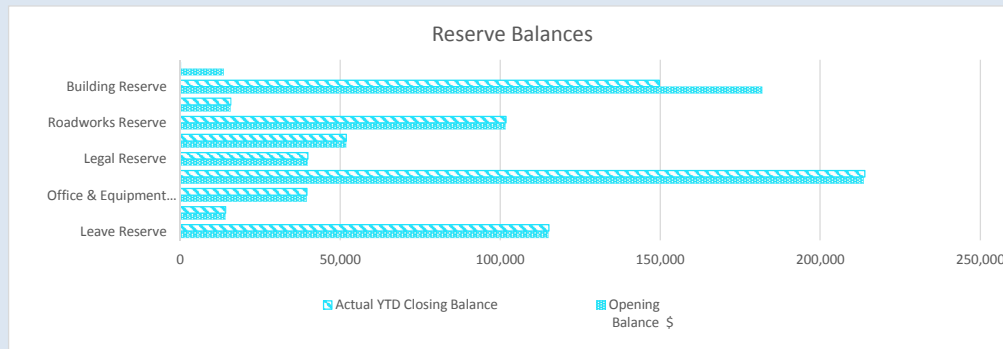


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2018

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	196	0	0	(34,500)	0	81,094	115,250
Water Strategy Reserve	14,163	72	24	0	0	0	0	14,235	14,187
Office & Equipment Reserve	39,537	240	67	0	0	0	0	39,777	39,604
Plant/Light Vehicle Reserve	213,579	1,500	363	150,000	0	(211,681)	0	153,398	213,942
Legal Reserve	39,808	180	68	0	0	0	0	39,988	39,876
Land Development Reserve	51,804	300	88	0	0	0	0	52,104	51,892
Roadworks Reserve	101,620	540	173	0	0	0	0	102,160	101,793
Landcare Reserve	15,766	80	27	0	0	(15,000)	0	846	15,793
Building Reserve	181,902	1,200	284	0	0	(34,267)	(32,461)	148,835	149,725
Unspent Grants Reserve	13,617	0	0	0	0	(13,617)	(13,617)	0	0
	<b>786,850</b>	<b>4,652</b>	<b>1,289</b>	<b>150,000</b>	<b>0</b>	<b>(309,065)</b>	<b>(46,078)</b>	<b>632,437</b>	<b>742,062</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	400	236	(164)
LSL Reimbursement	16,545	0	0	0
Reimbursements & Contributions	0	0	8,183	8,183
<b>Law, Order and Public Safety</b>				
DFES Grant Income	16,908	8,454	7,303	(1,152)
<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	3,424	3,424
<b>Recreation and Culture</b>				
Grants & Other Income Received	14,000	14,000	0	-14,000
Transport				
MRWA Direct Grant.	71,942	71,942	116,926	44,984
Other Grant Income	287,000	229,600	114,800	-114,800
Hudson Resources - Dartmoor Road	15,000	15,000	18,467	3,467
<b>Other Property and Services</b>				
Diesel Fuel Rebate Received	45,000	15,000	19,331	4,331
Salaries & Wages Reimbursement Received	0	0	1,402	1,402
Income Received	0	0	1,196	1,196
Overpayments/Recoverables - Income	20,000	6,666	517	(6,149)
<b>Operating grants, subsidies and contributions Total</b>	<b>905,418</b>	<b>458,356</b>	<b>408,911</b>	<b>(49,445)</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	353,466	20,000
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>505,500</b>	<b>90,664</b>
<b>Grand Total</b>	<b>1,988,190</b>	<b>873,192</b>	<b>914,411</b>	<b>41,219</b>

KEY INFORMATION

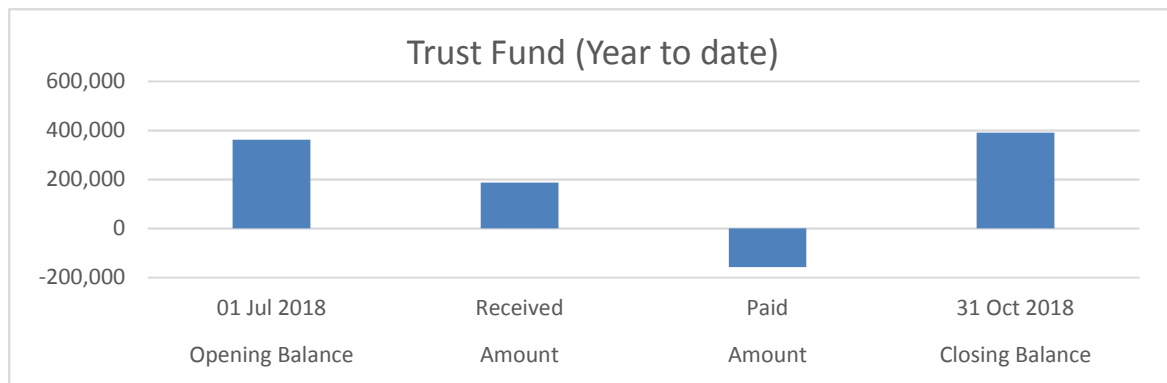
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2018**

**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:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Oct 2018
	\$	\$	\$	\$
Bonds - Hall Hire	2,960	9,380	-8,270	4,070
Post Office Deposit	1,390	62	-184	1,268
Contributions from Sub Divider	338,212	171,602	-144,501	365,313
CTF Levy	1,666	2,371	-2,321	1,716
Building Commission	1,358	1,855	-1,780	1,434
Refundable Deposit	15,610	1,050	0	16,660
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>361,547</b>	<b>186,321</b>	<b>-157,057</b>	<b>390,811</b>

**KEY INFORMATION**



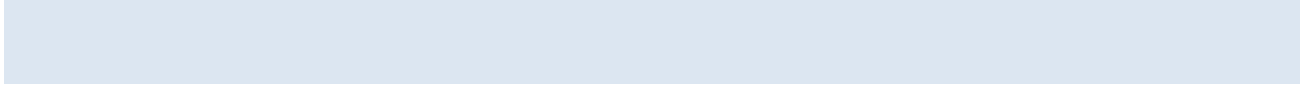
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2018**

