



SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: 16th January 2020
Prepared by: Dianne Raymond
Reviewed by: Maurice Battilana

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 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	27.94%	184,021	37,000	51,425	(14,425)
Plant & Equipment	4.96%	520,600	101,600	25,836	75,764
Infrastructure - Roads	55.82%	2,110,839	1,568,376	1,178,329	390,048

* Note: % Compares current ytd actuals to ytd budget

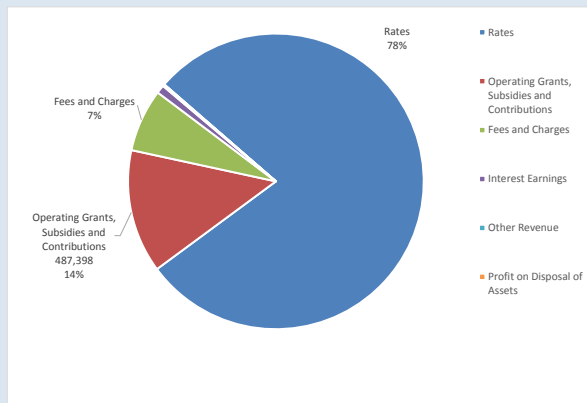
Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 3,269,925	\$ 3,613,915
Cash and Equivalent - Unrestricted	\$ 2,925,572	\$ 3,437,385
Cash and Equivalent - Restricted	\$ 742,582	\$ 875,540
Receivables - Rates	\$ 389,694	\$ 331,192
Receivables - Other	\$ 5,769	\$ 5,407
Payables	\$ 31,010	\$ 132,090

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2019**

YEAR TO DATE SUMMARY GRAPHS

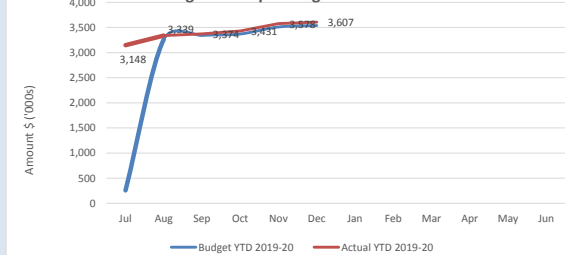
OPERATING REVENUE



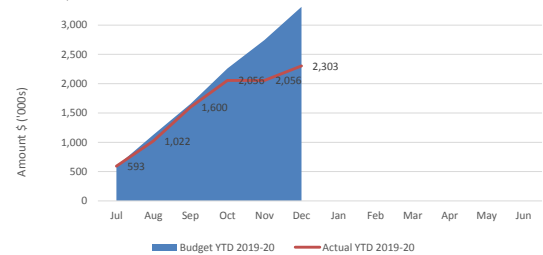
OPERATING EXPENSES



Budget YTD Operating Revenues -v- YTD Actual

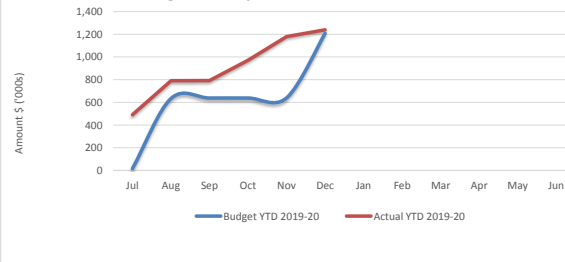


Budget YTD Operating Expenses -v- YTD Actual



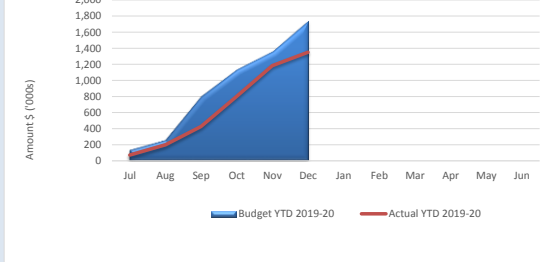
Capital Revenue

Budget YTD Capital Revenue -v- YTD Actual



Capital Expense

Budget YTD Capital Expenses -v- YTD Actual



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	1,419,387	215,069	18%	
Revenue from operating activities							
Governance		1,200	600	7,731	7,131	1188%	▲
General Purpose Funding - Rates	5	2,826,721	2,826,721	2,831,412	4,691	0%	
General Purpose Funding - Other		522,817	274,407	296,013	21,606	8%	
Law, Order and Public Safety		30,685	15,719	19,760	4,041	26%	
Health		5,764	4,666	3,065	(1,601)	(34%)	
Housing		0	0	0	0		
Community Amenities		182,727	164,575	174,133	9,559	6%	
Recreation and Culture		217,464	69,893	82,954	13,061	19%	▲
Transport		134,435	131,188	143,675	12,487	10%	
Economic Services		21,770	12,651	10,439	(2,212)	(17%)	
Other Property and Services		70,500	39,228	37,988	(1,240)	(3%)	
		4,014,083	3,539,648	3,607,170	67,522	2%	
Expenditure from operating activities							
Governance		(426,944)	(285,163)	(161,610)	123,553	43%	▲
General Purpose Funding		(130,230)	(55,293)	(50,103)	5,190	9%	
Law, Order and Public Safety		(265,058)	(144,595)	(98,035)	46,560	32%	▲
Education and Welfare		(2,000)	(500)	(80)	420	84%	
Health		(37,110)	(18,556)	(4,832)	13,724	74%	▲
Housing		(71,480)	(17,673)	(8,748)	8,925	50%	
Community Amenities		(721,884)	(335,994)	(284,503)	51,491	15%	▲
Recreation and Culture		(892,857)	(432,300)	(414,770)	17,530	4%	
Transport		(4,234,091)	(1,809,536)	(1,091,358)	718,178	40%	▲
Economic Services		(344,546)	(180,868)	(142,850)	38,018	21%	▲
Other Property and Services		(68,711)	(31,087)	(45,937)	(14,850)	(48%)	▼
		(7,194,911)	(3,311,565)	(2,302,827)	1,008,737	30%	
Operating activities excluded from budget							
Add Back Depreciation		3,132,359	1,566,180	993,848	(572,332)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Adjust Provisions and Accruals		0					
Amount attributable to operating activities		(59,775)	1,809,458	2,304,603			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	1,131,350	1,161,820	30,470	3%	
Realisation/Proceeds from Disposal of Assets	6	78,500	53,500	60,668	7,168	13%	
Capital Acquisitions	7	(2,815,460)	(1,706,976)	(1,255,590)	451,387	26%	▲
Amount attributable to investing activities		(1,243,007)	(522,126)	(33,101)			
Financing Activities							
Transfer from Reserves	9	402,381	23,376	17,000	(6,376)	(27%)	
Repayment of Debentures	8	(68,626)	(34,052)	(34,052)	(0)	(0%)	
Transfer to Reserves	9	(235,290)	(1,644)	(59,922)	(58,278)	(3545%)	▼
Amount attributable to financing activities		98,465	(12,320)	(76,974)			
Year to date Budget Variance			215,069				
Closing Funding Surplus(Deficit)	1(b)	(0)	2,694,399	3,613,915			

KEY INFORMATION

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

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

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	<p>Governance</p> <p>Administration and Operation of facilities and services to members of council; Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscription, conference expenses, council chamber expenses and members' entertainment. Also includes the allocation of administration expenses for the CEO and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council. Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.</p> <p>Administration</p> <p>In accordance with Legislative changes which were effective on 1st July 1997. General Administration costs have been allocated to the various programs of Council to reflect the true costs of services provided. Directly attributable costs have been recorded in the relevant program while indirect costs have been allocated using time spent by administration staff on tasks related to each of the programs as a basis.</p>
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 31 DECEMBER 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	1,419,387	215,069	18%	▲
Revenue from operating activities							
Rates	5	2,826,721	2,826,721	2,831,412	4,691	0%	
Operating Grants, Subsidies and Contributions	10	784,465	424,945	487,398	62,454	15%	▲
Fees and Charges		311,307	251,649	247,790	(3,859)	(2%)	
Interest Earnings		53,290	30,398	32,839	2,441	8%	
Other Revenue		11,800	5,935	6,367	432	7%	
Profit on Disposal of Assets	6	26,500	0	1,364	1,364		
		4,014,083	3,539,648	3,607,170	67,522	2%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(856,193)	(787,840)	68,353	8%	
Materials and Contracts		(1,698,891)	(603,150)	(315,927)	287,223	48%	▲
Utility Charges		(54,917)	(27,456)	(20,123)	7,333	27%	
Insurance Expenses		(182,375)	(178,247)	(162,319)	15,928	9%	
Interest Expenses		(5,898)	(3,054)	(2,262)	792	26%	
Depreciation on Non-Current Assets		(3,132,359)	(1,566,180)	(993,848)	572,332	37%	▲
Loss on Disposal of Assets	6	(15,195)	(15,195)	(7,774)	7,421	49%	
Other Expenditure		(123,430)	(62,090)	(12,734)	49,356	79%	▲
		(7,194,912)	(3,311,565)	(2,302,827)	1,008,738	30%	▲
Operating activities excluded from budget							
Add back Depreciation		3,132,359	1,566,180	993,848	(572,332)	(37%)	▼
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	15,195	6,410	(8,785)	(58%)	
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		(59,775)	1,809,458	2,304,603			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	1,131,350	1,161,820	30,470	3%	
Realisation/Proceeds from Disposal of Assets	6	78,500	53,500	60,669	7,169	13%	
Capital acquisitions	7	(2,815,460)	(1,706,976)	(1,255,590)	451,387	26%	▲
Amount attributable to investing activities		(1,243,007)	(522,126)	(33,101)			
Financing Activities							
Transfer from Reserves	9	402,381	23,376	17,000	(6,376)	(27%)	
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Transfer to Reserves	9	(235,290)	(1,644)	(59,922)	(58,278)	3545%	
Amount attributable to financing activities		98,465	(12,320)	(76,974)			
Year to date Budget Variance			215,069				
Closing Funding Surplus (Deficit)	1(b)	0	2,694,399	3,613,915			

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

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 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.

