

**Shire of Chapman Valley**  
**Compilation Report**  
**For the Period Ended 28 February 2018**

**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 28th February 2018 comprising of \$2,307,210

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: 12th March 2018

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2018**

	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	800	<b>14,888</b>	14,088	1761%	▲
General Purpose Funding - Rates	9	2,576,965	2,576,965	<b>2,567,919</b>	(9,046)	(0%)	
General Purpose Funding - Other		451,277	340,275	<b>360,328</b>	20,053	6%	
Law, Order and Public Safety		31,000	24,650	<b>25,603</b>	953	4%	
Health		6,799	5,243	<b>4,644</b>	(599)	(11%)	
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	6,240	<b>6,583</b>	343	5%	
Community Amenities		200,955	170,329	<b>176,789</b>	6,460	4%	
Recreation and Culture		331,082	307,122	<b>363,071</b>	55,949	18%	▲
Transport		633,581	353,341	<b>196,297</b>	(157,044)	(44%)	▼
Economic Services		25,330	20,038	<b>16,295</b>	(3,743)	(19%)	
Other Property and Services		130,980	95,474	<b>106,683</b>	11,209	12%	▲
		<b>4,398,530</b>	<b>3,900,477</b>	<b>3,839,100</b>			
<b>Expenditure from operating activities</b>							
Governance		(481,463)	(351,205)	<b>(251,749)</b>	99,456	28%	▲
General Purpose Funding		(118,659)	(73,676)	<b>(58,873)</b>	14,803	20%	▲
Law, Order and Public Safety		(199,809)	(138,982)	<b>(174,363)</b>	(35,381)	(25%)	▼
Health		(15,841)	(9,224)	<b>(9,309)</b>	(85)	(1%)	
Education and Welfare		(2,000)	(1,000)	<b>0</b>	1,000	100%	▲
Housing		(91,804)	(89,578)	<b>(2,596)</b>	86,982	97%	▲
Community Amenities		(777,930)	(486,859)	<b>(364,353)</b>	122,506	25%	▲
Recreation and Culture		(846,580)	(597,516)	<b>(466,668)</b>	130,848	22%	▲
Transport		(4,005,267)	(2,242,525)	<b>(2,077,064)</b>	165,461	7%	
Economic Services		(311,521)	(210,598)	<b>(184,183)</b>	26,415	13%	▲
Other Property and Services		(161,394)	(138,179)	<b>(166,046)</b>	(27,867)	(20%)	▼
		<b>(7,012,268)</b>	<b>(4,339,342)</b>	<b>(3,755,204)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	1,480,392	<b>1,529,360</b>	48,968	3%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	85,158	<b>72,494</b>	(12,664)	(15%)	▼
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>1,126,685</b>	<b>1,685,750</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	1,115,667	1,055,667	<b>984,747</b>	(70,920)	(7%)	
Proceeds from Disposal of Assets	8	184,655	159,655	<b>89,473</b>	(70,182)	(44%)	▼
Land and Buildings	13	(945,246)	(829,846)	<b>(511,451)</b>	318,395	38%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(995,348)	<b>(1,008,669)</b>	(13,321)	(1%)	
Plant and Equipment	13	(640,000)	(635,000)	<b>(369,092)</b>	265,908	42%	▲
<b>Amount attributable to investing activities</b>		<b>(1,720,856)</b>	<b>(1,244,872)</b>	<b>(814,992)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	834,762	147,300	<b>7,602</b>	(139,698)	(95%)	▼
Repayment of Debentures	10	(95,983)	(47,604)	<b>(47,604)</b>	(0)	(0%)	
Transfer to Reserves	7	(192,715)	(71,695)	<b>(74,475)</b>	(2,780)	(4%)	
<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>28,001</b>	<b>(114,477)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>1,460,743</b>	<b>2,307,210</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 28 February 2018**

	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>2,567,919</b>	(9,046)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,239,924	996,077	<b>947,364</b>	(48,713)	(5%)	
Fees and Charges		342,050	283,852	<b>287,293</b>	3,441	1%	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		44,460	33,540	<b>38,127</b>	4,587	14%	
Other Revenue		12,000	10,044	<b>8,231</b>	(1,813)	(18%)	
Profit on Disposal of Assets	8	68,131	0	<b>0</b>			
		<b>4,283,530</b>	<b>3,900,478</b>	<b>3,848,933</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,966,295)	(1,270,096)	<b>(1,098,532)</b>	171,564	14%	▲
Materials and Contracts		(2,276,137)	(1,260,493)	<b>(840,179)</b>	420,314	33%	▲
Utility Charges		(54,058)	(36,326)	<b>(25,693)</b>	10,633	29%	▲
Depreciation on Non-Current Assets		(2,220,575)	(1,480,392)	<b>(1,529,360)</b>	(48,968)	(3%)	
Interest Expenses	10	(10,614)	(5,813)	<b>(6,626)</b>	(813)	(14%)	
Insurance Expenses		(161,001)	(153,723)	<b>(151,390)</b>	2,333	2%	
Other Expenditure		(123,430)	(47,340)	<b>(40,763)</b>	6,577	14%	▲
Loss on Disposal of Assets	8	(85,158)	(85,158)	<b>(72,494)</b>			
		<b>(6,897,268)</b>	<b>(4,339,342)</b>	<b>(3,765,037)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	1,480,392	<b>1,529,360</b>	48,968	3%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	85,158	<b>72,494</b>	(12,664)	(15%)	▼
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>1,126,686</b>	<b>1,685,750</b>			
<b>Investing activities</b>							
Non Operating Grants, Subsidies and Contributions	11	1,115,667	1,055,667	<b>984,747</b>	(70,920)	(7%)	
Proceeds from Disposal of Assets	8	184,655	159,655	<b>89,473</b>	(70,182)	(44%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(945,246)	(829,846)	<b>(511,451)</b>	318,395	38%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(995,348)	<b>(1,008,669)</b>	(13,321)	(1%)	
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<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>28,001</b>	<b>(114,477)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>1,460,743</b>	<b>2,307,210</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**  
**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 28 February 2018**

**Note 2: Explanation of Material Variances**

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

The material variance adopted by Council for the 2017/2018 year is \$10,000 or 10% whichever is the greater.

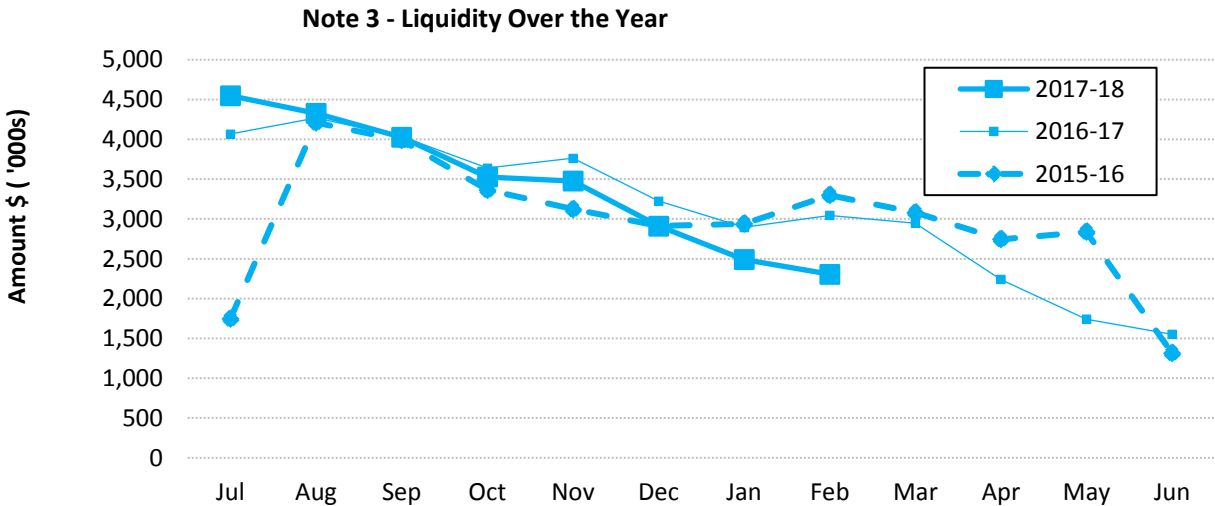
Reporting by Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance above 10%
<b>Operating Revenues</b>	\$	%			
Governance	14,088	1761%	▲	Permanent	LGIS insurance policy credit
Housing	343	5%			
Community Amenities	6,460	4%			
Recreation and Culture	55,949	18%	▲	Timing	Grant funds received earlier than budget profile
Transport	(157,044)	(44%)	▼	Timing	Grant funds yet to be claimed MWRRG
Economic Services	(3,743)	(19%)			
Other Property and Services	11,209	12%	▲	Timing	Reimbursements - offset by expenditure
<b>Operating Expense</b>					
Governance	99,456	28%	▼	Timing	Office modifications project yet to commence
General Purpose Funding	14,803	20%	▲	Timing	No legal expenses to date
Law, Order and Public Safety	(35,381)	(25%)	▼	Timing	Howatharra Brigade Fire Tender Asset loss processed
Health	(85)	(1%)			
Housing	86,982	97%	▲	Timing	Realisation on sale of house (included in investing activities)
Community Amenities	122,506	25%	▲	Timing	Expenditure delayed consultants and contractors
Recreation and Culture	130,848	22%	▲	Timing	Expenditure delayed consultants and contractors
Transport	165,461	7%			
Economic Services	26,415	13%	▲	Timing	Expenditure currently under Budget YTD in general
Other Property and Services	(27,867)	(20%)	▼	Timing	Budget profile timing and internal plant depn
<b>Capital Revenues</b>					
Non Operating Grants, Subsidies and Contributions	(70,920)	(7%)			
Proceeds from Disposal of Assets	(70,182)	(44%)	▼		Budget profile timing - refer Note 8
<b>Capital Expenses</b>					
Land and Buildings	318,395	38%	▲	Timing	Budget profile timing - refer Note 13
Infrastructure - Roads	(13,321)	(1%)			
Plant and Equipment	265,908	42%	▲	Timing	Budget profile timing - refer Note 13
Furniture and Equipment	0				

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	28 Feb 2017	28 Feb 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,723,938	3,002,714	2,263,068
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	981,981	1,345,683
Receivables - Rates & Rubbish	6	118,926	234,782	221,749
Receivables - Other	6	39,640	24,607	1,724
Interest / ATO Receivable/Prepaid/Trust		1,053	0	0
Inventories		1,329	2,065	1,329
		3,163,696	4,246,149	3,833,553
<b>Less: Current Liabilities</b>				
Payables		(314,562)	(196,754)	(171,523)
ATO Payables		(19,396)	(22,672)	(9,137)
Provisions		(333,262)	(319,560)	(333,262)
		(667,220)	(538,986)	(513,922)
Less: Cash Reserves	7	(1,278,810)	(981,981)	(1,345,683)
Add: Leave Provisions		333,262	319,560	333,262
<b>Net Current Funding Position</b>		<b>1,550,928</b>	<b>3,044,742</b>	<b>2,307,210</b>