**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**



**Additional Information**

**Budget by Program**

	31/10/2018	2018/2019	2018/2019	30-Jun-18
	YTD Actual	YTD Budget	Original Full Year Budget	Actual YTD
<b>Operating Expenditure</b>				
General Purpose Funding	31,837	34,887	120,110	96,833
Governance	122,919	144,919	448,883	394,081
Law, Order and Public Safety	82,565	77,189	197,755	235,366
Education	160	500	2,000	0
Health	3,486	4,924	16,776	13,827
Housing	1,429	1,146	4,219	3,130
Community Amenities	217,035	249,657	824,027	579,183
Recreation and Culture	254,527	292,630	771,528	673,754
Transport	1,288,178	1,188,881	4,081,623	3,385,338
Economic Services	104,857	106,368	326,264	274,020
Other Property and Services	(124,832)	29,167	83,212	141,216
<b>Total Expenditure (E)</b>	<b>1,982,162</b>	<b>2,130,267</b>	<b>6,876,397</b>	<b>5,796,748</b>
<b>Operating Revenue</b>				
General Purpose Funding	(2,851,918)	(2,826,801)	(3,160,152)	(3,511,250)
Governance	(8,450)	(400)	(17,745)	(21,542)
Law, Order and Public Safety	(9,425)	(14,704)	(26,858)	(178,712)
Health	(3,920)	(3,676)	(5,492)	(5,728)
Housing	(4,217)	(3,120)	(9,360)	(9,566)
Community Amenities	(162,363)	(152,091)	(185,077)	(188,375)
Recreation and Culture	(34,167)	(49,545)	(103,420)	(398,730)
Transport	(757,578)	(732,378)	(1,474,999)	(1,575,319)
Economic Services	(9,491)	(9,520)	(21,550)	(23,327)
Other Property and Services	(61,571)	(26,666)	(85,000)	(145,199)
<b>Total Revenue (R)</b>	<b>(3,903,101)</b>	<b>(3,818,901)</b>	<b>(5,089,652)</b>	<b>(6,057,748)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(1,920,939)</b>	<b>(1,688,633)</b>	<b>1,786,744</b>	<b>(261,000)</b>
<b>Adjustment for Non-Cash Items</b>				
Depreciation	1,054,999	777,768	2,333,307	2,292,226
Profit/Loss on Sale of Asset	0	18,082	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	1,500	76,500	0
Changes on Revaluation on non-current assets	0	0	0	0
<b>Total Non-Cash Items (NC)</b>	<b>1,054,999</b>	<b>797,350</b>	<b>2,410,760</b>	<b>2,287,658</b>
<b>Capital Expenditure</b>				
Land and Buildings	37,380	45,188	171,781	1,013,836
Plant and Equipment	4,890	57,000	562,000	764,837
Furniture and Equipment	0	0	0	0
Roads	862,931	301,473	1,376,687	1,613,149
Tools and Equipment	0	3,500	9,500	9,068
Transfer from Reserves	(46,078)	(50,884)	(309,065)	(793,568)
Transfer to Reserves	1,289	1,552	154,652	301,607
Repayment of Debentures	46,948	46,948	99,136	95,983
Proceeds from new loans	0	0	(85,000)	0
Proceeds from sale of equipment	0	(1,500)	(76,500)	(104,818)
Proceeds from sale of housing	0	0	0	(69,655)
<b>Total Capital</b>	<b>907,360</b>	<b>403,280</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>(3,347,754)</b>	<b>(3,361,880)</b>	<b>(0)</b>	<b>(1,409,299)</b>

COA	Rate Revenue	31-Oct-18 YTD Actual	31-Oct-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	1,428	1,772	3,500	4,094	344		
0062	Sundry Expenses	9	25	100	12	16		
0082	Rates - Other Costs.	0	0	500	127	0		
0132	Valuation Expenses	90	1,250	15,500	10,979	1,160		
0352	Rates - Administration Allocation	30,309	31,672	95,010	84,891	1,363		
	<b>Total Operating Expenditure</b>	<b>31,837</b>	<b>34,719</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)		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(127)	0		
0033	Back Rates	(273)	0	0	(1,327)	273		
0061	Ex Gratia Rates	(9,563)	0	(9,000)	(11,056)	9,563		
0071	Interim Rates Raised	(2,191)	0	0	(13,706)	2,191		
0113	Interest - Overdue Rates	(6,567)	(4,168)	(12,500)	(17,721)	2,399		
0123	Interest - Instalment Payments	(8,061)	(6,873)	(7,000)	(7,177)	1,188		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,247)	(4,854)	(5,000)	(5,229)	393		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(680)	(1,134)	(2,500)	(2,917)	(454)		
	<b>Total Operating Revenue</b>	<b>(2,736,307)</b>	<b>(2,720,755)</b>	<b>(2,744,726)</b>	<b>(2,633,773)</b>			
	<b>Total Rate Revenue</b>	<b>(2,704,471)</b>	<b>(2,686,036)</b>	<b>(2,625,116)</b>	<b>(2,533,671)</b>			

COA	General Purpose Funding	31-Oct-18 YTD Actual	31-Oct-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	168	500	0	168		
	<b>Operating Revenue</b>		0					
0201	Legal Reserve Income	(68)	(60)	(180)	(210)	8		
0203	Leave Reserve Income	(196)	(180)	(540)	(606)	16		
0204	Land Development Reserve Income	(88)	(100)	(300)	(317)	(12)		
0205	Building Reserve Income	(284)	(400)	(1,200)	(2,903)	(116)		
0206	Roadworks Reserve Income	(173)	(180)	(540)	(535)	(7)		
0215	Unspent Grants Reserve Income	0	0	0	(0)	0		
0223	Water Strategy Reserve Income	(24)	(24)	(72)	(75)	0		
0233	Grants Commission - Road Funding	(59,618)	(55,643)	(222,570)	(496,002)	3,976		
0243	Computer and Office Equipment Reserve	(67)	(80)	(240)	(208)	(13)		
0253	Grants Commission - (General Purpose)	(47,945)	(41,651)	(166,604)	(372,830)	6,294		
0273	Plant/Light Vehicle Reserve Income	(363)	(500)	(1,500)	(1,898)	(137)		
0453	Interest Received - Municipal Account	(6,758)	(7,200)	(21,600)	(20,202)	(442)		
0506	Landcare Reserve Income	(27)	(28)	(80)	(83)	(1)		
	<b>Total Operating Revenue</b>	<b>(115,610)</b>	<b>(106,046)</b>	<b>(415,426)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Income</b>	<b>(115,610)</b>	<b>(105,878)</b>	<b>(414,926)</b>	<b>(895,870)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,820,081)</b>	<b>(2,791,914)</b>	<b>(3,040,042)</b>	<b>(3,429,541)</b>			

COA	Governance	31-Oct-18 YTD Actual	31-Oct-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	19,418	25,418	21,435	(2,045)		
0192	Members Conference & Training Expenses	6,299	10,500	15,000	13,258	4,201		
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	5,000	15,000	3,500	5,000		
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	2,407	2,140	5,920	3,780	(267)		
0332	Furniture & Equipment	0	0	0	0	0		
0442	Members Administration Allocation	75,773	69,932	209,790	212,227	(5,841)		
0462	Meeting & Refreshments Expense	3,571	5,000	35,000	18,387	1,429		
1822	Accounting & Audit Expenses	1,600	16,975	35,975	22,773	15,375	*	Timing
7202	Members Depreciation	253	416	1,250	1,264	163		
	<b>Total Operating Expenditure</b>	<b>122,919</b>	<b>141,381</b>	<b>448,883</b>	<b>409,086</b>			
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	0			
	<b>Total Governance</b>	<b>122,919</b>	<b>141,381</b>	<b>448,883</b>	<b>409,086</b>			