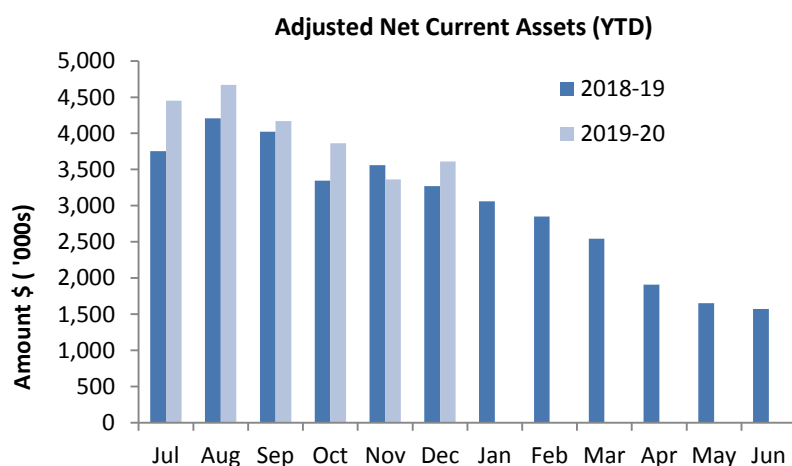
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 31 Dec 2018	Year to Date Actual 31 Dec 2019
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	2,925,572	3,437,385
Cash Restricted	3	832,618	742,582	875,540
Receivables - Rates	4	93,429	389,694	331,192
Receivables - Other	4	8,396	5,769	5,407
Interest / ATO Receivable / Prepaid Expenses		1,345	909	0
Inventories		4,221	1,912	4,221
		2,454,618	4,066,438	4,653,745
Less: Current Liabilities				
Payables		(194,286)	(31,010)	(132,090)
Provisions - employee		(423,049)	(314,497)	(423,049)
ATO Payables		(8,328)	(22,921)	(32,199)
		(625,663)	(368,428)	(587,338)
Unadjusted Net Current Assets		1,828,955	3,698,010	4,066,407
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(742,582)	(875,540)
Add: Provisions - employee		423,049	314,497	423,049
Adjusted Net Current Assets		1,419,387	3,269,925	3,613,915

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$3.61 M

Last Year YTD

Surplus(Deficit)

\$3.27 M

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

TRADE AND OTHER PAYABLES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	7,131	1188%	▲	Permanent	LGIS Insurance policy credit
Recreation and Culture	13,061	19%	▲	Timing	Camping fees and Grant fundng
Transport	12,487	10%	▲	Timing	Grant funding
Expenditure from operating activities					
Governance	123,553	43%	▼	Timing	Consultants and Audit fees timing
Law, Order and Public Safety	46,560	32%	▼	Timing	Trainee Ranger yet to be appointed
Health	13,724	74%	▲	Timing	External contractor invoices yet to be received
Community Amenities	51,491	15%	▼	Timing	Domestic Rubbish contractor expenses
Transport	718,178	40%	▲	Timing	Depreciation under review
Economic Services	38,018	21%	▲	Timing	Tourism & Promotional expenditure; admin allocations
Other Property and Services	(14,850)	(48%)	▼	Timing	Fuel, Tyres and Insurance
Investing Activities					
Non-operating Grants, Subsidies and Contributions	30,470	3%		Timing	R2R Grant funding included all Dartmoor & East Nabawa
Capital Acquisitions	451,387	26%	▼	Timing	Refer Note 7
Financing Activities					
Transfer to Reserves	(58,278)	(3545%)	▼	Timing	Transferred proceeds for sale of house & Unspent Grant Reserve for CCTV

KEY INFORMATION

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

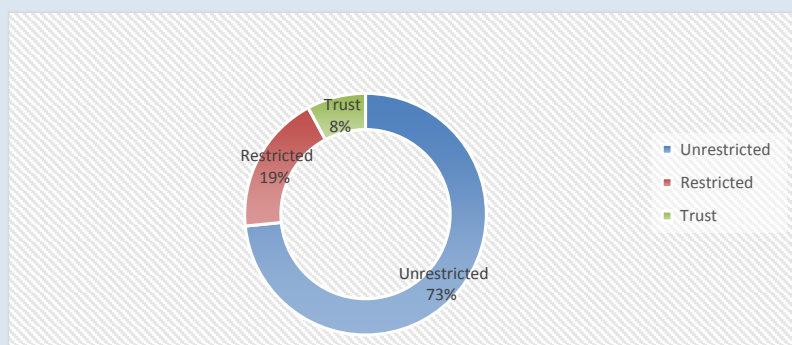
Cash and Investments	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Maturity Date
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	52,953			52,953	Westpac	At Call
Municipal Investment Account	3,383,733			3,383,733	Westpac	At Call
Reserve Fund - Leave		115,636		115,636	Westpac	At Call
Reserve Fund - Water		14,235		14,235	Westpac	At Call
Reserve Fund - Office & Equipment		39,737		39,737	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,786		256,786	Westpac	At Call
Reserve Fund - Legal		40,009		40,009	Westpac	At Call
Reserve Fund - Land Development		52,067		52,067	Westpac	At Call
Reserve Fund - Roadworks		102,134		102,134	Westpac	At Call
Reserve Fund - Landcare		15,846		15,846	Westpac	At Call
Reserve Fund - Building		209,052		209,052	Westpac	At Call
Reserve Fund - Unspent Grants		30,038		30,038	Westpac	At Call
Trust Bank Account			99,150	99,150	Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			142,580	142,580	Westpac	28-Feb-20
TD 454202 - Wokarena Intersection Upgrade			126,523	126,523	Westpac	28-Feb-20
Total	3,437,385	875,540	368,252	4,681,177		

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$4.68 M	\$3.44 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	31 Dec 19
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,831,412
Less Collections to date	(2,751,477)	(2,593,292)
Equals Current Outstanding	93,072	331,192
Net Rates Collectable	93,072	331,192
% Collected	97.29%	88.68%

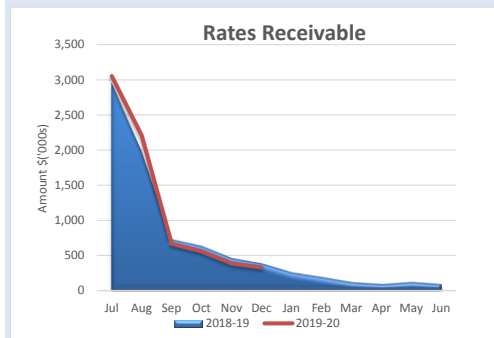
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	3,973	0	0	1,434	5,407
Percentage	73%	0%	0%	27%	
Balance per Trial Balance					
Sundry debtors					5,407
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					5,407
Amounts shown above include GST (where applicable)					

KEY INFORMATION

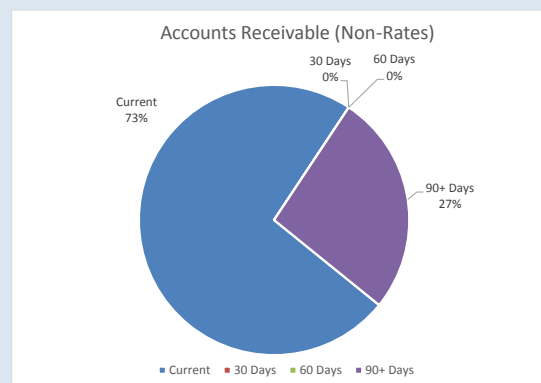
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
89%	\$331,192



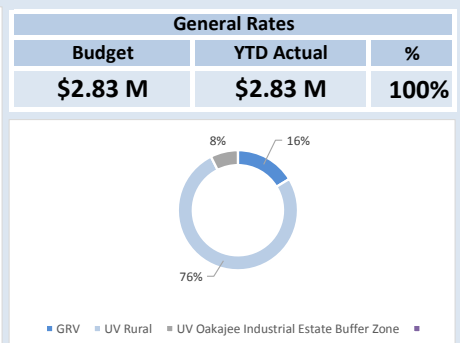
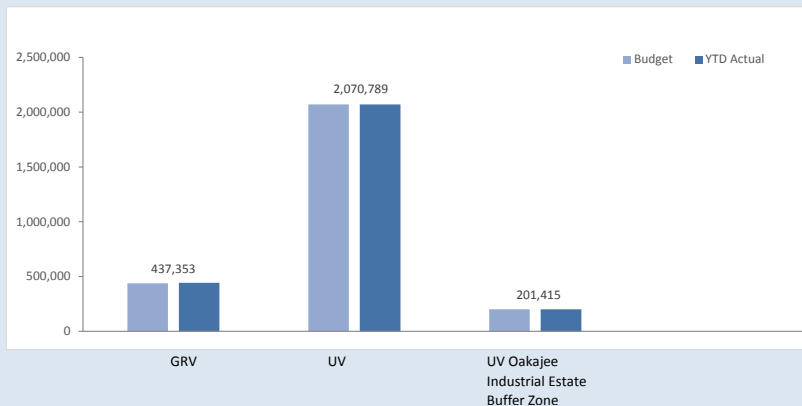
Debtors Due
\$5,407
Over 30 Days
27%
Over 90 Days
27%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Rate Revenue	Original Budget			YTD Actual			
					Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	4,545	266	442,164
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	(640)	-180	2,069,969
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
Minimum Payment	Minimum \$										
GRV	700	196	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
Sub-Totals		898	195,784,676	2,852,857	0	0	2,852,857	2,853,557	3,906	86	2,857,548
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
Amount from General Rates							2,826,721				2,831,412
Ex-Gratia Rates							0				
Total General Rates							2,826,721				2,831,412
Totals							2,826,721				2,831,412

SIGNIFICANT ACCOUNTING POLICIES

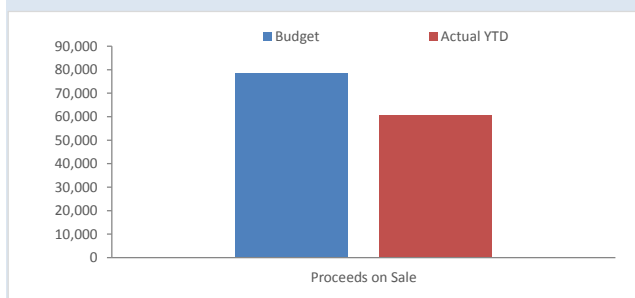
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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	60,670	1,364	(7,774)

