



SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 11th September 2019
Prepared by: Dianne Raymond
Reviewed by: Maurice Battilana

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

KEY INFORMATION

Items of Significance

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

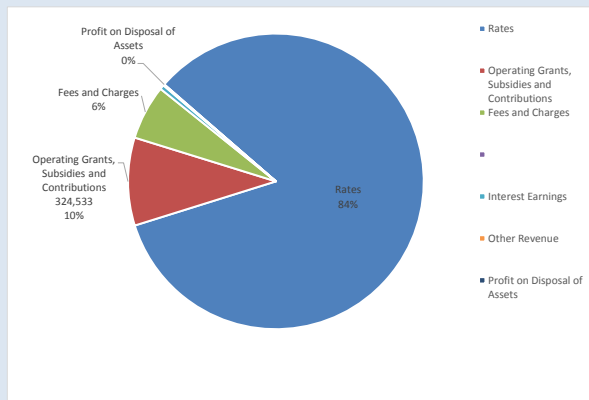
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	0.00%	184,021	0	0	-
Plant & Equipment	1.70%	520,600	0	8,836	(8,836)
Infrastructure - Roads	15.49%	2,110,840	769,400	327,024	442,376

* Note: % Compares current ytd actuals to annual budget

Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 4,023,836	\$ 4,168,071
Cash and Equivalent - Unrestricted	\$ 3,432,817	\$ 3,907,560
Cash and Equivalent - Restricted	\$ 755,359	\$ 875,291
Receivables - Rates	\$ 731,529	\$ 667,537
Receivables - Other	\$ 27,686	\$ 7,350
Payables	\$ 154,889	\$ 378,734

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

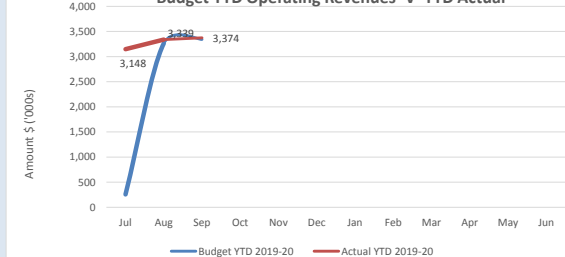
OPERATING REVENUE



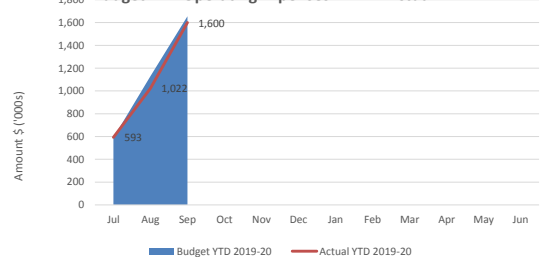
OPERATING EXPENSES



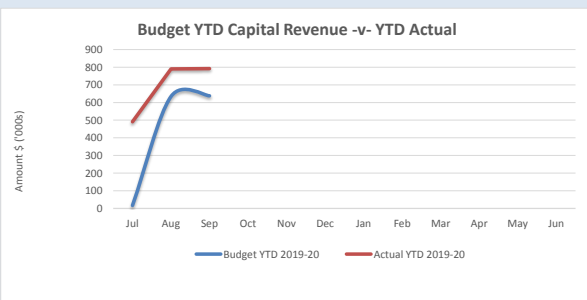
Budget YTD Operating Revenues -v- YTD Actual



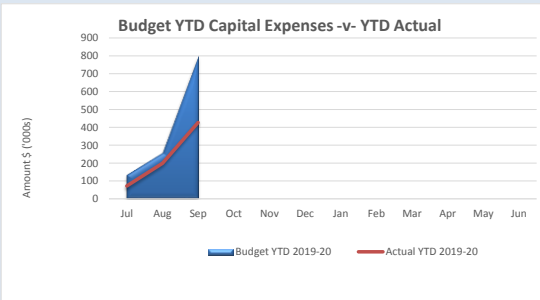
Budget YTD Operating Expenses -v- YTD Actual



Capital Revenue



Capital Expense



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Governance		1,200	300	3,840	3,540	1180%	▲
General Purpose Funding - Rates	5	2,826,721	2,826,721	2,827,357	636	0%	
General Purpose Funding - Other		522,817	145,686	155,431	9,745	7%	
Law, Order and Public Safety		30,685	0	1,118	1,118		
Health		5,764	3,126	2,808	(318)	(10%)	
Housing		0	0	0	0		
Community Amenities		182,727	155,079	158,317	3,238	2%	
Recreation and Culture		217,464	50,993	58,231	7,238	14%	
Transport		134,435	130,312	142,699	12,387	10%	
Economic Services		21,770	8,030	6,656	(1,374)	(17%)	
Other Property and Services		70,500	22,003	18,196	(3,807)	(17%)	
		4,014,082	3,342,250	3,374,653	32,403	1%	
Expenditure from operating activities							
Governance		(426,944)	(168,094)	(99,602)	68,492	41%	▲
General Purpose Funding		(130,230)	(28,165)	(27,066)	1,099	4%	
Law, Order and Public Safety		(265,058)	(68,976)	(54,939)	14,037	20%	▲
Health		(37,110)	(500)	(80)	420	84%	
Education and Welfare		(2,000)	(7,028)	(2,791)	4,237	60%	
Housing		(71,480)	(15,912)	(8,395)	7,517	47%	
Community Amenities		(721,884)	(183,483)	(168,332)	15,151	8%	
Recreation and Culture		(892,857)	(215,518)	(210,198)	5,320	2%	
Transport		(4,234,091)	(876,146)	(939,507)	(63,361)	(7%)	
Economic Services		(344,546)	(85,043)	(77,729)	7,314	9%	
Other Property and Services		(68,711)	(6,290)	(11,434)	(5,144)	(82%)	
		(7,194,911)	(1,655,155)	(1,600,073)	55,082	3%	
Operating activities excluded from budget							
Add Back Depreciation		3,132,359	783,090	818,117	35,027	4%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,775)	2,485,380	2,599,107			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	565,675	714,205	148,530	26%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	52,000	60,671	8,671	17%	
Capital Acquisitions	7	(2,815,461)	(769,400)	(335,861)	433,539	56%	▲
Amount attributable to investing activities		(1,243,008)	(151,725)	439,015			
Financing Activities							
Transfer from Reserves	9	402,381	20,188	17,000	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	(31,697)	0	0%	
Transfer to Reserves	9	(235,290)	(822)	(59,673)	(58,851)	(7159%)	▼
Amount attributable to financing activities		98,465	(12,331)	(74,370)			
Closing Funding Surplus(Deficit)	1(b)	(0)	3,525,642	4,168,071			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. threshold. Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2019

STATUTORY REPORTING PROGRAMS

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Rates	5	2,826,721	2,826,721	2,827,357	636	0%	
Operating Grants, Subsidies and Contributions	10	784,465	290,148	324,533	34,385	12%	▲
Fees and Charges		311,307	204,010	201,547	(2,463)	(1%)	
Interest Earnings		53,290	18,418	16,465	(1,953)	(11%)	
Other Revenue		11,800	2,953	3,387	434	15%	
Profit on Disposal of Assets	6	26,500	0	1,364	1,364		
		4,014,083	3,342,250	3,374,653	32,402	1%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(414,678)	(431,994)	(17,316)	(4%)	
Materials and Contracts		(1,698,891)	(321,400)	(215,789)	105,611	33%	▲
Utility Charges		(54,917)	(11,529)	(11,691)	(162)	(1%)	
Insurance Expenses		(182,375)	(97,044)	(110,043)	(12,999)	(13%)	▼
Interest Expenses		(5,898)	(2,216)	(2,080)	136	6%	
Depreciation on Non-Current Assets		(3,132,359)	(783,090)	(818,117)	(35,027)	(4%)	
Loss on Disposal of Assets	6	(15,195)	(15,195)	(7,774)	7,421	49%	
Other Expenditure		(123,430)	(10,003)	(2,585)	7,418	74%	
		(7,194,911)	(1,655,155)	(1,600,073)	55,082	3%	
Operating activities excluded from budget							
Add back Depreciation		3,132,359	783,090	818,117	35,027	4%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,774)	2,485,380	2,599,107			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	565,675	714,205	148,530	26%	▲
Realisation/Proceeds from Disposal of Assets	6	78,500	52,000	60,671	8,671	17%	
Capital acquisitions	7	(2,815,461)	(769,400)	(335,861)	433,539	56%	▲
Amount attributable to investing activities		(1,243,008)	(151,725)	439,015			
Financing Activities							
Transfer from Reserves	9	402,381	20,188	17,000	(3,188)	(16%)	
Repayment of Debentures	8	(68,626)	(31,697)	(31,697)	0	(0%)	
Transfer to Reserves	9	(235,290)	(822)	(59,673)	(58,851)	7159%	
Amount attributable to financing activities		98,465	(12,331)	(74,370)			
Closing Funding Surplus (Deficit)	1(b)	0	3,525,642	4,168,071			

