

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 2017**

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

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**Shire of Chapman Valley**  
**Compilation Report**  
**For the Period Ended 30 November 2017**

**Report Purpose**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

**Overview**

Summary reports and graphical progressive graphs are provided.  
No matters of significance are noted.

**Statement of Financial Activity by reporting program**

Is presented on page 3 and shows a surplus as at 30 November 2017 of \$3,476,331.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

**Preparation**

Prepared by: Dianne Raymond and Midwest Financial Services

Reviewed by: Maurice Battilana

Date prepared: 5th December 2017

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 November 2017**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,550,928	1,550,928	<b>1,550,928</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		1,200	500	<b>7,843</b>	7,343	1469%	
General Purpose Funding - Rates	9	2,576,965	2,576,965	<b>2,565,804</b>	(11,161)	(0%)	
General Purpose Funding - Other		451,278	233,137	<b>247,412</b>	14,275	6%	
Law, Order and Public Safety		31,000	18,750	<b>16,058</b>	(2,692)	(14%)	
Health		6,799	3,687	<b>3,912</b>	225	6%	
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	3,900	<b>4,423</b>	523	13%	
Community Amenities		200,955	159,890	<b>159,723</b>	(167)	(0%)	
Recreation and Culture		331,082	235,739	<b>314,052</b>	78,313	33%	▲
Transport		633,581	280,507	<b>205,613</b>	(74,894)	(27%)	▼
Economic Services		25,330	16,060	<b>11,738</b>	(4,322)	(27%)	
Other Property and Services		130,980	35,394	<b>88,099</b>	52,705	149%	▲
		<b>4,398,530</b>	<b>3,564,530</b>	<b>3,624,677</b>			
<b>Expenditure from operating activities</b>							
Governance		(481,463)	(242,507)	<b>(150,999)</b>	91,508	38%	▲
General Purpose Funding		(118,659)	(46,295)	<b>(40,928)</b>	5,367	12%	▲
Law, Order and Public Safety		(199,809)	(93,976)	<b>(132,953)</b>	(38,977)	(41%)	▼
Health		(15,841)	(5,265)	<b>(4,385)</b>	880	17%	▲
Education and Welfare		(2,000)	(500)	<b>0</b>	500	100%	▲
Housing		(91,804)	(88,609)	<b>(2,182)</b>	86,427	98%	▲
Community Amenities		(777,930)	(318,631)	<b>(234,428)</b>	84,203	26%	▲
Recreation and Culture		(846,580)	(399,227)	<b>(313,279)</b>	85,948	22%	▲
Transport		(4,005,267)	(1,477,081)	<b>(1,331,857)</b>	145,224	10%	
Economic Services		(311,521)	(135,880)	<b>(127,132)</b>	8,748	6%	
Other Property and Services		(161,394)	(110,153)	<b>32,125</b>	142,278	129%	▲
		<b>(7,012,268)</b>	<b>(2,918,124)</b>	<b>(2,306,017)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	925,245	<b>966,936</b>	41,691	5%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	<b>62,661</b>	(20,380)	(25%)	▼
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>1,654,692</b>	<b>2,348,257</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	1,115,667	995,667	<b>812,147</b>	(183,520)	(18%)	▼
Proceeds from Disposal of Assets	8	184,655	69,655	<b>69,655</b>	0	0%	
Land and Buildings	13	(945,246)	(737,846)	<b>(288,009)</b>	449,837	61%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(846,597)	<b>(765,493)</b>	81,104	10%	
Plant and Equipment	13	(640,000)	(150,000)	<b>(140,423)</b>	9,577	6%	
<b>Amount attributable to investing activities</b>		<b>(1,720,856)</b>	<b>(669,121)</b>	<b>(312,123)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	834,762	15,100	<b>7,602</b>	(7,498)	(50%)	
Repayment of Debentures	10	(95,983)	(45,513)	<b>(45,513)</b>	0	(0%)	
Transfer to Reserves	7	(192,715)	(70,930)	<b>(72,817)</b>	(1,887)	(3%)	
<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>(101,343)</b>	<b>(110,729)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>2,435,155</b>	<b>3,476,331</b>			

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

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 November 2017**

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>Opening Funding Surplus (Deficit)</b>	3	1,550,928	1,550,928	<b>1,550,928</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	2,576,965	2,576,965	<b>2,565,804</b>	(11,161)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,239,924	713,443	<b>791,365</b>	77,922	11%	▲
Fees and Charges		342,050	241,132	<b>234,524</b>	(6,608)	(3%)	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		44,460	24,425	<b>27,180</b>	2,755	11%	
Other Revenue		12,000	8,565	<b>5,803</b>	(2,762)	(32%)	
Profit on Disposal of Assets	8	68,131	0	<b>0</b>			
		<b>4,283,530</b>	<b>3,564,530</b>	<b>3,624,675</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,966,295)	(735,832)	<b>(653,023)</b>	82,809	11%	▲
Materials and Contracts		(2,276,137)	(1,004,460)	<b>(445,368)</b>	559,092	56%	▲
Utility Charges		(54,058)	(19,455)	<b>(12,734)</b>	6,721	35%	▲
Depreciation on Non-Current Assets		(2,220,575)	(925,245)	<b>(966,936)</b>	(41,691)	(5%)	
Interest Expenses		(10,614)	(5,166)	<b>(4,998)</b>	168	3%	
Insurance Expenses		(161,001)	(143,675)	<b>(153,455)</b>	(9,780)	(7%)	
Other Expenditure		(123,430)	(1,250)	<b>(6,842)</b>	(5,592)	(447%)	
Loss on Disposal of Assets	8	(85,158)	(83,041)	<b>(62,661)</b>			
		<b>(6,897,268)</b>	<b>(2,918,125)</b>	<b>(2,306,017)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	925,245	<b>966,936</b>	41,691	5%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	<b>62,661</b>	(20,380)	(25%)	▼
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>1,654,691</b>	<b>2,348,255</b>			
<b>Investing activities</b>							
Non Operating Grants, Subsidies and Contributions	11	1,115,667	995,667	<b>812,147</b>	(183,520)	(18%)	▼
Proceeds from Disposal of Assets	8	184,655	69,655	<b>69,655</b>	0	0%	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(945,246)	(737,846)	<b>(288,009)</b>	449,837	61%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(846,597)	<b>(765,493)</b>	81,104	10%	
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Repayment of Debentures	10	(95,983)	(45,513)	<b>(45,513)</b>	(0)	(0%)	
Transfer to Reserves	7	(192,715)	(70,930)	<b>(72,817)</b>	(1,887)	(3%)	
<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>(101,343)</b>	<b>(110,729)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(0)</b>	<b>2,435,155</b>	<b>3,476,331</b>			

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

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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget 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.

**Critical accounting estimates**

The preparation of a budget 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.

**The local government reporting entity**

All funds through which the Shire of Chapman Valley controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements. A separate statement of those monies appears at Note 17 to the budget.

**(b) 2016/17 actual balances**

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding off figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

**(e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(f) Forecast fair value adjustments**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

**(g) Rates, grants, donations and other contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Chapman Valley 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.

**(h) Goods and services tax (GST)**

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.

**(i) Superannuation**

The Shire of Chapman Valley contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Chapman Valley contributes are defined contribution plans.

**(j) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

**(k) Trade and other receivables**

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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

raised when there is objective evidence that they will not be collectible.

**(l) Inventories**

**General**

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.

**Land held for resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(m) Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Mandatory requirement to revalue non-current assets**

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Chapman Valley commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Chapman Valley revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**Initial recognition and measurement between mandatory revaluation dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Shire of Chapman Valley includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**Revaluation**

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**Land under roads**

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation - not depreciated	
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation - not depreciated	
pavement	50 years
gravel sheet	12 years
Formed roads	
formation - not depreciated	
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**Capitalisation Threshold**

Expenditure on items of equipment under \$5,000 is not capitalised; rather it is recorded on an asset inventory listing.

**(n) Fair value of assets and liabilities**

When performing a revaluation, the Shire of Chapman Valley uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of Chapman Valley would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair value hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Shire of Chapman Valley selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of Chapman Valley are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of Chapman Valley gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(o) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Shire of Chapman Valley becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Chapman Valley commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Chapman Valley management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire of Chapman Valley no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(p) Impairment of assets**

In accordance with Australian Accounting Standards the Shire of Chapman Valley assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(q) 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.

**(r) Employee benefits**

**Short-term employee benefits**

Provision is made for the Shire of Chapman Valley's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Chapman Valley's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Chapman Valley's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Chapman Valley's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Chapman Valley does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(s) Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(t) Provisions**

Provisions are recognised when the Shire of Chapman Valley has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(u) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Chapman Valley, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(v) Investment in associates**

An associate is an entity over which the Shire of Chapman Valley has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Chapman Valley's share of net assets of the associate. In addition, the Shire of Chapman Valley's share of the profit or loss of the associate is included in the Shire of Chapman Valley's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Chapman Valley's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire of Chapman Valley and the associate are eliminated to the extent of the Shire of Chapman Valley's interest in the associate.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

When the Shire of Chapman Valley's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Chapman Valley discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Chapman Valley will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) Interests in joint arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Chapman Valley's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

**(y) 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 Shire of Chapman Valley's operational cycle. In the case of liabilities where the Shire of Chapman Valley 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 sale where it is held as non-current based on the Shire of Chapman Valley's intentions to release for sale.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(z) Other**

- (i) Budget Variations - Variations to operational budgets within the programs may be approved by the Chief Executive Officer, on the recommendation of the Manager Finance and Corporate Services.  
Variations to budgets between programs require approval from Council.
- (ii) Signatories to Accounts - Two (2) signatories are required for the operation of all Shire accounts.  
Authority is vested in the Chief Executive Officer to sign all cheques.
  - (a) The Chief Executive Office may delegate to the Manager Finance and Corporate Services and the Deputy Chief Executive Officer, in that order of precedence, on all cheques and direct entry payments.
  - (b) The Chief Executive Officer may also delegate to any one of either the Manager Finance and Corporate Services or Deputy Chief Executive Officer as secondary signatories to sign all cheques and direct entry payments.
  - (c) In the absence of these staff members, the President or Deputy President may sign as either the primary or secondary signature
  - (d) In the absence of any of the authorised signatories, officers acting in those positions are also authorised to sign all cheques
  - (e) The authorised signatories are only authorised to approve payment of accounts on the condition that such expenditure has been incurred in compliance with Section 6.8 of the Local Government Act 1995.
  - (f) Lists of all payments made are to be included in the agenda of the next Ordinary Meeting of Council to be received and included in the Minutes of the Meeting.
  - (g) The lists of all cheques and direct entry payments are to be signed and certified by the Chief Executive Officer and Manager of Finance and Corporate Services (or those person acting in those positions) to the effect that all accounts paid have been certified as true and correct, correctly authorised and is approved expenditure.
  - (h) Vouchers, supporting invoices and other relevant documentation will be made available for inspection by Councillors at any time following the date of payment and at the next Ordinary Meeting of Council.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**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 2017/2018 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	7,343	1469%		Permanent	LGIS insurance policy credit
Housing	523	13%			
Community Amenities	(167)	(0%)			
Recreation and Culture	78,313	33%	▲	Timing	Timing of all funds received
Transport	(74,894)	(27%)	▼	Timing	Grant funds yet to be claimed MWRRG
Economic Services	(4,322)	(27%)		Timing	Building Permits and Aust Post Commission YTD
Other Property and Services	52,705	149%	▲	Timing	Dept of Transport Refund for Concession Reinstated
<b>Operating Expense</b>					
General Purpose Funding	5,367	12%	▲		
Law, Order and Public Safety	(38,977)	(41%)	▼	Timing	Howatharra Brigade Fire Tender Asset loss processed
Health	880	17%	▲	Timing	Budget profile for external contractor
Housing	86,427	98%	▲	Timing	Realisation on sale of house (included in investing activities)
Community Amenities	84,203	26%	▲	Timing	Expenditure delayed consultants and contractors
Recreation and Culture	85,948	22%	▲	Timing	Expenditure delayed consultants and contractors
Transport	145,224	10%		Timing	Delayed expenditure road maintenance
Economic Services	8,748	6%			
Other Property and Services	142,278	129%	▲	Timing	Budget profile timing and plant depn expense not allocated
<b>Capital Revenues</b>					
Non Operating Grants, Subsidies and Contributions	(183,520)	(18%)	▼	Timing	Budget profile timing of MWRRG road grant funds
Proceeds from Disposal of Assets	0	0%			
<b>Capital Expenses</b>					
Land and Buildings	449,837	61%	▲	Timing	Budget profile timing - refer Note 13
Infrastructure - Roads	81,104	10%			
Plant and Equipment	9,577	6%			
Furniture and Equipment	0				