**Comments - Net Current Funding Position**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	24,328			24,328	Westpac	At Call
Municipal Investment Account	2,238,039			2,238,039	Westpac	At Call
Trust Bank Account			78,045	78,045	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) <b>Term Deposits</b>						
Reserve Account - Leave		114,864		114,864	Westpac	At Call
Reserve Account - Water		14,140		14,140	Westpac	At Call
Reserve Account - Office & Equipment		39,472		39,472	Westpac	At Call
Reserve Account - Plant/Light Vehicle		368,435		368,435	Westpac	At Call
Reserve Account - Legal		39,742		39,742	Westpac	At Call
Reserve Account - Unspent Grants		0		0	Westpac	At Call
Reserve Account - Land Development		62,827		62,827	Westpac	At Call
Reserve Account - Roadworks		101,451		101,451	Westpac	At Call
Reserve Account - Landcare		15,740		15,740	Westpac	At Call
Reserve Account - Building		589,012		589,012	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,205	14,205	Westpac	At Call
TD 454181 - POS Wokarena			136,527	136,527	Westpac	30-Apr-18
TD 454202 - Wokarena Intersection Upgrade			121,151	121,151	Westpac	30-Apr-18
<b>Total</b>	<b>2,263,068</b>	<b>1,345,683</b>	<b>349,927</b>	<b>3,958,678</b>		

**Comments/Notes - Investments**

**Note 5: Budget Amendments**  
**Amendments to original budget since budget adoption. Surplus/(Deficit)**

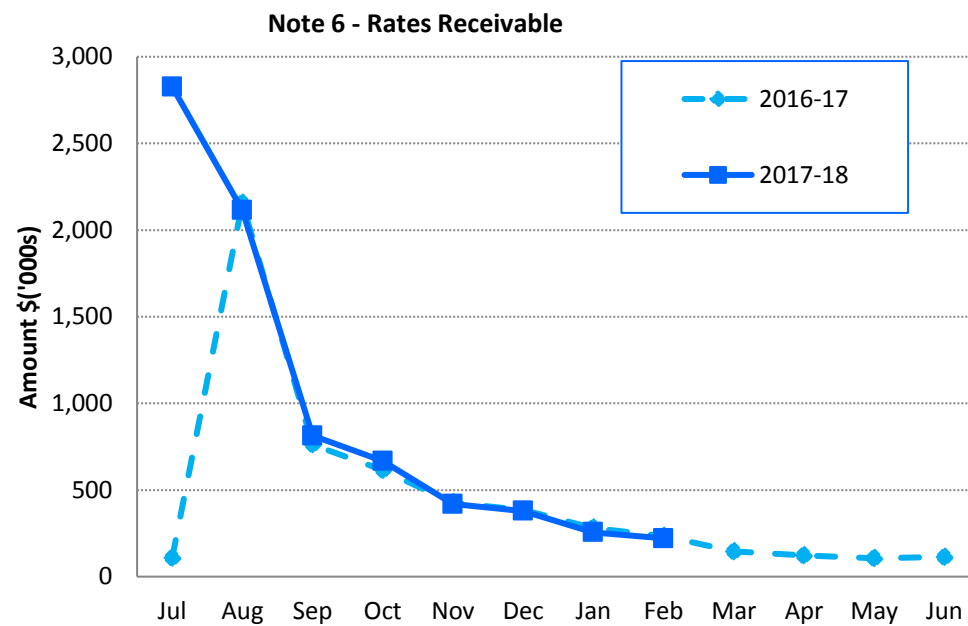
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**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

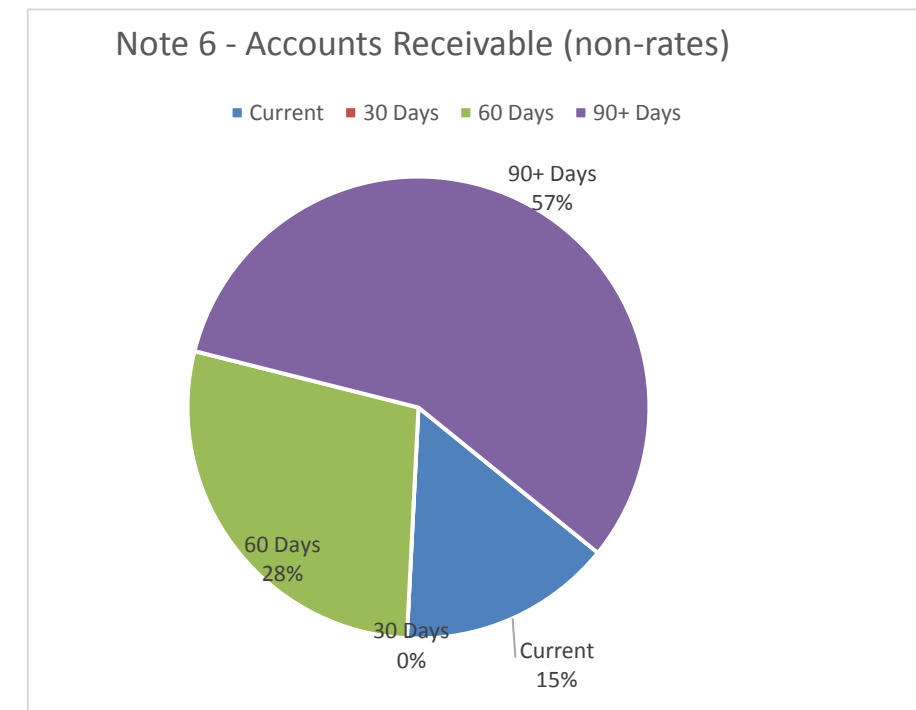
**Note 6: Receivables**

Receivables - Rates Receivable	28 Feb 2018	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	258	0	485	981	1,724
Rates Levied this year	2,567,919	2,464,988						
Rubbish & Other Levies	(3,022)	123,127						
Less Collections to date	(2,457,257)	(2,572,484)	<b>Balance per Trial Balance</b>					
Equals Current Outstanding	<b>221,749</b>	<b>114,109</b>	Sundry Debtors					1,724
			Receivables - Other					0
<b>Net Rates Collectable</b>	<b>221,749</b>	<b>114,109</b>	<b>Total Receivables General Outstanding</b>					<b>1,724</b>
% Collected	91.72%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



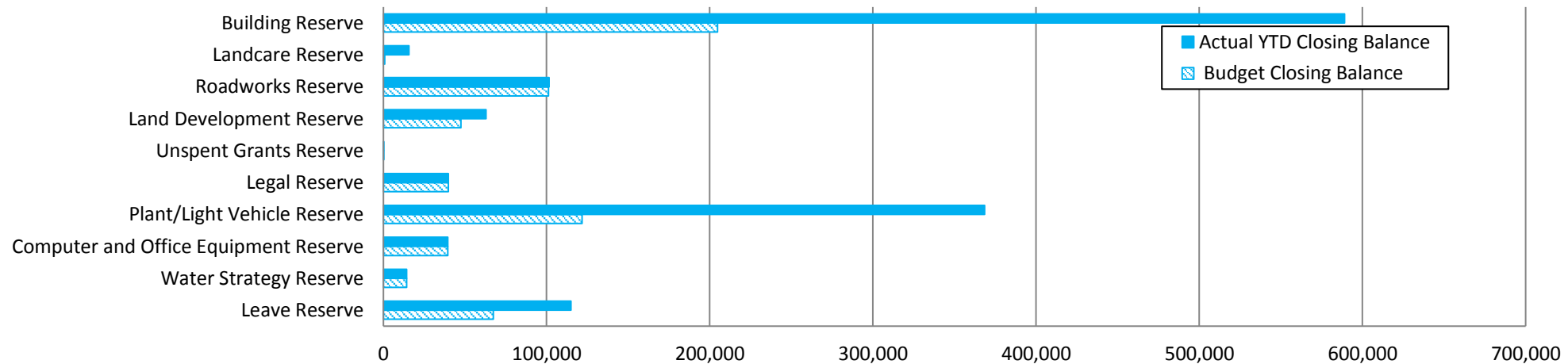
Comments/Notes - Receivables General

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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	416	0	0	(47,642)	0	67,406	114,864
Water Strategy Reserve	14,089	120	51	0	0	0	0	14,209	14,140
Computer and Office Equipment Reserve	39,329	120	143	0	0	0	0	39,449	39,472
Plant/Light Vehicle Reserve	367,101	1,500	1,334	120,000	0	(366,920)	0	121,681	368,435
Legal Reserve	39,598	240	144	0	0	0	0	39,838	39,742
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	(7,602)	2	0
Land Development Reserve	62,600	360	227	0	0	(15,400)	0	47,560	62,827
Roadworks Reserve	101,084	0	367	0	0	0	0	101,084	101,451
Landcare Reserve	15,683	120	57	0	0	(15,000)	0	803	15,740
Building Reserve	517,276	0	2,081	69,655	69,655	(382,200)	0	204,731	589,012
	<b>1,278,810</b>	<b>3,060</b>	<b>4,820</b>	<b>189,655</b>	<b>69,655</b>	<b>(834,762)</b>	<b>(7,602)</b>	<b>636,763</b>	<b>1,345,683</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 28 February 2018**

**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	25,556	18,000		(7,556)	22,117	20,000		(2,117)
405	Toyota Landcruiser	3,995	1,818		(2,277)	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>161,867</b>	<b>89,473</b>	<b>0</b>	<b>(72,494)</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 28 February 2018**

**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	7,507	1,241	429,002	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	3,128	86	1,872,233	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>10,470</b>	<b>1,327</b>	<b>2,485,862</b>	<b>2,474,065</b>	<b>0</b>	<b>0</b>	<b>2,474,065</b>
<b>Minimum Payment</b>	<b>Minimum \$</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>10,470</b>	<b>1,327</b>	<b>2,588,762</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>2,588,762</b>				<b>2,576,965</b>
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
<b>Totals</b>							<b>2,567,919</b>				<b>2,576,965</b>

**Comments - Rating Information**



**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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		4,151	8,427	27,670	23,394	1,045	1,720
Loan 98 - Bill Hemsley Park	200,000		18,841	37,930	181,159	162,070	3,308	5,031
<b>Transport</b>								
Loan 96 - Plant Renewal	63,951		15,551	31,389	48,400	32,562	1,393	2,079
Loan 97 - Plant Renewal	56,094		9,062	18,237	47,032	37,857	881	1,284
	351,866	0	47,604	95,983	304,262	255,883	6,626	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 28 February 2018**