KEY INFORMATION

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

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

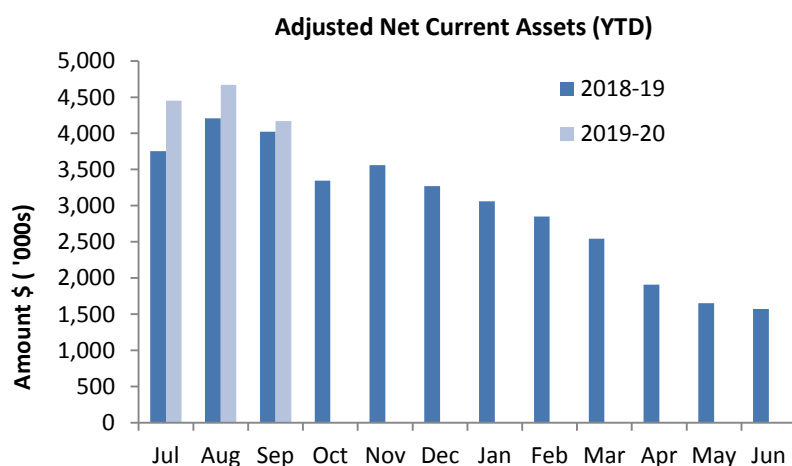
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 30 Sep 2018	Year to Date Actual 30 Sep 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	3,432,817	3,907,560
Cash Restricted	3	832,618	755,359	875,291
Receivables - Rates	4	93,429	731,529	667,537
Receivables - Other	4	8,397	27,686	7,350
Interest / ATO Receivable / Prepaid Expenses		1,228	0	0
Inventories		4,222	1,912	4,221
		2,454,503	4,949,303	5,461,958
Less: Current Liabilities				
Payables		(416,517)	(154,889)	(378,734)
Provisions - employee		(423,049)	(314,497)	(423,049)
ATO Payables		(1,050)	(15,219)	(39,863)
		(840,616)	(484,605)	(841,646)
Unadjusted Net Current Assets		1,613,887	4,464,698	4,620,312
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(755,359)	(875,291)
Add: Provisions - employee		423,049	314,497	423,049
Adjusted Net Current Assets		1,204,318	4,023,836	4,168,071

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$4.17 M

Last Year YTD

Surplus(Deficit)

\$4.02 M

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

TRADE AND OTHER PAYABLES

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

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

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	3,540	1180%	▲	Permanent	LGIS Insurance policy credit
Recreation and Culture	7,238	14%	▲	Timing	Camping fees and Grant funding
Transport	12,387	10%	▲	Timing	Grant funding
Expenditure from operating activities					
Governance	68,492	41%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	14,037	20%	▼	Timing	Trainee Ranger yet to be appointed
Community Amenities	15,151	8%	▼	Timing	Domestic Rubbish contractor expenses
Transport	(63,361)	(7%)	▲	Timing	Maintenance grading
Investing Activities					
Non-operating Grants, Subsidies and Contributions	148,530	26%	▲	Timing	R2R Grant funding included all Dartmoor & East Nabawa
Capital Acquisitions	433,539	56%	▼	Timing	Refer Note 7
Financing Activities					
Transfer to Reserves	(58,851)	(7159%)	▼		Transferred proceeds for sale of house & Unspent Grant Reserve for CCTV

KEY INFORMATION

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

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

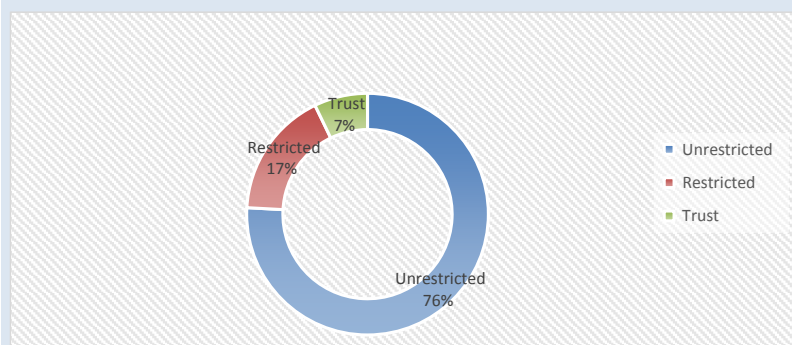
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	(17,372)			(17,372)	Westpac	At Call
Municipal Investment Account	3,924,233			3,924,233	Westpac	At Call
Reserve Fund - Leave		115,603		115,603	Westpac	At Call
Reserve Fund - Water		14,231		14,231	Westpac	At Call
Reserve Fund - Office & Equipment		39,726		39,726	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,713		256,713	Westpac	At Call
Reserve Fund - Legal		39,998		39,998	Westpac	At Call
Reserve Fund - Land Development		52,052		52,052	Westpac	At Call
Reserve Fund - Roadworks		102,105		102,105	Westpac	At Call
Reserve Fund - Landcare		15,841		15,841	Westpac	At Call
Reserve Fund - Building		208,993		208,993	Westpac	At Call
Reserve Fund - Unspent Grants		30,029		30,029	Westpac	At Call
Trust Bank Account			100,566	100,566	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			141,918	141,918	Westpac	28-Nov-19
TD 454202 - Wokarena Intersection Upgrade			125,935	125,935	Westpac	28-Nov-19
Total	3,907,560	875,291	368,419	5,151,270		

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$5.15 M	\$3.91 M

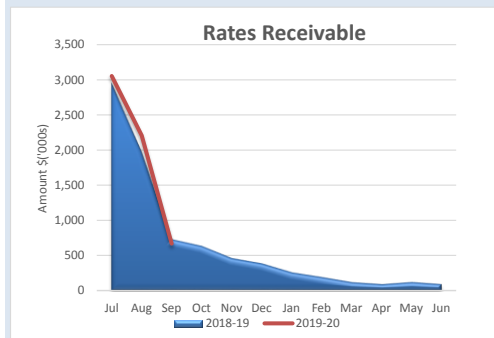
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	30 Sep 19
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,827,357
<u>Less</u> Collections to date	(2,751,477)	(2,252,892)
Equals Current Outstanding	93,072	667,537
Net Rates Collectable	93,072	667,537
% Collected	97.29%	77.14%

KEY INFORMATION

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

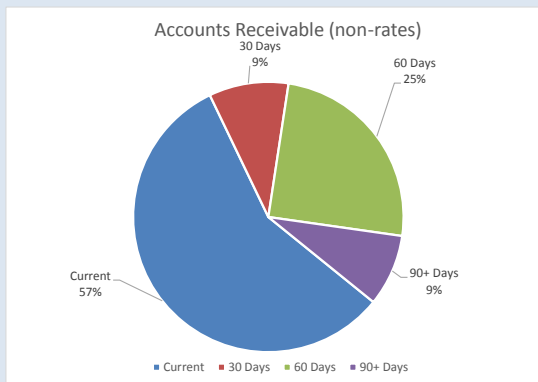


Collected	Rates Due
77%	\$667,537

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	4,193	700	1,826	631	7,350
Percentage	57%	10%	25%	9%	
Balance per Trial Balance					
Sundry debtors					7,350
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					7,350
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



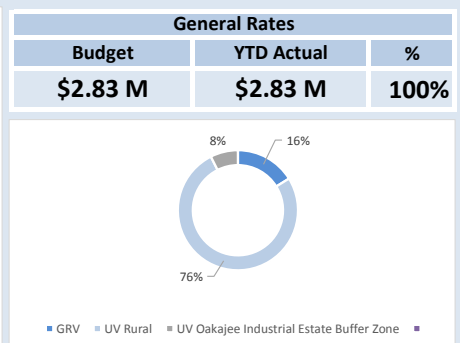
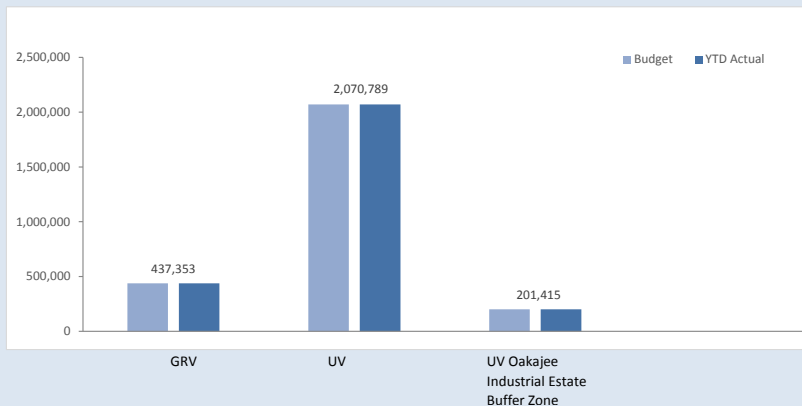
Debtors Due
\$7,350
Over 30 Days
43%
Over 90 Days
9%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual			
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	491	266	438,109
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	(640)	-180	2,069,969
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
Minimum Payment	Minimum \$										
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
Sub-Totals		898	195,784,676	2,852,857	0	0	2,852,857	2,853,557	-149	86	2,853,493
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
Amount from General Rates							2,826,721				2,827,357
Ex-Gratia Rates							0				
Total General Rates							2,826,721				2,827,357
Totals							2,826,721				2,827,357

SIGNIFICANT ACCOUNTING POLICIES

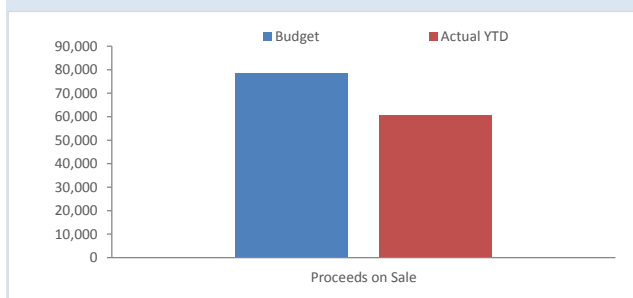
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Housing								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	67,081	59,307	0	(7,774)
	Transport								
25	P0006 JD Mower	0	1,500	1,500	0	0	1,364	1,364	0
P34	Depot Ute	0	10,000	10,000	0	0	0	0	0
P31	L/Hand Ute	0	10,000	10,000	0	0	0	0	0
P32	Works Ute	0	5,000	5,000	0	0	0	0	0
				0	0	0	0	0	0
		67,195	78,500	26,500	(15,195)	67,081	60,671	1,364	(7,774)