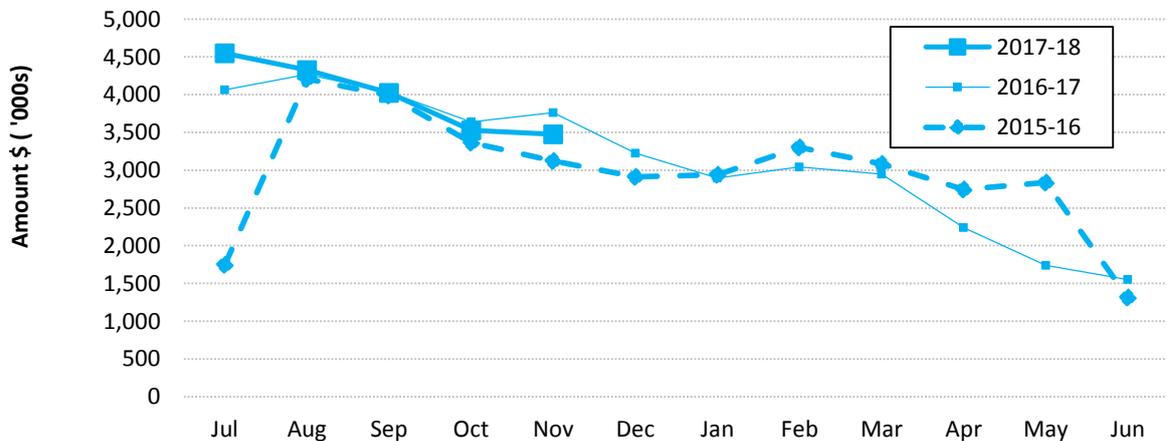
**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Last Years	This Time Last	Current
		Closing	Year	
		30 June 2017	30 Nov 2016	30 Nov 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,723,938	3,397,014	3,273,481
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,172,954	1,344,025
Receivables - Rates & Rubbish	6	118,926	427,217	418,676
Receivables - Other	6	39,640	17,071	12,383
Interest / ATO Receivable/Prepaid/Trust		1,053	0	0
Inventories		1,329	2,065	1,329
		<u>3,163,696</u>	<u>5,016,321</u>	<u>5,049,894</u>
<b>Less: Current Liabilities</b>				
Payables		(314,562)	(43,874)	(226,923)
ATO Payables		(19,396)	(36,490)	(2,617)
Provisions		<u>(333,262)</u>	<u>(319,560)</u>	<u>(333,262)</u>
		<u>(667,220)</u>	<u>(399,924)</u>	<u>(562,802)</u>
Less: Cash Reserves	7	(1,278,810)	(1,172,954)	(1,344,025)
Add: Leave Provisions		333,262	319,560	333,262
<b>Net Current Funding Position</b>		<b>1,550,928</b>	<b>3,763,003</b>	<b>3,476,331</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	8,741			8,741	Westpac	At Call
Municipal Investment Account	3,264,039			3,264,039	Westpac	At Call
Trust Bank Account			75,148	75,148	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) <b>Term Deposits</b>						
Reserve Account - Leave		114,722		114,722	Westpac	At Call
Reserve Account - Water		14,123		14,123	Westpac	At Call
Reserve Account - Office & Equipment		39,423		39,423	Westpac	At Call
Reserve Account - Plant/Light Vehicle		367,981		367,981	Westpac	At Call
Reserve Account - Legal		39,693		39,693	Westpac	At Call
Reserve Account - Unspent Grants		0		0	Westpac	At Call
Reserve Account - Land Development		62,750		62,750	Westpac	At Call
Reserve Account - Roadworks		101,326		101,326	Westpac	At Call
Reserve Account - Landcare		15,721		15,721	Westpac	At Call
Reserve Account - Building		588,286		588,286	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,193	14,193	Westpac	At Call
TD 454181 - POS Wokarena			135,760	135,760	Westpac	30-Jan-18
TD 454202 - Wokarena Intersection Upgrade			120,471	120,471	Westpac	30-Jan-18
<b>Total</b>	<b>3,273,481</b>	<b>1,344,025</b>	<b>345,572</b>	<b>4,963,078</b>		

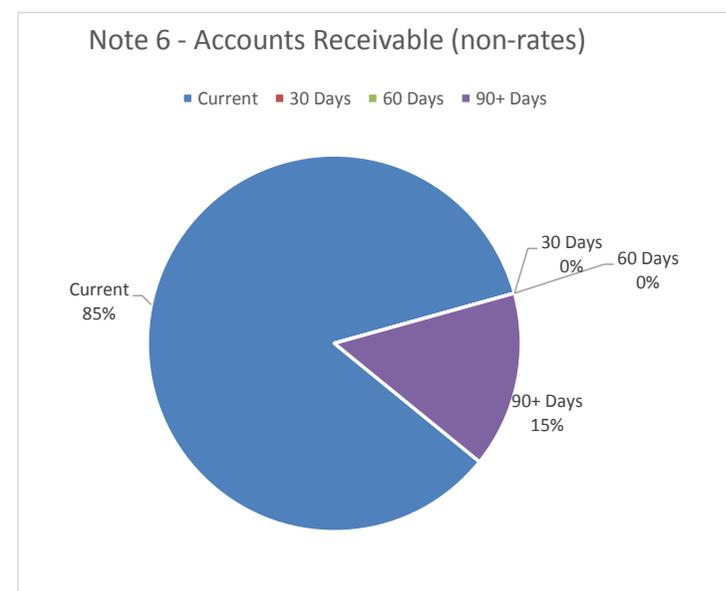
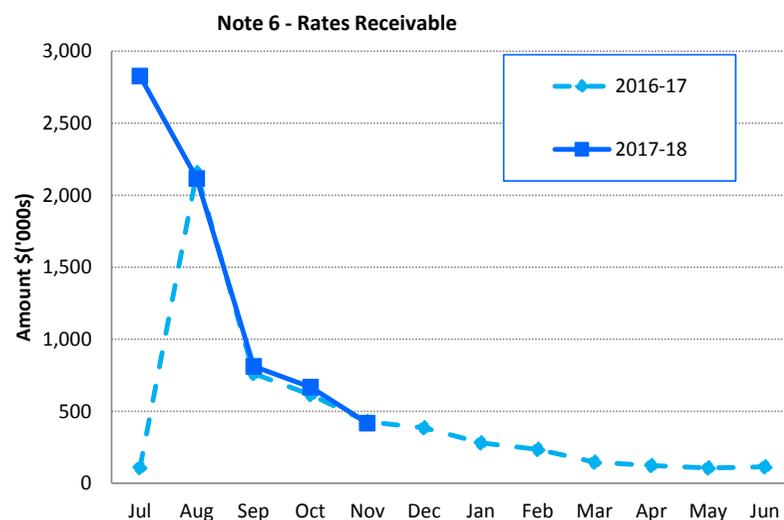
**Comments/Notes - Investments**



**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

Note 6: Receivables									
Receivables - Rates Receivable	30 Nov 2017	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total	
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	10,511	0	0	1,872		12,383
Rates Levied this year	2,565,804	2,464,988							
Rubbish & Other Levies	(9,564)	123,127							
<u>Less</u> Collections to date	(2,251,673)	(2,572,484)	<b>Balance per Trial Balance</b>						
Equals Current Outstanding	<b>418,676</b>	<b>114,109</b>	Sundry Debtors						12,383
			Receivables - Other						0
<b>Net Rates Collectable</b>	<b>418,676</b>	<b>114,109</b>	<b>Total Receivables General Outstanding</b>						<b>12,383</b>
% Collected	84.32%	95.75%							

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

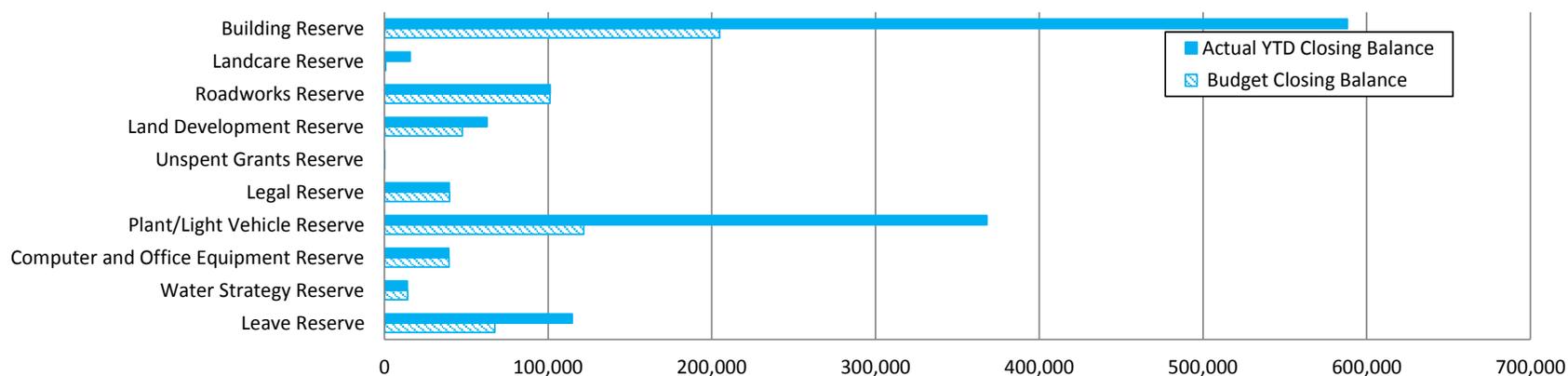
Comments/Notes - Receivables General

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	114,448	600	274	0	0	(47,642)	0	67,406	114,722
Water Strategy Reserve	14,089	120	34	0	0	0	0	14,209	14,123
Computer and Office Equipment Reserve	39,329	120	94	0	0	0	0	39,449	39,423
Plant/Light Vehicle Reserve	367,101	1,500	880	120,000	0	(366,920)	0	121,681	367,981
Legal Reserve	39,598	240	95	0	0	0	0	39,838	39,693
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	(7,602)	2	0
Land Development Reserve	62,600	360	150	0	0	(15,400)	0	47,560	62,750
Roadworks Reserve	101,084	0	242	0	0	0	0	101,084	101,326
Landcare Reserve	15,683	120	38	0	0	(15,000)	0	803	15,721
Building Reserve	517,276	0	1,355	69,655	69,655	(382,200)	0	204,731	588,286
	<b>1,278,810</b>	<b>3,060</b>	<b>3,162</b>	<b>189,655</b>	<b>69,655</b>	<b>(834,762)</b>	<b>(7,602)</b>	<b>636,763</b>	<b>1,344,025</b>

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
L07 & 96	Lot 19 Chapman Valley Road	70,000	69,655		(345)	152,696	69,655		(83,041)
	<b>Plant and Equipment</b>								
331	Volvo Loader					23,370	90,000	66,630	
372	Freightliner Colombia Prime Mover					22,117	20,000		(2,117)
405	Toyota Landcruiser					3,499	5,000	1,501	
388	Fire Tender Toyota Landcruiser	54,546	0		(54,546)	0	0	0	0
PO18	Fencing - Nabawa Tennis	7,770	0		(7,770)	0	0	0	0
		<b>132,316</b>	<b>69,655</b>	<b>0</b>	<b>(62,661)</b>	<b>201,682</b>	<b>184,655</b>	<b>68,131</b>	<b>(85,158)</b>