**Note 11: Grants and Contributions**

		Grant Provider	Type	Opening Balance (a)	Budget Operating	Capital	YTD Budget	Annual Budget (d)	Expected (d)+(e)	YTD Actual Revenue (Expended) (c)	Unspent Grant (a)+(b)+(c)
					\$	\$	\$			\$	\$
<b>General Purpose Funding</b>											
0233	Grants Commission - Roads	WALGGC	Operating	0	217,061	0	162,796	217,061	217,061	173,454	0
0253	Grants Commission - Equalisation	WALGGC	Operating	0	161,866	0	121,400	161,866	161,866	130,380	0
	Ex Gratia Rates	CBH	Operating	0	11,000	0	11,000	11,000	11,000	11,056	0
<b>Governance</b>											
0383	Minor Income Received	Various	Operating	0	1,200	0	800	1,200	1,200	195	0
0573	Reimbursements & Contributions	Various	Operating	0	0	0	0	0	0	14,681	0
<b>Law, Order and Public Safety</b>											
0733	DFES Grant	Dept Fire &d Emergency Services	Operating	0	20,950	0	15,000	20,950	20,950	17,720	0
0915	DFES Capital Grant	Dept Fire &d Emergency Services	Non-operating	0	0	0	0	0	0	135,487	(135,487)
<b>Community Amenities</b>											
2033	NACC Other Grants	220,507	Operating	0	5,000	0	0	5,000	5,000	0	0
3633	Grant Community Development	Dept Communities	Operating	0	0	0	0	0	0	1,000	0
J1031	Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	9,000	18,000	18,000	4,600	0
3113	Cemetery Fees and Charges	Various	Operating	0	3,760	0	2,470	3,760	3,760	185	0
<b>Recreation and Culture</b>											
2803	Grants and Other Income	MWDC; Trust Reimbursement T18	Operating	0	244,657	0	244,657	244,657	244,657	291,610	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
3153	Other Grants	Main Roads WA	Operating	0	286,333	0	190,888	286,333	286,333	114,533	0
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	875,667	875,667	875,667	875,667	698,667	0
3193	Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	180,000	240,000	240,000	150,593	0
3393	Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	40,407	0	40,407	40,407	40,407	20,895	0
<b>Other Property and Services</b>											
0333	Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	8,710	25,620	25,620	9,110	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	30,000	45,000	45,000	34,090	0
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	0	3,578	0
4983	Income Received	Dept Transport	Operating	0	40,000	0	40,000	40,000	40,000	39,572	0
5023	Overpayments/Recoverable - Income	Various	Operating	0	360	0	240	360	360	12,338	0
<b>TOTALS</b>				<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>2,051,744</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>1,932,111</b>	<b>(135,487)</b>
<b>SUMMARY</b>											
	Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	996,077	1,239,924	1,239,924	947,364	0
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,115,667	1,055,667	1,115,667	1,115,667	984,747	(135,487)
<b>TOTALS</b>				<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>2,051,744</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>1,932,111</b>	<b>(135,487)</b>

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**









**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 28 Feb 2018
	\$	\$	\$	\$
Hall Hire Bond	1,680	5,040	(4,510)	<b>2,210</b>
Nomination Deposits	0	560	(560)	<b>0</b>
Engineering Bond	7,468	0	(7,468)	<b>0</b>
Contribution from Sub-divider	548,447	4,755	(216,424)	<b>336,778</b>
Refundable Deposit	5,000	6	(6)	<b>5,000</b>
CTF Levy	2,564	5,313	(5,359)	<b>2,518</b>
Building Commission	2,080	4,232	(4,632)	<b>1,680</b>
Post Office Deposit	1,142	248	0	<b>1,390</b>
Unclaimed monies	0	250	0	<b>250</b>
Standpipe Card Bond Income	100	0	0	<b>100</b>
	<b>568,482</b>	<b>20,404</b>	<b>(238,958)</b>	<b>349,927</b>



















SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
28/02/2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
<b>Land &amp; Buildings</b>								
<b>Governance</b>								
	Shire Office - Office Extensions & Modifications	105640	0	13,655	13,655	250,000	150,000	(136,345) Progressing
	<b>Governance Total</b>	<b>0</b>	<b>13,655</b>	<b>13,655</b>	<b>250,000</b>	<b>150,000</b>	<b>(136,345)</b>	
<b>Community Amenities</b>								
	Lot 90 White Peak potential purchase	122640	11,113	0	11,113	15,400	0	11,113 Settlement in progress - NIL budget affect transfer from Land Development Reserve
	<b>Community Amenities Total</b>	<b>11,113</b>	<b>0</b>	<b>11,113</b>	<b>15,400</b>	<b>0</b>	<b>11,113</b>	
<b>Recreation And Culture</b>								
	Bill Hemsley Park Community Centre	128340	480,892		480,892	644,491	644,491	(163,599) Building progressing with associated works in progress
	Junior Playground	126440		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	25,355	25,355	(25,355) To be scheduled after grant funded road works
	<b>Recreation And Culture Total</b>	<b>480,892</b>	<b>0</b>	<b>480,892</b>	<b>679,846</b>	<b>679,846</b>	<b>(198,954)</b>	
	<b>Land &amp; Buildings Total</b>	<b>492,005</b>	<b>13,655</b>	<b>511,451</b>	<b>945,246</b>	<b>829,846</b>	<b>(318,395)</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>	

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
28/02/2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Transport</b>								
 Prime Mover - 2nd Hand	135540		183,500	183,500	150,000	150,000	33,500	Completed with budget amendment for \$35,000 allocated from additional surplus
 Loader with IT Capacity	135540		0	0	328,000	328,000	(328,000)	Tenders progressing
 New Side Tipper Trailer	135540	0		0	102,000	102,000	(102,000)	Progressing in accordance with the Purchasing Policy standard quote system
 Vehicle to tow behind grader - New/2nd hand	135540		45,169	45,169	50,000	50,000	(4,831)	Completed
 Depot Tools and Equipment	135840	4,936	0	4,936	10,000	5,000	(64)	CCTV cameras at works depot installation 28.08.17
<b>Transport Total</b>		<b>4,936</b>	<b>228,669</b>	<b>233,605</b>	<b>640,000</b>	<b>635,000</b>	<b>(401,395)</b>	
 <b>Plant , Equip. &amp; Vehicles Total</b>		<b>140,424</b>	<b>228,669</b>	<b>369,092</b>	<b>640,000</b>	<b>635,000</b>	<b>(265,908)</b>	
<b>Roads</b>								
<b>Transport</b>								
 Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	482,271		482,271	478,593	478,593	3,678	Job completed
 Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	429,109		429,109	420,088	368,004	61,105	Job completed
 East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	29,066		29,066	537,251	80,528	(51,462)	Progressing fencing new year
 Carry over job - Wheeldon Hosking Intersection Works	133720	68,223		68,223	0	68,223	(0)	Current budget (\$79,610) in renewal COA 3372
<b>Transport Total</b>		<b>1,008,669</b>	<b>0</b>	<b>1,008,669</b>	<b>1,435,932</b>	<b>995,348</b>	<b>13,321</b>	
 <b>Roads Total</b>		<b>1,008,669</b>	<b>0</b>	<b>1,008,669</b>	<b>1,435,932</b>	<b>995,348</b>	<b>13,321</b>	
<b>Capital Expenditure Total</b>		<b>1,641,098</b>	<b>242,324</b>	<b>1,889,213</b>	<b>3,021,178</b>	<b>2,460,194</b>	<b>(570,981)</b>	
<b>Level of Completion Indicators</b>								
 0%  20%  40%  60%  80%  100%  Over 100%		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

Assets			YTD Actual			Full Year Budget	
			Total New/Upgrade	Total Renewal	Total Actual YTD	Annual Budget	YTD Variance
			\$	\$	\$	\$	\$
<b>Job #</b>	<b>Transport Program - Road Constuction &amp; Road Maintenance</b>	<b>Account</b>					
<b>C08</b>	Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	482,271		482,271	478,593	3,678
<b>RC130</b>	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 3.0 to Slk 6.0)	133720		138,577	138,577	439,168	(300,591)
<b>C13</b>	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	429,109		429,109	420,088	9,022
<b>C16</b>	East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	29,066		29,066	537,251	(508,185)
<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 Sheetting - 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		
<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	79,610	(11,387)
<b>1036</b>	Upgrade - Bitumen seal from CV road to Stadium	126440	0		0	25,355	(25,355)
<b>3372</b>	Road Maintenance General	133720		805,010	805,010	1,023,128	(218,118)
<b>Roads Total</b>			<b>1,008,669</b>	<b>951,681</b>	<b>1,960,351</b>	<b>3,705,834</b>	<b>(1,753,577)</b>
			YTD Actual			Full Year Budget	
Total Construction Roadworks - Upgrades/New			1,008,669			1,540,897	
Total Maintenance Roadworks - Renewal			951,681			2,164,937	
Total Roadworks Program			1,960,351			3,705,834	

**PERCENTAGE OF ROADWORKS COMPLETED YEAR TO DATE**

<b>TOTAL ROADWORKS PROGRAM</b>	1,960,351	3,705,834	<b>53%</b>
<b>TOTAL MAINTENANCE ROADWORKS - RENEWAL</b>	951,681	2,164,937	<b>44%</b>
<b>TOTAL CONSTRUCTION ROADWORKS - UPGRADES/NEW</b>	1,008,669	1,540,897	<b>65%</b>

<b>Appendix A Detailed Financials by Program</b>				
	28/02/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
<b>Operating Expenditure</b>				
General Purpose Funding	58,873	73,676	118,659	102,832
Governance	251,749	351,205	481,463	431,885
Law, Order and Public Safety	174,363	138,982	199,809	194,740
Education	0	1,000	2,000	520
Health	9,309	9,224	15,841	12,598
Housing	72,251	89,578	91,804	11,563
Community Amenities	364,353	486,859	777,930	648,217
Recreation and Culture	466,668	597,516	846,580	631,506
Transport	2,096,882	2,242,525	4,005,267	2,714,537
Economic Services	184,183	210,598	311,521	355,541
Other Property and Services	166,046	138,179	161,394	118,579
Total Expenditure (E)	3,844,677	4,339,342	7,012,268	5,222,518
	28/02/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
<b>Operating Revenue</b>				
General Purpose Funding	(2,928,247)	(2,917,240)	(3,028,242)	(3,835,337)
Governance	(14,888)	(800)	(1,200)	(18,600)
Law, Order and Public Safety	(161,090)	(24,650)	(31,000)	(36,786)
Health	(4,644)	(5,243)	(6,799)	(7,607)
Housing	(6,583)	(6,240)	(9,360)	(18,771)
Community Amenities	(176,789)	(170,329)	(200,955)	(225,739)
Recreation and Culture	(363,071)	(307,122)	(331,082)	(307,272)
Transport	(1,045,557)	(1,409,008)	(1,634,248)	(2,023,216)
Economic Services	(16,295)	(20,038)	(25,330)	(39,712)
Other Property and Services	(106,683)	(95,474)	(130,980)	(185,820)
Total Revenue (R)	(4,823,848)	(4,956,144)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(979,170)	(616,802)	1,613,071	(1,476,343)