KEY INFORMATION



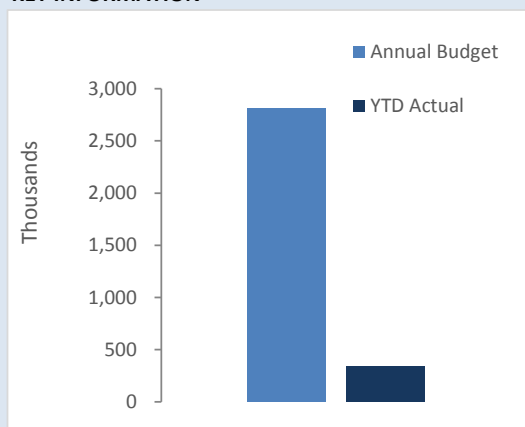
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$60,671	77%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	0	0	0
Plant, Tools & Equipment	520,600	0	8,836	8,836
Infrastructure - Roads	2,110,840	769,400	327,024	(442,376)
Capital Expenditure Totals	2,815,461	769,400	335,861	(433,539)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	565,675	714,205	148,530
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	52,000	60,671	8,671
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,740	151,725	(439,015)	(590,740)
Capital Funding Total	2,815,461	769,400	335,861	(433,539)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

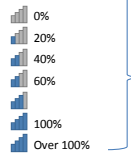


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.82 M	\$0.34 M	12%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$0.71 M	48%

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

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total
Level of Completion Indicators



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

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

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

	Account Number	Annual Budget	YTD Budget	YTD Actual	YTD BUDGET Variance (Under)/Over	Comments
Capital Expenditure						
Buildings						
0.00	Nabawa Cemetery	21,000	0	0		Reduced Septic System type toilet similar to Fig Tree Reserve. 0 Commence new calendar year.
0.00	Nanson showgrounds 3 Phase Power	50,000	0	0		Nanson Showgrounds Master Plan - Supply of 3 Phase Power. 0 October concdpt Forum
0.00	Bill Hemsley Park Activation Project	84,771	0	0		BHP Activation Lotterywest Grant 3 components Walk Trails, 0 Exercise Equipment and BBQ. October Concept Forum
0.00	Bill Hemsley Park Masterplan	12,000	0	0		BHP Masterplan - Install Bollards and BBQ as per Masterplan 0 (BBQ will be purchased with Lotterywest grant funding above \$7k)
0.00	Nabawa Recreation Centre	16,250	0	0		Bar Upgrades CVFC requested works yet to commence, quotes pending.
0.00	Buildings Total	184,021	0	0	0	
Plant & Equipment						
0.00	Traffic Counters	10,600	0	0		0 Yet to proceed with acquisition Tender specifications progressing, Nov/Dec tender advertising to
0.00	Tip Truck 6 Wheeler	299,000	0	0		0 acquire a 2020 compliance plate replacement
0.00	MWS Light Vehicle	57,000	0	0		0 Quotes new calendar year
0.30	Ride on Mower	29,000	0	8,836	(8,836)	Purchase completed under budget
0.00	L/Hand Light Vehicle	50,000	0	0		0 Quotes new calendar year
0.00	Works Depot Light Vehicle	30,000	0	0		0 Quotes new calendar year
0.00	Tow along Broom Sweeper	45,000	0	0		0 Yet to proceed with acquisition
0.02	Plant & Equipment Total	520,600	0	8,836	(8,836)	
Infrastructure - Roads						
0.57	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	547,372	547,372	311,535	235,837	Seal pending
0.03	Valentine Road - Upgrade from gravel to 7.2m wide seal	489,078	222,027	15,489	206,538	Commenced
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	449,048	0	0		0 Yet to commence
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.4	433,181	0	0		0 Yet to commence
0.00	Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd	101,409	0	0		0 Yet to commence
0.00	Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe C	90,752	0	0		0 Yet to commence
0.15	Infrastructure - Roads Total	2,110,840	769,400	327,024	442,376	
0.12	Grand Total	2,815,461	769,400	335,861	433,539	

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars	30/06/2019	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	2,320	9,491	12,131	4,960	216	815
Loan 98 - Bill Hemsley Park	123,132	0	0	19,855	39,972	103,277	83,160	1,625	4,059
Transport									
Loan 96- Plant	0	0	0	0	0	0	0	0	0
Loan 97- Plant	19,163	0	0	9,522	19,162	9,641	1	239	524
	0	0	0	0	0	0	0	0	0
	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398
Total	156,746	0	0	31,697	68,626	125,049	88,120	2,080	5,398

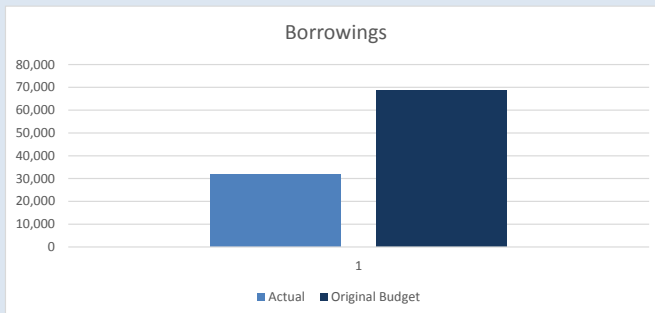
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Principal Repayments

\$31,697

Interest Earned

\$16,465

Reserves Bal

\$.88 M

Interest Expense

\$2,080

Loans Due

\$.13 M

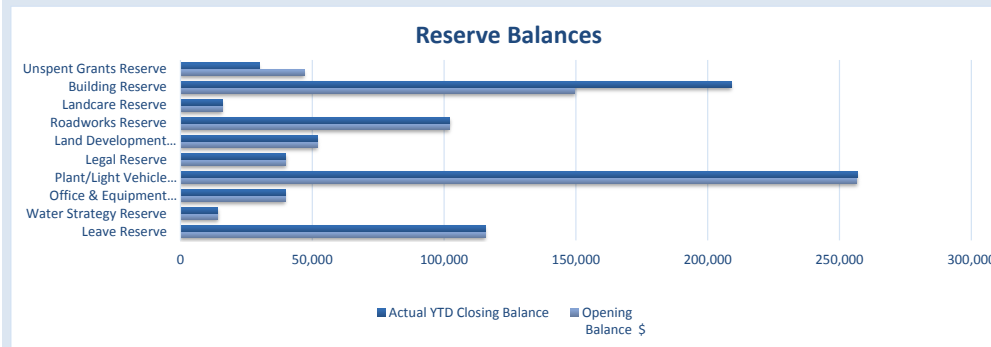
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,552	540	51	30,000	0	(50,100)	0	95,992	115,603
Water Strategy Reserve	14,225	60	6	0	0	0	0	14,285	14,231
Office & Equipment Reserve	39,708	180	18	0	0	(10,000)	0	29,888	39,726
Plant/Light Vehicle Reserve	256,599	900	114	150,000	0	(255,268)	0	152,231	256,713
Legal Reserve	39,980	180	18	0	0	0	0	40,160	39,998
Land Development Reserve	52,028	300	23	0	0	0	0	52,328	52,052
Roadworks Reserve	102,060	420	45	0	0	0	0	102,480	102,105
Landcare Reserve	15,834	60	7	0	0	(15,000)	0	894	15,841
Building Reserve	149,618	650	68	52,000	59,307	(25,000)	0	177,268	208,993
Unspent Grants Reserve	47,013	0	16	0	0	(47,013)	(17,000)	0	30,029
	832,617	3,290	366	232,000	59,307	(402,381)	(17,000)	665,526	875,291

KEY INFORMATION



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

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	251,602	62,900	60,649	(2,252)
Grants Commission - Equalisation (General Purpose)	195,384	48,846	62,637	13,791
Ex Gratia Rates	10,041	10,041	10,023	(18)
Governance				
Minor Income Received - Other General	1,200	300	0	(300)
Reimbursements & Contributions	0	0	3,840	3,840
Law, Order and Public Safety				
DFES Grant Income	20,635	0	0	0
Community Amenities				
Grants & Other Income Received	5,000	0	5,000	5,000
Dolby Creek Management Plan Income (gst free)	2,247	0	0	0
Reimbursements & Sundry Income (P of E)	1,000	0	200	200
Cemetery Income (no GST applicable)	650	0	0	0
Cemetery Income (GST Applies)	0	0	336	336
Recreation and Culture				
Grants & Other Income Received	108,771	24,000	24,706	706
Transport				
MRWA Direct Grant.	116,936	116,936	125,058	8,122
Hudson Resources - Dartmoor Road	12,500	12,500	14,525	2,025
Other Property and Services				
Diesel Fuel Rebate Received	45,000	11,250	15,597	4,347
Overpayments/Recoverables - Income	13,500	3,375	1,963	(1,412)
Operating grants, subsidies and contributions Total	784,465	290,148	324,533	34,385
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	456,133	474,400	18,267
R2R (Construction) Income	328,620	109,542	239,805	130,263
Non-operating grants, subsidies and contributions Total	1,493,953	565,675	714,205	148,530
Grand Total	2,278,418	855,823	1,038,738	182,915

KEY INFORMATION

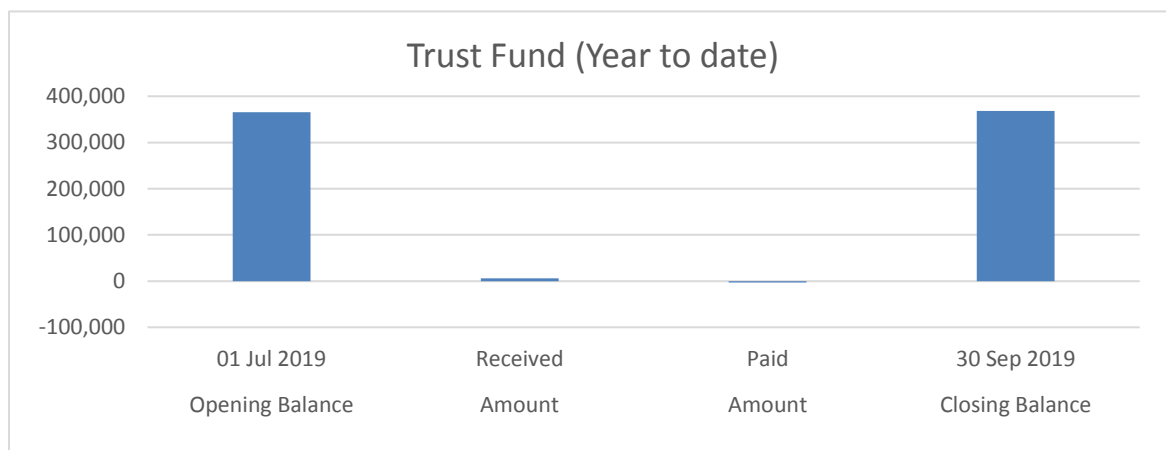
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 30 Sep 2019
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	3,450	(2,820)	4,120
Post Office Deposit	1,462	50	(62)	1,450
Contributions from Sub Divider	353,330	1,531	0	354,861
CTF Levy	276	142	(66)	352
Building Commission	623	682	(308)	997
Refundable Deposit	6,090	0	(40)	6,050
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
Nomination Deposits	0	240	0	240
	365,621	6,094	-3,296	368,419