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 November 2017

**Note 9: Rating Information**

	Rate in	Number of Properties	Rateable Value	YTD Actual			Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
GRV	0.074300	290	5,656,177	420,254	6,180	1,241	427,675	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	2,341	86	1,871,446	1,869,019	0	0	1,869,019
UV Oakajee Industrial Estate Buffer Zone	0.020705	2	8,925,000	184,792	(166)	0	184,626	184,792	0	0	184,792
<b>Sub-Totals</b>		<b>699</b>	<b>191,253,697</b>	<b>2,474,065</b>	<b>8,356</b>	<b>1,327</b>	<b>2,483,747</b>	<b>2,474,065</b>	<b>0</b>	<b>0</b>	<b>2,474,065</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV	560.00	175	945,476	98,000	0	0	98,000	98,000	0	0	98,000
UV	350.00	14	73,372	4,900	0	0	4,900	4,900	0	0	4,900
UV Oakajee Industrial Estate Buffer Zone	350.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>189</b>	<b>1,018,848</b>	<b>102,900</b>	<b>0</b>	<b>0</b>	<b>102,900</b>	<b>102,900</b>	<b>0</b>	<b>0</b>	<b>102,900</b>
		<b>888</b>	<b>192,272,545</b>	<b>2,576,965</b>	<b>8,356</b>	<b>1,327</b>	<b>2,586,647</b>	<b>2,576,965</b>	<b>0</b>	<b>0</b>	<b>2,576,965</b>
Concession							0				0
<b>Amount from General Rates</b>							<b>2,586,647</b>				<b>2,576,965</b>
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
<b>Totals</b>							<b>2,565,804</b>				<b>2,576,965</b>

**Comments - Rating Information**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>								
Loan 89 - Stadium Upgrade	31,821		2,060	8,427	29,761	23,394	477	1,720
Loan 98 - Bill Hemsley Park	200,000		18,841	37,930	181,159	162,070	2,640	5,031
<b>Transport</b>								
Loan 96 - Plant Renewal	63,951		15,551	31,389	48,400	32,562	1,183	2,079
Loan 97 - Plant Renewal	56,094		9,062	18,237	47,032	37,857	698	1,284
	351,866	0	45,513	95,983	306,353	255,883	4,998	10,114

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 11: Grants and Contributions**

		Grant Provider	Type	Opening Balance (a)	Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Expected (d)+(e)	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>												
0233	Grants Commission - Roads	WALGGC	Operating	0	217,061	0	108,531	217,061	217,061	115,636	0	0
0253	Grants Commission - Equalisation	WALGGC	Operating	0	161,866	0	80,933	161,866	161,866	86,920	0	0
	Ex Gratia Rates	CBH	Operating	0	11,000	0	11,000	11,000	11,000	11,056	0	0
<b>Governance</b>												
0383	Minor Income Received	Various	Operating	0	1,200	0	500	1,200	1,200	0	0	0
0573	Reimbursements & Contributions	Various	Operating	0	0	0	0	0	0	7,831	0	0
<b>Law, Order and Public Safety</b>												
0733	DFES Grant	Dept Fire & d Emergency Services	Operating	0	20,950	0	10,000	20,950	20,950	10,860	0	0
0915	DFES Capital Grant	Dept Fire & d Emergency Services	Non-operating	0	0	0	0	0	0	135,487	(135,487)	0
<b>Community Amenities</b>												
2033	NACC Other Grants	280,507	Operating	0	5,000	0	0	5,000	5,000	0	0	0
3633	Grant Community Development	Dept Communities	Operating	0	0	0	0	0	0	1,000	0	0
J1031	Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	9,000	18,000	18,000	4,600	0	0
3113	Cemetery Fees and Charges	Various	Operating	0	3,760	0	1,530	3,760	3,760	0	0	0
<b>Recreation and Culture</b>												
2803	Grants and Other Income	MWDC; Trust Reimbursement T18	Operating	0	244,657	0	194,657	244,657	244,657	263,424	0	0
<b>Transport</b>												
3143	MRWA Direct Grant	Main Roads WA	Operating	0	118,710	0	118,710	118,710	118,710	68,366	0	0
3153	Other Grants	Main Roads WA	Operating	0	286,333	0	119,305	286,333	286,333	114,533	0	0
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	875,667	875,667	875,667	875,667	526,067	0	0
3193	Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	120,000	240,000	240,000	150,593	0	0
3393	Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	40,407	0	40,407	40,407	40,407	20,895	0	0
<b>Other Property and Services</b>												
0333	Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	0	25,620	25,620	9,110	0	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	18,750	45,000	45,000	23,852	0	0
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	0	3,578	0	0
4983	Income Received	Dept Transport	Operating	0	40,000	0	0	40,000	40,000	39,572	0	0
5023	Overpayments/Recoverable - Income	Various	Operating	0	360	0	120	360	360	10,131	0	0
<b>TOTALS</b>				<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>1,709,110</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>1,603,512</b>	<b>(135,487)</b>	<b>0</b>
<b>SUMMARY</b>												
	Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	713,443	1,239,924	1,239,924	791,365	0	0
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,115,667	995,667	1,115,667	1,115,667	812,147	(135,487)	0
<b>TOTALS</b>				<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>1,709,110</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>1,603,512</b>	<b>(135,487)</b>	<b>0</b>

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2017**

**Note 12: 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 2017	Amount Received	Amount Paid	Closing Balance 30 Nov 2017
	\$	\$	\$	\$
Hall Hire Bond	1,680	2,340	(2,390)	<b>1,630</b>
Building Commission	2,080	2,779	(3,837)	<b>1,022</b>
CTF Levy	2,564	3,038	(4,426)	<b>1,176</b>
Refundable Deposit	5,000	6	(6)	<b>5,000</b>
Contribution from Sub-divider	548,447	3,291	(216,424)	<b>335,314</b>
Post Office Deposit	1,142	186	0	<b>1,328</b>
Engineering Bond	7,468	0	(7,468)	<b>0</b>
Standpipe Card Bond Income	100	0	0	<b>100</b>
Nomination Deposits	0	560	(560)	<b>0</b>
	<b>568,482</b>	<b>12,201</b>	<b>(235,111)</b>	<b>345,572</b>

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
30/11/2017

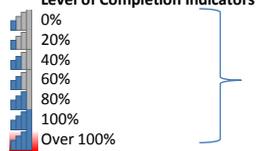
**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>									
<b>Land &amp; Buildings</b>									
<b>Governance</b>									
	Shire Office - Office Extensions & Modifications	105640	0	7,250	7,250	250,000	100,000	(92,750)	Tender document in progress
	<b>Governance Total</b>		<b>0</b>	<b>7,250</b>	<b>7,250</b>	<b>250,000</b>	<b>100,000</b>	<b>(92,750)</b>	
<b>Community Amenities</b>									
	Lot 90 White Peak potential purchase	122640	1,000	0	1,000	15,400	0	1,000	Settlement in progress - NIL budget affect transfer from Land Development Reserve
	<b>Community Amenities Total</b>		<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>15,400</b>	<b>0</b>	<b>1,000</b>	
<b>Recreation And Culture</b>									
	Bill Hemsley Park Community Centre	128340	279,759	0	279,759	644,491	602,491	(322,732)	Building progressing with associated works in progress
	Junior Playground	126440	0	0	0	10,000	10,000	(10,000)	Yet to commence CDO to follow up with CABY
	Bitumen seal from CV road to Stadium	126440	0	0	0	25,355	25,355	(25,355)	To be scheduled after grant funded road works
	<b>Recreation And Culture Total</b>		<b>279,759</b>	<b>0</b>	<b>279,759</b>	<b>679,846</b>	<b>637,846</b>	<b>(358,087)</b>	
	<b>Land &amp; Buildings Total</b>		<b>280,759</b>	<b>7,250</b>	<b>288,009</b>	<b>945,246</b>	<b>737,846</b>	<b>(449,837)</b>	
<b>Plant , Equip. &amp; Vehicles</b>									
<b>Law, Order And Public Safety</b>									
	Fire Tender Howatharra DFES Capital Grant	107540	135,487	0	135,487	0	0	135,487	DFES Capital Grant New Fire Tender Howatharra
	<b>Law, Order And Public Safety Total</b>		<b>135,487</b>	<b>0</b>	<b>135,487</b>	<b>0</b>	<b>0</b>	<b>135,487</b>	
<b>Transport</b>									
	Prime Mover - 2nd Hand	135540	0	0	0	150,000	150,000	(150,000)	Expected delivery 5th Dec 2017
	Loader with IT Capacity	135540	0	0	0	328,000	0	0	Specifications progressing for tender
	New Side Tipper Trailer	135540	0	0	0	102,000	0	0	Progressing towards e-quotes
	Vehicle to tow behind grader - New/2nd hand	135540	0	0	0	50,000	0	0	Investigating options
	Depot Tools and Equipment	135840	4,936	0	4,936	10,000	0	4,936	CCTV cameras at works depot installation 28.08.17
	<b>Transport Total</b>		<b>4,936</b>	<b>0</b>	<b>4,936</b>	<b>640,000</b>	<b>150,000</b>	<b>(145,064)</b>	
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>140,423</b>	<b>0</b>	<b>140,423</b>	<b>640,000</b>	<b>150,000</b>	<b>(9,577)</b>	

SHIRE OF CHAPMAN VALLEY  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 30/11/2017

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
<b>Roads</b>									
<b>Transport</b>									
	Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	467,271	0	467,271	478,593	478,593	(11,322)	Job completed invoices pending
	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	202,417	0	202,417	420,088	368,004	(165,587)	Progressing gravel carting
	East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	27,582	0	27,582	537,251	0	27,582	Progressing fencing new year
	Carry over job - Wheeldon Hosking Intersection Works	133720	68,223	0	68,223	0	0	68,223	Current budget (\$79,610) in renewal COA 3372
<b>Transport Total</b>			<b>765,493</b>	<b>0</b>	<b>765,493</b>	<b>1,435,932</b>	<b>846,597</b>	<b>(81,104)</b>	
	<b>Roads Total</b>		<b>765,493</b>	<b>0</b>	<b>765,493</b>	<b>1,435,932</b>	<b>846,597</b>	<b>(81,104)</b>	
<b>Capital Expenditure Total</b>			<b>1,186,675</b>	<b>7,250</b>	<b>1,193,925</b>	<b>3,021,178</b>	<b>1,734,443</b>	<b>(540,518)</b>	



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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 13B: Constuction & Maintenance Roadworks Program**

			YTD Actual			Budget	
			Total New/Upgrade	Total Renewal	Total Actual YTD	Annual Budget	YTD Variance
Assets	Account		\$	\$	\$	\$	\$
<b>Job #</b>	<b>Transport Program - Road Constuction &amp; Road Maintenance</b>						
<b>C08</b>	Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	467,271		467,271	478,593	(11,322)
<b>RC130</b>	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 3.0 to Slk 6.0)	133720		25,435	25,435	439,168	(413,733)
<b>C13</b>	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	202,417		202,417	420,088	(217,671)
<b>C16</b>	East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	27,582		27,582	537,251	(509,669)
<b>RC11</b>	Indialla Road Renewal - reconstruct and gravel sheet - Slk 5.00 to Slk 9.30	133720		0	0	302,422	(302,422)
<b>RC01</b>	Durawah Road Renewal - Gravel Sheeting - Slk 12.70 to Slk 17.20	133720		0	0	348,459	(348,459)
<b>RC12</b>	East Bowes Road Renewal - pavement repair and drainage upgrade (Slk 7.49 to Slk 7.565)	133720		0	0	51,760	(51,760)
<b>C97</b>	Carry over job - Upgrade Wheeldon Hosking Intersection Works	131140	68,223		68,223	79,610	(11,387)
<b>RC82</b>	Nabawa Yetna Road Renewal - Reconstruct/form up and gravel sheet - Slk 4.60 to Slk 5.60	133720		8,094	8,094		
<b>1036</b>	Upgrade - Bitumen seal from CV road to Stadium	126440	0		0	25,355	(25,355)
<b>RV01</b>	Road Maintenance	133720		620,778	620,778	855,132	(234,355)
<b>Roads Total</b>			<b>765,493</b>	<b>654,307</b>	<b>1,419,800</b>	<b>3,537,838</b>	<b>(2,126,133)</b>
<b>Total Construction Roadworks</b>			<b>765,493</b>			<b>1,540,897</b>	
<b>Total Maintenance Roadworks</b>			<b>654,307</b>			<b>1,996,941</b>	
<b>Total Roadworks Program</b>			<b>1,419,800</b>			<b>3,537,838</b>	

