

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2018**

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

**TABLE OF CONTENTS**

Compilation Report	2
Statement of Financial Activity by Program	3
Statement of Financial Activity by Nature or Type	4
Note 1      Significant Accounting Policies	5-17
Note 2      Explanation of Material Variances	18
Note 3      Net Current Funding Position	19
Note 4      Cash and Investments	20
Note 5      Budget Amendments	21
Note 6      Receivables	22
Note 7      Cash Backed Reserves	23
Note 8      Capital Disposals	24
Note 9      Rating Information	25
Note 10      Information on Borrowings	26
Note 11      Grants and Contributions	27
Note 12      Trust	28
Note 13      Details of Capital Acquisitions	29-30
Appendix A      Detailed Financials by Program	

# Shire of Chapman Valley

## Compilation Report

30/06/2018

### 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 30th June 2018 comprising of \$1,398,252

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

Reviewed by: Maurice Battilana

Date prepared: 10th July 2018

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 June 2018**

		Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,691,081	1,691,081	<b>1,691,081</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		1,200	1,200	<b>21,542</b>	20,342	1695%	▲
General Purpose Funding - Rates	9	2,576,965	2,576,965	<b>2,571,155</b>	(5,810)	(0%)	
General Purpose Funding - Other		477,462	477,462	<b>940,095</b>	462,633	97%	▲
Law, Order and Public Safety		31,000	31,000	<b>43,225</b>	12,225	39%	▲
Health		6,799	6,799	<b>5,728</b>	(1,071)	(16%)	
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	9,360	<b>9,566</b>	206	2%	
Community Amenities		201,955	201,955	<b>188,375</b>	(13,580)	(7%)	
Recreation and Culture		333,716	333,716	<b>398,730</b>	65,014	19%	▲
Transport		448,726	448,726	<b>456,652</b>	7,926	2%	
Economic Services		25,330	25,330	<b>23,327</b>	(2,003)	(8%)	
Other Property and Services		130,980	130,980	<b>145,199</b>	14,219	11%	▲
		<b>4,243,493</b>	<b>4,243,494</b>	<b>4,803,595</b>			
<b>Expenditure from operating activities</b>							
Governance		(472,863)	(472,863)	<b>(394,102)</b>	78,761	17%	▲
General Purpose Funding		(118,659)	(118,659)	<b>(96,833)</b>	21,826	18%	▲
Law, Order and Public Safety		(201,892)	(201,892)	<b>(235,366)</b>	(33,474)	(17%)	▼
Health		(15,841)	(15,841)	<b>(13,827)</b>	2,014	13%	▲
Education and Welfare		(2,000)	(2,000)	<b>0</b>	2,000	100%	▲
Housing		(89,949)	(89,949)	<b>(3,130)</b>	86,819	97%	▲
Community Amenities		(758,697)	(758,697)	<b>(589,789)</b>	168,908	22%	▲
Recreation and Culture		(795,737)	(795,737)	<b>(674,177)</b>	121,560	15%	▲
Transport		(3,933,337)	(3,933,337)	<b>(3,385,338)</b>	547,999	14%	▲
Economic Services		(316,521)	(316,521)	<b>(274,020)</b>	42,501	13%	▲
Other Property and Services		(236,872)	(236,872)	<b>(141,216)</b>	95,656	40%	▲
		<b>(6,942,368)</b>	<b>(6,942,368)</b>	<b>(5,807,797)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,319,058	2,319,058	<b>2,292,226</b>	(26,832)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	17,027	<b>(4,568)</b>	(21,595)	(127%)	▼
<b>Amount attributable to operating activities</b>		<b>(362,790)</b>	<b>(362,789)</b>	<b>1,283,456</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	1,254,154	1,254,154	<b>1,254,154</b>	0	0%	
Proceeds from Disposal of Assets	8	184,655	184,655	<b>174,473</b>	(10,182)	(6%)	
Land and Buildings	13	(1,020,246)	(1,020,246)	<b>(1,013,836)</b>	6,410	1%	
Infrastructure Assets - Roads	13	(1,435,932)	(1,435,932)	<b>(1,613,149)</b>	(177,217)	(12%)	▼
Plant and Equipment	13	(810,487)	(810,487)	<b>(773,905)</b>	36,582	5%	
<b>Amount attributable to investing activities</b>		<b>(1,827,856)</b>	<b>(1,827,856)</b>	<b>(1,972,263)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	879,762	879,762	<b>793,568</b>	(86,194)	(10%)	
Repayment of Debentures	10	(95,983)	(95,983)	<b>(95,983)</b>	0	0%	
Transfer to Reserves	7	(284,215)	(284,215)	<b>(301,607)</b>	(17,392)	(6%)	
<b>Amount attributable to financing activities</b>		<b>499,564</b>	<b>499,564</b>	<b>395,978</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>(0)</b>	<b>1,398,252</b>	<b>0</b>		

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

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 June 2018**

	Note	Amended Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>Opening Funding Surplus (Deficit)</b>	3	1,691,081	1,691,081	<b>1,691,081</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	2,576,965	2,576,965	<b>2,571,155</b>	(5,810)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,199,888	1,199,888	1,752,105	552,217	46%	▲
Fees and Charges		342,050	342,050	<b>338,726</b>	(3,324)	(1%)	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		44,460	44,460	<b>51,935</b>	7,475	17%	
Other Revenue		12,000	12,000	<b>12,611</b>	611	5%	
Profit on Disposal of Assets	8	68,131	68,131	<b>77,062</b>	8,931	13%	
		<b>4,243,494</b>	<b>4,243,494</b>	<b>4,803,594</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,966,295)	(1,966,295)	<b>(1,648,536)</b>	317,759	16%	▲
Materials and Contracts		(2,245,754)	(2,245,754)	<b>(1,485,004)</b>	760,750	34%	▲
Utility Charges		(54,058)	(54,058)	<b>(49,994)</b>	4,064	8%	
Depreciation on Non-Current Assets		(2,319,058)	(2,319,058)	<b>(2,292,226)</b>	26,832	1%	
Interest Expenses	10	(10,614)	(10,614)	<b>(11,544)</b>	(930)	(9%)	
Insurance Expenses		(156,001)	(156,001)	<b>(152,461)</b>	3,540	2%	
Other Expenditure		(105,430)	(105,430)	<b>(95,539)</b>	9,891	9%	
Loss on Disposal of Assets	8	(85,158)	(85,158)	<b>(72,494)</b>	12,664	15%	
		<b>(6,942,368)</b>	<b>(6,942,369)</b>	<b>(5,807,798)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,319,058	2,319,058	<b>2,292,226</b>	(26,832)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	17,027	<b>(4,568)</b>	(21,595)	(127%)	▼
<b>Amount attributable to operating activities</b>		<b>(362,789)</b>	<b>(362,790)</b>	<b>1,283,454</b>			
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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 of 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 those profits once its share of the profits equals the share of the losses not recognised.

**(x) Interests in joint arrangements**

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

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

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

**(y) Current and non-current classification**

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(z) Other**

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

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

Variance between YTD Budget & YTD Actual

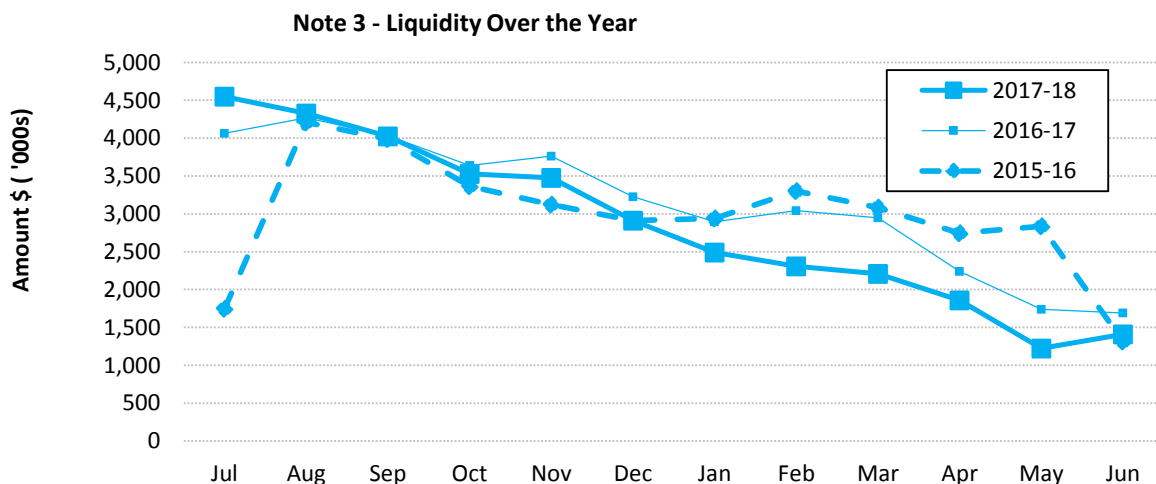
Reporting by Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance above 10%
<b>Operating Revenues</b>	\$	%		
Governance	20,342	1695%	Permanent	Additional LGIS insurance policy credit is not budgeted
General Purpose Funding - Other	462,633	97%	Permanent	Financial Assistance Grants Advance payment
Law, Order and Public Safety	12,225	39%	Permanent	DFES Operating Grant advance payment & Western Power Grant
Health	(1,071)	(16%)	Permanent	Health applications fees paid are lower than budget estimate
Community Amenities	(13,580)	(7%)	Permanent	Dolby Creek Management Plan reduced expenditure, therefore reduced trust fund recoup budget estimates
Recreation and Culture	65,014	19%	Permanent	Additional grant funds received from Stronger Communities & Community Arts Network; Full recoup from PRA Trust funds completed
Other Property and Services	14,219	11%	Permanent	Reimbursements & Recoverables received are higher than budget offset by Private Works less than budget estimates
<b>Operating Expense</b>				
Governance	78,761	17%	Permanent	Overall lower administration expenditure across most areas of materials and contractors
General Purpose Funding	21,826	18%	Permanent	Legal expenses & admin internal allocations lower than budget estimates
Law, Order and Public Safety	(33,474)	(17%)	Permanent	Non cash item consequence of loss on sale of asset for Howatharra Brigade Fire Tender
Health	2,014	13%	Permanent	External contractor expense lower than budget estimate
Housing	86,819	97%	Permanent	Non Cash item Loss on sale below budget estimate; Asset disposed July 17 at reduced written down value
Community Amenities	168,908	22%	Permanent	Projects (Community Hub Project; Fixed Wireless Internet Project not progressed); cemetery (employee & internal costs); external town planning consultants (surveying) expenditure lower than budget estimates
Recreation and Culture	121,560	15%	Permanent	Deferred expenditure relisted in 2018/2019 draft budget (Nabawa community centre bitument seal, Coronation Beach Bbq & shade); Internal costs for employees and plant depreciation
Transport	547,999	14%	Permanent	Capital works new/upgrade program Material and Contractors savings \$54k; Renewal Road Program savings \$31k balance of variation is internal non cash items
Economic Services	42,501	13%	Permanent	Internal allocations under budget estimate
Other Property and Services	95,656	40%	Permanent	Plant depreciation; Private Works; Plant Operation Costs are under budget estimates
<b>Capital Revenues</b>				
Proceeds from Disposal of Assets	(10,182)	(6%)	Permanent	Refer Note 8 for details on YTD asset register transactions
<b>Capital Expenses</b>				
Infrastructure - Roads	(177,217)	(12%)	Permanent	Employee and internal costs are over budget estimates, materials & contracts below budget estimates refer Note 13 for road program details
Plant and Equipment	36,582	5%	Permanent	Plant Replacement Program capital acquisitions purchased below budget estimates refer Note 13