	28/02/2018	2017/2018	2017/2018	30-Jun-17
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Depreciation	1,529,360	1,480,392	2,220,575	2,202,733
Profit/Loss on Sale of Asset	72,494	85,158	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	89,473	0	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	(56,112)
Total Non-Cash Items (NC)	1,691,327	1,565,550	2,352,602	2,222,037
	28/02/2018	2017/2018	2017/2018	30-Jun-17
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Land and Buildings	511,451	829,846	945,246	277,025
Plant and Equipment	364,157	630,000	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	1,008,669	995,348	1,435,932	2,533,019
Tools and Equipment	4,936	5,000	10,000	34,524
Transfer from Reserves	(7,602)	(147,300)	(834,762)	(342,941)
Transfer to Reserves	74,475	71,695	192,715	442,684
Repayment of Debentures	47,604	47,604	95,983	55,991
Proceeds from new loans	0	0	0	(200,000)
Proceeds from sale of equipment	(19,818)	(90,000)	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	(69,655)	(69,655)	0
Total Capital	1,914,216	2,272,537	2,290,459	3,351,466
Closing (Surplus)/Deficit	(2,307,210)	(1,460,743)	0	(1,550,928)
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928



COA	Rate Revenue	28-Feb-18 YTD Actual	28-Feb-18 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	4,500	9,000	393	4,500		
0032	Rates Stationary/postage	2,916	3,900	4,000	3,569	984		
0062	Sundry Expenses	9	80	120	16	71		
0082	Rates - Other Costs.	101	610	850	323	509		
0132	Valuation Expenses	1,913	2,250	11,190	10,688	337		
0352	Rates - Administration Allocation	53,934	62,000	92,999	87,842	8,066		
	<b>Total Operating Expenditure</b>	<b>58,873</b>	<b>73,340</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	(101)	(4,500)	(9,000)	(119)	(4,399)		
0033	Back Rates	(1,327)	0	0	(864)	1,327		** see comments above - back rates and interim rates not budgeted
0061	Ex Gratia Rates	(11,056)	(11,000)	(11,000)	(10,631)	56		
0071	Interim Rates Raised	(10,470)	0	0	(10,048)	10,470	*	** see comments above - back rates and interim rates not budgeted
0113	Interest - Overdue Rates	(13,515)	(8,800)	(10,900)	(15,244)	4,715		
0123	Interest - Instalment Payments	(7,177)	(7,100)	(7,100)	(7,447)	77		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,229)	(4,491)	(4,491)	(5,184)	738		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,982)	(2,550)	(3,400)	(4,218)	(569)		
	<b>Total Operating Revenue</b>	<b>(2,606,978)</b>	<b>(2,615,405)</b>	<b>(2,622,855)</b>	<b>(2,528,674)</b>			
	<b>Total Rate Revenue</b>	<b>(2,548,105)</b>	<b>(2,542,065)</b>	<b>(2,504,696)</b>	<b>(2,425,842)</b>			

COA	Rate Revenue	28-Feb-18 YTD Actual	28-Feb-18 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
9992	<b>Operating Expenditure</b>							
	Interest & Overdraft Fees	0	336	500	0	336		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(144)	(160)	(240)	(273)	(16)		
0203	Leave Reserve Income	(416)	(400)	(600)	(664)	16		
0204	Land Development Reserve Income	(227)	(240)	(360)	(432)	(13)		
0205	Building Reserve Income	(2,081)	(1,200)	(1,800)	(3,660)	881		
0206	Roadworks Reserve Income	(367)	0	0	(25)	367		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(51)	(80)	(120)	(97)	(29)		
0233	Grants Commission - Road Funding	(173,454)	(162,796)	(217,061)	(759,443)	10,658	*	Additional revenue received
0243	Office & Equipment Reserve Income	(143)	(80)	(120)	(134)	63		
0253	Grants Commission - (General Purpose)	(130,380)	(121,400)	(161,866)	(515,048)	8,981		
0273	Plant/Light Vehicle Reserve Income	(1,334)	(1,000)	(1,500)	(1,652)	334		
0453	Interest Received - Municipal Account	(12,615)	(14,400)	(21,600)	(24,405)	(1,785)		
0506	Landcare Reserve Income	(57)	(80)	(120)	(126)	(23)		
	<b>Total Operating Revenue</b>	<b>(321,269)</b>	<b>(301,835)</b>	<b>(405,387)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Income</b>	<b>(321,269)</b>	<b>(301,499)</b>	<b>(404,887)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,869,374)</b>	<b>(2,843,564)</b>	<b>(2,909,583)</b>	<b>(3,732,505)</b>			

COA	Governance	28-Feb-18 YTD Actual	28-Feb-18 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.	11,710	13,640	13,640	0	1,930		
0182	Subscriptions & Memberships Expense	20,264	21,713	23,513	16,844	1,449		
0192	Members Conference & Training Expenses	12,768	19,000	20,000	7,176	6,232		
0202	Members Insurance Expense	11,553	12,668	12,668	10,583	1,115		
0212	Donations & Gifts	55	350	350	0	295		
0232	Consultancy & Legal Expenses	0	7,500	15,000	660	7,500		
0242	Members Sitting Fees.	34,915	37,640	75,280	71,735	2,725		
0252	Members Remuneration Expenses	2,041	2,200	4,400	4,193	159		
0262	President & Deputy Allowances.	6,228	6,250	12,500	12,500	22		
0272	Council Chambers Repairs & Maintenance	2,231	2,900	4,605	5,287	669		
0332	Furniture & Equipment	0	0	0	934	0		
0442	Members Administration Allocation	134,835	155,000	232,499	186,664	20,165	*	Timing - internal allocation only
0462	Meeting & Refreshments Expense	10,549	21,200	29,200	23,242	10,651	*	Budget profile timing
1822	Accounting & Audit Expenses	3,210	21,030	36,545	26,864	17,820	*	Budget profile timing
7202	Members Depreciation	841	840	1,264	3,077	(1)		
	<b>Total Operating Expenditure</b>	<b>251,200</b>	<b>321,931</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>251,200</b>	<b>321,931</b>	<b>481,464</b>	<b>369,760</b>			

COA	Administation	28-Feb-18 YTD Actual	28-Feb-18 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	18,782	16,000	32,000	40,840	(2,782)		
0282	Administration SGC 9.50%	33,336	35,104	52,650	52,520	1,768		
0292	Admin Salaries Expense	346,898	374,468	561,702	535,147	27,570	*	Budget profile timing is annual even spread
0294	Admin Staff Housing Allowance	8,124	8,073	13,274	13,920	(51)		
0312	Admin - Max 3% Council Additional Contr	8,282	8,624	12,940	11,164	342		
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	20,632	25,156	36,995	29,559	4,524		
0432	Admin Building Operations	16,882	18,246	25,576	23,153	1,364		
0472	Office Expenses - General	10,737	12,395	17,205	12,483	1,658		
0473	Admin Building Repairs & Maintenance	3,763	15,625	21,600	19,085	11,862	*	Works on hold pending annual budget review resolution
0482	Office Telephone & Internet Expenses	10,608	19,929	29,474	22,610	9,321		
0492	Advertising Expenses	5,842	11,092	16,000	11,625	5,250		
0502	Computer Hardware Service & Repair	12,942	17,376	27,564	22,229	4,434		
0512	Furniture & Equipment - (Expensed)	5,475	11,200	13,100	7,741	5,725		
0522	Freight & Postage Expense	960	1,328	2,000	1,874	368		
0542	Printing & Stationary Expense	12,479	24,459	31,812	22,927	11,980	*	Timing
0552	Motor Vehicle Expenses	4,889	4,000	6,000	6,142	(889)		
0562	Administation LSL Expense	4,571	0	0	14,247	(4,571)		
0582	Meeting & Refreshments	39	0	0	0	(39)		
0592	Admin Allocated to Programs	(674,176)	(774,992)	(1,162,494)	(1,098,025)	(100,816)	*	Timing - internal allocation only
0622	Uniform Expense	192	1,360	2,042	1,919	1,168		
0632	Staff Training, Conference and Recruitment	6,077	25,000	28,000	14,434	18,923	*	Timing - financial workshops yet to occur
0662	Public Liability Insurance	17,618	14,180	14,180	16,780	(3,438)		See COA GL 057 for rebate offset
0682	Consultancy Fees	39,984	67,660	107,100	136,694	27,676	*	Timing - Yet to invoice fully Fair Value, IPR Consultants, Regional Risk Coordinator etc
0702	Bank Fees & Charges	4,000	4,168	6,250	6,504	168		
0712	Occupational Health & Safety	255	4,500	7,000	1,190	4,245		
0722	Accounting Software Operating Expenditure	42,085	42,555	45,055	46,014	470		
7002	Admin Depreciation	22,052	22,416	33,622	41,514	364		
	<b>Total Operating Expenditure</b>	<b>549</b>	<b>29,274</b>	<b>(1)</b>	<b>62,126</b>			

COA	Adminstration	28-Feb-18 YTD Actual	28-Feb-18 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	(207)	(800)	(1,200)	(1,548)	(593)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(14,681)	0	0	(4,511)	14,681	*	LGIS insurance credit from premium statement
1243	LSL Reimbursement	0	0	0	(12,541)	0		
	<b>Total Operating Revenue</b>	<b>(14,888)</b>	<b>(800)</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)	13,655	150,000	250,000	9,505	136,345	*	Timing - plans progressing
4750	Tfr to Leave Reserve	416	400	600	20,664	(16)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	143	80	120	20,134	(63)		
4780	Tfr to Plant/Light Vehicle Reserve	1,334	1,000	1,500	1,652	(334)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>15,547</b>	<b>151,480</b>	<b>2,220</b>	<b>38,541</b>			
	<b>Total Administration</b>	<b>1,208</b>	<b>179,954</b>	<b>1,019</b>	<b>82,067</b>			
	<b>Total Governance/Administration</b>	<b>252,408</b>	<b>501,885</b>	<b>482,483</b>	<b>451,826</b>			