KEY INFORMATION



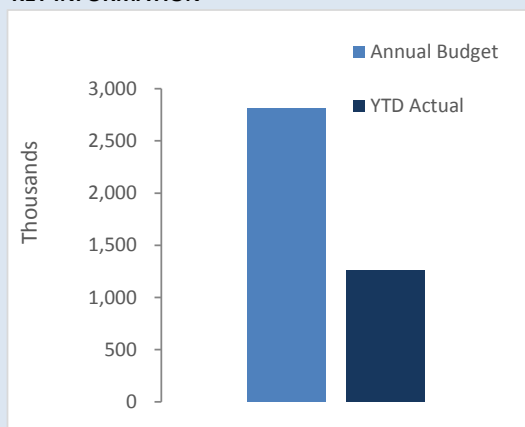
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$60,670	77%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	37,000	51,425	14,425
Plant, Tools & Equipment	520,600	101,600	25,836	(75,764)
Infrastructure - Roads	2,110,839	1,568,376	1,178,329	(390,048)
Capital Expenditure Totals	2,815,460	1,706,976	1,255,590	(451,387)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	1,131,350	1,161,820	30,470
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	53,500	60,670	7,170
Cash Backed Reserves				
Building Reserve	25,000	0	0	0
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,739	522,126	33,100	(489,026)
Capital Funding Total	2,815,460	1,706,976	1,255,590	(451,387)

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

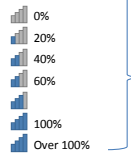


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.82 M	\$1.26 M	45%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$1.16 M	78%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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							
0.15		Nabawa Cemetery	124150	21,000	0	3,084	(3,084) Reduced Septic System install toilet block similar to Fig Tree Reserve commencing Feb 2020
0.00		Nanson showgrounds 3 Phase Power	126440	50,000	25,000	0	25,000 Nanson Showgrounds Master Plan - Supply of 3 Phase Power. Subject to grant funding in the new year
0.51		Bill Hemsley Park Activation Project	128340	84,771	0	43,344	(43,344) BHP Activation Lotterywest Grant 3 components Walk Trails, Exercise Equipment and BBQ. Purchase Order raised for BBQ, Fitness Equipment and Gravel components
0.42		Bill Hemsley Park Masterplan	128340	12,000	12,000	4,996	7,004 BHP Masterplan - Install Bollards and BBQ as per Masterplan (BBQ will be purchased with Lotterywest grant funding above \$7k); bollards have been installed
0.00		Nabawa Recreation Centre	128340	16,250	0	0	0 Bar Upgrades CVFC requested works, quotes are progressing, to be completed Feb 2020
0.28		Buildings Total		184,021	37,000	51,425	(14,425)
Plant & Equipment							
1.00		CCTV Nabawa Transfer Station & Mills Lookout	131040	0	17,000	17,000	0 Purchase Completed
0.00		Traffic Counters	135840	10,600	10,600	0	10,600 Purchase Order will be raised Dec 19
0.00		Tip Truck 6 Wheeler	135540	299,000	0	0	0 Tender 2-1920 Min Ref 12/19-22
0.00		MWS Light Vehicle	135540	57,000	0	0	0 Quotes new calendar year
0.30		Ride on Mower	135540	29,000	29,000	8,836	20,164 Purchase completed under budget
0.00		L/Hand Light Vehicle	135540	50,000	0	0	0 Quotes new calendar year
0.00		Works Depot Light Vehicle	135540	30,000	0	0	0 Quotes new calendar year
0.00		Tow along Broom Sweeper	135840	45,000	45,000	0	45,000 Yet to proceed with acquisition
0.05		Plant & Equipment Total		520,600	101,600	25,836	75,764
Infrastructure - Roads							
0.98		Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	547,372	547,372	537,232	10,141 Project completed and MRWA claimed 100%
0.91		Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	489,078	489,078	445,841	43,238 Seal completed, contractor invoices pending
0.00		East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	98,745	0	98,745 Yet to commence
0.41		East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.1	131140 - C16E	433,181	433,181	178,784	254,396 Commenced clearing and gravel works
0.00		Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd	131140 - C151B	101,409	0	0	0 Yet to commence
0.00		Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe C	131140 - C151A	90,752	0	0	0 Yet to commence
1.00		Bill Hemsley Park Activation Project Gravel	CHEM1	0	0	16,472	(16,472) In house works delivered by road crew
0.56		Infrastructure - Roads Total		2,110,839	1,568,376	1,178,329	390,048
0.45		Grand Total		2,815,460	1,706,976	1,255,589	451,387

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	4,675	9,491	9,776	4,960	398	815
Loan 98 - Bill Hemsley Park	123,132	0	0	19,855	39,972	103,277	83,160	1,625	4,059
Transport									
Loan 97- Plant	19,163	0	0	9,522	19,162	9,641	1	239	524
Total	156,746	0	0	34,052	68,626	122,694	88,120	2,262	5,398

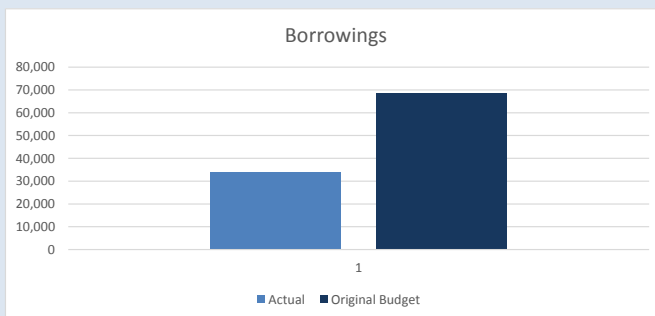
All debenture repayments were financed by general purpose revenue.

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
\$34,052

Interest Earned
\$32,839

Interest Expense
\$2,262

Reserves Bal
\$.88 M

Loans Due
\$.12 M

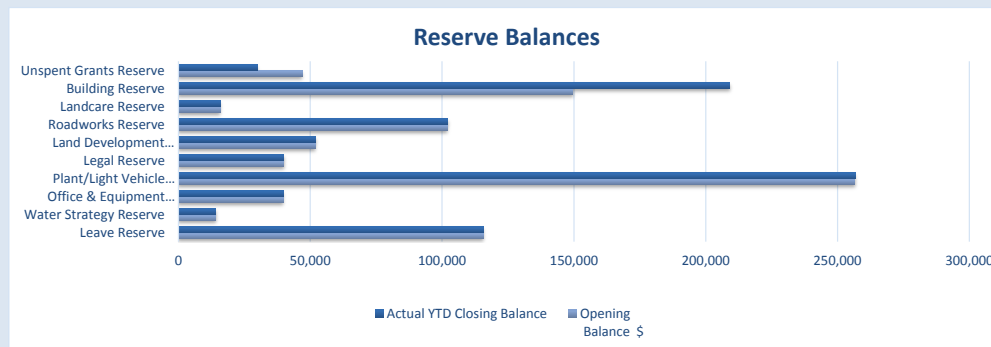
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

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	84	30,000	0	(50,100)	0	95,992	115,636
Water Strategy Reserve	14,225	60	10	0	0	0	0	14,285	14,235
Office & Equipment Reserve	39,708	180	29	0	0	(10,000)	0	29,888	39,737
Plant/Light Vehicle Reserve	256,599	900	187	150,000	0	(255,268)	0	152,231	256,786
Legal Reserve	39,980	180	29	0	0	0	0	40,160	40,009
Land Development Reserve	52,028	300	38	0	0	0	0	52,328	52,067
Roadworks Reserve	102,060	420	74	0	0	0	0	102,480	102,134
Landcare Reserve	15,834	60	12	0	0	(15,000)	0	894	15,846
Building Reserve	149,618	650	128	52,000	59,307	(25,000)	0	177,268	209,052
Unspent Grants Reserve	47,013	0	25	0	0	(47,013)	(17,000)	0	30,038
	832,617	3,290	616	232,000	59,307	(402,381)	(17,000)	665,526	875,540

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	125,801	121,297	(4,504)
Grants Commission - Equalisation (General Purpose)	195,384	97,692	125,275	27,583
Ex Gratia Rates	10,041	10,041	10,023	(18)
Governance				
Minor Income Received - Other General	1,200	600	0	(600)
Reimbursements & Contributions	0	0	7,680	7,680
Law, Order and Public Safety				
DFES Grant Income	20,635	6,878	13,901	7,022
Community Amenities				0
Grants & Other Income Received	5,000	0	5,000	5,000
Dolby Creek Management Plan Income (gst free)	2,247	2,247	1,401	(845)
Reimbursements & Sundry Income (P of E)	1,000	1,000	200	(800)
Cemetery Income (no GST applicable)	650	0	0	0
Cemetery Income (GST Applies)	0	0	973	973
Recreation and Culture				
Grants & Other Income Received	108,771	24,000	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	20,500	33,520	13,020
Overpayments/Recoverables - Income	13,500	6,750	2,841	(3,909)
Operating grants, subsidies and contributions Total	784,465	424,945	487,398	62,454
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	912,266	833,200	(79,066)
R2R (Construction) Income	328,620	219,084	328,620	109,536
Non-operating grants, subsidies and contributions Total	1,493,953	1,131,350	1,161,820	30,470
Grand Total	2,278,418	1,556,295	1,649,218	92,924

KEY INFORMATION

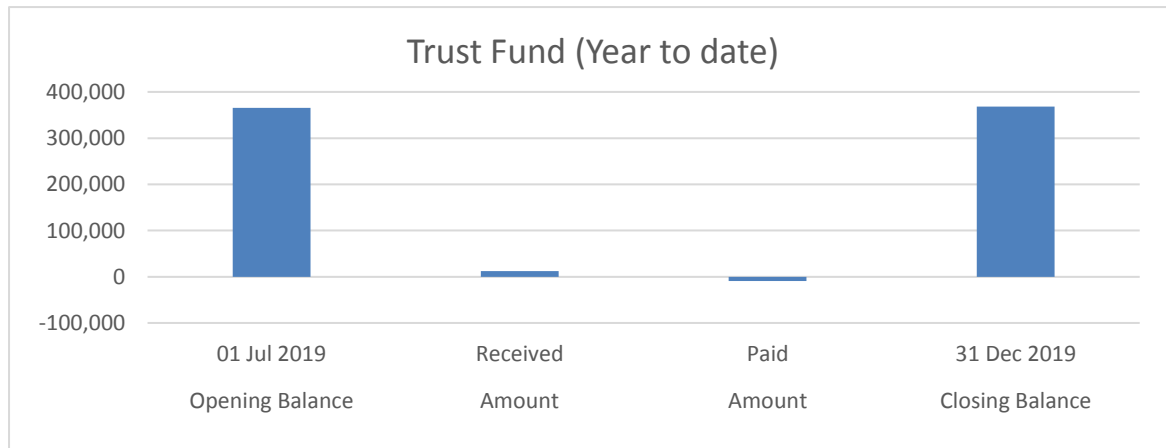
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**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 31 Dec 2019
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	6,660	(5,980)	4,170
Nomination Deposits	0	320	(320)	0
Post Office Deposit	1,462	177	(62)	1,577
Contributions from Sub Divider	353,330	2,779	(1,401)	354,707
Refundable Deposit	6,090	50	(90)	6,050
CTF Levy	276	637	(286)	628
Building Commission	623	1,514	(1,367)	770
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	365,621	12,137	-9,506	368,252