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2017	30 Jun 2017	30 Jun 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,723,938	1,723,938	1,292,946
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,278,810	786,850
Receivables - Rates & Rubbish	6	118,926	118,926	76,133
Receivables - Other	6	39,640	39,640	76,827
Interest / ATO Receivable/Prepaid/Trust		1,053	1,053	2,827
Inventories		1,329	1,329	1,912
		<u>3,163,696</u>	<u>3,163,696</u>	<u>2,237,495</u>
<b>Less: Current Liabilities</b>				
Payables		(174,409)	(174,409)	(50,728)
ATO Payables		(19,396)	(19,396)	(1,665)
Provisions		<u>(333,262)</u>	<u>(333,262)</u>	<u>(333,262)</u>
		<u>(527,067)</u>	<u>(527,067)</u>	<u>(385,655)</u>
Less: Cash Reserves	7	(1,278,810)	(1,278,810)	(786,850)
Add: Leave Provisions		333,262	333,262	333,262
<b>Net Current Funding Position</b>		<b>1,691,081</b>	<b>1,691,081</b>	<b>1,398,252</b>



**Comments - Net Current Funding Position**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	5,707			5,707	Westpac	At Call
Municipal Investment Account	1,286,539			1,286,539	Westpac	At Call
Trust Bank Account			88,225	88,225	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) <b>Term Deposits</b>						
Reserve Account - Leave		115,054		115,054	Westpac	At Call
Reserve Account - Water		14,164		14,164	Westpac	At Call
Reserve Account - Office & Equipment		39,537		39,537	Westpac	At Call
Reserve Account - Plant/Light Vehicle		213,579		213,579	Westpac	At Call
Reserve Account - Unspent Grants		13,617		13,617	Westpac	At Call
Reserve Account - Legal		39,808		39,808	Westpac	At Call
Reserve Account - Land Development		51,804		51,804	Westpac	At Call
Reserve Account - Roadworks		101,619		101,619	Westpac	At Call
Reserve Account - Building		181,901		181,901	Westpac	At Call
Reserve Account - Landcare		15,766		15,766	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,234	14,234	Westpac	At Call
TD 454181 - POS Wokarena			137,274	137,274	Westpac	30-Jul-18
TD 454202 - Wokarena Intersection Upgrade			121,815	121,815	Westpac	30-Jul-18
<b>Total</b>	<b>1,292,946</b>	<b>786,850</b>	<b>361,547</b>	<b>2,441,343</b>		

**Comments/Notes - Investments**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 5: Budget Amendments**

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

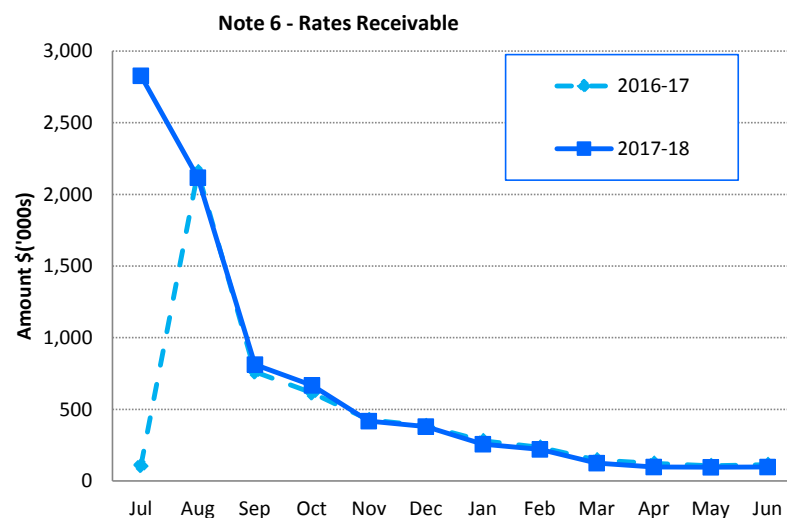
Program	GL Code/Job	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Opening Surplus		(140,153)		(140,153)
		<b>Permanent Changes</b>						
10	3132	Community Development Expenses	08/17-3	Operating Expenditure		(15,000)		(155,153)
10	3222	Community Growth Funds	08/17-3	Operating Expenditure			<b>15,000</b>	(140,153)
05	0754	Capital Expenditure Plant & Equipment	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			135,487	(4,666)
05	0915	Capital Grant - DFES	Statutory Budget Review Min Ref 03/18-3	Capital Revenue		(135,487)		(140,153)
03	0233	Grants Commission Road Funding	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(14,211)		(154,364)
03	0253	Grants Commission General Purpose	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(11,974)		(166,338)
12	3554	Plant & Equipment Purchases	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			35,000	(131,338)
12	3393	Hudson Resources - Dartmoor Rd	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			19,511	(111,827)
12	3143	MRWA Direct Grant	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			50,344	(61,483)
04	0473	Admin Building Repairs & Mtce	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,600)		(67,083)
11	3412	Coronation Beach Expenses	Statutory Budget Review Min Ref 03/18-3	Capital Expenses		(12,500)		(79,583)
10	CD022	Fixed Wireless Internet Service	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			5,000	(74,583)
11	1015	Nabawa Tennis Club	Statutory Budget Review Min Ref 03/18-3	Capital Expenses		(18,050)		(92,633)
11	2803	Grants & Other Income	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(15,000)		(107,633)
11	2803	Grants & Other Income	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			12,366	(95,267)
11	CHEM	Bill Hemslep Park Capital Works	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			15,000	(80,267)
12	3173	MW Regional Road Funding	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(3,000)		(83,267)
13	6722	Noxious Weeds & Pest Expenseq	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			5,000	(78,267)
10	CD018	Thank a Volunteer Day	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			1,000	(77,267)
10	3633	Grant - Community Development	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(1,000)		(78,267)
04	0242	Members Sitting Fees	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(3,000)		(81,267)
10	3102	Cemetery Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,000)		(86,267)
10	1762	Domestic Rubbish Collection Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,233)		(91,500)
10	2055	Tfr from Lancare Reserve	Statutory Budget Review Min Ref 03/18-3	Capital Revenue			15,000	(76,500)
10	2022	Landcare Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(15,000)		(91,500)
12	4781	Transfer to Plant/Light Vehicle Reserve	Statutory Budget Review Min Ref 03/18-3	Capital Revenue			91,500	0
05	0564	Building Improvements Cap Ex	Budget Variation May OCM Min Ref 05/18-14	Capital Expenses			10,000	10,000
	0355	Transfer from Building Reserve	Budget Variation May OCM Min Ref 05/18-14	Capital Revenue		(10,000)		0
								0
								0
								0
					<b>0</b>	<b>(410,208)</b>	<b>410,208</b>	