KEY INFORMATION



NOTE 12

BUDGET AMENDMENTS

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

KEY INFORMATION

Internal working documents Budget by Program				
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-September-2019	30-September-2019	30/06/2020	30/06/2019
Operating Expenditure				
Governance	99,602	168,094	426,944	478,601
General Purpose Funding	27,066	28,165	130,230	114,677
Law, Order and Public Safety	54,939	68,976	265,058	191,216
Education	80	500	2,000	160
Health	2,791	7,028	37,110	16,412
Housing	8,395	15,912	19,480	2,811
Community Amenities	151,332	174,983	721,884	653,414
Recreation and Culture	210,198	215,518	892,857	756,144
Transport	939,507	876,146	4,286,091	4,356,448
Economic Services	77,729	85,043	344,546	310,048
Other Property and Services	11,434	6,290	68,711	188,760
Total Expenditure (E)	1,583,073	1,646,655	7,194,912	7,068,691
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-September-2019	30-September-2019	30/06/2020	30/06/2019
Operating Revenue				
Governance	(3,840)	(300)	(1,200)	(26,808)
General Purpose Funding	(2,982,788)	(2,972,407)	(3,349,538)	(3,734,614)
Law, Order and Public Safety	(1,118)	0	(30,685)	(71,768)
Health	(2,808)	(3,126)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(158,317)	(155,079)	(182,727)	(213,312)
Recreation and Culture	(58,231)	(50,993)	(217,464)	(118,864)
Transport	(856,904)	(695,987)	(1,628,389)	(1,585,124)
Economic Services	(6,656)	(8,030)	(21,770)	(25,306)
Other Property and Services	(18,196)	(22,003)	(70,500)	(110,762)
Total Revenue (R)	(4,088,859)	(3,907,925)	(5,508,036)	(5,897,560)
Operating (Profit)/Loss (R-E)	(2,505,785)	(2,261,270)	1,686,876	1,171,131
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-September-2019	30-September-2019	30/06/2020	30/06/2019
Adjustment for Non-Cash Items				
Depreciation	818,117	783,090	3,132,358	3,132,358
Profit/Loss on Sale of Asset	6,410	15,195	(11,305)	
Movement in accruals	0	0		90,763
Total Non-Cash Items (NC)	824,528	798,285	3,121,053	3,223,121
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	30-September-2019	30-September-2019	30/06/2020	30/06/2019
Capital				
Land and Buildings	0	0	184,021	
Plant and Equipment	25,836	8,500	510,000	726,357
Tools and Equipment	0	0	10,600	
Roads	327,024	769,400	2,110,839	1,430,317
Transfer from Reserves	(17,000)	(20,188)	(402,381)	(258,259)
Transfer to Reserves	59,673	822	235,290	304,026
Repayment of Debentures	31,697	31,697	68,626	99,136
Proceeds from sale of equipment	(1,364)	0	(26,500)	(85,963)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
Total Capital	366,560	738,231	2,638,495	2,215,614
Opening (Surplus)/Deficit	(1,204,318)	(1,204,318)	(1,204,318)	(1,367,942)
<i>End of year adjustments</i>				
<i>Annual Audited Financial Statement Surplus</i>				
Closing (Surplus)/Deficit	(4,168,071)	(3,525,642)	0	(1,204,318)

COA	Rate Revenue	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	5,000	0	0		
0032	Rates Stationary/postage	660	1,475	3,500	3,918	815		
0062	Sundry Expenses	9	25	100	37	16		
0082	Rates - Other Costs.	0	0	500	129	0		
0132	Valuation Expenses	370	382	16,000	24,750	12		
0352	Rates - Administration Allocation	26,026	26,157	104,630	85,934	131		
	Total Operating Expenditure	27,066	28,039	129,730	114,768			
	Operating Revenue							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,827,421)	(2,826,721)	(2,826,721)	(2,729,862)	700		
0010	Rates Written Off	0	0	0	0	0		
0012	Legal Fees GST Free	0	0	(5,000)	(11)	0		
0033	Back Rates	(85)	0	0	(336)	85		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		Timing
0071	Interim Rates Raised	149	0	0	(13,183)	(149)		
0113	Interest - Overdue Rates	(3,838)	(3,126)	(12,500)	(16,351)	712		
0123	Interest - Instalment Payments	(6,289)	(6,970)	(7,500)	(8,056)	(681)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,212)	(4,432)	(5,000)	(5,310)	(220)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,445)	(1,049)	(2,500)	(3,350)	396		
	Total Operating Revenue	(2,853,164)	(2,852,339)	(2,869,262)	(2,786,023)			
	Total Rate Revenue	(2,826,098)	(2,824,300)	(2,739,532)	(2,671,255)			

		30-September-2019	30-September-2019	2019/2020	30-Jun-19			
COA	General Purpose Funding	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	126	500	0	126		
	Operating Revenue							
0201	Legal Reserve Income	(18)	(45)	(180)	(172)	(27)		
0203	Leave Reserve Income	(51)	(135)	(540)	(498)	(84)		
0204	Land Development Reserve Income	(23)	(75)	(300)	(224)	(52)		
0205	Building Reserve Income	(68)	(162)	(650)	(677)	(94)		
0206	Roadworks Reserve Income	(45)	(105)	(420)	(440)	(60)		
0215	Unspent Grants Reserve Income	(16)	0	0	(13)	16		
0223	Water Strategy Reserve Income	(6)	(15)	(60)	(61)	(9)		
0233	Grants Commission - Road Funding	(60,649)	(62,900)	(251,602)	(526,207)	(2,252)		
0243	Computer and Office Equipment Reserve	(18)	(45)	(180)	(171)	(27)		
0253	Grants Commission - (General Purpose)	(62,637)	(48,846)	(195,384)	(388,321)	13,791	*	Grants quarterly payment above budget profile
0273	Plant/Light Vehicle Reserve Income	(114)	(225)	(900)	(933)	(111)		
0453	Interest Received - Municipal Account	(5,972)	(7,500)	(30,000)	(30,805)	(1,528)		
0506	Landcare Reserve Income	(7)	(15)	(60)	(68)	(8)		
	Total Operating Revenue	(129,624)	(120,068)	(480,276)	(948,591)			
	Total General Purpose Income	(129,624)	(119,942)	(479,776)	(948,591)			
	Total General Purpose Funding	(2,955,722)	(2,944,242)	(3,219,308)	(3,619,847)			

COA	Governance	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	0	14,650	0	0		
0182	Subscriptions & Memberships Expense	23,220	22,785	29,625	23,448	(435)		
0192	Members Conference & Training Expenses	7,709	10,500	20,000	6,694	2,791		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	0	0	1,350	230	0		
0232	Consultancy & Legal Expenses	0	5,000	15,000	0	5,000		
0242	Members Sitting Fees.	0	0	75,280	72,805	0		
0252	Members Remuneration Expenses	0	0	4,400	4,255	0		
0262	President & Deputy Allowances.	0	0	12,500	12,500	0		
0272	Council Chambers Repairs & Maintenance	1,200	1,140	9,171	6,959	(60)		
0332	Furniture & Equipment (Opex)	0	9,600	20,100	0	9,600		
0442	Members Administration Allocation	34,702	34,878	139,506	201,162	176		
0462	Meeting & Refreshments Expense	7,593	12,500	35,000	19,671	4,907		
1822	Accounting & Audit Expenses	1,510	16,901	38,000	26,258	15,391	*	Timing
7202	Members Depreciation	0	0	0	3,690	0		
	Total Operating Expenditure	88,799	125,666	426,944	389,226	36,867		
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	88,799	125,666	426,944	389,226	36,867		

COA	Administation	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	9,000	40,272	0		
0222	Fringe Benefits Tax	10,803	11,250	45,000	43,940	447		
0282	Administration SGC 9.50%	14,740	32,283	76,011	54,199	17,543	*	Timing Super Guarantee on leave loading back payment yet to be processed
0292	Admin Salaries Expense	138,939	135,282	541,129	557,219	(3,657)		
0294	Admin Staff Housing Allowance	3,567	3,336	13,342	13,162	(231)		
0312	Admin - Max 3% Council Additional Contr	4,021	3,969	15,874	14,684	(52)		
0362	Accrued Annual Leave - Admin	0	0	0	6,642	0		
0372	Admin Workers Compensation Insurance	6,591	6,479	13,440	12,571	(112)		
0402	Insurance Expense	3,596	4,781	6,117	5,714	1,185		
0415	Realisation on Disposal of Asset	0	0	0	91	0		
0422	Office Gardens Expenses	5,214	8,355	33,414	35,729	3,141		
0432	Admin Building Operations	6,150	7,008	20,593	21,660	858		
0472	Office Expenses - General	1,704	2,499	16,500	11,976	795		
0473	Admin Building Repairs & Maintenance	2,610	303	8,000	9,640	(2,307)		
0482	Office Telephone & Internet Expenses	2,310	4,203	19,800	15,736	1,893		
0492	Advertising Expenses	1,069	2,751	11,000	4,554	1,682		
0502	Computer Hardware Service & Repair	4,603	10,595	45,883	45,330	5,992		
0512	Furniture & Equipment - (Expensed)	0	3,900	10,400	7,169	3,900		
0522	Freight & Postage Expense	269	375	1,500	1,480	106		
0542	Printing & Stationary Expense	4,220	5,001	20,000	19,073	781		
0552	Motor Vehicle Expenses	2,121	1,749	7,000	7,353	(372)		
0562	Administation LSL Expense	12,878	10,464	41,853	3,530	(2,414)		
0592	Admin Allocated to Programs	(289,182)	(291,543)	(1,166,173)	(1,080,596)	(2,361)		
0622	Uniform Expense	162	334	2,003	1,093	172		
0632	Staff Training, Conference and Recruitment	3,239	4,500	28,000	16,630	1,261		
0662	Public Liability Insurance	9,897	9,619	22,861	18,499	(278)		
0682	Consultancy Fees	11,353	18,900	72,400	46,327	7,548		
0702	Bank Fees & Charges	1,632	2,160	8,600	8,240	528		
0712	Occupational Health & Safety	0	1,250	5,000	2,558	1,250		
0722	Accounting Software Operating Expenditure	35,522	35,968	44,827	41,641	446		
7002	Admin Depreciation	12,780	6,657	26,626	44,838	(6,123)		
	Total Operating Expenditure	10,803	42,428	(0)	30,952	31,625		