COA	Fire Prevention	28-Feb-18 YTD Actual	28-Feb-18 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	6,742	7,752	11,625	10,980	1,010		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	13,767	13,960	20,935	17,138	193		
0832	ESL - Shire Properties.	675	900	900	639	225		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	636	1,000		
1722	Brigades Operating Expenses	20,856	25,432	30,618	43,757	4,576		
8012	Loss on Sale of Assets.	54,546	0	0	0	(54,546)	*	Howatharra Brigade Fire Tender - Plant No. P059 Non Cash Item
7012	Fire Control Depreciation	46,744	46,192	69,284	69,175	(552)		
	<b>Total Operating Expenditure</b>	<b>144,603</b>	<b>97,236</b>	<b>136,361</b>	<b>143,730</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	(3,500)	(1,250)	(1,250)	(4,250)	2,250		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(17,720)	(15,000)	(20,950)	(23,319)	2,720		
0883	Fire Prevention Enforcement Income	(441)	(1,000)	(1,000)	(636)	(559)		
	<b>Total Operating Revenue</b>	<b>(21,661)</b>	<b>(21,250)</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>122,942</b>	<b>75,986</b>	<b>109,161</b>	<b>116,142</b>			

COA	Animal Control	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	6,742	7,752	11,625	21,960	1,010		
0812	Depn - Animal Control	119	120	179	179	1		
0842	Animal Control Expenses	668	800	1,200	874	132		
0852	Rangers Allocation	13,767	13,960	20,935	17,138	193		
	<b>Total Operating Expenditure</b>	<b>21,296</b>	<b>22,632</b>	<b>33,938</b>	<b>40,151</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	0	(200)	(300)	0	(200)		
0853	Dog/Cat Registrations Income	(3,542)	(3,000)	(3,300)	(4,381)	542		
0863	Fines & Penalties	(400)	(200)	(200)	(200)	200		
	<b>Total Operating Revenue</b>	<b>(3,942)</b>	<b>(3,400)</b>	<b>(3,800)</b>	<b>(4,581)</b>			
	<b>Total Animal Control</b>	<b>17,354</b>	<b>19,232</b>	<b>30,138</b>	<b>35,570</b>			

COA	Other Law, Order and Public Safety	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0902	Rangers Allocation	8,139	8,376	12,561	8,569	237		
0962	Misc. Expenses - Other Law and Order	0	480	720	0	480		
	<b>Total Operating Expenditure</b>	<b>8,139</b>	<b>8,856</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>8,139</b>	<b>8,856</b>	<b>13,281</b>	<b>8,569</b>			

COA	Rangers Expenses	28-Feb-18 YTD Actual	28-Feb-18 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	1,352	2,025	815	1,352		
0892	Salary & Wages Expense-Rangers	44,439	56,436	86,339	68,753	11,997	*	Budget profile timing -LSL backfill yet to be required
0912	Rangers Workers Compensation Insurance	1,400	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	4,120	4,276	6,413	6,238	156		
0932	Conference & Training	0	664	1,000	0	664		
0982	Rangers Depn Expense	6,647	1,752	2,633	8,894	(4,895)		
1012	Tools & Equipment - Low Value	0	664	1,000	0	664		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(56,281)	(56,584)	(84,880)	(85,691)	(303)		
	<b>Total Operating Expenditure</b>	<b>325</b>	<b>10,258</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>325</b>	<b>10,258</b>	<b>0</b>	<b>2,289</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>148,760</b>	<b>114,332</b>	<b>152,581</b>	<b>162,570</b>			



COA	Education	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	2016/2017 Last Year Budget	YTD Var	>\$10K	Comments
0992	<b>Operating Expenditure</b> Pre-School Repairs & Maintenance	0	1,000	2,000	520	4,450	1,000		
0993	<b>Operating Revenue</b> Lease/Rental Income - Pre-School	0	0	0	0	0	0		
<b>Total Education</b>		<b>0</b>	<b>1,000</b>	<b>2,000</b>	<b>520</b>	<b>4,450</b>			

COA	Health Inspection and Administration	28-Feb-18 YTD Actual	28-Feb-18 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	4,823	5,224	7,841	4,285	401		
1292	Health Expenses General	4,486	4,000	8,000	8,314	(486)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>9,309</b>	<b>9,224</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	(674)	(634)	(774)	(874)	40		
1573	Health Septic Fees	(1,180)	(1,652)	(2,360)	(2,714)	(472)		
1583	Health Administration Fees	(1,320)	(1,652)	(2,360)	(2,714)	(332)		
	<b>Total Operating Revenue</b>	<b>(4,644)</b>	<b>(5,243)</b>	<b>(6,799)</b>	<b>(7,607)</b>			
	<b>Total Health Inspection and Administration</b>	<b>4,665</b>	<b>3,981</b>	<b>9,042</b>	<b>4,991</b>		<b>0</b>	

COA	Housing	28-Feb-18 YTD Actual	28-Feb-18 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	1,356	4,401	5,563	8,363	3,045		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	896	2,136	3,200	3,200	1,240		
8022	Loss on Sale of Assets.	345	83,041	83,041	0	82,696	*	Non Cash Item - Land & Building revaluation effective 30 June 17, Asset disposed July 17 at reduced written down value
	<b>Total Operating Expenditure</b>	<b>2,596</b>	<b>89,578</b>	<b>91,804</b>	<b>11,563</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(6,583)	(6,240)	(9,360)	(18,771)	343		
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>(6,583)</b>	<b>(6,240)</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	71,736	69,655	69,655	3,660	(2,081)		
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>71,736</b>	<b>0</b>	<b>0</b>	<b>3,660</b>			
	<b>Total Housing</b>	<b>67,749</b>	<b>83,338</b>	<b>82,444</b>	<b>(3,549)</b>			

COA	Natural Resource Management	28-Feb-18 YTD Actual	28-Feb-18 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	28-Feb-18 YTD Actual	28-Feb-18 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	75,240	86,000	129,000	125,109	10,760	*	
1772	Sanitation Household Refuse Depreciation	1,995	2,480	3,714	3,714	485		Timing of contractor invoices
1792	Refuse Site Repairs & Maintenance	9,307	19,262	31,754	30,008	9,955		
2502	Domestic Rubbish - Admin Allocation	26,967	31,000	46,500	43,921	4,033		
	<b>Total Operating Expenditure</b>	<b>113,509</b>	<b>138,742</b>	<b>210,968</b>	<b>202,752</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(136,025)	(128,898)	(128,898)	(136,090)	7,127		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	0	648		
	<b>Total Operating Revenue</b>	<b>(143,970)</b>	<b>(136,195)</b>	<b>(136,195)</b>	<b>(136,090)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(30,461)</b>	<b>2,547</b>	<b>74,773</b>	<b>66,662</b>			

COA	Sanitation - Other	28-Feb-18 YTD Actual	28-Feb-18 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	4,542	4,488	6,734	6,632	(54)		
1912	Refuse Collection Expenses	455	3,336	5,000	2,320	2,881		
1922	Depn - Other Sanitation	323	0	0	0	(323)		
	<b>Total Operating Expenditure</b>	<b>5,320</b>	<b>7,824</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>5,320</b>	<b>7,824</b>	<b>11,734</b>	<b>8,952</b>			

COA	Protection of Environment	28-Feb-18 YTD Actual	28-Feb-18 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	1,336	2,000	727	1,336		**Expenditure offset with trust recoup
2002	Project Management Fees	0	3,336	5,000	163	3,336		
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		
2062	Coastal Planning Projects Expenses	0	0	0	10,000	0		
	<b>Total Operating Expenditure</b>	<b>4,600</b>	<b>21,172</b>	<b>40,000</b>	<b>18,670</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	0	0	0	0	0		** Reimbursement from trust T237
2923	Dolby Creek Management Plan Income (gst free)	(4,600)	(9,000)	(18,000)	(7,780)	(4,400)		
	<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	57	80	120	126	23		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>57</b>	<b>(7,420)</b>	<b>(14,880)</b>	<b>(9,874)</b>			
	<b>Total Protection of Environment</b>	<b>57</b>	<b>4,752</b>	<b>7,120</b>	<b>1,016</b>			

COA	Town Planning and Regional Development	28-Feb-18 YTD Actual	28-Feb-18 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	11,983	20,000	30,000	13,165	8,017		
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	77,401	79,312	118,969	117,136	1,911		
2122	Superannuation - Council Maximum of 3%	2,293	2,380	3,569	3,471	87		
2132	Superannuation - SGC 9.50%	7,260	7,536	11,302	10,992	276		
2162	Accrued Annual Leave - Planning	0	0	0	6,483	0		
2182	Other Employee Expenses	107	3,300	4,950	1,381	3,193		
2202	Town Planners Expenses	614	496	2,000	756	(118)		
2222	Motor Vehicle Expenses	5,204	2,864	4,300	4,128	(2,340)		
2232	Legal Expenses - Town Planners	8,452	9,000	15,000	17,063	548		
2242	Engineering Expenses	0	10,500	15,000	9,767	10,500	*	Budget profile timing
2252	Advertising Expenses	254	1,500	2,000	1,711	1,246		
3012	Admin Allocation Expenses	26,967	31,000	46,500	43,921	4,033		
7052	Surveying & Land Expenses	11,848	20,000	40,000	16,826	8,152		
7072	Planning Projects - Expenses	9,000	5,000	10,000	35,669	(4,000)		
	<b>Total Operating Expenditure</b>	<b>163,447</b>	<b>195,434</b>	<b>306,136</b>	<b>286,531</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(8,035)	(14,664)	(22,000)	(33,068)	(6,629)		
2243	Outsourced Planning Fees - Other LGs	(11,684)	(8,000)	(16,000)	(23,412)	3,684		
3603	Heritage Income	0	0	0	(23)	0		
	<b>Total Operating Revenue</b>	<b>(27,034)</b>	<b>(22,664)</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	11,113	0	15,400	1	(11,113)	*	Budget profile timing - Lot 90 White Peak potential purchase - Minute Reference 04/17-28
2284	Furniture & Equipment - Capital Expenses	0	0	0	6,601	0		
4801	Tfr to Land Development Reserv	227	240	360	432	13		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	144	160	240	273	16		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>11,484</b>	<b>400</b>	<b>600</b>	<b>(45,107)</b>			
	<b>Total Town Planning and Regional Development</b>	<b>147,897</b>	<b>173,170</b>	<b>268,736</b>	<b>184,922</b>			