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

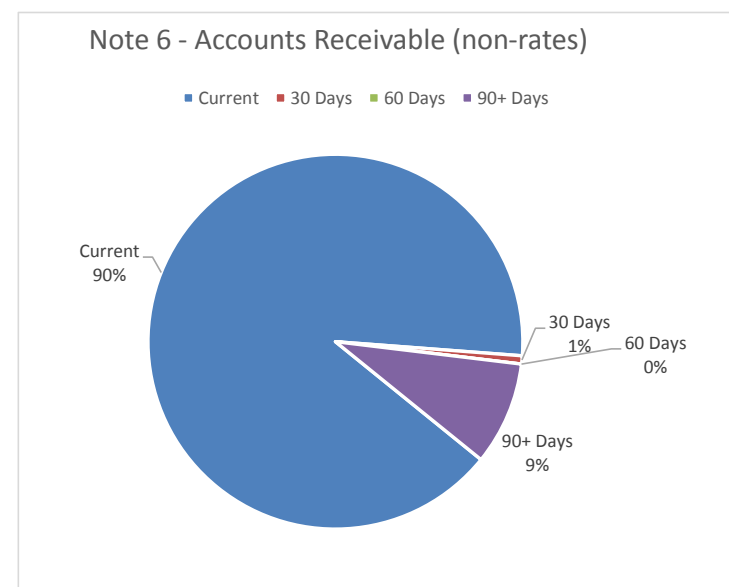
**Note 6: Receivables**

Receivables - Rates Receivable	30 Jun 2018	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	69,427	543	0	6,857	76,827
Rates Levied this year	2,571,155	2,464,988						
Rubbish & Other Levies	128,898	123,127						
<u>Less</u> Collections to date	(2,738,029)	(2,572,484)	<b>Balance per Trial Balance</b>					
Equals Current Outstanding	<b>76,133</b>	<b>114,109</b>	Sundry Debtors					76,827
			Receivables - Other					0
<b>Net Rates Collectable</b>	<b>76,133</b>	<b>114,109</b>	<b>Total Receivables General Outstanding</b>					<b>76,827</b>
% Collected	97.29%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



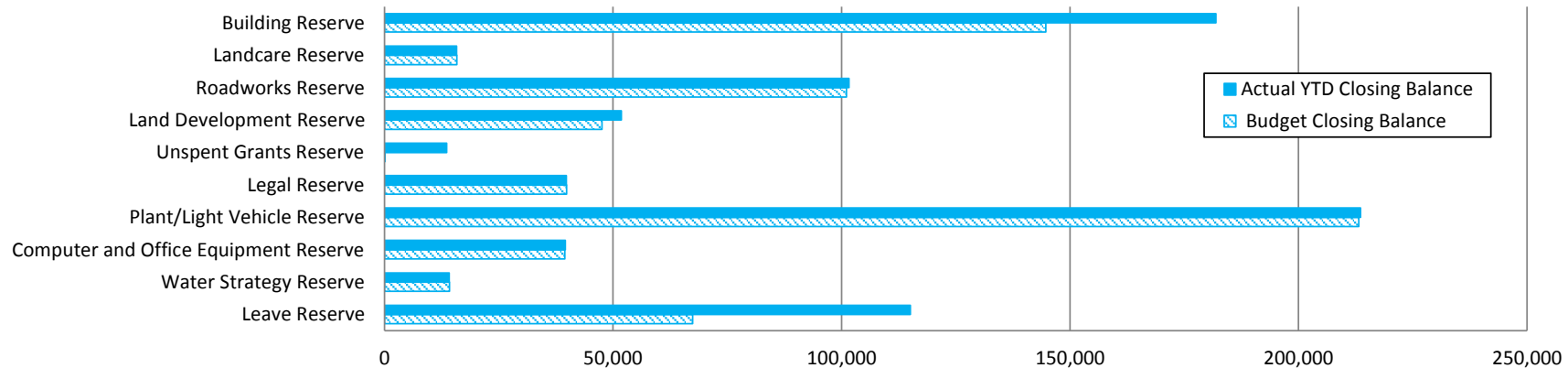
Comments/Notes - Receivables General

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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	606	0	0	(47,642)	0	67,406	115,054
Water Strategy Reserve	14,089	120	75	0	0	0	0	14,209	14,164
Computer and Office Equipment Reserve	39,329	120	208	0	0	0	0	39,449	39,537
Plant/Light Vehicle Reserve	367,101	1,500	1,898	211,500	211,500	(366,920)	(366,920)	213,181	213,579
Legal Reserve	39,598	240	210	0	0	0	0	39,838	39,808
Unspent Grants Reserve	7,602	0	0	0	13,617	(7,600)	(7,602)	2	13,617
Land Development Reserve	62,600	360	317	0	0	(15,400)	(11,113)	47,560	51,804
Roadworks Reserve	101,084	0	535	0	0	0	0	101,084	101,619
Landcare Reserve	15,683	120	83	0	0	0	0	15,803	15,766
Building Reserve	517,276	0	2,903	69,655	69,655	(442,200)	(407,933)	144,731	181,901
	<b>1,278,810</b>	<b>3,060</b>	<b>6,836</b>	<b>281,155</b>	<b>294,772</b>	<b>(879,762)</b>	<b>(793,568)</b>	<b>683,263</b>	<b>786,850</b>

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



**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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	7,938	85,000	77,062		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>169,805</b>	<b>174,473</b>	<b>77,062</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 30 June 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
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.074300	290	5,656,177	420,254	9,296	1,241	430,791	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	4,576	86	1,873,681	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>13,706</b>	<b>1,327</b>	<b>2,489,098</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>13,706</b>	<b>1,327</b>	<b>2,591,998</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>2,591,998</b>				<b>2,576,965</b>
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
<b>Totals</b>							<b>2,571,155</b>				<b>2,576,965</b>

**Comments - Rating Information**

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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		8,427	8,427	23,394	23,394	1,948	1,720
Loan 98 - Bill Hemsley Park	200,000		37,930	37,930	162,070	162,070	5,987	5,031
<b>Transport</b>								
Loan 96 - Plant Renewal	63,951		31,389	31,389	32,562	32,562	2,110	2,079
Loan 97 - Plant Renewal	56,094		18,237	18,237	37,857	37,857	1,498	1,284
	351,866	0	95,983	95,983	255,883	255,883	11,544	10,114

All debenture repayments were financed by general purpose revenue.

**(b) New Debentures**

No new debentures were raised during the reporting period.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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 (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$			\$	\$
<b>General Purpose Funding</b>										
0233	Grants Commission - Roads	WALGGC	Operating	0	231,272	0	231,272	231,272	231,272	(264,730)
0253	Grants Commission - Equalisation	WALGGC	Operating	0	173,840	0	173,840	173,840	372,830	(198,990)
	Ex Gratia Rates	CBH	Operating	0	11,000	0	11,000	11,000	11,056	0
<b>Governance</b>										
0383	Minor Income Received	Various	Operating	0	1,200	0	1,200	1,200	1,725	0
0573	Reimbursements & Contributions	Various	Operating	0	0	0	0	0	19,793	0
<b>Law, Order and Public Safety</b>										
0733	DFES Grant	Dept Fire & d Emergency Services	Operating	0	20,950	0	20,950	20,950	27,883	(6,933)
0915	DFES Capital Grant	Dept Fire & d Emergency Services	Non-operating	0	0	135,487	135,487	135,487	135,487	0
0743	Operating Grants & Contributions	Association of Volunteer Bush Fire Brig	Operating	0	0	0	0	0	2,695	(2,695)
<b>Community Amenities</b>										
2033	NACC Other Grants	NACC	Operating	0	5,000	0	5,000	5,000	0	0
3633	Grant Community Development	Dept Communities	Operating	0	1,000	0	1,000	1,000	1,000	(1,000)
J1031	Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	18,000	18,000	4,600	(4,600)
3113	Cemetery Fees and Charges	Various	Operating	0	3,760	0	3,760	3,760	883	(883)
<b>Recreation and Culture</b>										
2803	Grants and Other Income	MWDC; Trust Reimbursement T18; Cor	Operating	0	247,291	0	247,291	247,291	300,740	(289,819)
3453	Grants and Other Income	Kitewest	Operating	0	0	0	0	0	500	(500)
<b>Transport</b>										
3143	MRWA Direct Grant	Main Roads WA	Operating	0	68,366	0	68,366	68,366	68,366	(68,366)
3153	Other Grants	Main Roads WA	Operating	0	286,333	0	286,333	286,333	286,333	(286,333)
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	878,667	878,667	878,667	878,667	(878,667)
3193	Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	240,000	240,000	240,000	(240,000)
3393	Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	20,896	0	20,896	20,896	20,895	(20,895)
<b>Other Property and Services</b>										
0333	Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	25,620	25,620	11,020	(11,020)
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	45,000	45,000	49,344	(49,344)
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	3,578	(3,578)
4983	Income Received	Dept Transport	Operating	0	40,000	0	40,000	40,000	39,572	(39,572)
5023	Overpayments/Recoverable - Income	Various	Operating	0	360	0	360	360	33,289	(33,289)
<b>TOTALS</b>				<b>0</b>	<b>1,199,888</b>	<b>1,254,154</b>	<b>2,454,042</b>	<b>2,454,042</b>	<b>3,006,259</b>	<b>(1,690,249)</b>
<b>SUMMARY</b>										
	Operating	Operating Grants, Subsidies and Contributions		0	1,199,888	0	1,199,888	1,199,888	1,752,105	(436,094)
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,254,154	1,254,154	1,254,154	1,254,154	(1,254,154)
<b>TOTALS</b>				<b>0</b>	<b>1,199,888</b>	<b>1,254,154</b>	<b>2,454,042</b>	<b>2,454,042</b>	<b>3,006,259</b>	<b>(1,690,249)</b>