COA	Adminstration	31-Oct-18 YTD Actual	31-Oct-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	10,077	10,500	42,000	40,996	423		
0282	Administration SGC 9.50%	18,617	18,860	56,580	52,180	243		
0292	Admin Salaries Expense	187,808	177,704	533,111	537,061	(10,104)	*	Timing Budget Profile - 3x pay periods in October 2018
0294	Admin Staff Housing Allowance	4,303	4,424	13,273	12,863	121		
0312	Admin - Max 3% Council Additional Contr	4,966	4,696	14,084	12,739	(270)		
0372	Admin Workers Compensation Insurance	12,120	12,140	13,000	12,601	20		
0402	Insurance Expense	5,714	4,700	4,700	4,619	(1,014)		
0422	LOFF Office Gardens Expenses	12,918	12,536	37,615	36,220	(382)		
0432	Admin Building Operations	10,908	13,244	28,332	25,685	2,336		
0472	Office Expenses - General	7,080	3,332	16,500	15,183	(3,748)		
0473	Admin Building Repairs & Maintenance	2,499	11,500	12,500	15,726	9,001		
0482	Office Telephone & Internet Expenses	3,710	8,836	29,100	20,834	5,126		
0492	Advertising Expenses	943	3,668	11,000	8,261	2,725		
0502	Computer Hardware Service & Repair	9,074	12,400	37,202	24,290	3,326		
0512	Furniture & Equipment - (Expensed)	0	3,000	8,000	5,819	3,000		
0522	Freight & Postage Expense	472	500	1,500	2,173	28		
0542	Printing & Stationary Expense	5,177	6,668	20,000	17,974	1,491		
0552	Motor Vehicle Expenses	2,771	2,332	7,000	7,058	(439)		
0562	Adminstration LSL Expense	0	0	43,525	4,571	0		
0582	Meeting & Refreshments	0	0	0	52	0		
0592	Admin Allocated to Programs	(378,865)	(398,508)	(1,195,519)	(1,061,135)	(19,643)	*	Timing - budget profile
0622	Uniform Expense	94	692	2,077	710	598		
0632	Staff Training, Conference and Recruitment	4,265	7,000	28,000	11,626	2,735		
0662	Public Liability Insurance	18,499	18,000	18,000	17,618	(499)		
0682	Consultancy Fees	5,120	35,000	115,225	74,538	29,880	*	Timing - budget profile
0702	Bank Fees & Charges	3,543	2,084	6,250	5,634	(1,459)		
0712	Occupational Health & Safety	273	1,250	7,000	5,574	977		
0722	Accounting Software Operating Expenditure	35,214	14,332	45,000	47,153	(20,882)	*	02 - IT Vision SynergySoft Annual Licence & Maintenance Fee; Market Creations
7002	Admin Depreciation	12,704	12,648	37,945	33,124	(56)		
	<b>Total Operating Expenditure</b>	<b>(0)</b>	<b>3,538</b>	<b>0</b>	<b>1,422</b>			

COA	Adminstration	31-Oct-18 YTD Actual	31-Oct-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	(267)	(400)	(1,200)	(1,749)	(133)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(8,183)	0	0	(19,793)	8,183		LGIS Contributions Credit 18/19
1243	LSL Reimbursement	0	0	(16,545)	0	0		
	<b>Total Operating Revenue</b>	<b>(8,450)</b>	<b>(400)</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	(32,461)	(34,267)	(34,267)	(275,733)	(1,806)		
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	196	180	540	606	(16)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	67	80	240	208	13		
4780	Tfr to Plant/Light Vehicle Reserve	363	500	1,500	1,898	137		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>626</b>	<b>760</b>	<b>(24,220)</b>	<b>2,712</b>			
	<b>Total Administration</b>	<b>(7,824)</b>	<b>3,898</b>	<b>(41,965)</b>	<b>(17,407)</b>			
	<b>Total Governance/Administration</b>	<b>115,094</b>	<b>145,279</b>	<b>406,918</b>	<b>391,678</b>			

COA	Fire Prevention	31-Oct-18 YTD Actual	31-Oct-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	3,789	3,960	11,876	10,611	171		
0672	Fire Break Inspection Fees	0	0	2,000	1,273	0		
0762	Ranger's Allocation Expenses	8,383	7,808	23,430	21,412	(575)		
0832	ESL - Shire Properties.	820	900	900	675	80		
0882	Fire Prevention Enforcement Expenditure	0	250	1,000	0	250		
1722	Brigades Operating Expenses	27,275	19,087	25,935	32,439	(8,188)		
8012	Loss on Sale of Assets.	0	0	0	54,546	0		
7012	Fire Control Depreciation	24,825	24,556	73,670	71,367	(269)		
	<b>Total Operating Expenditure</b>	<b>65,091</b>	<b>56,561</b>	<b>138,811</b>	<b>192,323</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	0	(250)	(1,250)	(3,500)	(250)		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(7,303)	(8,454)	(16,908)	(27,883)	(1,152)		
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>(7,303)</b>	<b>(12,704)</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	(2,695)	(2,695)	(2,695)	0	0		
0774	Tfr To Unspent Grant Reserve	0	0	0	2,695	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>(2,695)</b>	<b>2,695</b>			
	<b>Total Fire Prevention</b>	<b>55,094</b>	<b>41,162</b>	<b>112,959</b>	<b>156,500</b>			

COA	Animal Control	31-Oct-18 YTD Actual	31-Oct-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	3,789	3,960	11,876	10,611	171		
0812	Depn - Animal Control	60	60	180	179	(0)		
0842	Animal Control Expenses	213	320	1,000	974	107		
0852	Rangers Allocation	8,383	7,808	23,430	21,412	(575)		
	<b>Total Operating Expenditure</b>	<b>12,444</b>	<b>12,148</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	(1,441)	(2,000)	(3,300)	(4,200)	(559)		
0863	Fines & Penalties	(600)	0	(300)	(400)	600		
	<b>Total Operating Revenue</b>	<b>(2,122)</b>	<b>(2,000)</b>	<b>(3,700)</b>	<b>(4,707)</b>			
	<b>Total Animal Control</b>	<b>10,322</b>	<b>10,148</b>	<b>32,786</b>	<b>28,470</b>			

COA	Other Law, Order and Public Safety	31-Oct-18 YTD Actual	31-Oct-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	5,030	4,684	14,058	12,726	(346)		
0962	Misc. Expenses - Other Law and Order	0	132	400	0	132		
	<b>Total Operating Expenditure</b>	<b>5,030</b>	<b>4,816</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>5,030</b>	<b>4,816</b>	<b>14,458</b>	<b>12,726</b>			

COA	Rangers Expenses	31-Oct-18 YTD Actual	31-Oct-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	25,416	27,612	82,834	69,463	2,196		
0912	Rangers Workers Compensation Insurance	1,442	1,500	1,500	1,400	58		
0922	Rangers Superannuation SGC 9.50%	2,286	2,208	6,629	6,414	(78)		
0932	Conference & Training	0	332	1,000	0	332		
0982	Rangers Expense	4,385	3,344	10,035	11,036	(1,041)		
1012	Tools & Equipment - Low Value	0	332	1,000	0	332		
0952	Rangers Expenses Allocated	(33,530)	(31,664)	(94,998)	(86,254)	1,866		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>3,664</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	(3,000)	(8,000)	0	(3,000)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>(3,000)</b>	<b>(8,000)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>664</b>	<b>0</b>	<b>2,059</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>70,445</b>	<b>56,790</b>	<b>160,203</b>	<b>199,754</b>			