COA	Other Community Amenities	28-Feb-18 YTD Actual	28-Feb-18 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	3,780	25,731	34,902	9,821	21,951	*	Timing - Employee costs not yet expensed - refer COA 3113 Nil revenue
3132	Community Development Expenses	8,665	21,500	39,500	11,542	12,835	*	Timing of projects - Fixed Wireless Internet Project \$15,000; Community Hub Project \$10,000 not yet commenced; additional consultants yet to be required
3162	Administration Allocated	40,450	46,496	69,750	65,881	6,046		
3212	Other Community Amenities Depreciation	3,802	3,824	5,736	5,736	22		
3222	Community Growth Fund	0	0	15,000	23,332	0		
3232	Community Development Officer Expense	20,780	26,136	39,204	0	5,356		
	<b>Total Operating Expenditure</b>	<b>77,477</b>	<b>123,687</b>	<b>204,092</b>	<b>116,312</b>	<b>46,210</b>		
	<b>Operating Revenue</b>							
3093	Cemetery Income (no GST applicable)	(82)	0	0	0	82		
3113	Cemetery Income (GST Applies)	(103)	(2,470)	(3,760)	(1,729)	(2,367)		
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>(1,185)</b>	<b>(2,470)</b>	<b>(3,760)</b>	<b>(10,366)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	(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>76,293</b>	<b>121,217</b>	<b>200,332</b>	<b>111,399</b>			
	<b>Total Community Amenities</b>	<b>199,105</b>	<b>309,510</b>	<b>562,695</b>	<b>372,951</b>			

COA	Public Halls and Civic Centres	28-Feb-18 YTD Actual	28-Feb-18 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	51,991	38,032	57,054	57,147	(13,959)	*	Depn pending budget review - Non Cash Item
2722	Public Halls & Showgrounds Expense	38,517	44,286	62,322	45,619	5,769		
2732	Nabawa Community Centre Expenses	29,376	36,475	45,253	38,712	7,099		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,045	956	1,720	2,483	(89)		
3202	Public Halls Admin Allocation	20,225	23,248	34,875	21,960	3,023		
	<b>Total Operating Expenditure</b>	<b>141,154</b>	<b>142,997</b>	<b>201,223</b>	<b>165,922</b>			
	<b>Operating Revenue</b>							
2453	Showground/Halls Income Received	(8,126)	(10,071)	(11,031)	(7,601)	(1,945)		
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>(8,126)</b>	<b>(10,071)</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	4,151	4,151	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>4,151</b>	<b>39,506</b>	<b>43,782</b>	<b>65,559</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>137,179</b>	<b>172,432</b>	<b>233,974</b>	<b>176,154</b>			



COA	Swimming Areas and Beaches	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	13,483	15,496	23,250	21,960	2,013		
3412	Coronation Beach Expenses	30,624	46,554	74,282	42,243	15,930	*	Items on hold pending annual budget review resolution
7082	Beaches Depreciation	6,483	3,624	5,432	5,432	(2,859)		
	<b>Total Operating Expenditure</b>	<b>50,590</b>	<b>65,674</b>	<b>102,964</b>	<b>69,635</b>			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(55,618)	(46,336)	(68,000)	(77,355)	9,282		
	<b>Total Operating Revenue</b>	<b>(55,618)</b>	<b>(46,336)</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>(5,028)</b>	<b>19,338</b>	<b>34,964</b>	<b>(7,721)</b>			
COA	Other Recreation and Sport	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		
1532	Loan 98 Interest Expense	3,308	2,640	5,031	1,940	(668)		
1482	Sporting Clubs Expenses	40,611	48,066	65,463	82,013	7,455		
2642	Parks, Gardens Expense	44,337	129,540	190,791	66,392	85,203	*	Internal Plant Depn auto allocated across other jobs - not timesheet allocated
2702	Sports Pavilion & Basketball Stadium (Nabawa Rec)	9,791	18,552	22,217	29,303	8,761		
2712	Tennis Clubs Expenses	25,880	48,758	52,858	3,149	22,878	*	Resurfacing project not expensed
2772	Minor Gardening Equipment.	856	3,664	5,500	3,157	2,808		
2812	Golf Courses	1,537	1,536	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	26,967	31,000	46,500	10,980	4,033		
7022	Parks & Gardens Depreciation	27,262	15,512	23,263	24,217	(11,750)	*	Non cash item - internal cost only, 6 month budget review in progress
7092	Other Rec & Sports Depreciation	50,341	42,152	63,226	63,328	(8,189)		
	<b>Total Operating Expenditure</b>	<b>230,891</b>	<b>341,420</b>	<b>476,386</b>	<b>305,815</b>			

COA	Other Recreation and Sport	28-Feb-18 YTD Actual	28-Feb-18 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	(4,576)	(3,394)	(3,394)	(3,328)	1,182		
2803	Grants & Other Income Received	(291,610)	(244,657)	(244,657)	(166,206)	46,953	*	Timing funds rec'd in advance for BHP Fit Out & CV Tennis Facility Upgrade
3444	Fig Tree Camping Fees	(3,140)	(2,664)	(4,000)	(5,012)	476		
	<b>Total Operating Revenue</b>	<b>(299,327)</b>	<b>(250,715)</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)		
	<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	(132,200)	(132,200)	0	(132,200)	*	Reserve transfer pending completion of project
2834	Land & Buildings - Capital Expense	480,892	644,491	644,491	205,284	163,599	*	Budget profile timing - delay 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>499,732</b>	<b>523,532</b>	<b>542,621</b>	<b>5,284</b>			
	<b>Total Other Recreation and Sport</b>	<b>439,067</b>	<b>614,237</b>	<b>766,956</b>	<b>136,553</b>			

COA	Library	28-Feb-18 YTD Actual	28-Feb-18 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	1,854	7,701	9,333	6,918	5,847		
2912	Honorarium Yuna Librarian	0	1,000	1,000	1,000	1,000		
3582	Libraries Admin Allocations	13,483	15,496	23,250	54,901	2,013		
6922	Libraries Depreciation	37	40	56	56	3		
	<b>Total Operating Expenditure</b>	<b>15,375</b>	<b>24,237</b>	<b>33,639</b>	<b>62,875</b>			
COA	Other Culture	28-Feb-18 YTD Actual	28-Feb-18 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	6,259	8,684	10,607	7,355	2,425		
3652	Other Culture Depreciation	14,628	14,504	21,761	19,904	(124)		
	<b>Total Operating Expenditure</b>	<b>20,887</b>	<b>23,188</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>20,887</b>	<b>23,188</b>	<b>32,368</b>	<b>27,217</b>			
<b>Total Recreation and Culture</b>		<b>607,480</b>	<b>853,431</b>	<b>1,101,901</b>	<b>395,077</b>			

COA	Road Constuction	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3702	<b>Operating Expenditure</b> Road Construction - Admin Allocation	33,709	38,752	58,125	0	5,043		
3173	<b>Operating Revenue</b> MW Regional Road Funding	(698,667)	(875,667)	(875,667)	(1,105,185)	(177,000)	*	Timing - Final claims rec'd for Dartmoor Rd & Valentine Rd; progress payment for Chapman Valley Rd pending
3193	R2R (Construction) Income	(150,593)	(180,000)	(240,000)	(734,746)	(29,407)	*	Timing - Quarterly progress payment due March 2018. Revenue rec'd for Dartmoor & Valentine Rds
	<b>Total Operating Revenue</b>	<b>(849,260)</b>	<b>(1,055,667)</b>	<b>(1,115,667)</b>	<b>(1,839,931)</b>			

COA	Road Constuction	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3114	<b>Capital Expenditure / Reserve Transfers</b> Capital Roadworks Program - Grant Funded Jobs	1,008,669	995,348	1,435,932	2,235,972	(13,321)	*	Budget Profile Timing -Completed Wheeldon Hosking Intersection works; Dartmoor Road Upgrade from gravel to 7.0m wide seal; Valentine Rd Upgrade from gravel to 7.2m wide seal
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	367	0	0	100,025	(367)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>1,001,435</b>	<b>995,348</b>	<b>1,435,932</b>	<b>2,553,419</b>			
	<b>Total Road Construction</b>	<b>185,884</b>	<b>(21,567)</b>	<b>378,390</b>	<b>713,488</b>			

COA	Road Maintenance	28-Feb-18 YTD Actual	28-Feb-18 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	951,681	1,137,697	2,244,547	1,166,063	186,016	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs
3502	Depot Maintenance	34,689	40,085	61,315	59,626	5,396		
3512	Street Lighting Expense	5,564	6,424	9,635	9,167	860		
3522	Depreciation	40,508	12,064	18,091	18,150	(28,444)	*	Non cash item - internal cost only, review in progress
3532	Street Trees	9,477	10,000	10,000	5,103	524		
3542	License & Subscriptions	9,206	10,262	10,262	8,948	1,056		
3562	Road Sign Expense	5,720	6,664	10,000	2,736	944		
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0		
3802	Road Maintenance Admin Allocation	53,934	62,000	92,999	0	8,066		
3822	Bore Maintenance	1,629	6,779	10,115	5,818	5,150		
3832	Crossover Reimbursements	0	3,500	5,000	0	3,500		
6912	Roads Depreciation	888,827	862,048	1,293,073	1,293,073	(26,779)	*	Non cash item - Depn for roads slightly higher than monthly budget profile
	<b>Total Operating Expenditure</b>	<b>2,001,236</b>	<b>2,157,523</b>	<b>3,765,038</b>	<b>2,581,839</b>			
COA	Road Maintenance	28-Feb-18 YTD Actual	28-Feb-18 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)	(190,888)	(286,333)	0	(76,355)	*	
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>(350,005)</b>	<b>(445,450)</b>	<b>(165,912)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	5,792	0	0	0	(5,792)		Chemical shed upgrades See COA GL 3502 for budget (Job # DEP1)
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>5,792</b>	<b>0</b>	<b>0</b>	<b>(675)</b>			
	<b>Total Road Maintenance</b>	<b>1,803,233</b>	<b>1,807,518</b>	<b>3,319,588</b>	<b>2,415,252</b>			

COA	Road Plant Purchases	28-Feb-18 YTD Actual	28-Feb-18 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	881	698	1,284	2,077	(182)		
3642	Loss on Sale Assets.	0	2,117	2,117	14,693	2,117		
3912	Loan 96 - Interest Expense	1,393	1,183	2,079	3,437	(210)		
6225	Realisation on Disposal of Assets	19,818	0	115,000	68,318	(19,818)	*	Budget profile timing - P745 Volvo FEL pending
	<b>Total Operating Expenditure</b>	<b>22,092</b>	<b>3,998</b>	<b>120,479</b>	<b>88,526</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	9,833	0	(68,131)	(7,596)	(9,833)		
	<b>Total Operating Revenue</b>	<b>9,833</b>	<b>0</b>	<b>(68,131)</b>	<b>(7,596)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	228,670	630,000	630,000	612,880	401,330	*	Timing - Budget profile YTD 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	5,000	10,000	10,909	64		
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	(19,818)	(90,000)	(115,000)	(68,318)	(70,182)	*	Budget profile timing - P745 Volvo FEL pending
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>238,401</b>	<b>569,613</b>	<b>327,706</b>	<b>706,877</b>			
	<b>Total Road Plant Purchases</b>	<b>270,325</b>	<b>573,611</b>	<b>380,055</b>	<b>787,807</b>			