COA	Adminstration	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	0	(300)	(1,200)	(2,024)	(300)		
0403	Profit on Sale of Asset	0	0	0	289	0		
0573	Reimbursements & Contributions	(3,840)	0	0	(8,240)	3,840		Credit Note LGIS instalment statement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	Total Operating Revenue	(3,840)	(300)	(1,200)	(26,521)	3,540		
	Capital Expenditure / Reserve Transfers							
0351	T/f From Leave Res-admin	0	0	(41,600)	0	0		
0355	Tfr From Building Reserve	0	0	0	(32,961)	0		
0371	T/f From Office Eq Reserve	0	0	(10,000)	0	0		
0564	Building Improvements (CAPEX)	0	0	0	32,961	0		
0405	Proceeds from Disposal of Assets	0	0	0	(118)	0		
4750	Tfr to Leave Reserve	51	135	30,540	498	84		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	18	45	180	171	27		
4780	Tfr to Plant/Light Vehicle Reserve	114	225	900	933	111		
	Total Capital Expenditure / Reserve Transfers	183	405	(19,980)	1,484	222		
	Total Administration	7,146	42,533	(21,180)	5,915	35,387		
	Total Governance/Administration	95,945	168,199	405,764	395,141	72,254		

COA	Fire Prevention	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	2,892	2,850	11,398	10,742	(42)		
0672	Fire Break Inspection Fees	0	0	2,000	1,555	0		
0762	Ranger's Allocation Expenses	6,468	10,605	42,417	22,088	4,137		
0832	ESL - Shire Properties.	0	0	900	820	0		
0882	Fire Prevention Enforcement Expenditure	0	0	1,000	300	0		
1722	Brigades Operating Expenses	14,438	15,753	36,475	30,379	1,315		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	15,010	18,234	72,935	73,668	3,224		
	Total Operating Expenditure	38,807	47,442	167,124	139,551			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(2,000)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	DFES Grant Income	0	0	(20,635)	(29,103)	0		
0743	Operating Grants & Contributions	0	0	0	0	0		
0953	Contributions & Reimbursements	0	0	0	(955)	0		
0883	Fire Prevention Enforcement Income	0	0	(1,000)	0	0		
	Total Operating Revenue	0	0	(26,885)	(36,058)			
	Capital Expenditure / Reserve Transfers							
0745	Transfer from Unspent Grant Reserve	0	0	0	(2,695)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(2,695)			
	Total Fire Prevention	38,807	47,442	140,239	100,799			

COA	Animal Control	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	5,784	5,700	22,797	11,876	(84)		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	0	320	1,000	1,074	320		
0852	Rangers Allocation	6,468	9,216	36,869	22,088	2,748		
	Total Operating Expenditure	12,251	15,236	60,666	36,544			
	Operating Revenue							
0843	Impoundment Fees	(250)	0	(100)	(141)	250		
0853	Dog/Cat Registrations Income	(468)	0	(3,400)	(4,369)	468		
0863	Fines & Penalties	(400)	0	(300)	(1,200)	400		
	Total Operating Revenue	(1,118)	0	(3,800)	(5,710)			
	Total Animal Control	11,134	15,236	56,866	30,834			

COA	Other Law, Order and Public Safety	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	3,881	9,216	36,869	13,252	5,336		
0962	Misc. Expenses - Other Law and Order	0	99	400	31	99		
	Total Operating Expenditure	3,881	9,315	37,269	13,283			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	3,881	9,315	37,269	13,283			

COA	Rangers Expenses	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0152	Provision for LSL	0	0	15,000	(1,956)	0		
0772	Trainee Ranger Expense	0	12,498	50,000	0	12,498	*	Trainee Ranger recruitment in progress, will be over 2 financial years
0872	Rangers Superannuation - Council 3%	0	69	279	0	69		
0892	Salary & Wages Expense-Rangers	19,930	20,640	82,564	73,928	710		
0912	Rangers Workers Compensation Insurance	759	774	1,548	1,442	15		
0922	Rangers Superannuation SGC 9.50%	1,842	1,950	7,794	6,697	108		
0932	Conference & Training	0	249	1,000	0	249		
0982	Rangers Expense	3,338	2,449	8,400	9,694	(889)		
1012	Tools & Equipment - Low Value	0	249	1,000	0	249		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(25,870)	(41,895)	(167,585)	(88,566)	(16,025)	*	Budget profile timing includes Trainee Ranger
	Total Operating Expenditure	0	(3,017)	0	0			
	Operating Revenue							
0773	Grant Revenue Ranger Services	0	0	0	(30,000)	0		
	Capital Expenditure / Reserve Transfers							
1804	Transfer to Unspent Grant Reserve (Ranger Service)	0	0	0	30,013	0		
1805	Transfer from Unspent Grant Reserve (Ranger Service)	0	0	(30,013)	0	0		
0875	Tfr from Leave Reserve	0	(3,188)	(8,500)	0	(3,188)		
	Total Capital Expenditure / Reserve Transfers	0	(3,188)	(38,513)	30,013			
	Total Rangers Expenses	0	(6,205)	(38,513)	13			
	Total Law, Order and Fire Safety	53,821	65,788	195,860	144,929			

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

COA	Health Inspection and Administration	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
1282	Ranger Allocation - Pool Inspections Expense	2,328	5,028	20,110	8,168	2,700		
1292	Health Expenses General	463	2,000	17,000	4,751	1,537		
	Total Operating Expenditure	2,791	7,028	37,110	12,919			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,605)	(1,470)	(1,470)	(1,512)	135		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(118)	(354)	(1,770)	(1,888)	(236)		
1583	Health Administration Fees	(331)	(548)	(1,770)	(2,168)	(217)		
	Total Operating Revenue	(2,808)	(3,126)	(5,764)	(6,322)			
	Total Health Inspection and Administration	(17)	3,902	31,346	6,596		0	

COA	Housing	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	392	381	2,940	1,465	(11)		
2542	Housing Other Depreciation	229	336	1,345	1,345	107		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	Total Operating Expenditure	8,395	15,912	19,480	2,811			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	0	0	0	(4,680)	0		
	Total Operating Revenue	0	0	0	(4,680)			
	Capital Expenditure / Reserve Transfers							
0815	REALISATION ON DISPOSAL OF ASSET	59,307	52,000	52,000	0	(7,307)		
2550	Tfr to Building Reserve	59,375	162	52,650	677	(59,213)	*	Budget profile timing - proceed sale of house transferred Sept 19
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	Total Capital / Reserves	59,375	162	52,650	677			
	Total Housing	67,770	16,074	72,130	(1,192)			

COA	Sanitation - Household Refuse	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	22,217	36,450	145,800	131,443	14,233	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	755	750	2,996	2,996	(5)		
1792	Refuse Site Repairs & Maintenance	12,195	3,607	26,017	11,894	(8,588)		Nabawa tip works, included upgrade to CCTV cameras and replacements
2502	Domestic Rubbish - Admin Allocation	11,567	11,637	46,550	42,967	70		
	Total Operating Expenditure	46,735	52,444	221,363	189,300			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(151,605)	(148,830)	(148,830)	(145,190)	2,775		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	Total Operating Revenue	(151,605)	(148,830)	(148,830)	(153,338)			
	Total Sanitation - Household Refuse	(104,870)	(96,386)	72,533	35,963			

COA	Sanitation - Other	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1882	Parks & Gardens Rubbish Collection Expenses	2,431	1,932	8,720	8,416	(499)		
1912	Other Waste Management Expenses	4,337	1,251	5,000	0	(3,086)		
1922	Depn - Other Sanitation	101	0	0	485	(101)		
	Total Operating Expenditure	6,869	3,183	13,720	8,901			
	Capital Expenditure / Reserve Transfers							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	Total Sanitation - Other	6,869	3,183	13,720	8,901			

COA	Protection of Environment	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	200	501	2,000	200	301		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	1,401	0	2,247	3,163	(1,401)		
	Total Operating Expenditure	1,601	501	19,247	3,363			
	Operating Revenue							
2923	Dolby Creek Management Plan Income (gst free)	0	0	(2,247)	(3,163)	0		
2933	Reimbursements & Sundry Income (P of E)	(200)	0	(1,000)	0	200		
	Total Operating Revenue	(200)	0	(3,247)	(3,163)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2080	Tfr to Landcare Reserve	7	15	60	68	8		
	Total Capital Expenditure / Reserve Transfers	7	15	(14,940)	68			
	Total Protection of Environment	1,408	516	1,060	268			