COA	Education	31-Oct-18 YTD Actual	31-Oct-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	160	500	2,000	0	(340)		
	<b>Operating Revenue</b>							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	<b>Total Education</b>	<b>160</b>	<b>500</b>	<b>2,000</b>	<b>0</b>			

COA	Health Inspection and Administration	31-Oct-18 YTD Actual	31-Oct-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	3,018	2,924	8,776	7,575	(94)		
1292	Health Expenses General	469	2,000	8,000	6,681	1,531		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>3,486</b>	<b>4,924</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	(754)	(554)	(674)	(674)	200		
1573	Health Septic Fees	(708)	(826)	(1,534)	(1,652)	(118)		
1583	Health Administration Fees	(988)	(826)	(1,814)	(1,932)	162		
	<b>Total Operating Revenue</b>	<b>(3,920)</b>	<b>(3,676)</b>	<b>(5,492)</b>	<b>(5,728)</b>			
	<b>Total Health Inspection and Administration</b>	<b>(434)</b>	<b>1,248</b>	<b>11,284</b>	<b>8,528</b>		<b>0</b>	

COA	Housing	31-Oct-18 YTD Actual	31-Oct-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	976	698	2,874	1,439	(278)		
2542	Housing Other Depreciation	453	448	1,345	1,345	(5)		
8022	Loss on Sale of Assets.	0	0	0	345	0		
	<b>Total Operating Expenditure</b>	<b>1,429</b>	<b>1,146</b>	<b>4,219</b>	<b>3,130</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(4,217)	(3,120)	(9,360)	(9,566)	1,097		
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>(4,217)</b>	<b>(3,120)</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	284	400	1,200	72,558	116		
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>284</b>	<b>400</b>	<b>1,200</b>	<b>72,558</b>			
	<b>Total Housing</b>	<b>(2,504)</b>	<b>(1,574)</b>	<b>(3,941)</b>	<b>66,122</b>			



COA	Natural Resource Management	31-Oct-18 YTD Actual	31-Oct-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>			
2033	<b>Operating Revenue</b>							
	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-Oct-18 YTD Actual	31-Oct-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	32,802	40,868	122,600	126,824	8,066		
1772	Sanitation Household Refuse Depreciation	1,010	1,000	3,000	2,996	(10)		
1792	Refuse Site Repairs & Maintenance	4,695	25,567	64,155	14,768	20,872	*	Budget Profile timing
2502	Domestic Rubbish - Admin Allocation	15,155	15,836	47,505	42,445	681		
	<b>Total Operating Expenditure</b>	<b>53,661</b>	<b>83,271</b>	<b>237,260</b>	<b>187,034</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(143,966)	(137,280)	(137,280)	(137,322)	6,686		
1904	Other Rubbish Collection	(8,147)	(8,147)	(8,147)	(7,945)	0		
	<b>Total Operating Revenue</b>	<b>(152,114)</b>	<b>(145,427)</b>	<b>(145,427)</b>	<b>(145,267)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(98,453)</b>	<b>(62,156)</b>	<b>91,833</b>	<b>41,767</b>			

COA	Sanitation - Other	31-Oct-18 YTD Actual	31-Oct-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	3,136	2,608	7,827	8,143	(528)		
1912	Refuse Collection Expenses	0	1,668	5,000	455	1,668		
1922	Depn - Other Sanitation	163	160	485	485	(3)		
	<b>Total Operating Expenditure</b>	<b>3,300</b>	<b>4,436</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>3,300</b>	<b>4,436</b>	<b>18,312</b>	<b>9,082</b>			

COA	Protection of Environment	31-Oct-18 YTD Actual	31-Oct-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	200	668	2,000	0	468		
2002	Project Management Fees	0	0	0	0	0		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	0	9,000	18,000	4,600	9,000		
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>200</b>	<b>9,668</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	27	28	80	83	1		
2071	Tfr from Unspent Grant Res.	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>27</b>	<b>28</b>	<b>(14,920)</b>	<b>83</b>			
	<b>Total Protection of Environment</b>	<b>227</b>	<b>9,696</b>	<b>1,080</b>	<b>83</b>			

COA	Town Planning and Regional Development	31-Oct-18 YTD Actual	31-Oct-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	7,471	5,000	33,000	24,912	(2,471)		
2102	Workers Compensation Insurance	2,127	2,100	2,100	2,065	(27)		
2112	Salary & Wages Expense-T/Plan	43,733	41,872	125,619	120,935	(1,861)		
2122	Superannuation - Council Maximum of 3%	1,273	1,232	3,691	3,569	(41)		
2132	Superannuation - SGC 9.50%	4,032	3,896	11,689	11,303	(136)		
2182	Other Employee Expenses	0	2,000	6,000	1,268	2,000		
2202	Town Planners Expenses	182	332	1,000	917	150		
2222	Motor Vehicle Expenses	2,068	2,332	7,000	6,727	264		
2232	Legal Expenses - Town Planners	0	5,000	15,000	8,877	5,000		
2242	Engineering Expenses	3,688	5,000	15,000	13,655	1,312		
2252	Advertising Expenses	638	500	1,500	664	(138)		
3012	Admin Allocation Expenses	15,155	15,836	47,505	42,445	681		
7052	Surveying & Land Expenses	2,925	10,000	40,000	20,085	7,075		
7072	Planning Projects - Expenses	0	0	5,000	9,000	0		
	<b>Total Operating Expenditure</b>	<b>83,292</b>	<b>95,100</b>	<b>322,104</b>	<b>270,517</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(4,126)	(3,332)	(10,000)	(12,770)	794		
2243	Outsourced Planning Fees - Other LGs	(2,700)	(3,332)	(10,000)	(16,541)	(632)		
2263	Town Planning Fees Income - GST inc	0	0	0	(7,315)	0		
	<b>Total Operating Revenue</b>	<b>(6,826)</b>	<b>(6,664)</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	88	100	300	317	12		
4810	Tfr from Land Development Reserve	0	0	0	(11,113)	0		
4820	Tfr to Legal Reserve	68	60	180	210	(8)		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>156</b>	<b>160</b>	<b>480</b>	<b>527</b>			
	<b>Total Town Planning and Regional Development</b>	<b>76,622</b>	<b>88,596</b>	<b>302,584</b>	<b>234,419</b>			

COA	Other Community Amenities	31-Oct-18 YTD Actual	31-Oct-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	6,208	4,922	16,562	6,649	(1,286)		
3132	Community Development Expenses	35,000	13,500	53,500	8,665	(21,500)	*	Job: CD022 - \$30,000 Dedicated Fixed wireless internet service
3162	Administration Allocated	22,732	23,752	71,258	63,668	1,020		
3212	Other Community Amenities Depreciation	1,925	1,904	5,715	5,711	(21)		
3222	Community Growth Fund	0	0	30,000	14,658	0		
3232	Community Development Officer Expense	10,718	13,104	39,316	37,935	2,386		
	<b>Total Operating Expenditure</b>	<b>76,583</b>	<b>57,182</b>	<b>216,351</b>	<b>137,286</b>			
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(220)	0	(650)	(163)	220		
3113	Cemetery Income (GST Applies)	(3,204)	0	0	(720)	3,204		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development	0	0	0	(1,000)	0		
	<b>Total Operating Revenue</b>	<b>(3,424)</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>73,159</b>	<b>57,182</b>	<b>215,701</b>	<b>135,404</b>			
	<b>Total Community Amenities</b>	<b>54,854</b>	<b>97,754</b>	<b>629,510</b>	<b>420,754</b>			