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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 30 Jun 2018
	\$	\$	\$	\$
Hall Hire Bond	1,680	7,070	(5,790)	2,960
Nomination Deposits	0	560	(560)	0
Engineering Bond	7,468	0	(7,468)	0
Contribution from Sub-divider	548,447	6,189	(216,424)	338,212
Refundable Deposit	5,000	10,616	(6)	15,610
CTF Levy	2,564	8,591	(9,488)	1,666
Building Commission	2,080	6,818	(7,540)	1,358
Post Office Deposit	1,142	370	(122)	1,390
Unclaimed monies	0	250	0	250
Standpipe Card Bond Income	100	0	0	100
	<b>568,482</b>	<b>40,464</b>	<b>(247,398)</b>	<b>361,547</b>























SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
30/06/2018

**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	275,733	275,733	310,000	310,000	(34,267)	March 2018 commenced, 4 x variations to date, 16 week timeframe
<b>Governance Total</b>		<b>0</b>	<b>275,733</b>	<b>275,733</b>	<b>310,000</b>	<b>310,000</b>	<b>(34,267)</b>	
<b>Community Amenities</b>								
 Lot 90 White Peak potential purchase	122640	11,113	0	11,113	15,400	15,400	(4,287)	Settlement complete - NIL budget affect transfer from Land Development Reserve Public tenders advertised for sale of lot
<b>Community Amenities Total</b>		<b>11,113</b>	<b>0</b>	<b>11,113</b>	<b>15,400</b>	<b>15,400</b>	<b>(4,287)</b>	
<b>Recreation And Culture</b>								
 Bill Hemsley Park Community Centre	128340	691,143		691,143	659,491	659,491	31,652	Completed May 2018; additional internal costs for car park
 Nabawa Tennis Club Fencing	128340		25,847	25,847	0	0	25,847	Completed
 Junior Playground	126440	10,000	0	10,000	10,000	10,000	0	Completed Softfall and fencing has been installed
 Bitumen seal from CV road to Stadium	126440	0		0	25,355	25,355	(25,355)	Defer 2018/19 Budget
<b>Recreation And Culture Total</b>		<b>701,143</b>	<b>25,847</b>	<b>726,990</b>	<b>694,846</b>	<b>694,846</b>	<b>32,144</b>	
 <b>Land &amp; Buildings Total</b>		<b>712,256</b>	<b>301,580</b>	<b>1,013,836</b>	<b>1,020,246</b>	<b>1,020,246</b>	<b>(6,410)</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	135,487	135,487	0	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>135,487</b>	<b>135,487</b>	<b>0</b>	

SHIRE OF CHAPMAN VALLEY  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
30/06/2018

**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	185,000	185,000	(1,500)	Completed with budget amendment for \$35,000 allocated from additional surplus
 Loader with IT Capacity	135540		317,680	317,680	328,000	328,000	(10,320)	PO No. 4287 Completed
 New Side Tipper Trailer	135540	83,000		83,000	102,000	102,000	(19,000)	PO No. 4293 Estimated delivery date 16/05/2018
 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	9,068	0	9,068	10,000	10,000	(932)	CCTV cameras at works depot installation 28.08.17; Whacker Packer purchased 08.03.2018
<b>Transport Total</b>		<b>92,068</b>	<b>546,349</b>	<b>638,418</b>	<b>675,000</b>	<b>675,000</b>	<b>(36,583)</b>	
 <b>Plant , Equip. &amp; Vehicles Total</b>		<b>227,556</b>	<b>546,349</b>	<b>773,905</b>	<b>810,487</b>	<b>810,487</b>	<b>(36,583)</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	420,088	9,021	Job completed
 East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	633,546		633,546	537,251	537,251	96,295	Job completed
 Carry over job - Wheeldon Hosking Intersection Works	3372/3114	68,223	8,094	76,317	0	0	76,317	Current budget (\$79,610) in renewal COA 3372
 Chapman Valley Rd - Shoulder Reconstruction & Minor Surfac	133720		500,559	500,559	439,168	439,168	61,391	Job completed
Gravel Sheet Renewals and General Mtce								Renewal jobs completed YTD include
 Indialla Road	133720		1,194,116	1,194,116	1,778,974	1,778,974	(584,859)	Hickety Rd
 Durawah Road								Murphy Norris Rd
								Nabawa Yetna Rd
 East Bowes Road Renewal - pavement repair and drainage up	133720		0	0	51,760	51,760	(51,760)	Project discontinued
<b>Capital Transport Total</b>		<b>1,613,149</b>	<b>1,702,769</b>	<b>3,315,919</b>	<b>1,435,932</b>	<b>1,435,932</b>	<b>(389,916)</b>	
 <b>Roads Total</b>		<b>1,613,149</b>	<b>1,702,769</b>	<b>3,315,919</b>	<b>1,435,932</b>	<b>1,435,932</b>	<b>(389,916)</b>	
<b>Capital Expenditure Total</b>		<b>2,552,962</b>	<b>2,550,698</b>	<b>5,103,660</b>	<b>3,266,665</b>	<b>3,266,665</b>	<b>(432,909)</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>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		500,559	500,559	439,168	61,392
<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	633,546		633,546	537,251	96,295
<b>RC11</b>	Indialla Road Renewal - reconstruct and gravel sheet - Slk 5.00 to Slk 9.30	133720		27,590	27,590	302,422	(274,832)
<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	(3,293)
<b>1036</b>	Upgrade - Bitumen seal from CV road to Stadium	126440	0		0	25,355	(25,355)
<b>3372</b>	Road Maintenance General Includes Renewal Works for: Hickety Road 600Mm Gravel resheeting Murphy Norris Road 1km Gravel resheeting Nabawa Yetna Road 2km Gravel resheeting	133720		1,166,526	1,166,526	1,023,128	143,397
<b>Roads Total</b>			<b>1,613,149</b>	<b>1,702,769</b>	<b>3,315,919</b>	<b>3,705,834</b>	<b>(389,915)</b>
			<b>YTD Actual</b>			<b>Full Year Budget</b>	
<b>Total Construction Roadworks - Upgrades/New</b>			<b>1,613,149</b>			<b>1,435,932</b>	
<b>Total Maintenance Roadworks - Renewal</b>			<b>1,702,769</b>			<b>2,244,547</b>	
<b>Total Roadworks Program</b>			<b>3,315,919</b>			<b>3,680,479</b>	

**PERCENTAGE OF ROADWORKS COMPLETED YEAR TO DATE**

<b>TOTAL ROADWORKS PROGRAM</b>	3,315,919	3,680,479	<b>90%</b>
<b>TOTAL MAINTENANCE ROADWORKS - RENEWAL</b>	1,702,769	2,244,547	<b>76%</b>
<b>TOTAL CONSTRUCTION ROADWORKS - UPGRADES/NEW</b>	1,613,149	1,435,932	<b>112%</b>

Appendix A Detailed Financials by Program					
	30/06/2018	2017/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Actual YTD
<b>Operating Expenditure</b>					
General Purpose Funding	96,833	118,659	118,659	118,659	102,832
Governance	394,102	472,863	472,863	481,463	431,885
Law, Order and Public Safety	235,366	201,892	201,892	199,809	194,740
Education	0	2,000	2,000	2,000	520
Health	13,827	15,841	15,841	15,841	12,598
Housing	3,130	89,949	89,949	91,804	11,563
Community Amenities	589,789	758,697	758,697	777,930	648,217
Recreation and Culture	674,177	795,737	795,737	846,580	631,506
Transport	3,385,338	3,933,337	3,933,337	3,890,667	2,646,219
Economic Services	274,020	316,521	316,521	311,521	355,541
Other Property and Services	141,216	236,873	236,872	161,394	118,579
Total Expenditure (E)	5,807,798	6,942,369	6,942,368	6,897,668	5,154,200
	30/06/2018	2017/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Actual YTD
<b>Operating Revenue</b>					
General Purpose Funding	(3,511,250)	(3,054,427)	(3,054,427)	(3,028,242)	(3,835,337)
Governance	(21,542)	(1,200)	(1,200)	(1,200)	(18,600)
Law, Order and Public Safety	(178,712)	(166,487)	(166,487)	(31,000)	(36,786)
Health	(5,728)	(6,799)	(6,799)	(6,799)	(7,607)
Housing	(9,566)	(9,360)	(9,360)	(9,360)	(18,771)
Community Amenities	(188,375)	(201,955)	(201,955)	(200,955)	(225,739)
Recreation and Culture	(398,730)	(333,716)	(333,716)	(331,082)	(307,272)
Transport	(1,575,319)	(1,567,393)	(1,567,393)	(1,634,248)	(2,023,216)
Economic Services	(23,327)	(25,330)	(25,330)	(25,330)	(39,712)
Other Property and Services	(145,199)	(130,980)	(130,980)	(130,980)	(185,820)
Total Revenue (R)	(6,057,748)	(5,497,647)	(5,497,647)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(249,951)	1,444,722	1,444,721	1,498,471	(1,544,661)
	30/06/2018	2017/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Actual YTD
<b>Adjustment for Non-Cash Items</b>					
Depreciation	2,292,226	2,319,058	2,319,058	2,220,575	2,202,733
Profit/Loss on Sale of Asset	(4,567)	17,027	17,027	17,027	7,097
Movement in wage accruals	0	0	0	0	0
Movement in employee benefit provisions	0	0	0	0	26,600
Movement in deferred pensioner rates	0	0	0	0	1,469
Changes on Revaluation on non-current assets	0	0	0	0	(56,112)
Total Non-Cash Items (NC)	2,287,658	2,336,085	2,336,085	2,237,602	2,181,788
	30/06/2018	2017/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Actual YTD
<b>Capital Expenditure</b>					
Land and Buildings	1,013,836	1,020,246	1,020,246	945,246	272,408
Plant and Equipment	764,837	800,487	800,487	630,000	612,880
Furniture and Equipment	0	0	0	0	6,601
Roads	1,613,149	1,435,932	1,435,932	1,435,932	2,533,019
Tools and Equipment	9,068	10,000	10,000	10,000	34,524
Transfer from Reserves	(793,568)	(879,762)	(879,762)	(834,762)	(342,941)
Transfer to Reserves	301,607	284,215	284,215	192,715	442,684
Repayment of Debentures	95,983	95,983	95,983	95,983	55,991
Proceeds from new loans	0	0	0	0	(200,000)
Proceeds from sale of equipment	(104,818)	(115,000)	(115,000)	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	(69,655)	(69,655)	(69,655)	0
Total Capital	2,830,440	2,582,446	2,582,446	2,290,459	3,346,849
Opening (Surplus)/Deficit	(1,691,081)	(1,691,081)	(1,691,081)	0	(1,316,099)
Closing (Surplus)/Deficit	(1,398,252)	(0)	(0)	1,551,327	(1,695,698)