<b>Appendix A Detailed Financials by Program</b>				
	<b>30/11/2017</b>	<b>2017/2018</b>	<b>2017/2018</b>	<b>30-Jun-17</b>
	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Year Budget</b>	<b>Actual YTD</b>
<b>Operating Expenditure</b>				
General Purpose Funding	40,928	46,295	118,659	102,832
Governance	150,999	242,507	481,463	431,885
Law, Order and Public Safety	132,953	93,976	199,809	194,740
Education	0	500	2,000	520
Health	4,385	5,265	15,841	12,598
Housing	71,837	88,609	91,804	11,563
Community Amenities	234,428	318,631	777,930	648,217
Recreation and Culture	313,279	399,227	846,580	631,506
Transport	1,331,857	1,477,081	4,005,267	2,714,537
Economic Services	127,132	135,880	311,521	355,541
Other Property and Services	(32,125)	110,154	161,394	118,579
<b>Total Expenditure (E)</b>	<b>2,375,672</b>	<b>2,918,124</b>	<b>7,012,268</b>	<b>5,222,518</b>
<b>Operating Revenue</b>				
General Purpose Funding	(2,813,216)	(2,810,102)	(3,028,242)	(3,835,337)
Governance	(7,843)	(500)	(1,200)	(18,600)
Law, Order and Public Safety	(151,545)	(18,750)	(31,000)	(36,786)
Health	(3,912)	(3,687)	(6,799)	(7,607)
Housing	(4,423)	(3,900)	(9,360)	(18,771)
Community Amenities	(159,723)	(159,890)	(200,955)	(225,739)
Recreation and Culture	(314,052)	(235,739)	(331,082)	(307,272)
Transport	(882,273)	(1,276,174)	(1,634,248)	(2,023,216)
Economic Services	(11,738)	(16,060)	(25,330)	(39,712)
Other Property and Services	(88,099)	(35,394)	(130,980)	(185,820)
<b>Total Revenue (R)</b>	<b>(4,436,823)</b>	<b>(4,560,196)</b>	<b>(5,399,196)</b>	<b>(6,698,861)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(2,061,151)</b>	<b>(1,642,072)</b>	<b>1,613,071</b>	<b>(1,476,343)</b>
<b>Adjustment for Non-Cash Items</b>				
Depreciation	966,936	925,245	2,220,575	2,202,733
Profit/Loss on Sale of Asset	62,661	83,041	17,027	7,097
Movement in wage accruals	0	0	0	0
Movement in leave accruals	0	0	0	0
Movement in deferred pensioner rates	0	0	0	0
Realisation on disposal assets	69,655	0	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	(56,112)
<b>Total Non-Cash Items (NC)</b>	<b>1,099,252</b>	<b>1,008,286</b>	<b>2,352,602</b>	<b>2,222,037</b>
<b>Capital Expenditure</b>				
Land and Buildings	288,009	737,846	945,246	277,025
Plant and Equipment	135,487	150,000	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	765,493	846,597	1,435,932	2,533,019
Tools and Equipment	4,936	0	10,000	34,524
Transfer from Reserves	(7,602)	(15,100)	(834,762)	(342,941)
Transfer to Reserves	72,817	70,930	192,715	442,684
Repayment of Debentures	45,513	45,513	95,983	55,991
Proceeds from new loans	0	0	0	(200,000)
Proceeds from sale of equipment	0	0	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	(69,655)	(69,655)	0
<b>Total Capital</b>	<b>1,235,000</b>	<b>1,766,131</b>	<b>2,290,459</b>	<b>3,351,466</b>
<b>Closing (Surplus)/Deficit</b>	<b>(3,476,331)</b>	<b>(2,435,155)</b>	<b>0</b>	<b>(1,550,928)</b>
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928

COA	Rate Revenue	30-Nov-17 YTD Actual	30-Nov-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	2,000	9,000	393	2,000		
0032	Rates Stationary/postage	2,731	3,400	4,000	3,569	669		
0062	Sundry Expenses	5	50	120	16	45		
0082	Rates - Other Costs.	0	385	850	323	385		
0132	Valuation Expenses	1,325	1,500	11,190	10,688	175		
0352	Rates - Administration Allocation	36,866	38,750	92,999	87,842	1,884		
	<b>Total Operating Expenditure</b>	<b>40,928</b>	<b>46,085</b>	<b>118,159</b>	<b>102,832</b>			
	<b>Operating Revenue</b>							
0030	General Rates Income	(2,556,122)	(2,576,964)	(2,576,964)	(2,478,814)	(20,842)	*	** Excess Rates - Offset from Interim & Back rates
0010	Rates Written Off	0	0	0	3,895	0		
0012	Legal Fees GST Free	0	(2,000)	(9,000)	(119)	(2,000)		
0033	Back Rates	(1,327)	0	0	(864)	1,327		** see comments above
0061	Ex Gratia Rates	(11,056)	(11,000)	(11,000)	(10,631)	56		
0071	Interim Rates Raised	(8,356)	0	0	(10,048)	8,356		** see comments above
0113	Interest - Overdue Rates	(9,733)	(6,300)	(10,900)	(15,244)	3,433		
0123	Interest - Instalment Payments	(7,081)	(7,100)	(7,100)	(7,447)	(19)		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,148)	(4,464)	(4,491)	(5,184)	684		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,472)	(1,785)	(3,400)	(4,218)	(314)		
	<b>Total Operating Revenue</b>	<b>(2,600,294)</b>	<b>(2,609,613)</b>	<b>(2,622,855)</b>	<b>(2,528,674)</b>			
	<b>Total Rate Revenue</b>	<b>(2,559,366)</b>	<b>(2,563,528)</b>	<b>(2,504,696)</b>	<b>(2,425,842)</b>			

COA	Rate Revenue	30-Nov-17 YTD Actual	30-Nov-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	210	500	0	210		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(95)	(100)	(240)	(273)	(5)		
0203	Leave Reserve Income	(274)	(250)	(600)	(664)	24		
0204	Land Development Reserve Income	(150)	(150)	(360)	(432)	0		
0205	Building Reserve Income	(1,355)	(750)	(1,800)	(3,660)	605		
0206	Roadworks Reserve Income	(242)	0	0	(25)	242		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(34)	(50)	(120)	(97)	(16)		
0233	Grants Commission - Road Funding	(115,636)	(108,531)	(217,061)	(759,443)	7,106		
0243	Office & Equipment Reserve Income	(94)	(50)	(120)	(134)	44		
0253	Grants Commission - (General Purpose)	(86,920)	(80,933)	(161,866)	(515,048)	5,987		
0273	Plant/Light Vehicle Reserve Income	(880)	(625)	(1,500)	(1,652)	255		
0453	Interest Received - Municipal Account	(7,204)	(9,000)	(21,600)	(24,405)	(1,796)		
0506	Landcare Reserve Income	(38)	(50)	(120)	(126)	(12)		
	<b>Total Operating Revenue</b>	<b>(212,922)</b>	<b>(200,489)</b>	<b>(405,387)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Income</b>	<b>(212,922)</b>	<b>(200,279)</b>	<b>(404,887)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,772,288)</b>	<b>(2,763,807)</b>	<b>(2,909,583)</b>	<b>(3,732,505)</b>			

COA	Governance	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments	
	<b>Operating Expenditure</b>								
0112	Election & Poll Expenses.	0	13,640	13,640	0	13,640	*	Timing WAEC invoice not yet rec'd	
0182	Subscriptions & Memberships Expense	20,264	21,713	23,513	16,844	1,449			
0192	Members Conference & Training Expenses	12,378	11,000	20,000	7,176	(1,378)			
0202	Members Insurance Expense	11,553	12,668	12,668	10,583	1,115			
0212	Donations & Gifts	25	350	350	0	325			
0232	Consultancy & Legal Expenses	0	7,500	15,000	660	7,500			
0242	Members Sitting Fees.	2,895	0	75,280	71,735	(2,895)			
0252	Members Remuneration Expenses	169	0	4,400	4,193	(169)			
0262	President & Deputy Allowances.	3,077	0	12,500	12,500	(3,077)			
0272	Council Chambers Repairs & Maintenance	1,442	1,875	4,605	5,287	433			
0332	Furniture & Equipment	0	0	0	934	0			
0442	Members Administration Allocation	92,166	96,875	232,499	186,664	4,709			
0462	Meeting & Refreshments Expense	4,710	15,200	29,200	23,242	10,490	*		Timing accounts for EOY functions not yet rec'd Timing - Moore Stephens final audit invoice not yet rec'd
1822	Accounting & Audit Expenses	1,750	19,030	36,545	26,864	17,280	*		
7202	Members Depreciation	530	525	1,264	3,077	(5)			
	<b>Total Operating Expenditure</b>	<b>150,960</b>	<b>200,376</b>	<b>481,464</b>	<b>369,760</b>				
	<b>Operating Revenue</b>								
1213	Governance Income	0	0	0	0				
	<b>Total Governance</b>	<b>150,960</b>	<b>200,376</b>	<b>481,464</b>	<b>369,760</b>				

COA	Adminstration	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	0	16,535	0		
0222	Fringe Benefits Tax	9,391	8,000	32,000	40,840	(1,391)		
0282	Administration SGC 9.50%	21,437	21,940	52,650	52,520	503		
0292	Admin Salaries Expense	218,891	233,001	561,702	535,147	14,110	*	Timing
0294	Admin Staff Housing Allowance	5,421	6,431	13,274	13,920	1,010		
0312	Admin - Max 3% Council Additional Contr	5,446	5,390	12,940	11,164	(56)		
0372	Admin Workers Compensation Insurance	12,601	14,500	14,500	14,433	1,899		
0402	Insurance Expense	4,619	4,852	4,852	3,084	233		
0422	Office Gardens Expenses	12,895	16,285	36,995	29,559	3,390		
0432	Admin Building Operations	11,476	12,348	25,576	23,153	872		
0472	Office Expenses - General	8,889	9,115	17,205	12,483	226		
0473	Admin Building Repairs & Maintenance	792	7,650	21,600	19,085	6,858		
0482	Office Telephone & Internet Expenses	6,477	14,482	29,474	22,610	8,005		
0492	Advertising Expenses	3,093	7,411	16,000	11,625	4,318		
0502	Computer Hardware Service & Repair	7,517	10,860	27,564	22,229	3,343		
0512	Furniture & Equipment - (Expensed)	2,515	10,300	13,100	7,741	7,785		
0522	Freight & Postage Expense	677	830	2,000	1,874	153		
0542	Printing & Stationary Expense	8,185	18,681	31,812	22,927	10,496	*	Timing
0552	Motor Vehicle Expenses	3,923	2,500	6,000	6,142	(1,423)		
0562	Adminstration LSL Expense	4,571	0	0	14,247	(4,571)		
0582	Meeting & Refreshments	39	0	0	0	(39)		
0592	Admin Allocated to Programs	(460,829)	(484,370)	(1,162,494)	(1,098,025)	(23,541)	*	Budget profile timing
0622	Uniform Expense	133	850	2,042	1,919	717		
0632	Staff Training, Conference and Recruitment	4,615	12,500	28,000	14,434	7,885		
0662	Public Liability Insurance	17,618	14,180	14,180	16,780	(3,438)		
0682	Consultancy Fees	36,384	38,850	107,100	136,694	2,466		
0702	Bank Fees & Charges	1,821	2,605	6,250	6,504	784		
0712	Occupational Health & Safety	255	3,250	7,000	1,190	2,995		
0722	Accounting Software Operating Expenditure	37,304	35,680	45,055	46,014	(1,624)		
7002	Admin Depreciation	13,885	14,010	33,622	41,514	125		
	<b>Total Operating Expenditure</b>	<b>39</b>	<b>42,131</b>	<b>(1)</b>	<b>62,126</b>			