KEY INFORMATION



NOTE 12

BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
Budget Adoption			Opening Surplus	0		0
Permanent Changes						
				0	0	0
			Classifications Pick List			
			Operating Revenue			
			Operating Expenses			
			Capital Revenue			
			Capital Expenses			
			Opening Surplus(Deficit)			
			Non Cash Item			
				0	0	

KEY INFORMATION

Internal working documents Budget by Program				
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rates Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-December-2019	31-December-2019	30/06/2020	30/06/2019
Operating Expenditure				
Governance	161,610	285,163	426,944	412,907
General Purpose Funding	50,103	55,293	130,230	114,768
Law, Order and Public Safety	98,035	144,595	265,058	188,520
Education	80	500	2,000	160
Health	4,832	18,556	37,110	12,919
Housing	8,748	17,673	19,480	2,811
Community Amenities	284,503	335,994	721,884	613,315
Recreation and Culture	414,770	432,300	892,857	712,374
Transport	1,091,358	1,809,536	4,286,091	2,985,769
Economic Services	142,850	180,868	344,546	308,980
Other Property and Services	45,937	31,087	68,711	117,635
Total Expenditure (E)	2,302,827	3,311,565	7,194,912	5,470,158
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rates Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-December-2019	31-December-2019	30/06/2020	30/06/2019
Operating Revenue				
Governance	(7,731)	(600)	(1,200)	(26,521)
General Purpose Funding	(3,127,425)	(3,101,128)	(3,349,538)	(3,734,614)
Law, Order and Public Safety	(19,760)	(15,719)	(30,685)	(71,768)
Health	(3,065)	(4,666)	(5,764)	(6,322)
Housing	0	0	0	(4,680)
Community Amenities	(174,133)	(164,575)	(182,727)	(213,312)
Recreation and Culture	(82,954)	(69,893)	(217,464)	(118,864)
Transport	(1,305,495)	(1,264,038)	(1,628,389)	(1,585,124)
Economic Services	(10,439)	(12,651)	(21,770)	(25,306)
Other Property and Services	(37,988)	(39,228)	(70,500)	(114,225)
Total Revenue (R)	(4,768,990)	(4,672,498)	(5,508,036)	(5,900,735)
Operating (Profit)/Loss (R-E)	(2,466,163)	(1,360,933)	1,686,876	(430,576)
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-December-2019	31-December-2019	30/06/2020	30/06/2019
Adjustment for Non-Cash Items				
Depreciation	993,848	1,566,180	3,132,358	1,894,769
Profit/Loss on Sale of Asset	6,410	13,695	(11,305)	(28,121)
Realisation on disposal of assets	0	0		119
Movement in employee benefit provisions				(30,041)
Movement in deferred pensioner rates				(123)
Total Non-Cash Items (NC)	1,000,258	1,579,875	3,121,053	1,836,604
	Year to Date Actuals	Year to Date Budget	Original Full Year Budget	Rate Setting Statement
	For the period ending	For the period ending	For the period ending	
	31-December-2019	31-December-2019	30/06/2020	30/06/2019
Capital				
Land and Buildings	67,896	37,000	184,021	204,681
Plant and Equipment	25,836	91,000	510,000	515,607
Tools and Equipment	0	10,600	10,600	6,069
Roads	1,161,857	1,568,376	2,110,839	1,430,317
Transfer from Reserves	(17,000)	(23,376)	(402,381)	(258,258)
Transfer to Reserves	59,922	1,644	235,290	304,026
Repayment of Debentures	34,052	34,052	68,626	99,136
Proceeds from sale of equipment	(1,364)	(1,500)	(26,500)	(85,845)
Proceeds from sale of housing	(59,307)	(52,000)	(52,000)	0
Total Capital	1,271,893	1,665,796	2,638,495	2,215,734
Opening (Surplus)/Deficit	(1,419,387)	(1,419,387)	(1,419,387)	(1,367,942)
Closing (Surplus)/Deficit	(3,613,915)	(2,694,399)	(215,069)	(1,419,387)

COA	Rate Revenue	31-December-2019 Year to Date Actuals	31-December-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	941	1,785	3,500	3,918	844		
0062	Sundry Expenses	13	50	100	37	37		
0082	Rates - Other Costs.	0	0	500	129	0		
0132	Valuation Expenses	1,457	892	16,000	24,750	(565)		
0352	Admin Allocation - Rates	47,693	52,314	104,630	85,934	4,621		
	Total Operating Expenditure	50,103	55,041	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	(4,000)	(5,000)	(11)	(4,000)		
0033	Back Rates	(85)	0	0	(336)	85		
0061	Ex Gratia Rates	(10,023)	(10,041)	(10,041)	(9,563)	(18)		
0071	Interim Rates Raised	(3,906)	0	0	(13,183)	3,906		
0113	Interest - Overdue Rates	(8,870)	(6,252)	(12,500)	(16,351)	2,618		
0123	Interest - Instalment Payments	(6,715)	(7,502)	(7,500)	(8,056)	(787)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,455)	(5,000)	(5,000)	(5,310)	(545)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(2,125)	(1,475)	(2,500)	(3,350)	650		
	Total Operating Revenue	(2,863,599)	(2,860,991)	(2,869,262)	(2,786,023)			
	Total Rate Revenue	(2,813,496)	(2,805,950)	(2,739,532)	(2,671,255)			

		31-December-2019	31-December-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	252	500	0	252		
	Operating Revenue							
0201	Legal Reserve Income	(29)	(90)	(180)	(172)	(61)		
0203	Leave Reserve Income	(84)	(270)	(540)	(498)	(186)		
0204	Land Development Reserve Income	(38)	(150)	(300)	(224)	(112)		
0205	Building Reserve Income	(128)	(324)	(650)	(677)	(196)		
0206	Roadworks Reserve Income	(74)	(210)	(420)	(440)	(136)		
0215	Unspent Grants Reserve Income	(25)	0	0	(13)	25		
0223	Water Strategy Reserve Income	(10)	(30)	(60)	(61)	(20)		
0233	Grants Commission - Road Funding	(121,297)	(125,801)	(251,602)	(526,207)	(4,504)		
0243	Computer and Office Equipment Reserve	(29)	(90)	(180)	(171)	(61)		
0253	Grants Commission - (General Purpose)	(125,275)	(97,692)	(195,384)	(388,321)	27,583	*	Grants quarterly payment above budget profile
0273	Plant/Light Vehicle Reserve Income	(187)	(450)	(900)	(933)	(263)		
0453	Interest Received - Municipal Account	(16,639)	(15,000)	(30,000)	(30,805)	1,639		
0506	Landcare Reserve Income	(12)	(30)	(60)	(68)	(19)		
	Total Operating Revenue	(263,826)	(240,137)	(480,276)	(948,591)			
	Total General Purpose Income	(263,826)	(239,885)	(479,776)	(948,591)			
	Total General Purpose Funding	(3,077,322)	(3,045,835)	(3,219,308)	(3,619,847)			

COA	Governance	31-December-2019 Year to Date Actuals	31-December-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.	5,846	14,650	14,650	0	8,804		Invoice received December 2019
0182	Subscriptions & Memberships Expense	23,220	22,785	29,625	23,448	(435)		
0192	Members Conference & Training Expenses	11,673	11,000	20,000	6,694	(673)		
0202	Members Insurance Expense	12,864	12,362	12,362	11,553	(502)		
0212	Donations & Gifts	280	100	1,350	230	(180)		
0232	Consultancy & Legal Expenses	672	7,500	15,000	0	6,828		
0242	Members Sitting Fees.	2,862	37,640	75,280	72,805	34,778	*	
0252	Members Remuneration Expenses	167	2,200	4,400	4,255	2,033		
0262	President & Deputy Allowances.	0	6,250	12,500	12,500	6,250		
0272	Council Chambers Repairs & Maintenance	1,345	4,686	9,171	6,959	3,341		
0332	Furniture & Equipment (Opex)	9,389	20,100	20,100	0	10,711	*	Quotes pending for Chambers IT upgrade, invoice yet to be received for new devices
0442	Admin Allocation - Members	63,590	69,756	139,506	201,162	6,166		
0462	Meeting & Refreshments Expense	14,343	21,500	35,000	19,671	7,157		
1822	Accounting & Audit Expenses	4,556	21,100	38,000	26,258	16,544	*	Budget Profile Timing
7202	Members Depreciation	0	0	0	3,690	0		
	Total Operating Expenditure	150,807	251,629	426,944	389,226	100,822		
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	150,807	251,629	426,944	389,226	100,822		