COA	Rate Revenue	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0022	Rates - Legal Expenses	0	9,000	9,000	9,000	393	9,000		
0032	Rates Stationary/postage	4,094	4,000	4,000	4,000	3,569	(94)		
0062	Sundry Expenses	12	120	120	120	16	108		
0082	Rates - Other Costs.	127	850	850	850	323	724		
0132	Valuation Expenses	10,979	11,190	11,190	11,190	10,688	211		
0352	Rates - Administration Allocation	81,623	92,999	92,999	92,999	87,842	11,377	*	Internal allocation only - admin expenses lower than estimated budget YTD
	<b>Total Operating Expenditure</b>	<b>96,833</b>	<b>118,159</b>	<b>118,159</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)	(2,576,964)	(2,478,814)	(20,842)	*	** Excess Rates - Offset from Interim & Back rates
0010	Rates Written Off	0	0	0	0	3,895	0		
0012	Legal Fees GST Free	(127)	(9,000)	(9,000)	(9,000)	(119)	(8,874)		
0033	Back Rates	(1,327)	0	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)	(11,000)	(10,631)	56		
0071	Interim Rates Raised	(13,706)	0	0	0	(10,048)	13,706	*	** see comments above - back rates and interim rates not budgeted
0113	Interest - Overdue Rates	(17,721)	(10,900)	(10,900)	(10,900)	(15,244)	6,821		
0123	Interest - Instalment Payments	(7,177)	(7,100)	(7,100)	(7,100)	(7,447)	77		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,229)	(4,491)	(4,491)	(4,491)	(5,184)	738		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(2,917)	(3,400)	(3,400)	(3,400)	(4,218)	(484)		
	<b>Total Operating Revenue</b>	<b>(2,615,380)</b>	<b>(2,622,855)</b>	<b>(2,622,855)</b>	<b>(2,622,855)</b>	<b>(2,528,674)</b>			
	<b>Total Rate Revenue</b>	<b>(2,518,547)</b>	<b>(2,504,696)</b>	<b>(2,504,696)</b>	<b>(2,504,696)</b>	<b>(2,425,842)</b>			

COA	General Purpose Funding	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
9992	<b>Operating Expenditure</b>								
	Interest & Overdraft Fees	0	500	500	500	0	500		
			0						
	<b>Operating Revenue</b>		0						
0201	Legal Reserve Income	(210)	(240)	(240)	(240)	(273)	(30)		
0203	Leave Reserve Income	(606)	(600)	(600)	(600)	(664)	6		
0204	Land Development Reserve Income	(317)	(360)	(360)	(360)	(432)	(43)		
0205	Building Reserve Income	(2,903)	(1,800)	(1,800)	(1,800)	(3,660)	1,103		
0206	Roadworks Reserve Income	(535)	0	0	0	(25)	535		
0215	Unspent Grants Reserve Income	(0)	0	0	0	(705)	0		
0223	Water Strategy Reserve Income	(75)	(120)	(120)	(120)	(97)	(45)		
0233	Grants Commission - Road Funding	(496,002)	(231,272)	(231,272)	(217,061)	(759,443)	264,730	*	Advance Payment received June 2018
0243	Computer and Office Equipment Reserve	(208)	(120)	(120)	(120)	(134)	88		
0253	Grants Commission - (General Purpose)	(372,830)	(173,840)	(173,840)	(161,866)	(515,048)	198,990	*	Advance Payment received June 2018
0273	Plant/Light Vehicle Reserve Income	(1,898)	(1,500)	(1,500)	(1,500)	(1,652)	398		
0453	Interest Received - Municipal Account	(20,202)	(21,600)	(21,600)	(21,600)	(24,405)	(1,398)		
0506	Landcare Reserve Income	(83)	(120)	(120)	(120)	(126)	(37)		
	<b>Total Operating Revenue</b>	<b>(895,870)</b>	<b>(431,572)</b>	<b>(431,572)</b>	<b>(405,387)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Income</b>	<b>(895,870)</b>	<b>(431,072)</b>	<b>(431,072)</b>	<b>(404,887)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Funding</b>	<b>(3,414,417)</b>	<b>(2,935,768)</b>	<b>(2,935,768)</b>	<b>(2,909,583)</b>	<b>(3,732,505)</b>			

COA	Governance	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	13,640	0	1,930		
0182	Subscriptions & Memberships Expense	21,435	23,513	23,513	23,513	16,844	2,078		
0192	Members Conference & Training Expenses	13,258	20,000	20,000	20,000	7,176	6,742		
0202	Members Insurance Expense	11,553	12,668	12,668	12,668	10,583	1,115		
0212	Donations & Gifts	305	350	350	350	0	45		
0232	Consultancy & Legal Expenses	3,500	15,000	15,000	15,000	660	11,500	*	Full Budget expense not required
0242	Members Sitting Fees.	72,246	72,280	72,280	75,280	71,735	34		
0252	Members Remuneration Expenses	4,223	4,400	4,400	4,400	4,193	177		
0262	President & Deputy Allowances.	12,426	12,500	12,500	12,500	12,500	74		
0272	Council Chambers Repairs & Maintenance	3,780	4,605	4,605	4,605	5,287	826		
0332	Furniture & Equipment	0	0	0	0	934	0		
0442	Members Administration Allocation	204,056	232,499	232,499	232,499	186,664	28,442	*	Internal allocation only - admin expenses lower than estimated budget
0462	Meeting & Refreshments Expense	18,502	29,200	29,200	29,200	23,242	10,698	*	Full Budget expense not required
1822	Accounting & Audit Expenses	14,083	36,545	36,545	36,545	26,864	22,462	*	EOY Audit fees will be accrued
7202	Members Depreciation	1,264	1,264	1,264	1,264	3,077	0		
	<b>Total Operating Expenditure</b>	<b>392,340</b>	<b>478,464</b>	<b>478,464</b>	<b>481,464</b>	<b>369,760</b>			
	<b>Operating Revenue</b>								
1213	Governance Income	0	0	0	0	0			
	<b>Total Governance</b>	<b>392,340</b>	<b>478,464</b>	<b>478,464</b>	<b>481,464</b>	<b>369,760</b>			

COA	Adminstration	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0102	Provision for LSL	0	0	0	0	16,535	0		
0222	Fringe Benefits Tax	30,919	32,000	32,000	32,000	40,840	1,081		
0282	Administration SGC 9.50%	51,550	52,650	52,650	52,650	52,520	1,100		
0292	Admin Salaries Expense	530,835	561,702	561,702	561,702	535,147	30,867	*	EOY wage accrual; backfill not req'd
0294	Admin Staff Housing Allowance	12,706	13,274	13,274	13,274	13,920	568		
0312	Admin - Max 3% Council Additional Contr	12,567	12,940	12,940	12,940	11,164	373		
0362	Acc Annual Leave - Admin	0	0	0	0	13,785	0		
0372	Admin Workers Compensation Insurance	12,601	14,500	14,500	14,500	14,433	1,899		
0402	Insurance Expense	4,619	4,852	4,852	4,852	3,084	233		
0422	Office Gardens Expenses	35,698	36,995	36,995	36,995	29,559	1,297		
0432	Admin Building Operations	25,336	25,576	25,576	25,576	23,153	240		
0472	Office Expenses - General	15,126	17,205	17,205	17,205	12,483	2,079		
0473	Admin Building Repairs & Maintenance	15,726	16,000	16,000	21,600	19,085	274		
0482	Office Telephone & Internet Expenses	19,434	29,474	29,474	29,474	22,610	10,040	*	Budget expenses not require Dedicated Fixed Wireless Trial, purchase iPad
0492	Advertising Expenses	8,261	16,000	16,000	16,000	11,625	7,739		
0502	Computer Hardware Service & Repair	24,290	27,564	27,564	27,564	22,229	3,275		
0512	Furniture & Equipment - (Expensed)	5,819	13,100	13,100	13,100	7,741	7,281		
0522	Freight & Postage Expense	2,173	2,000	2,000	2,000	1,874	(173)		
0542	Printing & Stationary Expense	17,707	31,812	31,812	31,812	22,927	14,105	*	Rebadging corporate documents & electronic letterheads done in house
0552	Motor Vehicle Expenses	6,746	6,000	6,000	6,000	6,142	(746)		
0562	Adminstration LSL Expense	4,571	0	0	0	14,247	(4,571)		
0582	Meeting & Refreshments	52	0	0	0	0	(52)		
0592	Admin Allocated to Programs	(1,020,281)	(1,162,494)	(1,162,494)	(1,162,494)	(1,098,025)	(142,212)	*	Internal allocation only - admin expenses lower than estimated budget
0622	Uniform Expense	710	2,042	2,042	2,042	1,919	1,332		
0632	Staff Training, Conference and Recruitment	11,626	28,000	28,000	28,000	14,434	16,374	*	Budget expenses not required for recruitment
0662	Public Liability Insurance	17,618	14,180	14,180	14,180	16,780	(3,438)		See COA GL 057 for rebate offset
0682	Consultancy Fees	63,903	107,100	107,100	107,100	136,694	43,197	*	Provisional amount unspent 17/18, balance is the impact from accrual journal for 16/17 accounting services and Fair Value
0702	Bank Fees & Charges	5,599	6,250	6,250	6,250	6,504	651		
0712	Occupational Health & Safety	5,574	7,000	7,000	7,000	1,190	1,426		
0722	Accounting Software Operating Expenditure	47,153	45,055	45,055	45,055	46,014	(2,098)		
7002	Admin Depreciation	33,124	33,622	33,622	33,622	41,514	498		
	<b>Total Operating Expenditure</b>	<b>1,762</b>	<b>(5,601)</b>	<b>(5,601)</b>	<b>(1)</b>	<b>62,126</b>			