COA	Administation	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(12)	(500)	(1,200)	(1,548)	(488)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(7,831)	0	0	(4,511)	7,831		LGIS insurance credit from premium statement
1243	LSL Reimbursement	0	0	0	(12,541)	0		
	<b>Total Operating Revenue</b>	<b>(7,843)</b>	<b>(500)</b>	<b>(1,200)</b>	<b>(18,600)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0355	Tfr From Building Reserve	0	0	(250,000)	(13,414)	0		
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	7,250	100,000	250,000	9,505	92,750	*	Timing - plans progressing
4750	Tfr to Leave Reserve	274	250	600	20,664	(24)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	94	50	120	20,134	(44)		
4780	Tfr to Plant/Light Vehicle Reserve	880	625	1,500	1,652	(255)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>8,498</b>	<b>100,925</b>	<b>2,220</b>	<b>38,541</b>			
	<b>Total Administration</b>	<b>694</b>	<b>142,556</b>	<b>1,019</b>	<b>82,067</b>			
	<b>Total Governance/Administration</b>	<b>151,654</b>	<b>342,932</b>	<b>482,483</b>	<b>451,826</b>			

COA	Fire Prevention	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Admin Allocation Expense	4,608	4,845	11,625	10,980	237		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	7,384	8,725	20,935	17,138	1,341		
0832	ESL - Shire Properties.	675	900	900	639	225		
0882	Fire Prevention Enforcement Expenditure	0	500	1,000	636	500		
1722	Brigades Operating Expenses	19,738	22,188	30,618	43,757	2,450		
8012	Loss on Sale of Assets.	54,546	0	0	0	(54,546)	*	Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	28,579	28,870	69,284	69,175	291		
	<b>Total Operating Expenditure</b>	<b>116,803</b>	<b>68,028</b>	<b>136,361</b>	<b>143,730</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	(2,250)	(1,000)	(1,250)	(4,250)	1,250		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(10,860)	(10,000)	(20,950)	(23,319)	860		
0883	Fire Prevention Enforcement Income	0	(500)	(1,000)	(636)	(500)		
	<b>Total Operating Revenue</b>	<b>(13,110)</b>	<b>(15,500)</b>	<b>(27,200)</b>	<b>(32,205)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0754	CAPITAL EXP. - PLANT & EQUIP.	135,487	0	0	0	(135,487)	*	Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0915	Capital Grant - FESA	(135,487)	0	0	0	135,487	*	Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0744	Capital Exp. - Land & Buildings	0	0	0	4,617	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,617</b>			
	<b>Total Fire Prevention</b>	<b>103,693</b>	<b>52,528</b>	<b>109,161</b>	<b>116,142</b>			

COA		30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Animal Control</b>							
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	4,608	4,845	11,625	21,960	237		
0812	Depn - Animal Control	75	75	179	179	0		
0842	Animal Control Expenses	389	500	1,200	874	111		
0852	Rangers Allocation	7,384	8,725	20,935	17,138	1,341		
	<b>Total Operating Expenditure</b>	<b>12,457</b>	<b>14,145</b>	<b>33,938</b>	<b>40,151</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	0	(50)	(300)	0	(50)		
0853	Dog/Cat Registrations Income	(2,847)	(3,000)	(3,300)	(4,381)	(153)		
0863	Fines & Penalties	(100)	(200)	(200)	(200)	(100)		
	<b>Total Operating Revenue</b>	<b>(2,947)</b>	<b>(3,250)</b>	<b>(3,800)</b>	<b>(4,581)</b>			
	<b>Total Animal Control</b>	<b>9,510</b>	<b>10,895</b>	<b>30,138</b>	<b>35,570</b>			

COA		30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Other Law, Order and Public Safety</b>							
	<b>Operating Expenditure</b>							
0902	Rangers Allocation	3,692	5,235	12,561	8,569	1,543		
0962	Misc. Expenses - Other Law and Order	0	300	720	0	300		
	<b>Total Operating Expenditure</b>	<b>3,692</b>	<b>5,535</b>	<b>13,281</b>	<b>8,569</b>			
	<b>Operating Revenue</b>							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>3,692</b>	<b>5,535</b>	<b>13,281</b>	<b>8,569</b>			

COA	Rangers Expenses	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	0	676	2,025	815	676		
0892	Salary & Wages Expense-Rangers	28,565	35,196	86,339	68,753	6,631		
0912	Rangers Workers Compensation Expense	1,400	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	2,640	2,138	6,413	6,238	(502)		
0932	Conference & Training	0	415	1,000	0	415		
0982	Rangers Depn Expense	4,317	1,095	2,633	8,894	(3,222)		
1012	Tools & Equipment - Low Value	0	415	1,000	0	415		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(36,923)	(35,365)	(84,880)	(85,691)	1,558		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>6,268</b>	<b>16,228</b>	<b>2,289</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(16,228)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>(16,228)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>6,268</b>	<b>0</b>	<b>2,289</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>116,895</b>	<b>75,226</b>	<b>152,581</b>	<b>162,570</b>			

COA	Education	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	2016/2017 Last Year Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0992	Pre-School Repairs & Maintenance	0	500	2,000	520	4,450	500		
	<b>Operating Revenue</b>								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	<b>Total Education</b>	<b>0</b>	<b>500</b>	<b>2,000</b>	<b>520</b>	<b>4,450</b>			

COA	Health Inspection and Administration	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Pool Inspections Expense	1,846	3,265	7,841	4,285	1,419		
1292	Health Expenses General	2,539	2,000	8,000	8,314	(539)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>4,385</b>	<b>5,265</b>	<b>15,841</b>	<b>12,598</b>			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,470)	(1,305)	(1,305)	(1,305)	165		
1393	Licences Income Received - Caravan Park	(554)	(494)	(774)	(874)	60		
1573	Health Septic Fees	(944)	(944)	(2,360)	(2,714)	0		
1583	Health Administration Fees	(944)	(944)	(2,360)	(2,714)	0		
	<b>Total Operating Revenue</b>	<b>(3,912)</b>	<b>(3,687)</b>	<b>(6,799)</b>	<b>(7,607)</b>			
	<b>Total Health Inspection and Administration</b>	<b>473</b>	<b>1,578</b>	<b>9,042</b>	<b>4,991</b>		<b>0</b>	

COA	Housing	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	1,273	4,233	5,563	8,363	2,960		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	564	1,335	3,200	3,200	771		
8022	Loss on Sale of Assets.	345	83,041	83,041	0	82,696	*	Land & Building revaluation effective 30 June 17, Asset disposed July 17 at reduced written down value
	<b>Total Operating Expenditure</b>	<b>2,182</b>	<b>88,609</b>	<b>91,804</b>	<b>11,563</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(4,423)	(3,900)	(9,360)	(18,771)	523		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(4,423)</b>	<b>(3,900)</b>	<b>(9,360)</b>	<b>(18,771)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	71,010	69,655	69,655	3,660	(1,355)		
0805	Proceeds from Disposal of Asset - Housing	(69,655)	(69,655)	(69,655)	0	0		
0815	REALISATION ON DISPOSAL OF ASSET	69,655	0	0	0	(69,655)	*	Non cash item refer above COA GL 0805
	<b>Total Capital / Reserves</b>	<b>71,010</b>	<b>0</b>	<b>0</b>	<b>3,660</b>			
	<b>Total Housing</b>	<b>68,769</b>	<b>84,709</b>	<b>82,444</b>	<b>(3,549)</b>			

COA	Natural Resource Management	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
2032	<b>Operating Expenditure</b>							
	NRM Expenditure	0	0	5,000	15,000	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>15,000</b>			
	<b>Operating Revenue</b>							
2033	Nacc (Other) Grants Income.	0	0	(5,000)	(15,000)	0		
2123	State NRM Community Grant	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>(15,000)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2095	Transfer from Landcare Reserve	0	0	0	0	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0		
	<b>Total Capital / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Natural Resource Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

COA	Sanitation - Household Refuse	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	43,050	53,750	129,000	125,109	10,700	*	Timing of contractor invoices
1772	Sanitation Household Refuse Depreciation	1,256	1,550	3,714	3,714	294		
1792	Refuse Site Repairs & Maintenance	6,382	14,015	31,754	30,008	7,633		
2502	Domestic Rubbish - Admin Allocation	18,433	19,375	46,500	43,921	942		
	<b>Total Operating Expenditure</b>	<b>69,121</b>	<b>88,690</b>	<b>210,968</b>	<b>202,752</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(135,239)	(128,898)	(128,898)	(136,090)	6,341		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	0	648		
	<b>Total Operating Revenue</b>	<b>(143,184)</b>	<b>(136,195)</b>	<b>(136,195)</b>	<b>(136,090)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(74,063)</b>	<b>(47,505)</b>	<b>74,773</b>	<b>66,662</b>			

COA	Sanitation - Other	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	2,607	2,805	6,734	6,632	198		
1912	Refuse Collection Expenses	455	2,085	5,000	2,320	1,630		
	<b>Total Operating Expenditure</b>	<b>3,061</b>	<b>4,890</b>	<b>11,734</b>	<b>8,952</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	<b>Total Sanitation - Other</b>	<b>3,061</b>	<b>4,890</b>	<b>11,734</b>	<b>8,952</b>			

COA	Protection of Environment	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	0	835	2,000	727	835		
2002	Project Management Fees	0	2,085	5,000	163	2,085		
2022	Landcare Expenditure	0	7,500	15,000	0	7,500		
2040	Dolby Creek Expenditure	4,600	9,000	18,000	7,780	4,400		**Expenditure offset with trust recoup
2062	Coastal Planning Projects Expenses	0	0	0	10,000	0		
	<b>Total Operating Expenditure</b>	<b>4,600</b>	<b>19,420</b>	<b>40,000</b>	<b>18,670</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(4,600)	(9,000)	(18,000)	(7,780)	(4,400)		** Reimbursement from trust T237
	<b>Total Operating Revenue</b>	<b>(4,600)</b>	<b>(9,000)</b>	<b>(18,000)</b>	<b>(7,780)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	(7,500)	(15,000)	(10,000)	(7,500)		
2080	Tfr to Landcare Reserve	38	50	120	126	12		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>38</b>	<b>(7,450)</b>	<b>(14,880)</b>	<b>(9,874)</b>			
	<b>Total Protection of Environment</b>	<b>38</b>	<b>2,970</b>	<b>7,120</b>	<b>1,016</b>			

COA	Town Planning and Regional Development	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0942	Town Planning Depreciation	0	0	0	0	0		
0162	Provision for LSL	0	0	0	1,518	0		
1992	Planning Consultancy Expenses	2,500	15,000	30,000	13,165	12,500	*	Timing - expenses not yet required
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	49,585	49,570	118,969	117,136	(15)		
2122	Superannuation - Council Maximum of 3%	1,469	1,190	3,569	3,471	(279)		
2132	Superannuation - SGC 9.50%	4,652	3,768	11,302	10,992	(884)		
2162	Accrued Annual Leave - Planning	0	0	0	6,483	0		
2182	Other Employee Expenses	107	1,650	4,950	1,381	1,543		
2202	Town Planners Expenses	425	310	2,000	756	(115)		
2222	Motor Vehicle Expenses	2,339	1,790	4,300	4,128	(549)		
2232	Legal Expenses - Town Planners	7,876	9,000	15,000	17,063	1,124		
2242	Engineering Expenses	0	6,000	15,000	9,767	6,000		
2252	Advertising Expenses	254	500	2,000	1,711	246		
3012	Admin Allocation Expenses	18,433	19,375	46,500	43,921	942		
7052	Surveying & Land Expenses	8,596	10,000	40,000	16,826	1,404		
7072	Planning Projects - Expenses	4,000	5,000	10,000	35,669	1,000		
	<b>Total Operating Expenditure</b>	<b>102,300</b>	<b>125,699</b>	<b>306,136</b>	<b>286,531</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(4,921)	(9,165)	(22,000)	(33,068)	(4,244)		
2243	Outsourced Planning Fees - Other LGs	(6,019)	(4,000)	(16,000)	(23,412)	2,019		
3603	Heritage Income	0	0	0	(23)	0		
	<b>Total Operating Revenue</b>	<b>(10,940)</b>	<b>(13,165)</b>	<b>(38,000)</b>	<b>(56,503)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	0	0	0	(52,414)	0		
2264	Land Development	1,000	0	15,400	1	(1,000)		
2284	Furniture & Equipment - Capital Expenses	0	0	0	6,601	0		
4801	Tfr to Land Development Reserv	150	150	360	432	(0)		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	95	100	240	273	5		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>1,245</b>	<b>250</b>	<b>600</b>	<b>(45,107)</b>			
	<b>Total Town Planning and Regional Development</b>	<b>92,605</b>	<b>112,784</b>	<b>268,736</b>	<b>184,922</b>			