COA	Administation	31-December-2019 Year to Date Actuals	31-December-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	21,606	22,500	45,000	43,940	894		
0282	Administration SGC 9.50%	33,449	46,860	76,011	53,569	13,411	*	Timing Super Guarantee on leave loading back payment yet to be processed
0292	Admin Salaries Expense	249,454	270,564	541,129	550,993	21,110	*	Timing budget profile & leave
0294	Admin Staff Housing Allowance	6,436	6,672	13,342	13,006	236		
0312	Admin - Max 3% Council Additional Contr	7,268	7,938	15,874	14,512	670		
0322	Adjustment for Rounding	0	0	0	4	(0)		
0362	Accrued Annual Leave - Admin	0	0	0	6,642	0		
0372	Admin Workers Compensation Insurance	13,664	13,440	13,440	12,571	(224)		
0402	Insurance Expense	4,869	6,117	6,117	5,714	1,248		
0415	Realisation on Disposal of Asset	0	0	0	91	0		not included in statutory annual report for governance expenditure
0422	Office Gardens Expenses	12,892	16,710	33,414	35,729	3,818		
0432	Admin Building Operations	9,039	12,877	20,593	21,660	3,838		
0472	Office Expenses - General	3,084	8,998	16,500	11,976	5,914		
0473	Admin Building Repairs & Maintenance	3,274	974	8,000	9,640	(2,300)		
0482	Office Telephone & Internet Expenses	4,171	8,406	19,800	15,736	4,235		
0492	Advertising Expenses	3,724	5,502	11,000	4,554	1,778		
0502	Computer Hardware Service & Repair	11,696	20,690	45,883	45,330	8,994		
0512	Furniture & Equipment - (Expensed)	6,356	5,400	10,400	7,169	(956)		
0522	Freight & Postage Expense	693	750	1,500	1,480	57		
0542	Printing & Stationary Expense	7,287	10,002	20,000	19,073	2,715		
0552	Motor Vehicle Expenses	3,295	3,498	7,000	7,353	203		
0562	Administration LSL Expense	25,756	20,928	41,853	3,530	(4,828)		
0592	Admin Allocation - Other Governance	(529,919)	(583,086)	(1,166,173)	(1,080,596)	(53,167)	*	Timing
0622	Uniform Expense	453	1,002	2,003	1,093	549		
0632	Staff Training, Conference and Recruitment	3,088	11,000	28,000	16,630	7,912		
0662	Public Liability Insurance	19,794	19,238	22,861	18,499	(556)		
0682	Consultancy Fees	15,474	36,400	72,400	46,327	20,926	*	Timing
0702	Bank Fees & Charges	4,473	5,420	8,600	8,240	947		
0712	Occupational Health & Safety	194	2,500	5,000	2,558	2,306		
0722	Accounting Software Operating Expenditure	41,169	38,920	44,827	41,641	(2,249)		
7002	Admin Depreciation	28,064	13,314	26,626	44,838	(14,750)	*	Under review
	Total Operating Expenditure	10,803	33,534	(0)	23,773	22,731		

COA	Adminstration	31-December-2019 Year to Date Actuals	31-December-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	(51)	(600)	(1,200)	(2,024)	(549)		
0403	Profit on Sale of Asset	0	0	0	289	0		
0573	Reimbursements & Contributions	(7,680)	0	0	(8,240)	7,680		Credit Note LGIS instalment statement
1243	LSL Reimbursement	0	0	0	(16,545)	0		
	Total Operating Revenue	(7,731)	(600)	(1,200)	(26,521)	7,131		
	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	84	270	30,540	498	186		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	29	90	180	171	61		
4780	Tfr to Plant/Light Vehicle Reserve	187	450	900	933	263		
	Total Capital Expenditure / Reserve Transfers	300	810	(19,980)	1,484	510		
	Total Administration	3,372	33,744	(21,180)	(1,264)	30,372		
	Total Governance/Administration	154,180	285,373	405,764	387,962	131,193		

COA	Fire Prevention	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0602	Admin Allocation - Fire Prevention	5,299	5,700	11,398	10,742	401		
0672	Fire Break Inspection Fees	1,341	2,000	2,000	1,555	659		
0762	Ranger Allocation - Fire Prevention	11,994	21,210	42,417	22,088	9,216		
0832	ESL - Shire Properties.	840	900	900	820	60		
0882	Fire Prevention Enforcement Expenditure	0	750	1,000	300	750		
1722	Brigades Operating Expenses	18,626	27,699	36,475	30,379	9,073		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	30,019	36,468	72,935	73,668	6,449		
	Total Operating Expenditure	68,119	94,727	167,124	139,551			
	Operating Revenue							
0703	Fines & Penalties Income	(1,000)	(1,250)	(1,250)	(2,000)	(250)		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(13,901)	(6,878)	(20,635)	(29,103)	7,022		
0743	Operating Grants & Contributions	0	0	0	0	0		
0953	Contributions & Reimbursements	0	0	0	(955)	0		
0883	Fire Prevention Enforcement Income	0	(500)	(1,000)	0	(500)		
	Total Operating Revenue	(14,901)	(12,628)	(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	53,218	82,099	140,239	100,799			

COA	Animal Control	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0792	Admin Allocation - Animal Control	10,598	11,400	22,797	11,876	802		
0812	Depn - Animal Control	0	0	0	1,429	0		
0822	Other Minor Expenditure	0	0	0	78	0		
0842	Animal Control Expenses	128	640	1,000	1,074	512		
0852	Ranger Allocation - Animal Control	11,994	18,432	36,869	22,088	6,438		
	Total Operating Expenditure	22,720	30,472	60,666	36,544			
	Operating Revenue							
0843	Impoundment Fees	(250)	0	(100)	(141)	250		
0853	Dog/Cat Registrations Income	(4,209)	(3,091)	(3,400)	(4,369)	1,118		
0863	Fines & Penalties	(400)	0	(300)	(1,200)	400		
	Total Operating Revenue	(4,859)	(3,091)	(3,800)	(5,710)			
	Total Animal Control	17,861	27,381	56,866	30,834			

COA	Other Law, Order and Public Safety	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	BUDGET VARIATION	>\$10K	Comments
	Operating Expenditure							
0902	Ranger Allocation - Other Law and Order	7,196	18,432	36,869	13,252	11,236	*	
0962	Misc. Expenses - Other Law and Order	0	198	400	31	198		
	Total Operating Expenditure	7,196	18,630	37,269	13,283			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	7,196	18,630	37,269	13,283			

COA	Rangers Expenses	31-December-2019 Year to Date Actuals	31-December-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	7,500	15,000	(1,956)	7,500		
0772	Trainee Ranger Expense	0	24,996	50,000	0	24,996	*	Trainee Ranger recruitment in progress, will be over 2 financial years
0872	Rangers Superannuation - Council 3%	0	138	279	0	138		
0892	Salary & Wages Expense-Rangers	36,711	41,280	82,564	73,143	4,569		
0912	Rangers Workers Compensation Insurance	1,518	1,548	1,548	1,442	30		
0922	Rangers Superannuation SGC 9.50%	3,340	3,900	7,794	6,623	560		
0932	Conference & Training	0	498	1,000	0	498		
0982	Rangers Expense	6,405	4,198	8,400	9,694	(2,207)		
1012	Tools & Equipment - Low Value	0	498	1,000	0	498		
3872	Accrued Annual Leave - Rangers	0	0	0	(1,240)	0		
0952	Rangers Expenses Allocated	(47,975)	(83,790)	(167,585)	(88,566)	(35,815)	*	Budget profile timing includes Trainee Ranger
	Total Operating Expenditure	0	766	0	(859)			
	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	25	0	0	30,013	(25)		
1805	Transfer from Unspent Grant Reserve (Ranger Serv	0	0	(30,013)	0	0		
0875	Tfr from Leave Reserve	0	(6,376)	(8,500)	0	(6,376)		
	Total Capital Expenditure / Reserve Transfers	25	(6,376)	(38,513)	30,013			
	Total Rangers Expenses	25	(5,610)	(38,513)	(846)			
	Total Law, Order and Fire Safety	78,299	122,500	195,860	144,070			

COA	Education	31-December-2019 Year to Date Actuals	31-December-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	31-December-2019 Year to Date Actuals	31-December-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	4,318	10,056	20,110	8,168	5,738		
1292	Health Expenses General	514	8,500	17,000	4,751	7,986		
	Total Operating Expenditure	4,832	18,556	37,110	12,919			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,626)	(1,470)	(1,470)	(1,512)	156		
1393	Licences Income Received - Caravan Park	(754)	(754)	(754)	(754)	0		
1573	Health Septic Fees	(236)	(1,180)	(1,770)	(1,888)	(944)		
1583	Health Administration Fees	(449)	(1,262)	(1,770)	(2,168)	(813)		
	Total Operating Revenue	(3,065)	(4,666)	(5,764)	(6,322)			
	Total Health Inspection and Administration	1,767	13,890	31,346	6,596		0	

COA	Housing	31-December-2019 Year to Date Actuals	31-December-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	746	1,806	2,940	1,465	1,060		
2542	Housing Other Depreciation	229	672	1,345	1,345	443		
8022	Loss on Sale of Assets.	7,774	15,195	15,195	0	7,421		
	Total Operating Expenditure	8,748	17,673	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	59,434	324	52,650	677	(59,110)	*	Budget profile timing - proceed sale of house transferred Sept 19 not 30 June
0805	Proceeds from Disposal of Assets	(59,307)	(52,000)	(52,000)	0	7,307		
	Total Capital / Reserves	59,434	324	52,650	677			
	Total Housing	68,183	17,997	72,130	(1,192)			

COA	Sanitation - Household Refuse	31-December-2019 Year to Date Actuals	31-December-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	55,091	72,900	145,800	131,443	17,809	*	Timing contractor invoicing
1772	Sanitation Household Refuse Depreciation	1,510	1,500	2,996	2,996	(10)		
1792	Refuse Site Repairs & Maintenance	13,824	14,214	26,017	11,894	390		Nabawa tip works include upgrade to CCTV cameras and replacements
2502	Admin Allocation - Domestic Rubbish	21,197	23,274	46,550	42,967	2,077		
	Total Operating Expenditure	91,622	111,888	221,363	189,300			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(153,179)	(148,830)	(148,830)	(145,190)	4,349		
1904	Other Rubbish Collection	0	0	0	(8,147)	0		
	Total Operating Revenue	(153,179)	(148,830)	(148,830)	(153,338)			
	Total Sanitation - Household Refuse	(61,557)	(36,942)	72,533	35,963			

COA	Sanitation - Other	31-December-2019 Year to Date Actuals	31-December-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	4,280	3,864	8,720	8,416	(416)		
1912	Other Waste Management Expenses	4,337	2,502	5,000	0	(1,835)		
1922	Depn - Other Sanitation	202	0	0	485	(202)		
	Total Operating Expenditure	8,819	6,366	13,720	8,901			
	Capital Expenditure / Reserve Transfers							
1764	Rubbish Depot - Capital Expenses	0	0	0	0	0		
	Total Sanitation - Other	8,819	6,366	13,720	8,901			

COA	Protection of Environment	31-December-2019 Year to Date Actuals	31-December-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	500	1,002	2,000	200	502		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	1,401	2,247	2,247	3,163	845		
	Total Operating Expenditure	1,901	3,249	19,247	3,363			
	Operating Revenue							
2923	Dolby Creek Management Plan Income (gst free)	(1,401)	(2,247)	(2,247)	(3,163)	(845)		
2933	Reimbursements & Sundry Income (P of E)	(200)	(1,000)	(1,000)	0	(800)		
	Total Operating Revenue	(1,601)	(3,247)	(3,247)	(3,163)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	(15,000)	0	0		
2080	Tfr to Landcare Reserve	12	30	60	68	19		
	Total Capital Expenditure / Reserve Transfers	12	30	(14,940)	68			
	Total Protection of Environment	312	32	1,060	268			