COA	Traffic Control	28-Feb-18 YTD Actual	28-Feb-18 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	33,709	38,752	58,125	32,941	5,043		
6502	Vehicle Examination Expense	5,628	0	0	8,701	(5,628)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	509	3,500	3,500	2,530	2,991		
	<b>Total Operating Expenditure</b>	<b>39,846</b>	<b>42,252</b>	<b>61,625</b>	<b>44,172</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(2,336)	(3,336)	(5,000)	(5,140)	(1,000)		
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>(2,336)</b>	<b>(3,336)</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>37,510</b>	<b>38,916</b>	<b>56,625</b>	<b>58,010</b>			
	<b>Total Transport</b>	<b>2,296,952</b>	<b>2,398,478</b>	<b>4,134,657</b>	<b>3,974,557</b>			

COA	Rural Services	28-Feb-18 YTD Actual	28-Feb-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
4462	<b>Operating Expenditure</b>							
	Rural Services Admin Allocation	3,922	8,376	12,561	12,854	4,454		
6722	Noxious Weeds & Pest Expense	7,123	5,568	7,755	3,164	(1,555)		
	<b>Total Operating Expenditure</b>	<b>11,045</b>	<b>13,944</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>11,045</b>	<b>13,944</b>	<b>20,316</b>	<b>16,017</b>			

COA	Tourism and Area Promotion	28-Feb-18 YTD Actual	28-Feb-18 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	3,500	5,000	0	(1,500)		
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>8,700</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>8,700</b>	<b>11,500</b>	<b>2,921</b>			



COA	Building Control	28-Feb-18 YTD Actual	28-Feb-18 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	76,590	83,440	125,165	112,324	6,850		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	53,934	62,000	92,999	98,822	8,066		
	<b>Total Operating Expenditure</b>	<b>130,524</b>	<b>145,440</b>	<b>218,164</b>	<b>211,146</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(6,959)	(10,000)	(15,000)	(24,541)	(3,041)		
4173	CTF Commissions Received	(165)	(304)	(450)	(258)	(139)		
4213	Building Commissions Received	(149)	(304)	(450)	(291)	(155)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(7,273)</b>	<b>(10,608)</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>123,252</b>	<b>134,832</b>	<b>202,264</b>	<b>186,056</b>			

COA	Other Economic Services	28-Feb-18 YTD Actual	28-Feb-18 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	26,967	31,000	46,500	109,803	4,033		
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	115	200	200	85	85		
4272	Other Expenditure	6,818	6,064	9,591	9,091	(754)		
	<b>Total Operating Expenditure</b>	<b>36,420</b>	<b>42,514</b>	<b>61,541</b>	<b>124,093</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(5,449)	(6,000)	(6,000)	(9,894)	(551)		
4243	Annual Post Office Box Fee	(2,958)	(2,800)	(2,800)	(2,714)	158		
4253	Postage Stamp Income	(120)	(100)	(100)	(99)	20		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(45)	(80)	(80)	(102)	(35)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	<b>Total Operating Revenue</b>	<b>(9,022)</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	51	80	120	97	29		
	<b>Total Other Economic Services</b>	<b>27,449</b>	<b>33,164</b>	<b>52,231</b>	<b>110,932</b>			
	<b>Total Economic Services</b>	<b>167,940</b>	<b>190,640</b>	<b>286,311</b>	<b>315,926</b>			

		28-Feb-18	28-Feb-18	2017/2018	30-Jun-17			
COA	Plant Depreciation	YTD Actual	Amended YTD Budget	Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	362,887	404,896	607,344	579,271	42,009	*	Non cash item - internal cost only, review in progress
6890	Depn Posted to Jobs	(298,265)	(354,576)	(531,866)	(579,272)	(56,311)	*	Non cash item - internal cost only, review in progress
6892	Depn Posted Other Plant	0	(50,320)	(75,478)	0	(50,320)	*	Non cash item - internal cost only, review in progress
	<b>Total Plant Depreciation</b>	<b>64,622</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>			
		28-Feb-18	28-Feb-18	2017/2018	30-Jun-17			
COA	Private Works	YTD Actual	Amended YTD Budget	Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	4,195	12,672	19,000	11,769	8,477		
	<b>Operating Income</b>							
7333	Private Works Income	(7,995)	(16,524)	(20,000)	(19,001)	(8,529)		
	<b>Total Private Works</b>	<b>(3,800)</b>	<b>(3,852)</b>	<b>(1,000)</b>	<b>(7,232)</b>			

COA	Public Works Overheads	28-Feb-18 YTD Actual	28-Feb-18 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	6,013	7,504	11,252	9,585	1,491		
4322	Superannuation Guarantee - Works Manager	7,445	6,496	9,743	9,571	(949)		
4332	Superannuation Guarantee - Works Staff	44,936	43,720	65,577	67,451	(1,216)		
4342	Salary Works Manager	64,882	67,536	101,307	76,714	2,654		
4352	Superannuation Max 3% - Works Manager	2,351	2,048	3,077	3,000	(303)		
4372	Public Works Sundry Expense	10,929	22,120	33,181	23,010	11,191	*	Timing
4382	Works Manager - Expenses	2,568	2,088	3,150	3,266	(480)		
4392	External Engineering Services	5,240	10,000	15,000	8,510	4,760		
4402	Sick Leave	12,276	18,608	27,908	25,265	6,332		
4412	Annual Leave	56,215	54,888	82,332	81,138	(1,327)		
4432	Public Holiday Pay	19,264	27,723	36,081	37,529	8,459		
4422	Works LSL Expense	22,964	25,035	42,035	16,649	2,071		
4442	Occupational Health & Safety Expense	2,705	6,000	10,000	4,367	3,295		
4452	Protective Uniform/ Minor Workwear	2,368	9,464	14,200	12,644	7,096		
4582	Accrued Leave Works Crew	0	0	0	(14,608)	0		
4602	Training Expense	1,878	15,000	18,000	16,373	13,122	*	Timing
4652	Works Staff - Allowances	17,598	15,600	23,400	56,314	(1,998)		
5202	Public Works Overheads - Admin Allocation	67,418	77,496	116,249	274,507	10,078	*	Timing - internal allocation only
6782	Workers Compensation Insurance	20,209	12,984	19,476	19,813	(7,225)		
7422	Less PWO Allocated to W & S	(382,161)	(383,288)	(574,935)	(718,997)	(1,127)		
	<b>Total Operating Expenditure</b>	<b>(14,901)</b>	<b>41,022</b>	<b>57,034</b>	<b>28,725</b>			
4%	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	(9,110)	(8,710)	(25,620)	(14,540)	400		
	<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>(24,011)</b>	<b>32,312</b>	<b>0</b>	<b>14,185</b>			

COA	Plant Operation Costs	28-Feb-18 YTD Actual	28-Feb-18 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	55,400	69,816	104,733	116,110	14,416	*	Budget profile timing; expenditure not yet incurred
4482	Tyre Purchase Expense	13,917	26,664	40,000	28,132	12,747	*	Budget profile timing; expenditure not yet incurred
4492	Parts & Outside Repairs Expense	201,682	200,000	300,000	275,200	(1,682)		
4502	Plant Licences Expense	50,729	51,191	52,000	8,355	462		
4532	Tools & Consumables	15,347	11,336	17,000	16,873	(4,011)		
4542	Fuel, Oil & Grease	133,271	178,672	268,000	230,796	45,401	*	Budget profile timing; expenditure not yet incurred
4552	Cutting Edges & Tips	497	5,664	8,500	8,102	5,167		
5112	Plant Operator - Admin Allocation	33,709	38,752	58,125	10,980	5,043		
6772	Plant Insurance Expense	29,516	33,166	33,166	21,494	3,650		
4512	Less POC Allocated to W & S	(449,774)	(531,016)	(796,524)	(675,546)	(81,242)	*	Non cash item - internal cost only, review in progress
	<b>Total Operating Expenditure</b>	<b>84,295</b>	<b>84,245</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	(34,090)	(30,000)	(45,000)	(53,336)	4,090		
4983	Income Received	(39,572)	(40,000)	(40,000)	0	(428)		Dept of Transport Refund for Concession Reinstated
	<b>Total Operating Revenue</b>	<b>(73,662)</b>	<b>(70,000)</b>	<b>(85,000)</b>	<b>(53,336)</b>			
	<b>Total Plant Operation Costs</b>	<b>10,633</b>	<b>14,245</b>	<b>(0)</b>	<b>(12,838)</b>			

COA	Salaries and Wages	28-Feb-18 YTD Actual	28-Feb-18 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	559,608	592,928	889,394	828,316	33,320	*	Timing - Budget profile is even spread
4580	Salary & Wages Expense - Outside Staff	656,835	702,856	1,054,279	962,062	46,021	*	Timing -accrual timecard entry works crew
4600	Less Salary & Wages Allocated	(1,209,720)	(1,295,784)	(1,943,673)	(1,797,101)	(86,064)	*	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	28-Feb-18 YTD Actual	28-Feb-18 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	20,069	240	360	32,471	(19,829)	*	See COA GL 5023 for offset
	<b>Total Operating Expenditure</b>	<b>20,069</b>	<b>240</b>	<b>360</b>	<b>32,453</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(12,338)	(240)	(360)	(32,971)	12,098	*	See COA GL 5022 for offset
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	<b>Total Operating Revenue</b>	<b>(12,338)</b>	<b>(240)</b>	<b>(360)</b>	<b>(89,083)</b>			
	<b>Total Unclassified</b>	<b>7,732</b>	<b>0</b>	<b>0</b>	<b>(56,630)</b>			
	<b>Total Other Property and Services</b>	<b>59,363</b>	<b>42,706</b>	<b>(1,000)</b>	<b>(67,241)</b>			