COA	Adminstation	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>								
0383	Minor Income Received - Other General	(1,749)	(1,200)	(1,200)	(1,200)	(1,548)	549		
0553	Grant Income - Admin	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(19,793)	0	0	0	(4,511)	19,793	*	LGIS insurance credit from premium statement
1243	LSL Reimbursement	0	0	0	0	(12,541)	0		
	<b>Total Operating Revenue</b>	<b>(21,542)</b>	<b>(1,200)</b>	<b>(1,200)</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	0		
0355	Tfr From Building Reserve	(275,733)	(310,000)	(310,000)	(250,000)	(13,414)	(34,267)	*	Transfer YTD expenses from Office Modifications/Renovations
0371	T/f From Office Eq Reserve	0	0	0	0	0	0		
0564	Building Improvements (CAPEX)	275,733	310,000	310,000	250,000	9,505	34,267	*	Renovations not complete balance to carry over in 2018/2019 Budget
4750	Tfr to Leave Reserve	606	600	600	600	20,664	(6)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	208	120	120	120	20,134	(88)		
4780	Tfr to Plant/Light Vehicle Reserve	1,898	1,500	1,500	1,500	1,652	(398)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,712</b>	<b>2,220</b>	<b>2,220</b>	<b>2,220</b>	<b>38,541</b>			
	<b>Total Administration</b>	<b>(17,068)</b>	<b>(4,581)</b>	<b>(4,581)</b>	<b>1,019</b>	<b>82,067</b>			
	<b>Total Governance/Administration</b>	<b>375,272</b>	<b>473,883</b>	<b>473,883</b>	<b>482,483</b>	<b>451,826</b>			

COA	Fire Prevention	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0602	Fire Control - Admin Allocation Expense	10,203	11,625	11,625	11,625	10,980	1,422		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	21,635	20,935	20,935	20,935	17,138	(700)		
0832	ESL - Shire Properties.	675	900	900	900	639	225		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	1,000	636	1,000		
1722	Brigades Operating Expenses	29,819	30,618	30,618	30,618	43,757	799		
8012	Loss on Sale of Assets.	54,546	0	0	0	0	(54,546)	*	Non Cash Item Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	71,367	71,367	71,367	69,284	69,175	(0)		
	<b>Total Operating Expenditure</b>	<b>189,516</b>	<b>138,444</b>	<b>138,444</b>	<b>136,361</b>	<b>143,730</b>			
	<b>Operating Revenue</b>								
0703	Fines & Penalties Income	(3,500)	(1,250)	(1,250)	(1,250)	(4,250)	2,250		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(27,883)	(20,950)	(20,950)	(20,950)	(23,319)	6,933		
0743	Operating Grants & Contributions	(2,695)	0	0	0	0	2,695		
0883	Fire Prevention Enforcement Income	(441)	(1,000)	(1,000)	(1,000)	(636)	(559)		
	<b>Total Operating Revenue</b>	<b>(38,518)</b>	<b>(27,200)</b>	<b>(27,200)</b>	<b>(27,200)</b>	<b>(32,205)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
0754	CAPITAL EXP. - PLANT & EQUIP.	135,487	135,487	135,487	0	0	0		Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0915	Capital Grant - FESA	(135,487)	(135,487)	(135,487)	0	0	0		Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0744	Capital Exp. - Land & Buildings	0	0	0	0	4,617	0		
0745	Transfer from Unspent Grant Reserve	0	0	0	0	0	0		
0774	Tfr To Unspent Grant Reserve	2,695	0	0	0	0	(2,695)		Western Power Grant carried over to 2018/2019 Budget
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>2,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,617</b>			
	<b>Total Fire Prevention</b>	<b>153,693</b>	<b>111,245</b>	<b>111,245</b>	<b>109,161</b>	<b>116,142</b>			

COA	Animal Control	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0792	Animal Control - Admin Allocation Expenses	10,203	11,625	11,625	11,625	21,960	1,422		
0812	Depn - Animal Control	179	179	179	179	179	0		
0842	Animal Control Expenses	974	1,200	1,200	1,200	874	226		
0852	Rangers Allocation	21,635	20,935	20,935	20,935	17,138	(700)		
	<b>Total Operating Expenditure</b>	<b>32,991</b>	<b>33,938</b>	<b>33,938</b>	<b>33,938</b>	<b>40,151</b>			
	<b>Operating Revenue</b>								
0843	Impoundment Fees	(107)	(300)	(300)	(300)	0	(193)		
0853	Dog/Cat Registrations Income	(4,200)	(3,300)	(3,300)	(3,300)	(4,381)	900		
0863	Fines & Penalties	(400)	(200)	(200)	(200)	(200)	200		
	<b>Total Operating Revenue</b>	<b>(4,707)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(4,581)</b>			
	<b>Total Animal Control</b>	<b>28,284</b>	<b>30,138</b>	<b>30,138</b>	<b>30,138</b>	<b>35,570</b>			
COA	Other Law, Order and Public Safety	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0902	Rangers Allocation	12,860	12,561	12,561	12,561	8,569	(299)		
0962	Misc. Expenses - Other Law and Order	0	720	720	720	0	720		
	<b>Total Operating Expenditure</b>	<b>12,860</b>	<b>13,281</b>	<b>13,281</b>	<b>13,281</b>	<b>8,569</b>			
	<b>Operating Revenue</b>								
0983	Fines & Penalties Levied.	0	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>12,860</b>	<b>13,281</b>	<b>13,281</b>	<b>13,281</b>	<b>8,569</b>			

COA	Rangers Expenses	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
0872	<b>Operating Expenditure</b> Rangers Superannuation - Council 3%	0	2,025	2,025	2,025	815	2,025		
0892	Salary & Wages Expense-Rangers	68,678	86,339	86,339	86,339	68,753	17,662	*	LSL backfill not required
0912	Rangers Workers Compensation Insurance	1,400	1,698	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	6,340	6,413	6,413	6,413	6,238	73		
0932	Conference & Training	0	1,000	1,000	1,000	0	1,000		
0982	Rangers Expense	10,726	2,633	2,633	2,633	8,894	(8,093)		
1012	Tools & Equipment - Low Value	0	1,000	1,000	1,000	0	1,000		
0152	Provision for LSL	0	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(87,144)	(84,880)	(84,880)	(84,880)	(85,691)	2,264		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>16,228</b>	<b>16,228</b>	<b>16,228</b>	<b>2,289</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
0874	Plant & Equipment - Rangers	0	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	(16,228)	(16,228)	(16,228)	0	(16,228)	*	LSL backfill not required, therefore did not transfer funds from Leave reserve
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>(16,228)</b>	<b>(16,228)</b>	<b>(16,228)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,289</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>194,836</b>	<b>154,664</b>	<b>154,664</b>	<b>152,581</b>	<b>162,570</b>			



COA	Education	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	2,000	2,000	2,000	520	4,450	2,000		
0993	<b>Operating Revenue</b> Lease/Rental Income - Pre-School	0	0	0	0	0	0	0		
	<b>Total Education</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>520</b>	<b>4,450</b>			

COA	Health Inspection and Administration	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
1282	Ranger Allocation - Pool Inspections Expense	7,655	7,841	7,841	7,841	4,285	186		
1292	Health Expenses General	6,171	8,000	8,000	8,000	8,314	1,829		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	<b>Total Operating Expenditure</b>	<b>13,827</b>	<b>15,841</b>	<b>15,841</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)	(1,305)	165		
1393	Licences Income Received - Caravan Park	(674)	(774)	(774)	(774)	(874)	(100)		
1573	Health Septic Fees	(1,652)	(2,360)	(2,360)	(2,360)	(2,714)	(708)		
1583	Health Administration Fees	(1,932)	(2,360)	(2,360)	(2,360)	(2,714)	(428)		
	<b>Total Operating Revenue</b>	<b>(5,728)</b>	<b>(6,799)</b>	<b>(6,799)</b>	<b>(6,799)</b>	<b>(7,607)</b>			
	<b>Total Health Inspection and Administration</b>	<b>8,099</b>	<b>9,042</b>	<b>9,042</b>	<b>9,042</b>	<b>4,991</b>		<b>0</b>	