COA	Town Planning and Regional Development	31-December-2019 Year to Date Actuals	31-December-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	8,620	0	0	0	(8,620)		
1992	Planning Consultancy Expenses	4,969	10,000	33,000	11,027	5,031		
2102	Workers Compensation Insurance	2,393	2,440	2,440	2,127	47		
2112	Salary & Wages Expense-T/Plan	62,868	65,646	131,293	125,166	2,778		
2122	Superannuation - Council Maximum of 3%	1,878	1,932	3,862	3,688	54		
2132	Superannuation - SGC 9.50%	5,947	6,114	12,231	11,680	167		
2162	Accrued Annual Leave - Planning	0	0	0	1,291	0		
2182	Other Employee Expenses	0	1,998	4,000	873	1,998		
2202	Town Planners Expenses	418	498	1,000	767	80		
2222	Motor Vehicle Expenses	3,799	3,498	7,000	4,806	(301)		
2232	Legal Expenses - Town Planners	2,712	5,000	15,000	4,573	2,288		
2242	Engineering Expenses	2,015	5,000	15,000	6,749	2,986		
2252	Advertising Expenses	4,185	750	1,500	638	(3,435)		
3012	Admin Allocation - Town Planning	15,177	17,100	34,195	42,967	1,923		
7052	Surveying & Land Expenses	6,708	15,000	30,000	13,778	8,292		
7072	Planning Projects - Expenses	2,250	0	10,000	0	(2,250)		
	Total Operating Expenditure	123,937	134,976	315,521	234,531			
	Operating Revenue							
0163	Town Planning Projects - Income	(5,000)	0	(5,000)	0	5,000		
2233	Town Planning Fees Income - GST Free	(2,540)	(4,998)	(10,000)	(14,360)	(2,458)		
2243	Outsourced Planning Fees - Other LGs	(9,473)	(7,500)	(15,000)	(21,745)	1,973		
	Total Operating Revenue	(17,013)	(12,498)	(30,000)	(36,105)			
	Capital Expenditure / Reserve Transfers							
4801	Tfr to Land Development Reserv	38	150	300	224	112		
4820	Tfr to Legal Reserve	29	90	180	172	61		
	Total Capital Expenditure/Reserve Transfers	67	240	480	396			
	Total Town Planning and Regional Development	106,991	122,718	286,001	198,823			

COA	Other Community Amenities	31-December-2019 Year to Date Actuals	31-December-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	4,171	5,741	11,032	9,731	1,570		
3132	Community Development Expenses	1,345	11,550	17,550	43,000	10,205	*	Budget Profile timing
3162	Admin Allocation - Other Community Amenities	26,496	28,494	56,992	64,450	1,998		
3212	Other Community Amenities Depreciation	3,024	2,322	4,643	5,742	(702)		
3222	Community Growth Fund	8,562	10,000	19,000	28,819	1,438		
3232	Community Development Officer Expense	14,624	21,408	42,816	25,477	6,784		
	Total Operating Expenditure	58,223	79,515	152,034	177,219			
	Operating Revenue							
3093	Cemetery Income (no GST applicable)	(367)	0	(650)	(503)	367		
3103	Various Grants Received (incl GST)	0	0	0	0	0		
3113	Cemetery Income (GST Applies)	(973)	0	0	(3,204)	973		
3613	Reimbursements & Contributions	0	0	0	0	0		
3633	Grant - Community Development (no GST)	(1,000)	0	0	(17,000)	1,000		
	Total Operating Revenue	(2,340)	0	(650)	(20,707)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery	3,084	0	21,000	0	(3,084)		
3084	Transfer to Unspent CGF Reserve	0	0	0	0	0		
3104	Capital Expenditure Plant & Equipment	17,000	17,000	17,000	0	0		
0471	Tf From Unspent Grants/loans Res.	(17,000)	(17,000)	(17,000)	0	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	17,000	0		
3085	Transfer from Unspent CGF Reserve	0	0	0	0	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	3,084	0	21,000	17,000			
	Total Other Community Amenities	58,968	79,515	172,384	173,513			
	Total Community Amenities	113,533	171,689	545,697	417,468			

COA	Public Halls and Civic Centres	31-December-2019 Year to Date Actuals	31-December-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	46,869	43,314	86,626	94,872	(3,555)		
2722	Public Halls & Showgrounds Expense	40,092	40,538	125,040	61,309	446		
2732	Nabawa Community Centre Expenses	18,381	21,356	41,395	34,677	2,975		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	398	446	815	1,380	48		
3202	Admin Allocation - Public Halls	29,795	34,194	68,391	30,920	4,399		
	Total Operating Expenditure	135,535	139,848	322,267	223,158			
	Operating Revenue							
2453	Showground/Halls Income Received	(5,438)	(5,028)	(6,528)	(7,408)	410		
2443	Yuna Camping & Hall Hire Revenue	(155)	0	0	0	155		
3423	Grant Funding Revenue	0	0	(25,000)	(10,909)	0		
	Total Operating Revenue	(5,593)	(5,028)	(31,528)	(18,317)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	25,000	50,000	61,204	25,000	*	Timing - Job: 1038 - CBP 5.2 Nanson Showgrounds Master Plan - Supply of 3 Phase Power \$50,000
4925	Principal Repayment - Loan 89	4,675	4,675	9,491	8,943	0		
7385	Tfr from Building Reserve	0	0	(25,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	4,675	29,675	34,491	70,147			
	Total Public Halls and Civic Centres	134,618	164,495	325,229	274,988			
COA	Swimming Areas and Beaches	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Admin Allocation - Swimming Areas	15,898	17,100	34,195	21,484	1,202		
3412	Coronation Beach Expenses	23,584	35,177	71,823	49,378	11,593	*	Timing
7082	Beaches Depreciation	4,965	4,926	9,850	9,789	(39)		
	Total Operating Expenditure	44,447	57,203	115,868	80,651			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(46,186)	(34,998)	(70,000)	(72,320)	11,188	*	Timing
	Total Operating Revenue	(46,186)	(34,998)	(70,000)	(72,320)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	10,369	0		
	Total Swimming Areas and Beaches	(1,739)	22,205	45,868	18,700			

COA	Other Recreation and Sport	31-December-2019 Year to Date Actuals	31-December-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	2,110	1,314	2,123	1,833	(796)		
1532	Loan 98 Interest Expense	1,625	2,139	4,059	4,716	514		
1482	Sporting Clubs Expenses	32,747	35,050	76,386	63,048	2,303		
2642	Parks, Gardens Expense	66,076	67,228	132,534	109,364	1,152		
2702	Sports Pavilion & Basketball Stadium (Nabawa Recre)	8,789	11,619	15,446	12,007	2,830		
2712	Tennis Clubs Expenses	5,370	7,854	11,460	9,506	2,484		
2772	Minor Gardening Equipment.	0	1,002	2,000	2,000	1,002		
2812	Golf Courses	1,930	2,026	2,027	1,894	96		
3442	Admin Allocations - Rec & Sport	13,898	17,100	34,195	29,294	3,202		
7022	Parks & Gardens Depreciation	24,466	14,730	29,461	35,936	(9,736)		
7092	Other Rec & Sports Depreciation	45,743	39,426	78,850	81,326	(6,317)		
	Total Operating Expenditure	202,753	199,488	388,541	350,924			
COA	Other Recreation and Sport	31-December-2019 Year to Date Actuals	31-December-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	(4,655)	(4,565)	(4,565)	(4,624)	90		
2803	Grants & Other Income Received	(24,706)	(24,000)	(108,771)	(20,563)	706		
3444	Fig Tree Camping Fees	(1,813)	(1,302)	(2,600)	(3,040)	511		
	Total Operating Revenue	(31,175)	(29,867)	(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	64,812	12,000	113,021	77,703	(52,812)	*	Timing - BHP CC Activation Grant expenditure
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	0	0	0	0	0		
2824	Principal Repayment - Loan 98	19,855	19,855	39,972	38,938	0		
7275	Loan Funds Rec'd	0	0	0	0	0		
7471	T/f From Unspent Grants/loans Res.	0	0	0	(10,922)	0		
	Total Capital Expenditure / Reserve Transfers	84,667	31,855	152,993	105,719			
	Total Other Recreation and Sport	256,246	201,476	425,598	428,417			

COA	Library	31-December-2019 Year to Date Actuals	31-December-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	1,885	2,586	4,812	1,532	701		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	0		
3582	Admin Allocation - Libraries	15,898	17,100	34,195	24,157	1,202		
6922	Libraries Depreciation	0	0	0	750	0		
	Total Operating Expenditure	18,283	20,186	40,007	27,439			

COA	Other Culture	31-December-2019 Year to Date Actuals	31-December-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	8,333	12,509	20,039	8,229	4,176		
3652	Other Culture Depreciation	5,418	3,066	6,136	21,973	(2,352)		
	Total Operating Expenditure	13,751	15,575	26,175	30,202			
	Total Other Culture	13,751	15,575	26,175	30,202			
	Total Recreation and Culture	421,158	423,937	862,878	779,745			

COA	Road Constuction	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Admin Allocation - Road Construction	47,693	52,476	104,956	48,512	4,783		
	Operating Revenue							
3173	MW Regional Road Funding	(833,200)	(912,266)	(1,140,333)	(883,666)	(79,066)	*	Timing 80% Claimed for Valentine & East Nabawa Rds; Dartmoor 100% claimed
3193	R2R (Construction) Income	(328,620)	(219,084)	(328,620)	(244,109)	109,536	*	Budget profile timing - First quarter claim included all jobs
	Total Operating Revenue	(1,161,820)	(1,131,350)	(1,468,953)	(1,127,775)			

COA	Road Constuction	31-December-2019 Year to Date Actuals	31-December-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	1,161,857	1,568,376	2,110,839	1,430,317	406,520	*	Dartmoor Road complete Valentine Road complete with contractor invoices pending East Nabawa Rd East Grant job commenced clearing
4840	Tfr to Roadworks Reserve	74	210	420	440	136		
	Total Capital Expenditure / Reserve Transfers	1,161,931	1,568,586	2,111,259	1,430,757			
	Total Road Construction	47,804	489,712	747,262	351,494			