COA	Town Planning and Regional Development	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0162	Provision for LSL	0	0	15,000	4,402	0		
0942	Town Planning Depreciation	4,310	0	0	0	(4,310)		
1992	Planning Consultancy Expenses	1,508	7,000	33,000	11,027	5,493		
2102	Workers Compensation Insurance	1,196	1,220	2,440	2,127	24		
2112	Salary & Wages Expense-T/Plan	34,939	32,823	131,293	126,780	(2,116)		
2122	Superannuation - Council Maximum of 3%	1,044	966	3,862	3,729	(78)		
2132	Superannuation - SGC 9.50%	3,305	3,057	12,231	11,810	(248)		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	999	4,000	873	999		
2202	Town Planners Expenses	272	249	1,000	767	(23)		
2222	Motor Vehicle Expenses	1,532	1,749	7,000	4,806	217		
2232	Legal Expenses - Town Planners	0	5,000	15,000	4,573	5,000		
2242	Engineering Expenses	0	5,000	15,000	6,749	5,000		
2252	Advertising Expenses	4,185	375	1,500	638	(3,810)		
3012	Admin Allocation Expenses	8,675	8,550	34,195	42,967	(125)		
7052	Surveying & Land Expenses	5,409	7,500	30,000	13,778	2,091		
7072	Planning Projects - Expenses	0	0	10,000	0	0		
	Total Operating Expenditure	66,375	74,488	315,521	236,317			
	Operating Revenue							
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(1,176)	(2,499)	(10,000)	(14,360)	(1,323)		
2243	Outsourced Planning Fees - Other LGs	0	(3,750)	(15,000)	(21,745)	(3,750)		
	Total Operating Revenue	(6,176)	(6,249)	(30,000)	(36,105)			
	Capital Expenditure / Reserve Transfers							
4801	Tfr to Land Development Reserv	23	75	300	224	52		
4820	Tfr to Legal Reserve	18	45	180	172	27		
	Total Capital Expenditure/Reserve Transfers	41	120	480	396			
	Total Town Planning and Regional Development	60,239	68,359	286,001	200,609			

COA	Other Community Amenities	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,833	2,505	11,032	9,731	(328)		
3132	Community Development Expenses	368	8,250	17,550	43,000	7,882		
3162	Administration Allocated	14,459	14,247	56,992	64,450	(212)		
3212	Other Community Amenities Depreciation	1,453	1,161	4,643	5,742	(292)		
3222	Community Growth Fund	2,562	7,500	19,000	28,819	4,938		
3232	Community Development Officer Expense	8,078	10,704	42,816	25,785	2,626		
	Total Operating Expenditure	29,753	44,367	152,034	177,528			
	Operating Revenue							
3093	Cemetery Income (no GST applicable)	0	0	(650)	(503)	0		
3103	Various Grants Received (incl GST)	0	0	0	0	0		
3113	Cemetery Income (GST Applies)	(336)	0	0	(336)	336		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development (no GST)	0	0	0	0	0		
	Total Operating Revenue	(336)	0	(650)	(839)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery	0	0	21,000	0	0		
3084	Transfer to Unspent CGF Reserve	0	0	0	0	0		
3104	Capital Expenditure Plant & Equipment	17,000	8,500	17,000	0	(8,500)		
0471	Tf From Unspent Grants/loans Res.	(17,000)	(17,000)	(17,000)	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	(8,500)	21,000	0			
	Total Other Community Amenities	29,416	35,867	172,384	176,689			
	Total Community Amenities	(6,937)	11,539	545,697	422,429			

COA	Public Halls and Civic Centres	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	23,435	21,657	86,626	94,872	(1,778)		
2722	Public Halls & Showgrounds Expense	20,214	19,817	125,040	61,424	(397)		
2732	Nabawa Community Centre Expenses	8,482	10,755	41,395	34,720	2,273		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	216	201	815	1,380	(15)		
3202	Public Halls Admin Allocation	17,351	17,097	68,391	30,920	(254)		
	Total Operating Expenditure	69,698	69,527	322,267	223,316			
	Operating Revenue							
2453	Showground/Halls Income Received	(5,165)	(4,278)	(6,528)	(7,408)	887		
2443	Yuna Camping & Hall Hire Revenue	(84)	0	0	0	84		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		
	Total Operating Revenue	(5,249)	(4,278)	(31,528)	(18,317)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	0	50,000	61,204	0		
4925	Principal Repayment - Loan 89	2,320	2,320	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	2,320	2,320	34,491	70,147			
	Total Public Halls and Civic Centres	66,769	67,569	325,229	275,146			

COA	Swimming Areas and Beaches	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	8,675	8,550	34,195	21,484	(125)		
3412	Coronation Beach Expenses	10,846	16,228	71,823	49,522	5,382		
7082	Beaches Depreciation	2,483	2,463	9,850	9,789	(20)		
	Total Operating Expenditure	22,004	27,241	115,868	80,794			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(22,381)	(17,499)	(70,000)	(72,320)	4,882		
	Total Operating Revenue	(22,381)	(17,499)	(70,000)	(72,320)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	10,369	0		
	Total Swimming Areas and Beaches	(377)	9,742	45,868	18,843			

COA	Other Recreation and Sport	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1472	Yuna Oval Expenses	867	532	2,123	1,833	(335)		
1532	Loan 98 Interest Expense	1,625	1,672	4,059	4,716	47		
1482	Sporting Clubs Expenses	16,250	16,522	76,386	63,048	272		
2642	Parks, Gardens Expense	32,240	35,283	132,534	109,386	3,043		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	4,903	6,411	15,446	12,007	1,508		
2712	Tennis Clubs Expenses	2,199	1,985	11,460	9,535	(214)		
2772	Minor Gardening Equipment.	0	501	2,000	2,000	501		
2812	Golf Courses	965	1,013	2,027	1,894	48		
3442	Rec & Sport Admin Allocations	8,675	8,550	34,195	29,294	(125)		
7022	Parks & Gardens Depreciation	12,554	7,365	29,461	35,936	(5,189)		
7092	Other Rec & Sports Depreciation	21,791	19,713	78,850	81,326	(2,078)		
	Total Operating Expenditure	102,070	99,547	388,541	350,975			
COA	Other Recreation and Sport	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(4,565)	(4,565)	(4,565)	(4,624)	(0)		
2803	Grants & Other Income Received	(24,706)	(24,000)	(108,771)	(20,563)	706		
3444	Fig Tree Camping Fees	(1,331)	(651)	(2,600)	(3,040)	680		
	Total Operating Revenue	(30,601)	(29,216)	(115,936)	(28,227)			
	Operating Expenditure							
7292	Loss on Sale Assets.	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	0	0	113,021	77,703	0		
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	16	0	0	0	(16)		
2824	Principal Repayment - Loan 98	19,855	19,855	39,972	38,938	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	0	(10,922)	0		
	Total Capital Expenditure / Reserve Transfers	19,871	19,855	152,993	105,719			
	Total Other Recreation and Sport	91,341	90,186	425,598	428,467			

COA	Library	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,614	1,254	4,812	1,532	(360)		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	8,675	8,550	34,195	24,157	(125)		
6922	Libraries Depreciation	0	0	0	750	0		
	Total Operating Expenditure	10,289	9,804	40,007	27,439			
COA	Other Culture	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	4,590	7,866	20,039	8,229	3,276		
3652	Other Culture Depreciation	1,546	1,533	6,136	21,973	(13)		
	Total Operating Expenditure	6,136	9,399	26,175	30,202			
	Total Other Culture	6,136	9,399	26,175	30,202			
	Total Recreation and Culture	174,158	186,700	862,878	780,096			

COA	Road Constuction	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	26,026	26,238	104,956	48,512	212		
	Operating Revenue							
3173	MW Regional Road Funding	(474,400)	(456,133)	(1,140,333)	(883,666)	18,267	*	First 40% Claimed against all four jobs
3193	R2R (Construction) Income	(239,805)	(109,542)	(328,620)	(244,109)	130,263	*	First quarter claim included all jobs
	Total Operating Revenue	(714,205)	(565,675)	(1,468,953)	(1,127,775)			

COA	Road Constuction	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Including Grant Funded Jobs	327,024	769,400	2,110,839	1,430,317	442,376	*	Dartmoor Road contractor invoices pending Valentine Road commenced
4840	Tfr to Roadworks Reserve	45	105	420	440	60		
	Total Capital Expenditure / Reserve Transfers	327,070	769,505	2,111,259	1,430,757			
	Total Road Construction	(361,109)	230,068	747,262	351,494			

COA	Road Maintenance	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	221,487	160,522	1,434,341	1,533,876	(60,965)	*	Timing - additional grading has been done July & August
3502	Depot Maintenance	5,143	11,665	57,642	48,079	6,522		
3512	Street Lighting Expense	2,442	2,511	10,043	9,587	69		
3522	Depreciation	12,022	2,427	9,714	69,002	(9,595)		
3532	Street Trees	3,438	0	16,000	2,875	(3,438)		
3542	Licences & Subscriptions	6,986	7,666	12,800	9,584	680		
3562	Road Sign Expense	3,796	7,759	12,000	10,498	3,963		
3802	Road Maintenance Admin Allocation	26,026	25,959	103,838	71,472	(67)		
3822	Bore Maintenance	0	3,750	15,000	8,083	3,750		
3832	Crossover expenses to ratepayers	0	1,250	5,000	1,455	1,250		
6912	Roads Depreciation	620,335	613,833	2,455,334	2,402,139	(6,502)		
	Total Operating Expenditure	901,674	837,342	4,131,711	4,166,649			

COA	Road Maintenance	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(125,058)	(116,936)	(116,936)	(116,926)	8,122		Additional Direct Grant Funds
3153	Other Grant Income	0	0	0	(287,000)	0		
3393	Hudson Resources - Dartmoor Road	(14,525)	(12,500)	(12,500)	(18,467)	2,025		
	Total Operating Revenue	(139,583)	(129,436)	(129,436)	(422,393)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	22,444	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	22,444			
	Total Road Maintenance	762,091	707,906	4,002,275	3,766,700			