COA	Housing	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
2512	Repairs & Maintenance - Non Employee Housing	1,439	5,563	5,563	5,563	8,363	4,124		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0	0		
2542	Housing Other Depreciation	1,345	1,345	1,345	3,200	3,200	0		
8022	Loss on Sale of Assets.	345	83,041	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>3,130</b>	<b>89,949</b>	<b>89,949</b>	<b>91,804</b>	<b>11,563</b>			
	<b>Operating Revenue</b>								
2553	Rental Income - Non Employee Housing	(9,566)	(9,360)	(9,360)	(9,360)	(18,771)	206		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(9,566)</b>	<b>(9,360)</b>	<b>(9,360)</b>	<b>(9,360)</b>	<b>(18,771)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
0815	REALISATION ON DISPOSAL OF ASSET	69,655	69,655	69,655	69,655	0	0		Non cash item refer COA GL 0805
0805	Proceeds from Disposal of Asset - Housing	(69,655)	(69,655)	(69,655)	(69,655)	0	0		
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	0		
2550	Tfr to Building Reserve	72,558	69,655	69,655	69,655	3,660	(2,903)		Proceeds from sale & interest
	<b>Total Capital / Reserves</b>	<b>72,558</b>	<b>69,655</b>	<b>69,655</b>	<b>69,655</b>	<b>3,660</b>			
	<b>Total Housing</b>	<b>66,122</b>	<b>150,244</b>	<b>150,244</b>	<b>152,099</b>	<b>(3,549)</b>			

COA	Natural Resource Management	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
2032	<b>Operating Expenditure</b>								
	NRM Expenditure	0	5,000	5,000	5,000	15,000	5,000		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>15,000</b>			
	<b>Operating Revenue</b>								
2033	Nacc (Other) Grants Income.	0	(5,000)	(5,000)	(5,000)	(15,000)	(5,000)		
2123	State NRM Community Grant	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(15,000)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2075	Proceeds from Disposal of Assets	0	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	0	0	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0	0		
	<b>Total Capital / Reserve Transfers</b>	<b>0</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>	<b>0</b>			

COA	Sanitation - Household Refuse	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
1762	Domestic Rubbish Collection Expenses	126,824	123,767	123,767	129,000	125,109	(3,057)		
1772	Sanitation Household Refuse Depreciation	2,996	3,714	3,714	3,714	3,714	718		
1792	Refuse Site Repairs & Maintenance	14,768	31,754	31,754	31,754	30,008	16,986	*	
2502	Domestic Rubbish - Admin Allocation	40,811	46,500	46,500	46,500	43,921	5,688		
	<b>Total Operating Expenditure</b>	<b>185,400</b>	<b>205,735</b>	<b>205,735</b>	<b>210,968</b>	<b>202,752</b>			
	<b>Operating Revenue</b>								
1903	Domestic Rubbish Collection Fees	(137,322)	(128,898)	(128,898)	(128,898)	(136,090)	8,424		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	(7,297)	0	648		
	<b>Total Operating Revenue</b>	<b>(145,267)</b>	<b>(136,195)</b>	<b>(136,195)</b>	<b>(136,195)</b>	<b>(136,090)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>40,132</b>	<b>69,540</b>	<b>69,540</b>	<b>74,773</b>	<b>66,662</b>			

COA	Sanitation - Other	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	0		
1882	Parks & Gardens Rubbish Collection Expenses	8,138	6,734	6,734	6,734	6,632	(1,404)		
1912	Refuse Collection Expenses	455	5,000	5,000	5,000	2,320	4,545		
1922	Depn - Other Sanitation	485	0	0	0	0	(485)		
	<b>Total Operating Expenditure</b>	<b>9,077</b>	<b>11,734</b>	<b>11,734</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	0		
	<b>Total Sanitation - Other</b>	<b>9,077</b>	<b>11,734</b>	<b>11,734</b>	<b>11,734</b>	<b>8,952</b>			

COA	Protection of Environment	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
1962	Abandoned Vehicle Expense	0	2,000	2,000	2,000	727	2,000		
2002	Project Management Fees	0	5,000	5,000	5,000	163	5,000		
2022	Landcare Expenditure	0	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	4,600	18,000	18,000	18,000	7,780	13,400	*	**Expenditure offset with trust recoup Refer COA GL 2923 below
2062	Coastal Planning Projects Expenses	0	0	0	0	10,000	0		
	<b>Total Operating Expenditure</b>	<b>4,600</b>	<b>25,000</b>	<b>25,000</b>	<b>40,000</b>	<b>18,670</b>			
	<b>Operating Revenue</b>								
2203	Grant Income - Other	0	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(4,600)	(18,000)	(18,000)	(18,000)	(7,780)	(13,400)	*	** Reimbursement from trust T237
	<b>Total Operating Revenue</b>	<b>(4,600)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(7,780)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2055	Tfr from Landcare Reserve	0	0	0	(15,000)	(10,000)	0		
2080	Tfr to Landcare Reserve	83	120	120	120	126	37		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>83</b>	<b>120</b>	<b>120</b>	<b>(14,880)</b>	<b>(9,874)</b>			
	<b>Total Protection of Environment</b>	<b>83</b>	<b>7,120</b>	<b>7,120</b>	<b>7,120</b>	<b>1,016</b>			

COA	Town Planning and Regional Development	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	0		
0162	Provision for LSL	0	0	0	0	1,518	0		
1992	Planning Consultancy Expenses	24,912	30,000	30,000	30,000	13,165	5,088		
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	119,321	118,969	118,969	118,969	117,136	(352)		
2122	Superannuation - Council Maximum of 3%	3,528	3,569	3,569	3,569	3,471	41		
2132	Superannuation - SGC 9.50%	11,172	11,302	11,302	11,302	10,992	130		
2162	Accrued Annual Leave - Planning	0	0	0	0	6,483	0		
2182	Other Employee Expenses	1,268	4,950	4,950	4,950	1,381	3,682		
2202	Town Planners Expenses	882	2,000	2,000	2,000	756	1,118		
2222	Motor Vehicle Expenses	6,453	4,300	4,300	4,300	4,128	(2,153)		
2232	Legal Expenses - Town Planners	8,877	15,000	15,000	15,000	17,063	6,123		
2242	Engineering Expenses	13,655	15,000	15,000	15,000	9,767	1,345		
2252	Advertising Expenses	664	2,000	2,000	2,000	1,711	1,336		
3012	Admin Allocation Expenses	40,811	46,500	46,500	46,500	43,921	5,688		
7052	Surveying & Land Expenses	20,085	40,000	40,000	40,000	16,826	19,915	*	Budget Expenditure not required
7072	Planning Projects - Expenses	9,000	10,000	10,000	10,000	35,669	1,000		
	<b>Total Operating Expenditure</b>	<b>262,694</b>	<b>306,136</b>	<b>306,136</b>	<b>306,136</b>	<b>286,531</b>			
	<b>Operating Revenue</b>								
2233	Town Planning Fees Income - GST Free	(12,770)	(22,000)	(22,000)	(22,000)	(33,068)	(9,230)		
2243	Outsourced Planning Fees - Other LGs	(16,541)	(16,000)	(16,000)	(16,000)	(23,412)	541		
2263	Town Planning Fees Income - GST inc	(7,315)	0	0	0	0	7,315		
3603	Heritage Income	0	0	0	0	(23)	0		
	<b>Total Operating Revenue</b>	<b>(36,625)</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(56,503)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2254	Tfr from Unspent Grant Reserve	0	0	0	0	(52,414)	0		
2264	Land Development	11,113	15,400	15,400	15,400	1	4,287		Lot 90 White Peak purchase - Minute Reference 04/17-28
2284	Furniture & Equipment - Capital Expenses	0	0	0	0	6,601	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	317	360	360	360	432	43		
4810	Tfr from Land Development Reserve	(11,113)	(15,400)	(15,400)	(15,400)	0	(4,287)		Lot 90 White Peak purchase - Minute Reference 04/17-28
4820	Tfr to Legal Reserve	210	240	240	240	273	30		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>527</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>(45,107)</b>			
	<b>Total Town Planning and Regional Development</b>	<b>226,596</b>	<b>268,736</b>	<b>268,736</b>	<b>268,736</b>	<b>184,922</b>			