COA	Other Community Amenities	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	3,050	13,084	34,902	9,821	10,034	*	Timing - Employee costs not yet expensed - refer COA 3113 Nil revenue Timing - projects yet to commence
3132	Community Development Expenses	7,665	19,500	39,500	11,542	11,835	*	
3162	Administration Allocated	27,650	29,060	69,750	65,881	1,410		
3212	Other Community Amenities Depreciation	2,394	2,390	5,736	5,736	(4)		
3222	Community Growth Fund	0	0	15,000	23,332	0		
3232	Community Development Officer Expense	14,587	15,898	39,204	0	1,311		
	<b>Total Operating Expenditure</b>	<b>55,346</b>	<b>79,932</b>	<b>204,092</b>	<b>116,312</b>	<b>24,586</b>		
	<b>Operating Revenue</b>							
3113	Cemetery Income Received	0	(1,530)	(3,760)	(1,729)	(1,530)		
3613	Reimbursements & Contributions	0	0	0	(5,000)	0		
3633	Grant - Community Development	(1,000)	0	0	(3,637)	1,000		
	<b>Total Operating Revenue</b>	<b>(1,000)</b>	<b>(1,530)</b>	<b>(3,760)</b>	<b>(10,366)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0471	Tf From Unspent Grants/loans Res.	0	0	0	(2,147)	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	7,600	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,453</b>			
	<b>Total Other Community Amenities</b>	<b>54,346</b>	<b>78,402</b>	<b>200,332</b>	<b>111,399</b>			
	<b>Total Community Amenities</b>	<b>75,987</b>	<b>151,541</b>	<b>562,695</b>	<b>372,951</b>			

COA	Public Halls and Civic Centres	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	32,735	23,770	57,054	57,147	(8,965)		
2722	Public Halls & Showgrounds Expense	29,753	34,174	62,322	45,619	4,421		
2732	Nabawa Community Centre Expenses	22,925	29,051	45,253	38,712	6,126		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	477	435	1,720	2,483	(42)		
3202	Public Halls Admin Allocation	13,825	14,530	34,875	21,960	705		
	<b>Total Operating Expenditure</b>	<b>99,714</b>	<b>101,960</b>	<b>201,223</b>	<b>165,922</b>			
	<b>Operating Revenue</b>							
2453	Showground/Halls Income Received	(8,866)	(8,938)	(11,031)	(7,601)	(72)		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	(47,727)	0		
	<b>Total Operating Revenue</b>	<b>(8,866)</b>	<b>(8,938)</b>	<b>(11,031)</b>	<b>(55,328)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	0	35,355	35,355	57,619	35,355	*	Timing - YMCC Junior Playground & Upgrade gravel to 2 Coat Bitument Seal - Chapman Valley Road to Stadium not yet commenced
4925	Principal Repayment - Loan 89	2,060	2,060	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,060</b>	<b>37,415</b>	<b>43,782</b>	<b>65,559</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>92,908</b>	<b>130,437</b>	<b>233,974</b>	<b>176,154</b>			

COA		30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Swimming Areas and Beaches</b>							
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	9,217	9,685	23,250	21,960	468		Items deferred until annual budget review
3412	Coronation Beach Expenses	19,327	27,374	74,282	42,243	8,047		
7082	Beaches Depreciation	4,082	2,265	5,432	5,432	(1,817)		
	<b>Total Operating Expenditure</b>	<b>32,625</b>	<b>39,324</b>	<b>102,964</b>	<b>69,635</b>			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(35,424)	(27,085)	(68,000)	(77,355)	8,339		
	<b>Total Operating Revenue</b>	<b>(35,424)</b>	<b>(27,085)</b>	<b>(68,000)</b>	<b>(77,355)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	0	0	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(2,799)</b>	<b>12,239</b>	<b>34,964</b>	<b>(7,721)</b>			
	<b>Other Recreation and Sport</b>							
	<b>Operating Expenditure</b>							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		Employee Costs allocated across programs & jobs Employee Costs allocated across programs & jobs
1532	Loan 98 Interest Expense	2,640	2,640	5,031	1,940	0		
1482	Sporting Clubs Expenses	18,272	31,509	65,463	82,013	13,237	*	
2642	Parks, Gardens Expense	27,890	80,669	190,791	66,392	52,779	*	
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	9,203	16,426	22,217	29,303	7,223		
2712	Tennis Clubs Expenses	24,351	33,824	52,858	3,149	9,473		
2772	Minor Gardening Equipment.	0	2,290	5,500	3,157	2,290		
2812	Golf Courses	1,537	1,536	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	18,433	19,375	46,500	10,980	942		
7022	Parks & Gardens Depreciation	13,262	9,695	23,263	24,217	(3,567)		
7092	Other Rec & Sports Depreciation	32,198	26,345	63,226	63,328	(5,853)		
	<b>Total Operating Expenditure</b>	<b>147,786</b>	<b>224,309</b>	<b>476,386</b>	<b>305,815</b>			

COA	Other Recreation and Sport	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(3,379)	(3,394)	(3,394)	(3,328)	(15)		
2803	Grants & Other Income Received	(263,424)	(194,657)	(244,657)	(166,206)	68,767	*	Timing funds rec'd in advance for BHP Fit Out & CV Tennis Facility Upgrade
3444	Fig Tree Camping Fees	(2,959)	(1,665)	(4,000)	(5,012)	1,294		
	<b>Total Operating Revenue</b>	<b>(269,762)</b>	<b>(199,716)</b>	<b>(252,051)</b>	<b>(174,546)</b>			
	<b>Operating Expenditure</b>							
7292	Loss on Sale Assets.	7,770	0	0	0	(7,770)		Non cash item not budgeted
	<b>Total Operating Expenditure</b>	<b>7,770</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	279,759	602,491	644,491	205,284	322,732	*	Timing budget profile for carry forward capital works expense BHP Project
2824	Principal Repayment - Loan 98	18,841	18,841	37,930	0	0		
7275	Loan Funds Rec'd	0	0	0	(200,000)	0		
7471	T/f From Unspent Grants/loans Res.	0	(7,600)	(7,600)	0	(7,600)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>298,600</b>	<b>613,732</b>	<b>542,621</b>	<b>5,284</b>			
	<b>Total Other Recreation and Sport</b>	<b>184,395</b>	<b>638,325</b>	<b>766,956</b>	<b>136,553</b>			

COA	Library	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	1,656	7,226	9,333	6,918	5,570		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	9,217	9,685	23,250	54,901	468		
6922	Libraries Depreciation	24	25	56	56	2		
	<b>Total Operating Expenditure</b>	<b>10,896</b>	<b>16,936</b>	<b>33,639</b>	<b>62,875</b>			
COA	Other Culture	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	5,277	7,633	10,607	7,355	2,356		
3652	Other Culture Depreciation	9,211	9,065	21,761	19,904	(146)		
	<b>Total Operating Expenditure</b>	<b>14,487</b>	<b>16,698</b>	<b>32,368</b>	<b>27,259</b>			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(42)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>14,487</b>	<b>16,698</b>	<b>32,368</b>	<b>27,217</b>			
	<b>Total Recreation and Culture</b>	<b>299,887</b>	<b>814,634</b>	<b>1,101,901</b>	<b>395,077</b>			

COA	Road Constuction	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	23,042	24,220	58,125	0	1,178		
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	(526,067)	(875,667)	(875,667)	(1,105,185)	(349,600)	*	Timing - Progress claims Valentine & East Nabawa Rds at 40% pending further invoices from contractors. Dartmoor Rd claimed in full
3193	R2R (Construction) Income	(150,593)	(120,000)	(240,000)	(734,746)	30,593	*	Timing - Progress claims paid for Dartmoor & Valentine Rds
	<b>Total Operating Revenue</b>	<b>(676,660)</b>	<b>(995,667)</b>	<b>(1,115,667)</b>	<b>(1,839,931)</b>			

COA	Road Constuction	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
3114	Capital Roadworks Program - Grant Funded Jobs	765,493	846,597	1,435,932	2,235,972	81,104	*	Timing - finalised Wheeldon Hosking Intersection works & Dartmoor Road Upgrade from gravel to 7.0m wide seal SLK 9.00 to SLK 13.00; commenced Valentine Rd
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	0		
3165	Transfer from Unspent Grant Reserve	(7,602)	0	0	(80,302)	7,602		
3170	Tfr to Unspent Grants Reserve	0	0	0	676	(0)		
3184	Council Funded Roadworks Expenditure	0	0	0	297,047	0		
4840	Tfr to Roadworks Reserve	242	0	0	100,025	(242)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>758,134</b>	<b>846,597</b>	<b>1,435,932</b>	<b>2,553,419</b>			
	<b>Total Road Construction</b>	<b>104,515</b>	<b>(124,850)</b>	<b>378,390</b>	<b>713,488</b>			

COA	Road Maintenance	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	620,778	778,163	2,244,547	1,166,063	157,385	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs
3502	Depot Maintenance	29,456	27,305	61,315	59,626	(2,151)		
3512	Street Lighting Expense	3,020	4,015	9,635	9,167	995		
3522	Depreciation	8,140	7,540	18,091	18,150	(600)		
3532	Street Trees	9,477	10,000	10,000	5,103	524		
3542	License & Subscriptions	6,721	10,262	10,262	8,948	3,541		
3562	Road Sign Expense	5,150	4,165	10,000	2,736	(985)		
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0		
3802	Road Maintenance Admin Allocation	36,866	38,750	92,999	0	1,884		
3822	Bore Maintenance	452	4,280	10,115	5,818	3,829		
3832	Crossover Reimbursements	0	2,000	5,000	0	2,000		
6912	Roads Depreciation	559,632	538,780	1,293,073	1,293,073	(20,852)	*	
	<b>Total Operating Expenditure</b>	<b>1,279,691</b>	<b>1,425,259</b>	<b>3,765,038</b>	<b>2,581,839</b>			
COA	Road Maintenance	30-Nov-17 YTD Actual	30-Nov-17 Amended	2017/2018 Full Year	30-Jun-17 Last Year	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
3143	MRWA Direct Grant.	(68,366)	(118,710)	(118,710)	(116,501)	(50,344)	*	Permanent - Budget Review will include reduced revenue of \$50,344 refunded to MRWA
3153	Other Grant Income	(114,533)	(119,305)	(286,333)	0	(4,772)		
3393	Hudson Resources - Dartmoor Road	(20,895)	(40,407)	(40,407)	(49,411)	(19,512)	*	Permanent - Annual Budget Review will include reduced revenue
	<b>Total Operating Revenue</b>	<b>(203,794)</b>	<b>(278,422)</b>	<b>(445,450)</b>	<b>(165,912)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(675)	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(675)</b>			
	<b>Total Road Maintenance</b>	<b>1,075,897</b>	<b>1,146,837</b>	<b>3,319,588</b>	<b>2,415,252</b>			