COA	Public Halls and Civic Centres	31-Oct-18 YTD Actual	31-Oct-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	30,604	29,484	88,451	78,094	(1,120)		
2722	Public Halls & Showgrounds Expense	29,479	52,369	89,271	55,618	22,890	*	Budget Profile Timing
2732	Nabawa Community Centre Expenses	14,514	13,278	37,145	41,166	(1,236)		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	350	350	1,423	1,948	0		
3202	Public Halls Admin Allocation	11,366	11,876	35,629	31,834	510		
	<b>Total Operating Expenditure</b>	<b>86,314</b>	<b>107,357</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	(5,936)	(3,660)	(5,280)	(8,676)	2,276		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(5,936)</b>	<b>(3,660)</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	2,186	8,943	8,427	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,186</b>	<b>2,186</b>	<b>51,236</b>	<b>18,427</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>82,564</b>	<b>105,883</b>	<b>297,875</b>	<b>218,411</b>			

COA	Swimming Areas and Beaches	31-Oct-18 YTD Actual	31-Oct-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	7,577	7,916	23,753	21,223	339		
3412	Coronation Beach Expenses	14,037	20,084	59,300	48,343	6,047		
7082	Beaches Depreciation	3,281	3,248	9,740	9,737	(33)		
	<b>Total Operating Expenditure</b>	<b>24,896</b>	<b>31,248</b>	<b>92,793</b>	<b>79,303</b>	<b>1,977</b>		
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(22,115)	(26,145)	(70,000)	(79,992)	(4,030)		
3453	Grant and Other Income	0	0	0	(500)	0		
	<b>Total Operating Revenue</b>	<b>(22,115)</b>	<b>(26,145)</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>2,781</b>	<b>5,103</b>	<b>36,293</b>	<b>(1,189)</b>			



COA	Library	31-Oct-18 YTD Actual	31-Oct-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	487	1,812	4,840	3,507	1,325		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	7,577	7,916	23,753	21,223	339		
6922	Libraries Depreciation	19	20	56	56	1		
	<b>Total Operating Expenditure</b>	<b>8,083</b>	<b>9,748</b>	<b>29,649</b>	<b>25,785</b>			
COA	Other Culture	31-Oct-18 YTD Actual	31-Oct-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	6,235	5,283	9,525	10,789	(952)		
3652	Other Culture Depreciation	7,405	7,324	21,975	21,973	(81)		
3662	Community Heritage Programs	0	0	5,000	0	0		
	<b>Total Operating Expenditure</b>	<b>13,639</b>	<b>12,607</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>13,639</b>	<b>12,607</b>	<b>31,500</b>	<b>32,761</b>			
	<b>Total Recreation and Culture</b>	<b>235,885</b>	<b>264,612</b>	<b>811,781</b>	<b>932,287</b>			

COA	Road Constuction	31-Oct-18 YTD Actual	31-Oct-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	18,943	31,672	95,010	53,057	12,729	*	Internal Allocation Only
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	(353,466)	(333,466)	(833,666)	(878,667)	20,000	*	Budget Profile Timing - all jobs claimed to date
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>(505,500)</b>	<b>(414,836)</b>	<b>(1,077,772)</b>	<b>(1,118,667)</b>			

COA	Road Constuction	31-Oct-18 YTD Actual	31-Oct-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	862,931	301,473	1,376,687	1,613,149	(561,458)	*	Budget Profile Timing Valentine Road - Upgrade from gravel to 7.2m wide seal near completion Dartmoor Road - Upgrade from gravel to 7.2m wide seal completed
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	173	180	540	535	7		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>863,103</b>	<b>301,653</b>	<b>1,377,227</b>	<b>1,613,685</b>			
	<b>Total Road Construction</b>	<b>376,547</b>	<b>(81,511)</b>	<b>394,465</b>	<b>548,075</b>			



COA	Road Maintenance	31-Oct-18 YTD Actual	31-Oct-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	356,729	575,817	2,188,767	1,702,941	219,088	*	Timing - commenced grant funded jobs; refer staff information report for road grading
3502	Depot Maintenance	10,967	20,794	59,550	47,495	9,827		
3512	Street Lighting Expense	2,280	3,484	10,450	9,571	1,204		
3522	Depreciation	20,444	20,224	60,670	60,904	(220)		
3532	Street Trees	2,875	0	10,000	9,477	(2,875)		
3542	License & Subscriptions	9,584	9,966	12,800	9,206	382		
3562	Road Sign Expense	7,686	0	10,000	9,752	(7,686)		
3802	Road Maintenance Admin Allocation	30,309	31,672	95,010	84,891	1,363		
3822	Bore Maintenance	134	0	10,000	4,025	(134)		
3832	Crossover expenses to ratepayers	500	0	5,000	0	(500)		
6912	Roads Depreciation	807,708	453,804	1,361,410	1,335,070	(353,904)	*	Infrastructure Depn annual budget review required post revaluation
	<b>Total Operating Expenditure</b>	<b>1,249,218</b>	<b>1,115,761</b>	<b>3,823,657</b>	<b>3,273,332</b>			
COA	Road Maintenance	31-Oct-18 YTD Actual	31-Oct-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.	(116,926)	(71,942)	(71,942)	(68,366)	44,984	*	Annual Budget review MRWA Direct Grant reinstated to full amount
3153	Other Grant Income	(114,800)	(229,600)	(287,000)	(286,333)	(114,800)	*	Budget Profile timing - Chapman Valley Road job commenced
3393	Hudson Resources - Dartmoor Road	(18,467)	(15,000)	(15,000)	(20,895)	3,467		
	<b>Total Operating Revenue</b>	<b>(250,193)</b>	<b>(316,542)</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>999,025</b>	<b>799,219</b>	<b>3,475,515</b>	<b>2,897,738</b>			

COA	Road Plant Purchases	31-Oct-18 YTD Actual	31-Oct-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	471	1,137	1,498	0		
3642	Loss on Sale Assets.	0	18,082	21,238	9,833	18,082	*	Budget Profile Timing
3912	Loan 96 - Interest Expense	602	602	1,200	2,110	0		
6225	Realisation on Disposal of Assets	0	1,500	76,500	104,818	1,500		
	<b>Total Operating Expenditure</b>	<b>1,074</b>	<b>20,656</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	4,890	57,000	562,000	629,350	52,110	*	Timing refer Note 7 FMR - purchased John Deer mower, tender progressing for grader
3584	Tools & Other Equipment.	0	3,500	9,500	9,068	3,500		
3914	Principal Repayments - Loan 96	16,131	16,131	32,561	31,389	0		
3587	Principal Repayments-Loan 97	9,289	9,289	18,694	18,237	0		
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	(1,500)	(76,500)	(104,818)	(1,500)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>30,311</b>	<b>84,421</b>	<b>399,575</b>	<b>427,806</b>			
	<b>Total Road Plant Purchases</b>	<b>31,384</b>	<b>105,076</b>	<b>479,365</b>	<b>469,004</b>			