### List of Accounts Paid - Febraury 18

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4970	14/02/2018	Petty Cash	-336.40
DD15946.1	07/02/2018	LGSP	-7,152.27
DD15946.2	06/02/2018	Australian Super	-820.05
DD15946.3	07/02/2018	Wealth Personal Superannuation and Pension Fund	-580.67
DD15946.4	07/02/2018	Hostplus Superannution	-136.99
DD15946.5	06/02/2018	Rest Superannuation	-136.64
DD15946.6	07/02/2018	BT Business Super	-223.03
DD15946.7	06/02/2018	Prime Super	-207.29
DD15962.1	21/02/2018	LGSP	-7,295.41
DD15962.2	20/02/2018	Australian Super	-994.12
DD15962.3	21/02/2018	Wealth Personal Superannuation and Pension Fund	-534.57
DD15962.4	21/02/2018	Hostplus Superannution	-134.10
DD15962.5	20/02/2018	Rest Superannuation	-82.73
DD15962.6	21/02/2018	BT Business Super	-223.03
DD15962.7	20/02/2018	Prime Super	-207.29
EFT21544	02/02/2018	AK Homes Construction	-58,983.83
EFT21548	14/02/2018	Synergy	-1,488.20
EFT21549	14/02/2018	Water Corporation	-2,283.67
EFT21550	14/02/2018	Australia Post	-32.54
EFT21551	14/02/2018	Chapman Valley Menshed Inc	-150.00
EFT21552	14/02/2018	Courier Australia - Toll Ipec	-48.98
EFT21553	14/02/2018	Department of Biodiversity, Conservation & Attractions	-640.86
EFT21554	14/02/2018	Department of Lands	-9,900.00
EFT21555	14/02/2018	Five Star Business Equipment And Communications	-296.76
EFT21556	14/02/2018	Geraldton Trophy Centre	-18.50
EFT21557	14/02/2018	Guardian Print & Graphics	-1,010.00
EFT21558	14/02/2018	Magor Swartz Pty Ltd	-7,755.00
EFT21559	14/02/2018	Miralec	-400.00
EFT21560	14/02/2018	Mooreview Plants & Trees	-160.20
EFT21561	14/02/2018	Novus	-306.00
EFT21562	14/02/2018	Option Refrigeration & Air Conditioning	-2,745.82
EFT21563	14/02/2018	Patience Sandland Pty Ltd.	-114.00
EFT21564	14/02/2018	Procrack Seal	-15,620.00
EFT21565	14/02/2018	Proudlove's Smash Repairs Pty Ltd	-300.00
EFT21566	14/02/2018	Queens Supa IGA Supermarket	-339.86
EFT21567	14/02/2018	Refuel Australia	-6,507.86
EFT21568	14/02/2018	Shire Of CV Trust Account	-21.15
EFT21569	14/02/2018	Shire of Northampton	-2,079.00
EFT21570	14/02/2018	TeletracNavman Australia	-769.45
EFT21571	14/02/2018	Western Resource Recovery Pty Ltd	-480.00
EFT21572	19/02/2018	Australian Taxation Office	-5,556.00
EFT21573	23/02/2018	Aussie Natural Spring Water	-149.00
EFT21574	23/02/2018	Geraldton Tyrepower	-45.00
EFT21575	23/02/2018	Great Northern Rural Services	-2,767.25
EFT21576	23/02/2018	Landgate	-121.35
EFT21577	23/02/2018	Landmark	-2,831.68
EFT21578	23/02/2018	MGB Diesel Contracting Pty Ltd	-8,687.30

### List of Accounts Paid - Febraury 18

Chq/EFT	Date	Name	Amount
EFT21579	23/02/2018	ML Communications	-154.00
EFT21580	23/02/2018	Midwest Traffic Controllers Pty Ltd	-594.00
EFT21581	23/02/2018	Miralec	-847.00
EFT21582	23/02/2018	Platinum Electricians	-290.10
EFT21583	23/02/2018	RGI Signworks	-627.00
EFT21584	23/02/2018	Vigilante Landscape Architecture.	-2,750.00
EFT21585	23/02/2018	Western Resource Recovery Pty Ltd	-657.50
EFT21586	28/02/2018	City of Greater Geraldton	-1,980.00
EFT21587	28/02/2018	Telstra	-1,873.71
EFT21588	28/02/2018	Afgri (Waltons)	-208.84
EFT21589	28/02/2018	Battery Mart	-31.90
EFT21590	28/02/2018	Bolts R Us	-228.80
EFT21591	28/02/2018	Bridgestone Tyre Centre	-391.00
EFT21592	28/02/2018	Bunnings Group Limited	-877.69
EFT21593	28/02/2018	Central West Pump Service	-55.00
EFT21594	28/02/2018	Champion Bay Settlements	-2,608.29
EFT21595	28/02/2018	Dirt Design Landscaping	-25,000.00
EFT21596	28/02/2018	Geraldton Ag Services	-135.85
EFT21597	28/02/2018	Geraldton Mower & Repair Specialists	-595.20
EFT21598	28/02/2018	Geraldton Trophy Centre	-175.00
EFT21599	28/02/2018	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21600	28/02/2018	Hille, Thompson & Delfos Surveyors & Planners (htd )	-297.00
EFT21601	28/02/2018	It Vision	-825.00
EFT21602	28/02/2018	Jungle News & Lotto	-40.60
EFT21603	28/02/2018	LMR Photography	-785.00
EFT21604	28/02/2018	Landgate	-89.00
EFT21605	28/02/2018	Lenane Holdings Pty Ltd	-12,655.50
EFT21606	28/02/2018	MGB Diesel Contracting Pty Ltd	-15,233.09
EFT21607	28/02/2018	Magor Swartz Pty Ltd	-10,505.00
EFT21608	28/02/2018	Market Creations	-3,221.70
EFT21609	28/02/2018	Midwest Chemical & Paper	-99.43
EFT21610	28/02/2018	Midwest Optical	-563.00
EFT21611	28/02/2018	Midwest Traffic Controllers Pty Ltd	-423.50
EFT21612	28/02/2018	Midwest Turf Supplies	-6,580.00
EFT21613	28/02/2018	Miralec	-327.80
EFT21614	28/02/2018	Mitchell & Brown	-100.00
EFT21615	28/02/2018	Moore Stephens	-660.00
EFT21616	28/02/2018	Nabawa Valley Tavern	-833.35
EFT21617	28/02/2018	Novus	-610.50
EFT21618	28/02/2018	Paper Plus Office National	-962.80
EFT21619	28/02/2018	Purcher International	-7,932.91
EFT21620	28/02/2018	QuikTrak	-228.00
EFT21621	28/02/2018	Redi Hire Solutions	-880.00
EFT21622	28/02/2018	Road Runner Mechanical Services	-4,055.10
EFT21623	28/02/2018	Southside Mechanical Services	-411.70
EFT21624	28/02/2018	Statewide Bearings	-83.79
EFT21625	28/02/2018	The West Australian	-553.77
EFT21626	28/02/2018	Toxfree	-12,290.04



### List of Accounts Paid - Febraury 18

Chq/EFT	Date	Name	Amount
EFT21627	28/02/2018	Western Australian Local Government Association	-390.00
EFT21628	28/02/2018	Westrac Pty Ltd	-15,623.65
			<b>-\$ 294,680.96</b>
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT21545	14/02/2018	Building and Construction Industry Training Fund	-524.09
EFT21546	14/02/2018	Department of Mines, Industry Regulation & Safety	-367.13
EFT21547	14/02/2018	Shire Of Chapman Valley - Muni Account	-26.50
EFT21629	28/02/2018	ORM Pty Ltd	-530.00
EFT21630	28/02/2018	Wendy Marion White	-530.00
			<b>-\$ 1,977.72</b>

**SHIRE OF CHAPMAN VALLEY**  
**BANK RECONCILIATION - MUNICIPAL FUNDS**  
**As at 28th February 2018**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	24,328.30
Balance as per Cash at Bank Account GL 170000	2,238,039.45
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>\$2,262,367.75</b>

**BANK**

Business Account (Account No 000040)	24,328.30
Investment Account (Account No 305784)	1,038,039.45
Investment Account (Account No 502999)	1,200,000.00
Term Deposit	
	<u>2,262,367.75</u>

Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$2,262,367.75</b>

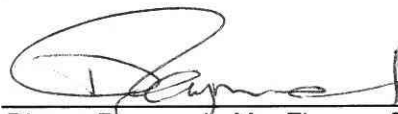
Difference Check 0.00

Completed by:

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

01/03/18  
 Date

Reviewed by:

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

7 103/2018  
 Date



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

27 FEB 2018

Facility Number

00018023 20000001

Payment Due Date

02 March 2018

Closing Balance

\$3,893.54

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

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

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

Company Name		Number of Cards	Annual % Rate		
Shire Of Chapman Valley		2	15.65%		
Contact Name		Facility Number	Credit Limit		
The Shire Clerk		00018023 20000001	10,000		
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
22 Jan 2018	20 Feb 2018	02 Mar 2018	3,958.51	3,893.54	6,106.46

## 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		
3,958.51	3,958.51 -	3,857.04	0.00	36.50	0.00	3,893.54	0.00

Received:

Authorised:

GL:

GL: as attached

IOB: \_\_\_\_\_

IOB: \_\_\_\_\_ PO: \_\_\_\_\_

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

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,272.82

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

### Corporate Card Transactions

Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 FEB	<b>Payments</b> AUTOMATIC PAYMENT	80.34-	
	<b>Sub Total:</b>	<b>80.34-</b>	
05 FEB	<b>Purchases</b> IRIS CONSULTING GROUP MORLEY AUS	149.00	} 101920.02
05 FEB	COMPUTER PROGRAMMING, INTEGR IRIS CONSULTING GROUP MORLEY AUS	149.00	
13 FEB	COMPUTER PROGRAMMING, INTEGR MICROSOFT *STORE MSBILL.INFO AUS	5.95	104720.02
15 FEB	5816 DIGITAL GOODS - GAMES QANTAS AIRWAYS LTD MASCOT AUS	404.98	
	<b>Sub Total:</b>	<b>708.93</b>	
20 FEB	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	107020.02
	<b>Sub Total:</b>	<b>18.25</b>	

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
80.34	80.34 -	708.93	0.00	18.25	0.00	727.18	0.00

## Corporate Card Statement

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

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

Date

28/2/18

Transactions examined and approved \_\_\_\_\_

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

Date

28/2/18

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

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	833.64

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

### Corporate Card Transactions

Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 FEB	<b>Payments</b> AUTOMATIC PAYMENT	3,878.17-	
	<b>Sub Total:</b>	<b>3,878.17-</b>	
03 FEB	<b>Purchases</b> TERRY TRUCK RENTALS WELSHPOOL AUS AUTOMOBILE RENTAL & LEASING	3,148.11	150220.02
	<b>Sub Total:</b>	<b>3,148.11</b>	
20 FEB	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	
	<b>Sub Total:</b>	<b>18.25</b>	107020.02

### 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		
3,878.17	3,878.17 -	3,148.11	0.00	18.25	0.00	3,166.36	0.00



## Corporate Card Statement

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

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

Date 27/2/18

Transactions examined and approved.

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

Date 28/2/18