COA	Road Plant Purchases	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	698	698	1,284	2,077	0		
3642	Loss on Sale Assets.	0	0	2,117	14,693	0		
3912	Loan 96 - Interest Expense	1,183	1,183	2,079	3,437	0		
6225	Realisation on Disposal of Assets	0	0	115,000	68,318	0		
	<b>Total Operating Expenditure</b>	<b>1,881</b>	<b>1,881</b>	<b>120,479</b>	<b>88,526</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	0	(68,131)	(7,596)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(68,131)</b>	<b>(7,596)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	0	150,000	630,000	612,880	150,000	*	Timing - Budget profile YTD only Committed purchase orders for Plant Replacment Second hand Toyota Landcruiser and Freightliner Coronado as per tender RFQ 2 - 1718
3584	Tools & Other Equipment.	4,936	0	10,000	10,909	(4,936)		
3914	Principal Repayments - Loan 96	15,551	15,551	31,389	30,259	0		
3587	Principal Repayments-Loan 97	9,062	9,062	18,237	17,791	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	120,000	287,344	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(366,920)	(183,989)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(115,000)	(68,318)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>29,549</b>	<b>174,613</b>	<b>327,706</b>	<b>706,877</b>			
	<b>Total Road Plant Purchases</b>	<b>31,431</b>	<b>176,494</b>	<b>380,055</b>	<b>787,807</b>			

COA	Traffic Control	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	23,041	24,220	58,125	32,941	1,179		
6502	Vehicle Examination Expense	3,692	0	0	8,701	(3,692)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	509	1,500	3,500	2,530	991		
	<b>Total Operating Expenditure</b>	<b>27,243</b>	<b>25,720</b>	<b>61,625</b>	<b>44,172</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(1,818)	(2,085)	(5,000)	(5,140)	(267)		
7523	Vehicle Examination Fees Received	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	(865)	0		
	<b>Total Operating Revenue</b>	<b>(1,818)</b>	<b>(2,085)</b>	<b>(5,000)</b>	<b>(9,777)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7574	Capital Exp. - Tools & Equip.	0	0	0	23,615 0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,615</b>			
	<b>Total Traffic Control</b>	<b>25,425</b>	<b>23,635</b>	<b>56,625</b>	<b>58,010</b>			
	<b>Total Transport</b>	<b>1,237,267</b>	<b>1,222,117</b>	<b>4,134,657</b>	<b>3,974,557</b>			

COA	Rural Services	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	5,538	5,235	12,561	12,854	(303)		
6722	Noxious Weeds & Pest Expense	4,756	3,930	7,755	3,164	(826)		
	<b>Total Operating Expenditure</b>	<b>10,294</b>	<b>9,165</b>	<b>20,316</b>	<b>16,017</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>10,294</b>	<b>9,165</b>	<b>20,316</b>	<b>16,017</b>			

COA	Tourism and Area Promotion	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3952	Tourism Signage Expense	5,000	2,000	5,000	0	(3,000)		
3982	Tourism Expense	995	4,400	5,000	3,085	3,405		
4282	Promotional Expense	198	800	1,500	1,200	602		
	<b>Total Operating Expenditure</b>	<b>6,194</b>	<b>7,200</b>	<b>11,500</b>	<b>4,285</b>			
	<b>Operating Revenue</b>							
3973	Contr. & Reim. (Tourism).	0	0	0	(1,364)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,364)</b>			
	<b>Total Tourism and Area Promotion</b>	<b>6,194</b>	<b>7,200</b>	<b>11,500</b>	<b>2,921</b>			

COA	Building Control	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	48,262	52,150	125,165	112,324	3,888		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	36,866	38,750	92,999	98,822	1,884		
	<b>Total Operating Expenditure</b>	<b>85,129</b>	<b>90,900</b>	<b>218,164</b>	<b>211,146</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(4,508)	(6,250)	(15,000)	(24,541)	(1,742)		
4173	CTF Commissions Received	(128)	(190)	(450)	(258)	(63)		
4213	Building Commissions Received	(117)	(190)	(450)	(291)	(73)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(4,753)</b>	<b>(6,630)</b>	<b>(15,900)</b>	<b>(25,090)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>80,376</b>	<b>84,270</b>	<b>202,264</b>	<b>186,056</b>			

COA	Other Economic Services	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	0	250	250	114	250		
4222	Administration Allocation	18,433	19,375	46,500	109,803	942		
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	17	200	200	85	183		
4272	Other Expenditure	4,546	3,790	9,591	9,091	(756)		
	<b>Total Operating Expenditure</b>	<b>25,516</b>	<b>28,615</b>	<b>61,541</b>	<b>124,093</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(3,628)	(6,000)	(6,000)	(9,894)	(2,372)		
4243	Annual Post Office Box Fee	(2,917)	(2,800)	(2,800)	(2,714)	117		
4253	Postage Stamp Income	(101)	(100)	(100)	(99)	1		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(41)	(80)	(80)	(102)	(40)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	<b>Total Operating Revenue</b>	<b>(6,986)</b>	<b>(9,430)</b>	<b>(9,430)</b>	<b>(13,259)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	34	50	120	97	16		
	<b>Total Other Economic Services</b>	<b>18,564</b>	<b>19,235</b>	<b>52,231</b>	<b>110,932</b>			
	<b>Total Economic Services</b>	<b>115,427</b>	<b>119,870</b>	<b>286,311</b>	<b>315,926</b>			

COA	Plant Depreciation	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	254,311	253,060	607,344	579,271	(1,251)		Non cash item - internal allocation to be reviewed
6890	Depn Posted to Jobs	(226,661)	(221,610)	(531,866)	(579,272)	5,051		
6892	Depn Posted Other Plant	0	(31,450)	(75,478)	0	(31,450)	*	
	<b>Total Plant Depreciation</b>	<b>27,650</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>			
COA	Private Works	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	1,601	7,920	19,000	11,769	6,319		Budget profile timing; offset expenditure not incurred
	<b>Operating Income</b>							
7333	Private Works Income	(1,855)	(16,524)	(20,000)	(19,001)	(14,669)	*	
	<b>Total Private Works</b>	<b>(255)</b>	<b>(8,604)</b>	<b>(1,000)</b>	<b>(7,232)</b>			

COA	Public Works Overheads	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	0	16,624	0		
4312	Superannuation - Max 3% Works Staff	4,004	4,690	11,252	9,585	686		
4322	Superannuation Guarantee - Works Manager	4,339	4,060	9,743	9,571	(279)		
4332	Superannuation Guarantee - Works Staff	29,185	27,325	65,577	67,451	(1,860)		
4342	Salary Works Manager	44,585	42,210	101,307	76,714	(2,375)		
4352	Superannuation Max 3% - Works Manager	1,370	1,280	3,077	3,000	(90)		
4372	Public Works Sundry Expense	8,269	12,893	33,181	23,010	4,624		
4382	Works Manager - Expenses	1,968	1,305	3,150	3,266	(663)		
4392	External Engineering Services	4,880	6,250	15,000	8,510	1,370		
4402	Sick Leave	7,493	11,630	27,908	25,265	4,137		
4412	Annual Leave	10,876	34,305	82,332	81,138	23,429	*	Budget profile timing - even spread only
4432	Public Holiday Pay	3,570	5,433	36,081	37,529	1,863		
4422	Works LSL Expense	4,331	20,035	42,035	16,649	15,704	*	LSL Backfill not fully required YTD
4442	Occupational Health & Safety Expense	0	4,000	10,000	4,367	4,000		
4452	Protective Uniform/ Minor Workwear	1,193	5,915	14,200	12,644	4,722		
4582	Accrued Leave Works Crew	0	0	0	(14,608)	0		
4602	Training Expense	1,878	10,000	18,000	16,373	8,122		
4652	Works Staff - Allowances	12,684	9,750	23,400	56,314	(2,934)		
5202	Public Works Overheads - Admin Allocation	46,083	48,435	116,249	274,507	2,352		
6782	Workers Compensation Insurance	20,209	8,115	19,476	19,813	(12,094)	*	Budget profile timing 2 x instal paid July & Oct
7422	Less PWO Allocated to W & S	(279,052)	(239,555)	(574,935)	(718,997)	39,497	*	Overalllocation to be reviewed across roadworks
	<b>Total Operating Expenditure</b>	<b>(72,135)</b>	<b>18,076</b>	<b>57,034</b>	<b>28,725</b>			
26%	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	(9,110)	0	(25,620)	(14,540)	9,110		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	(31,414)	0	0		
	<b>Total Public Works Overheads</b>	<b>(81,245)</b>	<b>18,076</b>	<b>0</b>	<b>14,185</b>			

COA	Plant Operation Costs	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	43,347	43,635	104,733	116,110	288		
4482	Tyre Purchase Expense	8,704	16,665	40,000	28,132	7,961		
4492	Parts & Outside Repairs Expense	84,925	125,000	300,000	275,200	40,075	*	Timing - all allocations will be reviewed Dec 2017
4502	Plant Licences Expense	50,666	50,941	52,000	8,355	275		
4532	Tools & Consumables	10,293	7,085	17,000	16,873	(3,208)		
4542	Fuel, Oil & Grease	86,252	111,670	268,000	230,796	25,418	*	Timing - all allocations will be reviewed Dec 2017
4552	Cutting Edges & Tips	0	3,540	8,500	8,102	3,540		
5112	Plant Operator - Admin Allocation	23,041	24,220	58,125	10,980	1,179		
6772	Plant Insurance Expense	32,387	33,166	33,166	21,494	779		
4512	Less POC Allocated to W & S	(342,550)	(331,885)	(796,524)	(675,546)	10,665	*	Timing - all allocations will be reviewed Dec 2017
	<b>Total Operating Expenditure</b>	<b>(2,934)</b>	<b>84,037</b>	<b>85,000</b>	<b>40,498</b>			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(23,852)	(18,750)	(45,000)	(53,336)	5,102		
4983	Income Received	(39,572)	0	(40,000)	0	39,572	*	Dept of Transport Refund for Concession Reinstated
	<b>Total Operating Revenue</b>	<b>(63,424)</b>	<b>(18,750)</b>	<b>(85,000)</b>	<b>(53,336)</b>			
	<b>Total Plant Operation Costs</b>	<b>(66,358)</b>	<b>65,287</b>	<b>(0)</b>	<b>(12,838)</b>			

COA	Salaries and Wages	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	363,990	370,580	889,394	828,316	6,590		
4580	Salary & Wages Expense - Outside Staff	423,874	439,285	1,054,279	962,062	15,411	*	Timing - timecard entry works crew
4600	Less Salary & Wages Allocated	(781,140)	(809,865)	(1,943,673)	(1,797,101)	(28,725)	*	Timing - Budget profile is even spread
4592	Workers Compensation Paid	1,042	0	0	1,775	(1,042)		
4692	Paid Parental Leave Scheme	0	0	0	10,083	0		
	<b>Total Operating Expenditure</b>	<b>7,765</b>	<b>1</b>	<b>(0)</b>	<b>5,135</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	(3,578)	0	0	(444)	3,578		
4623	Paid Parental Leave Scheme	0	0	0	(9,416)	0		
	<b>Total Operating Revenue</b>	<b>(3,578)</b>	<b>0</b>	<b>0</b>	<b>(9,861)</b>			
	<b>Total Salaries and Wages</b>	<b>4,187</b>	<b>1</b>	<b>(0)</b>	<b>(4,726)</b>			
COA	Unclassified	30-Nov-17 YTD Actual	30-Nov-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4722	Land Expenses Green Drive	0	0	0	(18)	0		
5022	Overpayments/Recoverables - Expenditure	5,927	120	360	32,471	(5,807)		
	<b>Total Operating Expenditure</b>	<b>5,927</b>	<b>120</b>	<b>360</b>	<b>32,453</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(10,131)	(120)	(360)	(32,971)	10,011	*	Debtors invoices raised for property insurance claim and expenses yet to be invoiced
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	<b>Total Operating Revenue</b>	<b>(10,131)</b>	<b>(120)</b>	<b>(360)</b>	<b>(89,083)</b>			
	<b>Total Unclassified</b>	<b>(4,204)</b>	<b>0</b>	<b>0</b>	<b>(56,630)</b>			
	<b>Total Other Property and Services</b>	<b>(120,224)</b>	<b>74,760</b>	<b>(1,000)</b>	<b>(67,241)</b>			