COA	Traffic Control	31-Oct-18 YTD Actual	31-Oct-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	18,943	19,792	59,381	53,057	849		
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>18,943</b>	<b>20,792</b>	<b>62,881</b>	<b>53,566</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(1,885)	(1,000)	(3,000)	(3,997)	885		
7533	Licensing Transactions - In	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,885)</b>	<b>(1,000)</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>17,058</b>	<b>19,792</b>	<b>59,881</b>	<b>49,569</b>			
	<b>Total Transport</b>	<b>1,424,014</b>	<b>842,577</b>	<b>4,409,226</b>	<b>3,964,386</b>			

COA	Rural Services	31-Oct-18 YTD Actual	31-Oct-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	5,030	4,684	14,058	13,029	(346)		
6722	Noxious Weeds & Pest Expense	5,387	4,252	12,755	8,509	(1,135)		
	<b>Total Operating Expenditure</b>	<b>10,416</b>	<b>8,936</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>10,416</b>	<b>8,936</b>	<b>26,813</b>	<b>21,538</b>			

COA	Tourism and Area Promotion	31-Oct-18 YTD Actual	31-Oct-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	334	1,000	5,000	334		
3982	Tourism Expense	1,599	3,068	9,200	2,688	1,469		
4282	Promotional Expense	218	534	1,000	398	316		
	<b>Total Operating Expenditure</b>	<b>1,817</b>	<b>3,936</b>	<b>11,200</b>	<b>8,086</b>			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Tourism and Area Promotion</b>	<b>1,817</b>	<b>3,936</b>	<b>11,200</b>	<b>8,086</b>			

COA	Building Control	31-Oct-18 YTD Actual	31-Oct-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	43,258	42,676	130,716	122,913	(582)		
4622	Building Admin Allocation	30,309	31,672	95,010	79,891	1,363		
	<b>Total Operating Expenditure</b>	<b>73,567</b>	<b>74,348</b>	<b>225,726</b>	<b>202,804</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(3,483)	(3,332)	(10,000)	(11,192)	151		
4173	CTF Commissions Received	(30)	(84)	(250)	(233)	(54)		
4213	Building Commissions Received	(32)	(68)	(200)	(217)	(36)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(3,545)</b>	<b>(3,484)</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>70,022</b>	<b>70,864</b>	<b>215,276</b>	<b>191,163</b>			

COA	Other Economic Services	31-Oct-18 YTD Actual	31-Oct-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	15,155	15,836	47,505	37,445	681		
4242	Rehab. Gravel Pits Expense	0	0	5,000	2,520	0		
4252	Purchase of Stamps.	0	22	150	140	22		
4272	Other Expenditure	3,788	3,040	9,620	9,244	(748)		
	<b>Total Operating Expenditure</b>	<b>19,057</b>	<b>19,148</b>	<b>62,525</b>	<b>49,350</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(2,621)	(2,500)	(7,500)	(8,001)	121		
4243	Annual Post Office Box Fee	(2,992)	(3,000)	(3,000)	(3,038)	(8)		
4253	Postage Stamp Income	(27)	(52)	(100)	(140)	(25)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(6)	(34)	(50)	(57)	(28)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	<b>Total Operating Revenue</b>	<b>(5,946)</b>	<b>(6,036)</b>	<b>(11,100)</b>	<b>(11,686)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	24	24	72	75	(0)		
	<b>Total Other Economic Services</b>	<b>13,134</b>	<b>13,136</b>	<b>51,497</b>	<b>37,739</b>			
	<b>Total Economic Services</b>	<b>95,389</b>	<b>96,872</b>	<b>304,786</b>	<b>258,525</b>			

		31-Oct-18	31-Oct-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	102,219	182,848	548,549	538,788	80,629	*	Non cash item - asset register processing
6890	Depn Posted to Jobs	(203,584)	(182,848)	(548,549)	(536,972)	20,736	*	Non cash item - Road program timesheet entry
	<b>Total Plant Depreciation</b>	<b>(101,365)</b>	<b>0</b>	<b>0</b>	<b>1,816</b>			
		31-Oct-18	31-Oct-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	4,212	6,072	18,212	4,375	1,860		
	<b>Operating Income</b>							
7333	Private Works Income	(6,513)	(5,000)	(20,000)	(8,395)	1,513		
	<b>Total Private Works</b>	<b>(2,301)</b>	<b>1,072</b>	<b>(1,788)</b>	<b>(4,020)</b>			

COA	Public Works Overheads	31-Oct-18 YTD Actual	31-Oct-18 YTD Budget	2018/2019 Original Full Year Budget	30-Jun-18 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	0	(47,561)	0		
4312	Superannuation - Max 3% Works Staff	3,475	8,292	24,871	9,267	4,817		
4322	Superannuation Guarantee - Works Manager	3,477	3,488	10,076	10,931	11		
4332	Superannuation Guarantee - Works Staff	23,511	26,252	78,754	66,836	2,741		
4342	Salary Works Manager	36,372	34,952	104,853	98,792	(1,420)		
4352	Superannuation Max 3% - Works Manager	1,098	1,102	3,182	3,452	4		
4372	Public Works Sundry Expense	6,859	14,832	44,500	31,386	7,973		
4382	Works Manager - Expenses	1,246	1,436	4,150	3,498	190		
4392	External Engineering Services	6,837	3,250	13,000	9,785	(3,587)		
4402	Sick Leave	4,815	10,122	30,763	20,321	5,307		
4412	Annual Leave	11,555	11,966	68,967	65,142	411		
4432	Public Holiday Pay	3,517	3,480	36,630	37,686	(37)		
4422	Works LSL Expense	1,424	10,530	21,060	40,661	9,106		
4442	Occupational Health & Safety Expense	527	3,926	15,776	6,702	3,399		
4452	Protective Uniform/ Minor Workwear	1,328	3,520	10,600	9,247	2,192		
4582	Accrued Leave Works Crew	0	0	0	8,028	0		
4602	Training Expense	1,647	7,200	19,500	1,978	5,553		
4652	Works Staff - Allowances	6,356	7,800	23,400	25,320	1,444		
5202	Public Works Overheads - Admin Allocation	37,887	39,588	118,763	119,665	1,701		
6782	Workers Compensation Insurance	19,956	20,300	20,300	20,209	344		
7422	Less PWO Allocated to W & S	(230,192)	(216,380)	(649,145)	(574,143)	13,812	*	Timing - Non Cash Item - Timing
	<b>Total Operating Expenditure</b>	<b>(58,306)</b>	<b>(4,344)</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>(58,306)</b>	<b>(4,344)</b>	<b>(1)</b>	<b>(43,819)</b>			