COA	Road Maintenance	31-December-2019 Year to Date Actuals	31-December-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	324,207	381,960	1,434,341	1,533,876	57,753	*	Budget Profile timing
3502	Depot Maintenance	9,929	25,176	57,642	48,079	15,247	*	Timing - Depot roller door expenses yet to be invoiced
3512	Street Lighting Expense	3,933	5,022	10,043	9,587	1,089		
3522	Depreciation	24,044	4,854	9,714	69,002	(19,190)	*	Under review
3532	Street Trees	3,438	5,000	16,000	2,875	1,562		
3542	Licences & Subscriptions	10,758	12,800	12,800	9,584	2,042		
3562	Road Sign Expense	4,557	8,749	12,000	10,498	4,192		
3802	Admin Allocation - Road Maintenance	47,693	51,918	103,838	71,472	4,225		
3822	Bore Maintenance	208	7,500	15,000	8,083	7,292		
3832	Crossover expenses to ratepayers	500	2,500	5,000	1,455	2,000		
6912	Roads Depreciation	585,051	1,227,666	2,455,334	1,124,845	642,615	*	Under review
	Total Operating Expenditure	1,014,318	1,733,145	4,131,711	2,889,355			

COA	Road Maintenance	31-December-2019 Year to Date Actuals	31-December-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	874,735	1,603,709	4,002,275	2,489,406			

COA	Road Plant Purchases	31-December-2019 Year to Date Actuals	31-December-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)	(1,500)	(26,500)	(30,102)	(136)		
	Total Operating Revenue	(1,364)	(1,500)	(26,500)	(30,102)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	8,836	74,000	510,000	515,607	65,164	*	PRP Tender specifications in E-Quotes system closing 30th November 2019
3575	Proceeds from Disposal of Assets	(1,364)	(1,500)	(26,500)	(85,845)	(136)		
3584	Tools & Other Equip > \$5000 (Capex)	0	10,600	10,600	6,069	10,600	*	Traffic Classifiers purchase expensed see COA 7572
3914	Principal Repayments - Loan 96	0	0	0	32,561	0		
3587	Principal Repayments-Loan 97	9,522	9,522	19,162	18,694	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	150,000	253,768	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(255,268)	(211,681)	0		
6225	Realisation on Disposal of Assets	1,364	1,500	26,500	85,845	136		
7135	Loan Funds Rec'd.	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	18,358	94,122	434,494	615,019			
	Total Road Plant Purchases	17,233	92,839	408,518	588,226			

COA	Traffic Control	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 Actual YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Admin Allocation - Traffic Control	21,197	22,698	45,400	44,593	1,501		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	7,912	1,000	3,500	0	(6,912)		Traffic Classifiers purchase expensed see COA 3584
	Total Operating Expenditure	29,109	23,698	48,900	44,593			
	Operating Revenue							
7513	Licensing Commission Income	(2,729)	(1,752)	(3,500)	(4,854)	977		
	Total Operating Revenue	(2,729)	(1,752)	(3,500)	(4,854)			
	Total Traffic Control	26,380	21,946	45,400	39,739			
	Total Transport	966,152	2,208,206	5,203,456	3,468,865			

COA		31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services							
	Operating Expenditure							
4462	Admin/Ranger Allocation - Rural Services	7,196	8,700	17,400	13,252	1,504		
6722	Noxious Weeds & Pest Expense	5,985	8,050	15,550	11,377	2,065		
	Total Operating Expenditure	13,182	16,750	32,950	24,629			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	13,182	16,750	32,950	24,629			

COA		31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion							
	Operating Expenditure							
3952	Tourism Signage Expense	0	501	1,000	690	501		
3982	Tourism Expense	0	10,050	13,500	1,599	10,050	*	Budget Profile timing
4282	Promotional Expense	1,145	6,000	6,000	218	4,855		
	Total Operating Expenditure	1,145	16,551	20,500	2,507			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Total Tourism and Area Promotion	1,145	16,551	20,500	2,507			

COA	Building Control	31-December-2019 Year to Date Actuals	31-December-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	62,803	64,212	129,429	133,710	1,409		
4622	Admin Allocation - Building	37,094	44,868	89,733	90,492	7,774		
	Total Operating Expenditure	99,897	109,080	219,162	224,201			
	Operating Revenue							
4153	Building Licenses Income	(3,025)	(4,998)	(10,000)	(13,602)	(1,973)		
4173	CTF Commissions Received	(30)	(72)	(150)	(150)	(42)		
4213	Building Commissions Received	(91)	(72)	(150)	(186)	19		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(3,146)	(5,142)	(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	96,751	103,938	208,862	210,263			
COA	Other Economic Services	31-December-2019 Year to Date Actuals	31-December-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	Admin Allocation - Other Economic Services	22,496	28,494	56,992	48,313	5,998		
4242	Rehab. Gravel Pits Expense	0	5,000	5,000	0	5,000		
4252	Purchase of Stamps.	17	70	100	10	53		
4272	Other Expenditure	6,113	4,798	9,591	9,091	(1,315)		
	Total Operating Expenditure	28,626	38,487	71,933	57,643			
	Operating Revenue							
4223	Commission Received Australia Post	(3,438)	(3,948)	(7,900)	(7,767)	(510)		
4243	Annual Post Office Box Fee	(3,308)	(3,000)	(3,000)	(3,061)	308		
4253	Postage Stamp Income	(29)	(91)	(100)	(84)	(62)		
4333	Photocopying Income	(68)	(20)	(20)	(6)	48		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(7,293)	(7,509)	(11,470)	(11,368)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	10	30	60	61	20		
	Total Other Economic Services	21,344	31,008	60,523	46,336			
	Total Economic Services	132,422	168,247	322,836	283,735			

COA	Plant Depreciation	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	169,378	173,922	347,843	307,629	4,544		
7102	Depreciation - Unclassified Assets	7,000	0	0	0	(7,000)		
6890	Depn Posted to Jobs	(183,526)	(173,922)	(347,843)	(307,162)	9,604		
	Total Plant Depreciation	(7,147)	0	0	467			
COA	Private Works	31-December-2019 Year to Date Actuals	31-December-2019 Year to Date Budget	2019/2020 Full Year Budget	30-Jun-19 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	848	5,106	10,211	4,713	4,258		
	Operating Income							
7333	Private Works Income	(1,450)	(11,978)	(12,000)	(9,019)	(10,528)	*	YTD Budget less than anticipated
	Total Private Works	(603)	(6,872)	(1,789)	(4,306)			

COA	Public Works Overheads	31-December-2019 Year to Date Actuals	31-December-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	2,500	5,000	23,659	2,500		
4312	Superannuation - Max 3% Works Staff	6,106	8,730	17,460	10,072	2,624		
4322	Superannuation Guarantee - Works Manager	5,200	5,256	10,507	10,069	56		
4332	Superannuation Guarantee - Works Staff	35,432	40,620	81,238	69,729	5,188		
4342	Salary Works Manager	53,726	54,000	107,998	101,589	274		
4352	Superannuation Max 3% - Works Manager	1,642	1,656	3,318	3,180	14		
4372	Public Works Sundry Expense	14,157	26,064	52,134	40,656	11,907	*	Budget Profile timing
4382	Works Manager - Expenses	1,770	2,076	4,150	3,600	306		
4392	External Engineering Services	3,003	6,500	13,000	7,817	3,498		
4402	Sick Leave	9,178	16,062	32,119	20,395	6,884		
4412	Annual Leave	26,220	19,103	65,898	56,267	(7,117)		
4432	Public Holiday Pay	3,002	7,285	38,688	42,110	4,283		
4422	Works LSL Expense	0	0	18,707	842	0		
4442	Occupational Health & Safety Expense	3,127	7,003	12,500	2,389	3,876		
4452	Protective Uniform/ Minor Workwear	751	1,848	11,863	9,868	1,097		
4582	Accrued Leave Works Crew	0	0	0	6,106	0		
4602	Training Expense	1,258	11,250	22,500	13,402	9,992		
4652	Works Staff - Allowances	10,254	12,600	23,400	22,362	2,346		
5202	Admin Allocation - Public Works Overheads	77,611	77,610	155,219	175,783	(1)		
6782	Workers Compensation Insurance	19,682	19,577	19,575	20,407	(105)		
7422	Less PWO Allocated to W & S	(292,074)	(347,640)	(695,274)	(643,165)	(55,566)	*	Budget profile timing
	Total Operating Expenditure	(19,958)	(27,900)	(0)	(2,864)			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(19,958)	(27,900)	(0)	(2,864)			

COA	Plant Operation Costs	31-December-2019 Year to Date Actuals	31-December-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	101,564	101,070	202,126	169,974	(494)		
4482	Tyre Purchase Expense	11,582	28,752	57,500	55,074	17,170	*	Budget profile timing
4492	Parts & Outside Repairs Expense	73,002	75,000	150,000	138,572	1,998		
4502	Plant Licences Expense	8,824	8,597	9,200	8,902	(227)		
4532	Tools & Consumables	12,028	10,002	20,000	19,298	(2,026)		
4542	Fuel, Oil & Grease	142,223	156,498	313,000	277,704	14,275	*	Budget profile timing
4552	Cutting Edges & Tips	7,799	4,000	8,000	7,838	(3,799)		
5112	Admin Allocation - Plant Operations	10,598	11,496	22,991	35,478	898		
6772	Plant Insurance Expense	34,360	43,250	43,250	23,012	8,890		Adjustment to premiums will be made upon changeover of plant; budget review will dedtermine additional funds available
4512	Less POC Allocated to W & S	(339,704)	(390,534)	(781,067)	(638,157)	(50,830)	*	Budget profile timing
	Total Operating Expenditure	62,275	48,131	45,000	97,693			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	(32,612)	0		
4513	Diesel Fuel Rebate Received	(33,520)	(20,500)	(45,000)	(52,790)	13,020	*	Budget profile timing
4983	Income Received	0	0	0	(1,196)	0		
	Total Operating Revenue	(33,520)	(20,500)	(45,000)	(86,598)			
	Total Plant Operation Costs	28,755	27,631	0	11,095			

COA	Salaries and Wages	31-December-2019 Year to Date Actuals	31-December-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	450,597	493,464	986,928	878,847	42,867	*	Budget profile timing and accrual jnl
4580	S&W Works & Services	514,789	550,728	1,101,458	989,459	35,939	*	Budget profile timing and accrual jnl
4600	Less Salary & Wages Allocated	(958,485)	(1,044,192)	(2,088,386)	(1,869,290)	(85,707)	*	Budget profile timing and accrual jnl
4592	Workers Compensation Paid	0	0	0	1,402	0		
	Total Operating Expenditure	6,901	0	0	419			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	0	0	0	(1,402)	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0		
	Total Operating Revenue	0	0	0	(1,402)			
	Total Salaries and Wages	6,901	0	0	(983)			