### List of Accounts Paid - November 2017

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4967	14/11/2017	Licensing Services Firearms	-124.00
4968	14/11/2017	Petty Cash	-82.50
DD15856.1	01/11/2017	LGSP	-7,529.31
DD15856.5	01/11/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15856.6	01/11/2017	Hostplus Superannuation	-138.43
DD15856.7	01/11/2017	BT Business Super	-223.03
DD15860.1	01/11/2017	Westpac Geraldton	-110.00
DD15870.1	15/11/2017	LGSP	-7,763.10
DD15870.2	14/11/2017	Rest Superannuation	-80.22
DD15870.3	14/11/2017	Asgard	-336.70
DD15870.4	14/11/2017	Australian Super	-860.30
DD15870.5	15/11/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15870.6	15/11/2017	Hostplus Superannuation	-138.43
DD15870.7	15/11/2017	BT Business Super	-223.03
DD15870.8	14/11/2017	Prime Super	-207.29
DD15882.1	29/11/2017	LGSP	-7,740.77
DD15882.2	28/11/2017	Rest Superannuation	-60.17
DD15882.3	28/11/2017	Asgard	-336.70
DD15882.4	28/11/2017	Australian Super	-862.96
DD15882.5	29/11/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15882.6	29/11/2017	Hostplus Superannuation	-138.43
DD15882.7	29/11/2017	Amp Flexible Super - Amp Retirement Trust	-45.35
DD15882.8	29/11/2017	BT Business Super	-223.03
DD15882.9	28/11/2017	Prime Super	-207.29
EFT21242	22/11/2017	Synergy	-853.05
EFT21243	14/11/2017	AK Homes Construction	-24,446.86
EFT21244	14/11/2017	Aussie Tree Services	-10,424.15
EFT21245	14/11/2017	Australia Post	-411.20
EFT21246	14/11/2017	Australian Service Union	-27.45
EFT21247	14/11/2017	Boc Limited	-563.65
EFT21248	14/11/2017	Bolts R Us	-24.10
EFT21249	14/11/2017	Dirt Design Landscaping	-48,447.02
EFT21250	14/11/2017	Five Star Business Equipment And Communications	-635.40
EFT21251	14/11/2017	Geraldton Air Charter Pty Ltd	-1,400.00
EFT21252	14/11/2017	Geraldton Sign Makers	-2,777.50
EFT21253	14/11/2017	Hygiene Solutions - Initial	-3,257.89
EFT21254	14/11/2017	John Phillip Collingwood	-6,141.54
EFT21255	14/11/2017	LGIS Insurance Broking	-4,263.78
EFT21256	14/11/2017	Local Government Insurance Services WA	-1,834.97
EFT21257	14/11/2017	Nabawa Valley Tavern	-594.00
EFT21258	14/11/2017	Peak Consultants Pty Ltd	-4,235.00
EFT21259	14/11/2017	Queens Supa IGA Supermarket	-475.76
EFT21260	14/11/2017	RGI Signworks	-8,228.00
EFT21261	14/11/2017	RL Lewis Pty Ltd	-396.49
EFT21262	14/11/2017	Rebecca Millar	-630.00
EFT21263	14/11/2017	Refuel Australia	-31,026.46
EFT21264	14/11/2017	Repco Auto Parts.	-8.86
EFT21265	14/11/2017	TeletracNavman Australia	-769.45
EFT21266	14/11/2017	Western Resource Recovery Pty Ltd	-1,060.00
EFT21267	17/11/2017	Australian Service Union	-27.45
EFT21268	17/11/2017	Cleanpak Total Solutions	-134.26
EFT21269	17/11/2017	Courier Australia - Toll Ipec	-10.75

### List of Accounts Paid - November 2017

Chq/EFT	Date	Name	Amount
EFT21270	17/11/2017	Drylands Permaculture Nursery	-60.00
EFT21271	17/11/2017	Gail & Brendan Francis Bunter	-4,190.00
EFT21272	17/11/2017	Local Government Supervisors Association Of Western Australia Inc.	-929.50
EFT21273	17/11/2017	Magor Swartz Pty Ltd	-9,735.00
EFT21274	17/11/2017	SafetyCulture Pty Ltd	-857.20
EFT21275	17/11/2017	Structerre Consulting Engineers	-1,408.00
EFT21276	21/11/2017	Australian Taxation Office	-23,515.00
EFT21277	24/11/2017	City of Greater Geraldton	-1,320.00
EFT21278	24/11/2017	Synergy	-4,011.20
EFT21279	24/11/2017	Coffey, Kathrine	-204.58
EFT21280	24/11/2017	Geraldton Tyrepower	-179.00
EFT21281	24/11/2017	Great Northern Rural Services	-9,727.52
EFT21282	24/11/2017	Guardian Print & Graphics	-695.00
EFT21283	24/11/2017	Hersey	-1,276.17
EFT21284	24/11/2017	Jungle News & Lotto	-12.60
EFT21285	24/11/2017	Landmark	-631.15
EFT21286	24/11/2017	Lenane Holdings Pty Ltd	-8,580.00
EFT21287	24/11/2017	Mach 1 Auto One	-143.91
EFT21288	24/11/2017	Midwest Financial	-2,590.50
EFT21289	24/11/2017	Nabawa Valley Tavern	-833.35
EFT21290	24/11/2017	Option Refrigeration & Air Conditioning	-862.62
EFT21291	24/11/2017	Thurkles Dozing	-14,756.50
EFT21292	24/11/2017	Wren Oil	-16.50
EFT21293	24/11/2017	Yuna Primary School	-25.00
EFT21294	29/11/2017	Telstra	-1,803.81
EFT21295	30/11/2017	Abrolhos Steel	-262.71
EFT21296	30/11/2017	Afgri (Waltons)	-2,212.12
EFT21297	30/11/2017	Ashdown Ingram (Exego Pty Limited)	-31.35
EFT21298	30/11/2017	Atom Supplies	-1,025.74
EFT21299	30/11/2017	Bitutek Pty Ltd	-171,005.40
EFT21300	30/11/2017	Bridgestone Tyre Centre	-32.00
EFT21301	30/11/2017	Building Commission / Department of Commerce	-15.00
EFT21302	30/11/2017	Bunnings Group Limited	-456.97
EFT21303	30/11/2017	CJD Equipment Pty Ltd	-107.90
EFT21304	30/11/2017	Clark Rubber Geraldton	-119.75
EFT21305	30/11/2017	Coates Hire Operations Pty Ltd	-287.55
EFT21306	30/11/2017	Doak-Smith Architecture	-242.00
EFT21307	30/11/2017	Geraldton Ag Services	-1,465.42
EFT21308	30/11/2017	Geraldton Lock And Key	-33.00
EFT21309	30/11/2017	Geraldton Mower & Repair Specialists	-716.20
EFT21310	30/11/2017	Geraldton Toyota	-952.42
EFT21311	30/11/2017	Geraldton Trophy Centre	-147.50
EFT21312	30/11/2017	Greenfield Technical Service	-6,396.50
EFT21313	30/11/2017	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21314	30/11/2017	Holcim	-933.28
EFT21315	30/11/2017	Hoppys Parts R Us	-514.48
EFT21316	30/11/2017	Hosexpress	-2,149.86
EFT21317	30/11/2017	Landgate	-5,319.70
EFT21318	30/11/2017	Market Creations	-2,577.67
EFT21319	30/11/2017	Midwest Chemical & Paper	-643.74
EFT21320	30/11/2017	Miles Glass & Fly Screens Pty Ltd	-22.00
EFT21321	30/11/2017	Moore Stephens	-1,584.00
EFT21322	30/11/2017	Paper Plus Office National	-2,028.02

### List of Accounts Paid - November 2017

Chq/EFT	Date	Name	Amount
EFT21323	30/11/2017	Platinum Electricians	-1,279.01
EFT21324	30/11/2017	Purcher International	-14,121.81
EFT21325	30/11/2017	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT21326	30/11/2017	Southside Mechanical Services	-421.75
EFT21327	30/11/2017	Sunset IGA	-148.46
EFT21328	30/11/2017	Teakle & Lalor	-3,984.90
EFT21329	30/11/2017	Terpkos Engineering Pty Ltd	-396.00
EFT21330	30/11/2017	The West Australian	-638.50
EFT21331	30/11/2017	Think Water Geraldton	-322.10
EFT21332	30/11/2017	Thurkles Dozing	-14,091.00
EFT21333	30/11/2017	Total Uniforms	-274.90
EFT21334	30/11/2017	Toxfree	-11,901.26
EFT21335	30/11/2017	Truckline	-481.77
EFT21336	30/11/2017	Tyres&More	-596.00
EFT21337	30/11/2017	Western Australian Local Government Association	-567.00
EFT21338	30/11/2017	Westrac Pty Ltd	-5,548.49
			<b>-\$ 532,043.00</b>
Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
426	14/11/2017	Colin Adam Clough	-80.00
EFT21238	14/11/2017	Building Commission / Department of Commerce	-1263.00
EFT21239	14/11/2017	Building and Construction Industry Training Fund	-1482.24
EFT21240	14/11/2017	Darienne Ramasamy	-50.00
EFT21241	14/11/2017	Shire Of Chapman Valley - Muni Account	-211916.31
			<b>-\$ 214,791.55</b>

# SHIRE OF CHAPMAN VALLEY

## BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th November 2017

### SYNERGY

Balance as per Cash at Bank Account GL 160000	8,741.35
Balance as per Cash at Bank Account GL 170000	3,264,039.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$3,272,780.80</b>

### BANK

Business Account (Account No 000040)	6,753.55
Investment Account (Account No 305784)	2,064,039.45
Investment Account (Account No 502999)	1,200,000.00
Term Deposit	
	<u>3,270,793.00</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	1,987.80
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$3,272,780.80</b>

Difference Check 0.00

Completed by:

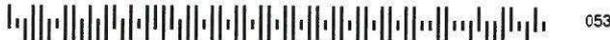
MS Stewart  
Moreen Stewart - Senior Finance Officer

05/12/17  
Date

Reviewed by:

Raymond  
Dianne Raymond - Mgr Finance & Corporate Services

05/12/2017



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

RECEIVED  
 27 OCT 2017

Facility Number	00018023 20000001
Payment Due Date	01 November 2017
Closing Balance	\$110.00

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

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

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

<b>Company Name</b>	<b>Number of Cards</b>	<b>Annual % Rate</b>
Shire Of Chapman Valley	1	15.65%
<b>Contact Name</b>	<b>Facility Number</b>	<b>Credit Limit</b>
The Shire Clerk	00018023 20000001	6,000
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>
21 Sep 2017	22 Oct 2017	01 Nov 2017
<b>Opening Balance</b>	<b>Closing Balance</b>	<b>Available Credit</b>
187.50	110.00	5,890.00

## CARDHOLDER TRANSACTION DETAILS

<b>Cardholder Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Maurice Battilana	5163 2531 0083 1327	6,000	5,890.00

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 OCT	<b>Payments</b> AUTOMATIC PAYMENT	187.50-	
	<b>Sub Total:</b>	<b>187.50-</b>	
13 OCT	<b>Purchases</b> LEON BAKER JEWELLER GERALDTON AUS JEWELRY STORES- WATCHES, CLO	110.00	COA GL 0462 C/P J Collingwood
	<b>Sub Total:</b>	<b>110.00</b>	

ENTERED  
 6/11/17

Received: \_\_\_\_\_  
 Authorised: \_\_\_\_\_  
 GL: \_\_\_\_\_  
 GL: 0462  
 JOB: \_\_\_\_\_  
 JOB: \_\_\_\_\_

# Corporate Card Statement

## 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		
187.50	187.50 -	110.00	0.00	0.00	0.00	110.00	0.00

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

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

Date

30/10/17

Transactions examined and approved.

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

Date

30/10/17