COA	Plant Operation Costs	31-Oct-18 YTD Actual	31-Oct-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	60,857	18,332	55,000	67,214	(42,525)	*	Timing - budget review - offset with reduced expense COA GL 4492
4482	Tyre Purchase Expense	27,223	11,668	35,000	20,702	(15,555)	*	Timing - budget profile
4492	Parts & Outside Repairs Expense	34,935	81,960	305,700	310,585	47,025	*	Timing - budget profile
4502	Plant Licences Expense	8,619	8,877	9,500	51,120	258		
4532	Tools & Consumables	6,948	5,000	15,000	17,082	(1,948)		
4542	Fuel, Oil & Grease	85,256	87,000	261,000	234,425	1,744		
4552	Cutting Edges & Tips	1,222	2,000	6,000	4,937	778		
5112	Plant Operator - Admin Allocation	18,943	19,792	59,381	53,057	849		
6772	Plant Insurance Expense	25,792	31,000	31,000	29,516	5,208		
4512	Less POC Allocated to W & S	(247,097)	(244,192)	(732,581)	(688,791)	2,905		
	<b>Total Operating Expenditure</b>	<b>22,697</b>	<b>21,437</b>	<b>45,000</b>	<b>99,847</b>			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	(32,612)	0	0	0	32,612	*	Annual Budget Review additional revenue
4513	Diesel Fuel Rebate Received	(19,331)	(15,000)	(45,000)	(53,486)	4,331		
4983	Income Received	(1,196)	0	0	(39,572)	1,196		
	<b>Total Operating Revenue</b>	<b>(53,139)</b>	<b>(15,000)</b>	<b>(45,000)</b>	<b>(93,058)</b>			
	<b>Total Plant Operation Costs</b>	<b>(30,442)</b>	<b>6,437</b>	<b>0</b>	<b>6,789</b>			

COA	Salaries and Wages	31-Oct-18 YTD Actual	31-Oct-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	300,735	308,668	926,007	857,678	7,933		
4580	Salary & Wages Expense - Outside Staff	337,356	353,896	1,061,683	978,672	16,540	*	Timing - even spread profile used including LSL allocations
4600	Less Salary & Wages Allocated	(632,172)	(662,564)	(1,987,691)	(1,835,545)	(30,392)	*	Timing - even spread profile used including LSL allocations
4592	Workers Compensation Paid	1,402	0	0	1,042	(1,402)		
	<b>Total Operating Expenditure</b>	<b>7,320</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>5,918</b>	<b>0</b>	<b>(0)</b>	<b>(1,731)</b>			
COA	Unclassified	31-Oct-18 YTD Actual	31-Oct-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	609	6,002	20,000	33,289	5,393		
	<b>Total Operating Expenditure</b>	<b>609</b>	<b>6,002</b>	<b>20,000</b>	<b>33,289</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(517)	(6,666)	(20,000)	(33,289)	(6,149)		
3813	Profit on Revaluation	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(517)</b>	<b>(6,666)</b>	<b>(20,000)</b>	<b>(33,289)</b>			
	<b>Total Unclassified</b>	<b>92</b>	<b>(664)</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Property and Services</b>	<b>(186,403)</b>	<b>2,501</b>	<b>(1,788)</b>	<b>(40,965)</b>			

## List of Accounts Paid - October 18

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4977	18/10/2018	Petty Cash	-424.40
4978	31/10/2018	Licensing Services Firearms	-126.00
DD16200.1	03/10/2018	Westpac Geraldton	-65.91
DD16201.1	02/10/2018	LGSP	-7,723.20
DD16201.2	02/10/2018	Hostplus Superannuation	-301.98
DD16201.3	02/10/2018	Rest Superannuation	-232.89
DD16201.4	02/10/2018	Australian Super	-1,021.52
DD16201.5	02/10/2018	Wealth Personal Superannuation and Pension Fund	-519.14
DD16201.6	02/10/2018	GESB	-50.94
DD16201.7	02/10/2018	Prime Super	-214.22
EFT22355	12/10/2018	Synergy	-892.35
EFT22356	12/10/2018	Water Corporation	-660.56
EFT22357	12/10/2018	Afgr (Waltons)	-5,379.00
EFT22358	12/10/2018	Aussie Tree Services	-3,162.54
EFT22359	12/10/2018	Australia Post	-283.81
EFT22360	12/10/2018	Baba Marda Road Services	-937.75
EFT22361	12/10/2018	Bolts R Us	-273.48
EFT22362	12/10/2018	Courier Australia - Toll Ipec	-42.69
EFT22363	12/10/2018	Five Star Business Equipment And Communications	-642.62
EFT22364	12/10/2018	GHD Pty Ltd	-811.36
EFT22365	12/10/2018	Geraldton Sign Makers	-600.60
EFT22366	12/10/2018	Geraldton Trophy Centre	-15.00
EFT22367	12/10/2018	Guardian Print & Graphics	-1,395.00
EFT22368	12/10/2018	Hersey	-3,536.61
EFT22369	12/10/2018	IRIS Consulting Pty Ltd	-420.00
EFT22370	12/10/2018	Keith Gregory Bobcat Hire	-5,456.00
EFT22371	12/10/2018	Landgate	-2,273.00
EFT22372	12/10/2018	Miralec	-532.40
EFT22373	12/10/2018	Queens Supa IGA Supermarket	-433.18
EFT22374	12/10/2018	Refuel Australia	-22,608.73
EFT22375	12/10/2018	Stewart & Heaton Clothing Co Pty Ltd.	-5.60
EFT22376	12/10/2018	Verlinden's Electrical Geraldton	-634.15
EFT22377	17/10/2018	Australian Taxation Office	-21,255.00
EFT22378	18/10/2018	FP Annee	-153.07
EFT22380	18/10/2018	Wisteria Moon	-124.35
EFT22383	25/10/2018	Courier Australia - Toll Ipec	-12.32
EFT22384	25/10/2018	Echelon Australia Pty Ltd - Lgis Risk Management	-1,980.00
EFT22385	25/10/2018	Great Northern Rural Services	-1,526.80
EFT22386	25/10/2018	Landmark	-4,032.29
EFT22387	25/10/2018	Local Community Insurance Services	-1,800.82
EFT22388	25/10/2018	Local Government Insurance Services WA	-47,421.60
EFT22389	25/10/2018	Magor Swartz Pty Ltd	-8,316.00
EFT22390	25/10/2018	Midwest Fire Protection Service- Deltazone	-440.00
EFT22391	25/10/2018	Miles Glass & Fly Screens Pty Ltd	-693.00
EFT22392	25/10/2018	Mood 4 Food	-605.00
EFT22393	25/10/2018	Shire of Chapman Valley	-20.00
EFT22394	25/10/2018	TeletracNavman Australia	-769.45