COA	Unclassified	31-December-2019 Year to Date Actuals	31-December-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	3,017	5,750	13,500	17,205	2,733		
	Total Operating Expenditure	3,017	5,750	13,500	17,205			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(3,017)	(6,750)	(13,500)	(17,205)	(3,733)		
3813	Profit on Revaluation	0	0	0	0	0		
	Total Operating Revenue	(3,017)	(6,750)	(13,500)	(17,205)			
	Total Unclassified	0	(1,000)	0	0			
	Total Other Property and Services	7,949	(8,141)	(1,789)	3,410			

List of Accounts Paid - December 2019			
Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD16578.1	2/12/2019	Westpac Geraldton	-36.50
DD16584.1	11/12/2019	LGSP	-8515.54
DD16584.2	11/12/2019	Hostplus Superannuation	-291.38
DD16584.3	10/12/2019	Rest Superannuation	-18.27
DD16584.4	10/12/2019	Australian Super	-930.25
DD16584.5	11/12/2019	Wealth Personal Superannuation and Pension Fund	-565.92
DD16584.6	10/12/2019	Prime Super	-220.36
DD16584.7	10/12/2019	ANZ Smart Choice Super	-237.13
DD16594.1	20/12/2019	Australian Super	-300.28
DD16594.2	20/12/2019	Hostplus Superannuation	-211.80
DD16594.3	20/12/2019	Rest Superannuation	-9.71
DD16594.4	20/12/2019	LGSP	-5315.89
DD16604.1	24/12/2019	LGSP	-8722.58
DD16604.2	24/12/2019	Hostplus Superannuation	-291.38
DD16604.3	24/12/2019	Rest Superannuation	-138.38
DD16604.4	24/12/2019	Australian Super	-936.02
DD16604.5	24/12/2019	Wealth Personal Superannuation and Pension Fund	-555.47
DD16604.6	24/12/2019	Prime Super	-220.36
DD16604.7	24/12/2019	ANZ Smart Choice Super	-237.13
EFT23744	13/12/2019	Node1Internet	-129.95
EFT23745	13/12/2019	Synergy	-2554.97
EFT23746	13/12/2019	Water Corporation	-2444.97
EFT23747	13/12/2019	Alicia Pawelski	-500.00
EFT23748	13/12/2019	Australia Post	-168.30
EFT23749	13/12/2019	Bardfield Engineering	-2310.00
EFT23750	13/12/2019	Chapman Valley Menshed Inc	-1000.00
EFT23751	13/12/2019	Chapman Valley Primary School	-40.00
EFT23752	13/12/2019	Creating a Better Yuna (CABY)	-5000.00
EFT23753	13/12/2019	Five Star Business Solutions & Innovation	-508.64
EFT23754	13/12/2019	Geraldton Sheetmetal And Roofing	-242.00
EFT23755	13/12/2019	Geraldton Trophy Centre	-285.00
EFT23756	13/12/2019	Goldings Paving /Easy Care Turf	-2842.00
EFT23757	13/12/2019	JA Diesel Pty Ltd	-462.00
EFT23758	13/12/2019	Janice Faye & Philip Charles Nairn	-366.56
EFT23759	13/12/2019	Keith Gregory Bobcat Hire	-308.00
EFT23760	13/12/2019	ML Communications	-1511.29
EFT23761	13/12/2019	Magor Swartz Pty Ltd	-12243.00
EFT23762	13/12/2019	Microcom Pty Ltd (Metrocount)	-8703.20
EFT23763	13/12/2019	Midwest Auto Group	-534.99
EFT23764	13/12/2019	Moore Stephens	-12150.12
EFT23765	13/12/2019	Norfolk Cleaning Service	-995.50
EFT23766	13/12/2019	Patience Sandland Pty Ltd.	-96.25
EFT23767	13/12/2019	Queens Supa IGA Supermarket	-914.81
EFT23768	13/12/2019	Refuel Australia	-31259.95
EFT23769	13/12/2019	TeletracNavman Australia	-769.45
EFT23770	13/12/2019	Toll Transport Pty Ltd	-288.64
EFT23771	13/12/2019	Total Uniforms	-64.95
EFT23772	13/12/2019	Western Australian Electoral Commission	-6430.17
EFT23773	20/12/2019	Barbecue Bazaar	-6222.00
EFT23774	20/12/2019	Department Of Fire And Emergency Services	-22680.00
EFT23775	20/12/2019	Forpark Australia	-36752.10
EFT23776	20/12/2019	Sirencos	-275.00
EFT23777	20/12/2019	Wren's Place Cafe	-300.00
EFT23778	20/12/2019	Australian Taxation Office	-5537.00
EFT23779	30/12/2019	Telstra	-1271.41
EFT23780	24/12/2019	AFGRI	-5157.04
EFT23781	24/12/2019	Abrolhos Steel	-429.00
EFT23782	24/12/2019	Atom Supply	-352.03
EFT23783	24/12/2019	Auslec	-183.38

EFT23784	24/12/2019	Beaurepaires	-3387.32
EFT23785	24/12/2019	Bitutek Pty Ltd	-166056.61
EFT23786	24/12/2019	Bunnings Group Limited	-1649.05
EFT23787	24/12/2019	Central West Pump Service	-1481.40
EFT23788	24/12/2019	Cleanaway Co Pty Ltd	-12846.38
EFT23789	24/12/2019	Covs Parts Pty Ltd	-881.29
EFT23790	24/12/2019	GNC Quality Precast Geraldton	-24062.50
EFT23791	24/12/2019	Geraldton Ag Services	-2353.93
EFT23792	24/12/2019	Geraldton TPC Valspar Paint (Australia) Pty Ltd	-215.73
EFT23793	24/12/2019	Geraldton Toyota	-414.68
EFT23794	24/12/2019	Glenfield IGA	-194.75
EFT23795	24/12/2019	Great Northern Rural Services	-1018.33
EFT23796	24/12/2019	Greenfield Technical Service	-363.00
EFT23797	24/12/2019	Hoppy's Parts R Us	-132.61
EFT23798	24/12/2019	JLW Engineering	-117.70
EFT23799	24/12/2019	Jason Signmakers	-1020.80
EFT23800	24/12/2019	Joseph Radiators & Air Conditioning	-132.00
EFT23801	24/12/2019	Landgate	-645.00
EFT23802	24/12/2019	Lenane Holdings Pty Ltd	-4763.00
EFT23803	24/12/2019	M & B Quality Building Products	-829.52
EFT23804	24/12/2019	Magor Swartz Pty Ltd	-6641.25
EFT23805	24/12/2019	Market Creations	-6679.46
EFT23806	24/12/2019	Max Marine	-14.85
EFT23807	24/12/2019	McLeods Barristers And Solicitors	-2982.93
EFT23808	24/12/2019	Midwest Chemical & Paper	-570.97
EFT23809	24/12/2019	Mitchell & Brown	-150.00
EFT23810	24/12/2019	Nabawa Valley Tavern	-833.35
EFT23811	24/12/2019	PS Chester & Son	-176.78
EFT23812	24/12/2019	Paper Plus Office National	-235.04
EFT23813	24/12/2019	Patience Sandland Pty Ltd.	-115.50
EFT23814	24/12/2019	Pirtek Geraldton	-105.82
EFT23815	24/12/2019	Purcher International	-890.44
EFT23816	24/12/2019	Quadrio Earthmoving Pty Ltd	-10087.00
EFT23817	24/12/2019	Reece Pty Ltd	-247.57
EFT23818	24/12/2019	Stewart & Heaton Clothing Co Pty Ltd.	-269.39
EFT23819	24/12/2019	The West Australian	-998.18
EFT23820	24/12/2019	Think Water Geraldton	-171.90
EFT23821	24/12/2019	Toll Transport Pty Ltd	-73.49
EFT23822	24/12/2019	Totally Work Wear	-186.43
EFT23823	24/12/2019	Universal Wreckers	-330.00
EFT23824	24/12/2019	Western Australian Local Government Association (WALGA)	-3900.00
EFT23825	24/12/2019	Western Australian Treasury Corporation	-2536.46
EFT23826	24/12/2019	Western Resource Recovery Pty Ltd	-573.50
EFT23827	24/12/2019	Westrac Pty Ltd	-555.47
			-463929.40
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
431	24/12/2019	ER & VJ Clayton	-19.64
EFT23740	13/12/2019	Building and Construction Industry Training Fund	-50.15
EFT23741	13/12/2019	Department of Mines, Industry Regulation & Safety	-530.81
EFT23742	13/12/2019	GCo Australia Pty Ltd	-700.00
EFT23743	13/12/2019	Shire of Chapman Valley	-43.25
			-1343.85

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st December 2019

SYNERGY

Balance as per Cash at Bank Account GL 160000	52,952.64
Balance as per Cash at Bank Account GL 170000	3,383,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	1,010.00
Less Expenditure on Bank Stmt not in ledgers	-
	\$3,437,695.30

BANK

Business Account (Account No 000040)	50,941.49
Investment Account (Account No 305784)	633,732.66
Investment Account (Account No 502999)	2,750,000.00
Term Deposit	-
	<u>3,434,674.15</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	3,021.15
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$3,437,695.30

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

07/01/20
 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

10/1/2020
 Date



Corporate Card Statement



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

053

Facility Number

00018023 20000001

Payment Due Date

02 January 2020

Closing Balance

\$35.00

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

~ 6 JAN 2020

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 Nov 2019	22 Dec 2019	02 Jan 2020	36.50	35.00	9,965.00

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		
36.50	36.50 -	35.00	0.00	0.00	0.00	35.00	0.00



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,965.00

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 DEC	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	
30 NOV	Purchases MOBILE TOUCH GERALDTON AUS TELECOMMUNICATIONS EQUIPMENT Mobile Phone Cover	35.00	LPMI Job #
	Sub Total:	35.00	

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		
18.25	18.25 -	35.00	0.00	0.00	0.00	35.00	0.00

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

Cardholder Signature

Date 7/1/20

Transactions examined and approved.

Manager/Supervisor Signature

Date 7/1/20



Corporate Card Statement

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	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 DEC	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
18.25	18.25 -	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 7/1/20

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 7/1/20.