COA	Road Plant Purchases	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3586	Loan 97 - Interest Expense	239	217	524	908	(22)		
3642	Loss on Sale Assets.	0	0	0	1,692	0		
3912	Loan 96 - Interest Expense	0	0	0	708	0		
	Total Operating Expenditure	239	217	524	3,309			
	Operating Revenue							
3543	Profit on Sale of Assets	(1,364)	0	(26,500)	(30,102)	1,364		
	Total Operating Revenue	(1,364)	0	(26,500)	(30,102)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	8,836	0	510,000	515,607	(8,836)		
3575	Proceeds from Disposal of Assets	(1,364)	0	(26,500)	(85,845)	1,364		Budget profile P006 JD Mower\$1500
3584	Tools & Other Equip > \$5000 (Capex)	0	0	10,600	6,069	0		
3914	Principal Repayments - Loan 96	0	0	0	32,561	0		
3587	Principal Repayments-Loan 97	9,522	9,522	19,162	18,694	0		Loan 97 Plant Purchase - Finalises Mar20
4781	Transfer to Plant/Light Vehicle Reserve	0	0	150,000	253,768	0		Transfer as per Endorsed 10 Year Plant Replacement Program
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(255,268)	(211,681)	0		Transfer as per Endorsed 10 Year Plant Replacement Program
6225	Realisation on Disposal of Assets	1,364	0	26,500	85,845	(1,364)		
7135	Loan Funds Rec'd.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	18,358	9,522	434,494	615,019			
	Total Road Plant Purchases	17,233	9,739	408,518	588,226			

COA	Traffic Control	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	11,567	11,349	45,400	44,593	(218)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,000	3,500	0	1,000		
	Total Operating Expenditure	11,567	12,349	48,900	44,593			
	Operating Revenue							
7513	Licensing Commission Income	(1,753)	(876)	(3,500)	(4,854)	877		
	Total Operating Revenue	(1,753)	(876)	(3,500)	(4,854)			
	Total Traffic Control	9,815	11,473	45,400	39,739			
	Total Transport	428,030	959,186	5,203,456	4,746,159			

COA		30-September-2019	30-September-2019	2019/2020	30-Jun-19			
	Rural Services	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	3,881	4,350	17,400	13,252	470		
6722	Noxious Weeds & Pest Expense	3,653	4,300	15,550	11,377	647		
	Total Operating Expenditure	7,534	8,650	32,950	24,629			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	7,534	8,650	32,950	24,629			

COA		30-September-2019	30-September-2019	2019/2020	30-Jun-19			
	Tourism and Area Promotion	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	167	1,000	690	167		
3982	Tourism Expense	0	2,025	13,500	1,599	2,025		
4282	Promotional Expense	285	3,000	6,000	218	2,715		
	Total Operating Expenditure	285	5,192	20,500	2,507			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	285	5,192	20,500	2,507			

COA	Building Control	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	31,368	32,106	129,429	134,904	738		
4622	Building Admin Allocation	20,243	22,434	89,733	90,492	2,191		
	Total Operating Expenditure	51,611	54,540	219,162	225,396			
	Operating Revenue							
4153	Building Licenses Income	(1,430)	(2,499)	(10,000)	(13,602)	(1,069)		
4173	CTF Commissions Received	(8)	(36)	(150)	(150)	(29)		
4213	Building Commissions Received	(23)	(36)	(150)	(186)	(13)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(1,460)	(2,571)	(10,300)	(13,938)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	50,151	51,969	208,862	211,458			
COA	Other Economic Services	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	125	250	228	125		
4222	Administration Allocation	14,459	14,247	56,992	48,313	(212)		
4242	Rehab. Gravel Pits Expense	0	0	5,000	0	0		
4252	Purchase of Stamps.	0	15	100	10	15		
4272	Other Expenditure	3,841	2,274	9,591	9,091	(1,567)		
	Total Operating Expenditure	18,300	16,661	71,933	57,643			
	Operating Revenue							
4223	Commission Received Australia Post	(1,589)	(1,974)	(7,900)	(7,767)	(386)		
4243	Annual Post Office Box Fee	(3,242)	(3,000)	(3,000)	(3,061)	242		
4253	Postage Stamp Income	(16)	(31)	(100)	(84)	(15)		
4333	Photocopying Income	(50)	(4)	(20)	(6)	46		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(5,196)	(5,459)	(11,470)	(11,368)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	6	15	60	61	9		
	Total Other Economic Services	13,110	11,217	60,523	46,336			
	Total Economic Services	71,079	77,028	322,836	284,930			

		30-September-2019	30-September-2019	2019/2020	30-Jun-19			
COA	Plant Depreciation	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	84,692	86,961	347,843	307,629	2,269		06 - Internal Plant Depreciation from Roadworks Program
6890	Depn Posted to Jobs	(91,858)	(86,961)	(347,843)	(307,162)	4,897		33 - Offset Internal Plant Depn Posted to Roads Jobs
	Total Plant Depreciation	(7,166)	0	0	467			
		30-September-2019	30-September-2019	2019/2020	30-Jun-19			
COA	Private Works	Year to Date Actuals	Year to Date Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	411	2,553	10,211	4,713	2,142		
	Operating Income							
7333	Private Works Income	(636)	(7,378)	(12,000)	(9,019)	(6,742)		
	Total Private Works	(225)	(4,825)	(1,789)	(4,306)			

COA	Public Works Overheads	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	5,000	23,659	0		
4312	Superannuation - Max 3% Works Staff	3,335	4,365	17,460	10,162	1,030		
4322	Superannuation Guarantee - Works Manager	2,855	2,628	10,507	10,181	(227)		
4332	Superannuation Guarantee - Works Staff	18,980	20,310	81,238	70,243	1,330		
4342	Salary Works Manager	29,502	27,000	107,998	102,748	(2,502)		
4352	Superannuation Max 3% - Works Manager	902	828	3,318	3,215	(74)		
4372	Public Works Sundry Expense	8,471	13,032	52,134	40,656	4,561		
4382	Works Manager - Expenses	969	1,038	4,150	3,630	69		
4392	External Engineering Services	3,003	3,250	13,000	7,817	248		
4402	Sick Leave	6,532	8,031	32,119	20,395	1,499		
4412	Annual Leave	16,659	5,680	65,898	56,267	(10,979)	*	Budget profile timing
4432	Public Holiday Pay	3,002	263	38,688	42,110	(2,739)		
4422	Works LSL Expense	0	0	18,707	1,424	0		
4442	Occupational Health & Safety Expense	228	417	12,500	2,389	189		
4452	Protective Uniform/ Minor Workwear	27	924	11,863	9,868	897		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	586	3,750	22,500	13,402	3,164		
4652	Works Staff - Allowances	5,946	6,300	23,400	22,702	354		
5202	Public Works Overheads - Admin Allocation	37,594	38,805	155,219	175,783	1,211		
6782	Workers Compensation Insurance	9,600	9,572	19,575	20,407	(28)		
7422	Less PWO Allocated to W & S	(171,655)	(173,820)	(695,274)	(643,165)	(2,165)		PWOH over allocating to be reviewed through payroll setup
	Total Operating Expenditure	(23,466)	(27,627)	(0)	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(23,466)	(27,627)	(0)	0			

COA	Plant Operation Costs	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	48,142	50,535	202,126	169,974	2,393		
4482	Tyre Purchase Expense	7,260	14,376	57,500	55,074	7,116		
4492	Parts & Outside Repairs Expense	33,381	37,500	150,000	138,572	4,119		
4502	Plant Licences Expense	8,824	8,597	9,200	8,902	(227)		
4532	Tools & Consumables	3,658	5,001	20,000	19,298	1,343		
4542	Fuel, Oil & Grease	59,692	78,249	313,000	277,704	18,557	*	Budget profile timing
4552	Cutting Edges & Tips	7,390	2,000	8,000	7,838	(5,390)		
5112	Plant Operator - Admin Allocation	5,784	5,748	22,991	35,478	(36)		
6772	Plant Insurance Expense	31,516	21,750	43,250	23,012	(9,766)		
4512	Less POC Allocated to W & S	(173,056)	(195,267)	(781,067)	(638,157)	(22,211)	*	POC Reviewed - under allocated due to one off outside repairs expense. Continued review quarterly
	Total Operating Expenditure	32,590	28,489	45,000	97,693			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	(32,612)	0		
4513	Diesel Fuel Rebate Received	(15,597)	(11,250)	(45,000)	(52,790)	4,347		
4983	Income Received	0	0	0	(1,196)	0		
	Total Operating Revenue	(15,597)	(11,250)	(45,000)	(86,598)			
	Total Plant Operation Costs	16,993	17,239	0	11,095			

COA	Salaries and Wages	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	240,874	246,732	986,928	878,847	5,858		
4580	S&W Works & Services	267,961	275,364	1,101,458	989,459	7,403		
4600	Less Salary & Wages Allocated	(501,933)	(522,096)	(2,088,386)	(1,869,290)	(20,163)	*	Accrual wages allocated through timesheets jobs and programs
4592	Workers Compensation Paid	0	0	0	1,402	0		
	Total Operating Expenditure	6,901	0	0	419			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	0	0	0	(1,402)			
	Total Salaries and Wages	6,901	0	0	(983)			

COA	Unclassified	30-September-2019 Year to Date Actuals	30-September-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	2,163	2,875	13,500	17,205	712		
	Total Operating Expenditure	2,163	2,875	13,500	17,205			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(1,963)	(3,375)	(13,500)	(17,205)	(1,412)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(1,963)	(3,375)	(13,500)	(17,205)			
	Total Unclassified	200	(500)	0	0			
	Total Other Property and Services	(6,762)	(15,713)	(1,789)	6,274			