### List of Accounts Paid - October 18

Chq/EFT	Date	Name	Amount
EFT22395	25/10/2018	Think Water Geraldton	-31.10
EFT22396	25/10/2018	Universal Wreckers	-220.00
EFT22397	25/10/2018	Western Resource Recovery Pty Ltd	-483.50
EFT22398	25/10/2018	Yuna P & C Association	-420.00
EFT22399	29/10/2018	City of Greater Geraldton	-1,320.00
EFT22400	29/10/2018	MM Electrical Merchandising	-291.50
EFT22401	29/10/2018	Node1Internet	-169.95
EFT22402	29/10/2018	Telstra	-996.57
EFT22403	31/10/2018	Afgri (Waltons)	-651.58
EFT22404	31/10/2018	Aussie Natural Spring Water	-298.00
EFT22405	31/10/2018	Battery Mart	-599.50
EFT22406	31/10/2018	Boc Limited	-112.98
EFT22407	31/10/2018	Bridgestone Tyre Centre	-3,688.00
EFT22408	31/10/2018	Bunnings Group Limited	-845.26
EFT22409	31/10/2018	Cadgroup Australia Pty Ltd	-3,008.50
EFT22410	31/10/2018	Champion Bay Settlements	-1,839.54
EFT22411	31/10/2018	Coates Hire Operations Pty Ltd	-471.39
EFT22412	31/10/2018	Covs Parts Pty Ltd	-66.87
EFT22413	31/10/2018	D-trans	-3,108.34
EFT22414	31/10/2018	Department Of Fire And Emergency Services	-820.00
EFT22415	31/10/2018	Geraldton Ag Services	-373.77
EFT22416	31/10/2018	Geraldton Bobcat	-550.00
EFT22417	31/10/2018	Geraldton Lock And Key	-112.20
EFT22418	31/10/2018	Geraldton Mower & Repair Specialists	-1,549.00
EFT22419	31/10/2018	Hosexpress	-1,753.39
EFT22420	31/10/2018	Ivey Contracting	-9,614.00
EFT22421	31/10/2018	JLW Engineering	-88.00
EFT22422	31/10/2018	Jason Signmakers	-7,153.85
EFT22423	31/10/2018	Landgate	-102.80
EFT22424	31/10/2018	Lenane Holdings Pty Ltd	-23,826.00
EFT22425	31/10/2018	Magor Swartz Pty Ltd	-6,063.75
EFT22426	31/10/2018	Market Creations	-4,311.63
EFT22427	31/10/2018	Midwest Chemical & Paper	-219.30
EFT22428	31/10/2018	Miralec	-1,122.00
EFT22429	31/10/2018	Nabawa Valley Tavern	-833.35
EFT22430	31/10/2018	Pirtek Geraldton	-1,239.23
EFT22431	31/10/2018	Purcher International	-935.39
EFT22432	31/10/2018	Quantum Surveys	-550.00
EFT22433	31/10/2018	Statewide Bearings	-385.60
EFT22434	31/10/2018	Sun City Plumbing	-432.30
EFT22435	31/10/2018	Sunset IGA	-118.44
EFT22436	31/10/2018	Totally Work Wear	-468.71
EFT22437	31/10/2018	Toxfree	-12,090.02
EFT22438	31/10/2018	Truckline	-116.82
EFT22439	31/10/2018	Westrac Pty Ltd	-3,018.39
EFT22440	31/10/2018	Winc. (Staples Australia Pty Limited)	-292.44
			<b>-\$ 247,589.29</b>

### List of Accounts Paid - October 18

Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
EFT22349	12/10/2018	Building and Construction Industry Training Fund	-741.75
EFT22350	12/10/2018	Department of Mines, Industry Regulation & Safety	-508.75
EFT22351	12/10/2018	Fionna Sturgeon	-530.00
EFT22352	12/10/2018	Sam Scott	-480.00
EFT22353	12/10/2018	Shire of Chapman Valley	-63.25
EFT22354	12/10/2018	Yacht Club Hockey Club	-700.00
EFT22382	25/10/2018	Jen Caudry	-530.00
EFT22441	31/10/2018	Cassie Seppala	-530.00
EFT22442	31/10/2018	Glory Hall	-530.00
			<b>-\$ 2,290.00</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 31st October 2018**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	33,825.13
Balance as per Cash at Bank Account GL 170000	3,138,539.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$3,172,364.58</b>

**BANK**

Business Account (Account No 000040)	33,951.13
Investment Account (Account No 305784)	1,138,539.45
Investment Account (Account No 502999)	2,000,000.00
Term Deposit	-
	<b>3,172,490.58</b>
Less Outstanding Payments	126.00
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$3,172,364.58</b>

Difference Check 0.00

Completed by:

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

01/11/18  
 Date

Reviewed by:

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

9/11/2018  
 Date

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

Facility Number  
 00018023 20000001  
 Payment Due Date  
 31 October 2018  
 Closing Balance  
 \$821.87  
**This amount will be swept from a nominated account.**

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

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

<b>Company Name</b> Shire Of Chapman Valley	<b>Number of Cards</b> 2	<b>Annual % Rate</b> 15.65%
<b>Contact Name</b> The Shire Clerk	<b>Facility Number</b> 00018023 20000001	<b>Credit Limit</b> 10,000
<b>Statement From</b> 21 Sep 2018	<b>Statement To</b> 21 Oct 2018	<b>Payment Due Date</b> 31 Oct 2018
<b>Opening Balance</b> 65.91	<b>Closing Balance</b> 821.87	<b>Available Credit</b> 9,178.13

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
65.91	65.91 -	821.87	0.00	0.00	0.00	821.87	0.00



S001227 / M000446 / 293 / CN1VP4P1

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

**CARDHOLDER TRANSACTION DETAILS**

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,178.13

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 OCT	<b>Payments</b> AUTOMATIC PAYMENT	44.71-	
	<b>Sub Total:</b>	<b>44.71-</b>	
03 OCT	<b>Purchases</b> SKEETAS RESTAURANT & GERALDTON AUS ✓ EATING PLACES, RESTAURANTS	19.70	GL104620 Mtg Moresby Range Trail
04 OCT	SP * ROESZLERENGRAVING MULGRAVE AUS ✓ COMPUTER SOFTWARE <i>seals</i>	78.50	GL105420 Printing Common Seal
10 OCT	QANTAS AIRWAYS LTD MASCOT AUS ✓ QANTAS	455.20	GL106320 Training Flights
09 OCT	PERTH CENTRAL CITY STA WEST PERTH AUS ✓ HOTELS, MOTELS, RESORTS - LO	268.47	GL106320 Training Accommodation
	<b>Sub Total:</b>	<b>821.87</b>	

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
44.71	44.71 -	821.87	0.00	0.00	0.00	821.87	0.00



S001228 / M000446 / 293 / CN1VP4P1



# Corporate Card Statement

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

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

Date

26/10/18

Transactions examined and approved.

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

Date

26/10/18

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

**CARDHOLDER TRANSACTION DETAILS**

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	4,000.00

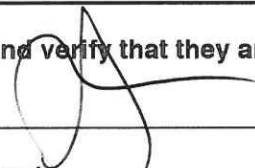
For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 OCT	<b>Payments</b> AUTOMATIC PAYMENT	21.20-	
	<b>Sub Total:</b>	<b>21.20-</b>	


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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
21.20	21.20 -	0.00	0.00	0.00	0.00	0.00	0.00

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

Cardholder Signature  Date 26/10/18

Transactions examined and approved.

Manager/Supervisor Signature  Date 26/10/2018



S001229 / M000446 / 293 / CN1VP4P1