List of Accounts Paid -September 19

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4987	13/09/2019	Petty Cash	-376.40
4988	25/09/2019	Western Australian Planning Commission	-3,487.00
DD16503.1	04/09/2019	LGSP	-8,591.89
DD16503.2	03/09/2019	Rest Superannuation	-28.02
DD16503.3	03/09/2019	Australian Super	-1,036.29
DD16503.4	04/09/2019	Wealth Personal Superannuation and Pension Fund	-477.09
DD16503.5	04/09/2019	Hostplus Superannuation	-291.38
DD16503.6	03/09/2019	Prime Super	-220.36
DD16516.1	18/09/2019	LGSP	-8,640.74
DD16516.2	17/09/2019	Australian Super	-1,030.66
DD16516.3	18/09/2019	Wealth Personal Superannuation and Pension Fund	-477.09
DD16516.4	18/09/2019	Hostplus Superannuation	-291.38
DD16516.5	17/09/2019	Prime Super	-220.36
EFT23461	13/09/2019	Synergy	-913.54
EFT23462	13/09/2019	Australia Post	-709.96
EFT23463	13/09/2019	Boadicea Resources Ltd	-105.21
EFT23464	13/09/2019	Cleanpak Total Solutions	-180.18
EFT23465	13/09/2019	Coffey, Kathrine	-177.90
EFT23466	13/09/2019	De Lage Landen Pty Ltd	-1,047.98
EFT23467	13/09/2019	Five Star Business Solutions & Innovation	-871.89
EFT23468	13/09/2019	Geraldton Sheetmetal And Roofing	-382.80
EFT23469	13/09/2019	Geraldton Sign Makers	-237.05
EFT23470	13/09/2019	Geraldton Trophy Centre	-370.00
EFT23471	13/09/2019	Government of Western Australia - State Library of WA	-220.00
EFT23472	13/09/2019	Hille Thompson and Delfos Surveyors and Planners	-231.00
EFT23473	13/09/2019	Ivey Contracting	-8,917.70
EFT23474	13/09/2019	Local Government Supervisors Association Of Western Australia Inc.	-929.50
EFT23475	13/09/2019	ML Communications	-22,447.29
EFT23476	13/09/2019	Midwest Mowers and Can-Am	-8,220.00
EFT23477	13/09/2019	Moore Stephens	-1,485.00
EFT23478	13/09/2019	Option Refrigeration & Air Conditioning	-769.12
EFT23479	13/09/2019	Parmelia Hilton Perth	-3,310.60
EFT23480	13/09/2019	Pest A Kill WA	-1,369.50
EFT23481	13/09/2019	Proudlove's Smash Repairs Pty Ltd	-465.00
EFT23482	13/09/2019	Queens Supa IGA Supermarket	-592.15
EFT23483	13/09/2019	Refuel Australia	-28,076.91
EFT23484	13/09/2019	Shire of Chapman Valley	-198.95
EFT23485	13/09/2019	TeletracNavman Australia	-769.45
EFT23486	13/09/2019	Toll Transport Pty Ltd	-10.73
EFT23487	13/09/2019	Western Australian Treasury Corporation	-21,480.55
EFT23488	13/09/2019	Western Resource Recovery Pty Ltd	-726.50
EFT23489	13/09/2019	Williams Mufflers Brakes Tyres	-71.30
EFT23490	20/09/2019	Australian Taxation Office	-22,719.00
EFT23493	30/09/2019	Elgas	-260.01
EFT23494	30/09/2019	Node1Internet	-129.95
EFT23495	30/09/2019	Synergy	-3,513.44
EFT23496	30/09/2019	Telstra	-1,293.09
EFT23497	25/09/2019	Aussie Tree Services	-3,782.06
EFT23498	25/09/2019	Boc Limited	-1,035.99
EFT23499	25/09/2019	Cleanpak Total Solutions	-68.26
EFT23500	25/09/2019	Department Of Fire And Emergency Services	-22,762.00
EFT23501	25/09/2019	Landmark	-3,277.71

List of Accounts Paid -September 19

Chq/EFT	Date	Name	Amount
EFT23502	25/09/2019	Magor Swartz Pty Ltd	-9,240.00
EFT23503	25/09/2019	Marketforce Pty Ltd	-313.50
EFT23504	25/09/2019	Midwest Financial	-12,487.75
EFT23505	25/09/2019	Nabawa Valley Tavern	-844.99
EFT23506	25/09/2019	Norfolk Cleaning Service	-236.50
EFT23507	25/09/2019	Quantum Surveys	-1,463.00
EFT23508	25/09/2019	RGI Signworks	-55.00
EFT23509	25/09/2019	Rapid Print Finishing & Pritchard Bookbinders	-77.00
EFT23510	25/09/2019	Relevancy Pty Ltd	-660.00
EFT23511	25/09/2019	Southside Mechanical Services	-509.40
EFT23512	25/09/2019	Toll Transport Pty Ltd	-65.78
EFT23513	30/09/2019	Abrolhos Steel	-154.00
EFT23514	30/09/2019	Atom Supply	-193.08
EFT23515	30/09/2019	Aussie Natural Spring Water	-149.00
EFT23516	30/09/2019	Batavia Timber and Salvage	-825.00
EFT23517	30/09/2019	Bolts R Us	-45.84
EFT23518	30/09/2019	Bridgestone Tyre Centre	-2,934.00
EFT23519	30/09/2019	Bunnings Group Limited	-1,029.93
EFT23520	30/09/2019	Cleanaway Co Pty Ltd	-13,300.52
EFT23521	30/09/2019	Country Womens Association Yuna Branch	-300.00
EFT23522	30/09/2019	Covs Parts Pty Ltd	-472.06
EFT23523	30/09/2019	D-trans	-131.45
EFT23524	30/09/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-359.84
EFT23525	30/09/2019	Geraldton Ag Services	-406.11
EFT23526	30/09/2019	Geraldton Lock And Key	-46.30
EFT23527	30/09/2019	Geraldton Mower & Repair Specialists	-914.70
EFT23528	30/09/2019	Hoppys Parts R Us	-273.54
EFT23529	30/09/2019	JLW Engineering	-66.00
EFT23530	30/09/2019	Landgate	-391.30
EFT23531	30/09/2019	Landwest Urban And Rural Planning Consultants	-2,035.00
EFT23532	30/09/2019	Let's Party - Geraldton's Balloon & Party Centre	-126.00
EFT23533	30/09/2019	ML Communications	-786.50
EFT23534	30/09/2019	Market Creations	-3,534.70
EFT23535	30/09/2019	Mcintosh & Son	-1,064.80
EFT23536	30/09/2019	Mcleods Barristers And Solicitors	-176.00
EFT23537	30/09/2019	Midwest Chemical & Paper	-342.60
EFT23538	30/09/2019	Midwest Fire Protection Service- Deltazone	-3,236.22
EFT23539	30/09/2019	Mitchell & Brown	-359.80
EFT23540	30/09/2019	Mood 4 Food	-531.00
EFT23541	30/09/2019	Nabawa Valley Tavern	-833.35
EFT23542	30/09/2019	Option Refrigeration & Air Conditioning	-1,200.54
EFT23543	30/09/2019	Our Community Pty Ltd	-350.00
EFT23544	30/09/2019	Paper Plus Office National	-964.21
EFT23545	30/09/2019	Pirtek Geraldton	-462.48
EFT23546	30/09/2019	Purcher International	-14,912.74
EFT23547	30/09/2019	Reece Pty Ltd	-50.05
EFT23548	30/09/2019	Sun City Plumbing	-226.00
EFT23549	30/09/2019	The West Australian	-414.10
EFT23550	30/09/2019	Thurkle Earthmoving & Maintenance Pty Ltd	-9,762.50
EFT23551	30/09/2019	Truckline	-220.00
EFT23552	30/09/2019	Ugle Fabrications	-11,270.60
EFT23553	30/09/2019	Universal Wreckers	-220.00
EFT23554	30/09/2019	Western Australian Local Government Association (WALGA)	-7,700.00

List of Accounts Paid -September 19

Chq/EFT	Date	Name	Amount
EFT23555	30/09/2019	Western Australian Treasury Corporation	-12,296.98
EFT23556	30/09/2019	Westrac Pty Ltd	-8,939.30
EFT23557	30/09/2019	Winc Australia Pty Limited	-79.69
EFT23558	30/09/2019	Young Motors	-57.40
			-\$ 319,396.08
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT23457	13/09/2019	Building and Construction Industry Training Fund	-57.75
EFT23458	13/09/2019	Department of Mines, Industry Regulation & Safety	-283.25
EFT23459	13/09/2019	Geraldton Seventh Day Adventist Church	-530.00
EFT23460	13/09/2019	Shire of Chapman Valley	-95.25
EFT23491	25/09/2019	Farmanco Management Consultants	-530.00
EFT23492	25/09/2019	Shire of Chapman Valley	-40.00
			-\$ 1,536.25

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	(17,372.46)
Balance as per Cash at Bank Account GL 170000	3,924,232.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$3,906,860.20

BANK

Business Account (Account No 000040)	41,796.75
Investment Account (Account No 305784)	2,674,232.66
Investment Account (Account No 502999)	1,250,000.00
Term Deposit	-
	<u>3,966,029.41</u>

Less Outstanding Payments	65,706.50
Plus Outstanding Deposits	6,537.29
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-

\$3,906,860.20

Difference Check 0.00

Completed by:


Moreen Stewart - Senior Finance Officer

02/10/19
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services

4/10/2019
Date



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

Facility Number

00018023 20000001

Payment Due Date

02 October 2019

Closing Balance

\$0.00

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

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

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

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Aug 2019	22 Sep 2019	02 Oct 2019	428.00	0.00	10,000.00

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		
428.00	428.00 -	0.00	0.00	0.00	0.00	0.00	0.00

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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 SEP	Payments AUTOMATIC PAYMENT	314.35-	
	Sub Total:	314.35-	

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		
314.35	314.35 -	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 1/10/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 1/10/2019

27 SEP 2019

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 SEP	Payments AUTOMATIC PAYMENT	113.65-	
	Sub Total:	113.65-	

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		
113.65	113.65 -	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 1/10/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 1/10/2019