COA	Other Community Amenities	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
3102	Cemetery Expenses	6,649	29,902	29,902	34,902	9,821	23,253	*	Employee costs not expensed - refer COA 3113 Nil revenue  Community Hub Project; Fixed Wireless Internet Project not progressed
3132	Community Development Expenses	8,665	45,500	45,500	24,500	11,542	36,835	*	
3162	Administration Allocated	61,217	69,750	69,750	69,750	65,881	8,533		
3212	Other Community Amenities Depreciation	5,711	5,736	5,736	5,736	5,736	25		
3222	Community Growth Fund	14,658	15,000	15,000	30,000	23,332	342		
3232	Community Development Officer Expense	31,118	39,204	39,204	39,204	0	8,086		
	<b>Total Operating Expenditure</b>	<b>128,018</b>	<b>205,092</b>	<b>205,092</b>	<b>204,092</b>	<b>116,312</b>	<b>77,074</b>		
	<b>Operating Revenue</b>								
3093	Cemetery Income (no GST applicable)	(163)	0	0	0	0	163		
3113	Cemetery Income (GST Applies)	(720)	(3,760)	(3,760)	(3,760)	(1,729)	(3,040)		
3613	Reimbursements & Contributions	0	0	0	0	(5,000)	0		
3633	Grant - Community Development	(1,000)	(1,000)	(1,000)	0	(3,637)	0		
	<b>Total Operating Revenue</b>	<b>(1,883)</b>	<b>(4,760)</b>	<b>(4,760)</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	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	(2,147)	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	0	7,600	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,453</b>			
	<b>Total Other Community Amenities</b>	<b>126,135</b>	<b>200,332</b>	<b>200,332</b>	<b>200,332</b>	<b>111,399</b>			
	<b>Total Community Amenities</b>	<b>402,024</b>	<b>557,462</b>	<b>557,462</b>	<b>562,695</b>	<b>372,951</b>			

COA	Public Halls and Civic Centres	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
2602	Public Halls Depreciation	78,094	78,095	78,095	57,054	57,147	1		
2722	Public Halls & Showgrounds Expense	54,711	62,322	62,322	62,322	45,619	7,610		
2732	Nabawa Community Centre Expenses	40,921	45,253	45,253	45,253	38,712	4,332		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,948	1,720	1,720	1,720	2,483	(228)		
3202	Public Halls Admin Allocation	30,608	34,875	34,875	34,875	21,960	4,266		
	<b>Total Operating Expenditure</b>	<b>206,282</b>	<b>222,264</b>	<b>222,264</b>	<b>201,223</b>	<b>165,922</b>			
	<b>Operating Revenue</b>								
2453	Showground/Halls Income Received	(8,676)	(11,031)	(11,031)	(11,031)	(7,601)	(2,355)		
2683	Contributions & Reimbursements	0	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	(47,727)	0		
	<b>Total Operating Revenue</b>	<b>(8,676)</b>	<b>(11,031)</b>	<b>(11,031)</b>	<b>(11,031)</b>	<b>(55,328)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
2644	Capital Exp. - Land & Buildings	10,000	35,355	35,355	35,355	57,619	25,355	*	Upgrade gravel to 2 Coat Bitument Seal relisted in 2018/2019 budget
4925	Principal Repayment - Loan 89	8,427	8,427	8,427	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>18,427</b>	<b>43,782</b>	<b>43,782</b>	<b>43,782</b>	<b>65,559</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>216,033</b>	<b>255,015</b>	<b>255,015</b>	<b>233,974</b>	<b>176,154</b>			



COA	Swimming Areas and Beaches	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3302	<b>Operating Expenditure</b>								
3412	Swimming Areas Admin Allocations	20,406	23,250	23,250	23,250	21,960	2,844		
3412	Coronation Beach Expenses	44,851	61,782	61,782	74,282	42,243	16,931	*	BBQ and Shade Strucure relisted in 2018/2019 Budget
7082	Beaches Depreciation	9,737	9,738	9,738	5,432	5,432	0		
	<b>Total Operating Expenditure</b>	<b>74,994</b>	<b>94,770</b>	<b>94,770</b>	<b>102,964</b>	<b>69,635</b>			
	<b>Operating Revenue</b>								
3443	Coronation Beach Camping Fees	(79,992)	(68,000)	(68,000)	(68,000)	(77,355)	11,992	*	Additional revenue
3453	Grant and Other Income	(500)	0	0	0	0	500		
	<b>Total Operating Revenue</b>	<b>(80,492)</b>	<b>(68,000)</b>	<b>(68,000)</b>	<b>(68,000)</b>	<b>(77,355)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
7164	Land and Buildings	0	0	0	0	0	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(5,498)</b>	<b>26,770</b>	<b>26,770</b>	<b>34,964</b>	<b>(7,721)</b>			
COA	Other Recreation and Sport	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	0	19,800	0		
1532	Loan 98 Interest Expense	5,987	5,031	5,031	5,031	1,940	(956)		
1482	Sporting Clubs Expenses	67,208	65,463	65,463	65,463	82,013	(1,745)		
2642	Parks, Gardens Expense	72,836	115,313	115,313	190,791	66,392	42,477	*	Internal Plant Depn auto allocated across other jobs - not timesheet allocated
2702	Sports Pavilion & Basketball Stadium (Nabawa Rec)	18,892	22,217	22,217	22,217	29,303	3,326		
2712	Tennis Clubs Expenses	5,528	34,808	34,808	52,858	3,149	29,280	*	Budget includes Nabawa Tennis Club refencing project where actual costs expensed to Cap Ex COA GL 2834
2752	Nabawa - Sport Complex Expense	0	0	0	0	0	0		
2772	Minor Gardening Equipment.	873	5,500	5,500	5,500	3,157	4,627		
2812	Golf Courses	1,537	1,537	1,537	1,537	1,537	(0)		
3442	Rec & Sport Admin Allocations	37,260	46,500	46,500	46,500	10,980	9,240		
7022	Parks & Gardens Depreciation	40,949	31,556	31,556	23,263	24,217	(9,393)		
7092	Other Rec & Sports Depreciation	75,729	84,771	84,771	63,226	63,328	9,042		
	<b>Total Operating Expenditure</b>	<b>326,810</b>	<b>412,696</b>	<b>412,696</b>	<b>476,386</b>	<b>305,815</b>			

COA	Other Recreation and Sport	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>								
2743	Sports Club Hire Income	(4,804)	(3,394)	(3,394)	(3,394)	(3,328)	1,410		
2803	Grants & Other Income Received	(300,740)	(247,291)	(247,291)	(244,657)	(166,206)	53,449	*	
3444	Fig Tree Camping Fees	(4,019)	(4,000)	(4,000)	(4,000)	(5,012)	19		
	<b>Total Operating Revenue</b>	<b>(309,562)</b>	<b>(254,685)</b>	<b>(254,685)</b>	<b>(252,051)</b>	<b>(174,546)</b>			
	<b>Operating Expenditure</b>								
7292	Loss on Sale Assets.	7,770	0	0	0	0	(7,770)		
	<b>Total Operating Expenditure</b>	<b>7,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
1304	Capital Expenditure Plant & Equip	0	0	0	0	0	0		
1315	Tfr From Building Reserve	(132,200)	(132,200)	(132,200)	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	716,990	659,491	659,491	644,491	205,284	(57,499)	*	
2864	Tfr To Unspent Grant (Restricted Cash) Reserve	10,922	0	0	0	0	(10,922)	*	
2824	Principal Repayment - Loan 98	37,930	37,930	37,930	37,930	0	0		
7275	Loan Funds Rec'd	0	0	0	0	(200,000)	0		
7471	T/f From Unspent Grants/loans Res.	(7,602)	(7,600)	(7,600)	(7,600)	0	2		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>626,039</b>	<b>557,621</b>	<b>557,621</b>	<b>542,621</b>	<b>5,284</b>			
	<b>Total Other Recreation and Sport</b>	<b>651,057</b>	<b>715,632</b>	<b>715,632</b>	<b>766,956</b>	<b>136,553</b>			

COA	Library	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
2902	Library Expense	3,475	9,333	9,333	9,333	6,918	5,858		
2912	Honorarium Yuna Librarian	1,000	1,000	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	20,406	23,250	23,250	23,250	54,901	2,844		
6922	Libraries Depreciation	56	56	56	56	56	0		
	<b>Total Operating Expenditure</b>	<b>24,936</b>	<b>33,639</b>	<b>33,639</b>	<b>33,639</b>	<b>62,875</b>			
COA	Other Culture	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
3626	Museum & Road Board Expense	11,412	10,607	10,607	10,607	7,355	(805)		
3652	Other Culture Depreciation	21,973	21,761	21,761	21,761	19,904	(212)		
	<b>Total Operating Expenditure</b>	<b>33,384</b>	<b>32,368</b>	<b>32,368</b>	<b>32,368</b>	<b>27,259</b>			
	<b>Operating Revenue</b>								
3445	Grant Funding Received	0	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	0	(42)	0		
	<b>Total Operating Revenue</b>	<b>0</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	0		
3635	Building Reserve - Transfer from	0	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>33,384</b>	<b>32,368</b>	<b>32,368</b>	<b>32,368</b>	<b>27,217</b>			
<b>Total Recreation and Culture</b>		<b>919,913</b>	<b>1,063,423</b>	<b>1,063,423</b>	<b>1,101,901</b>	<b>395,077</b>			

COA	Road Constuction	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3702	<b>Operating Expenditure</b> Road Construction - Admin Allocation	51,014	58,125	58,125	58,125	0	7,110		All Regional Road Group funded jobs claimed and completed 30.06.2018
3173	<b>Operating Revenue</b> MW Regional Road Funding	(878,667)	(878,667)	(878,667)	(875,667)	(1,105,185)	0		
3193	R2R (Construction) Income	(240,000)	(240,000)	(240,000)	(240,000)	(734,746)	0		
	<b>Total Operating Revenue</b>	<b>(1,118,667)</b>	<b>(1,118,667)</b>	<b>(1,118,667)</b>	<b>(1,115,667)</b>	<b>(1,839,931)</b>			

COA	Road Constuction	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3114	<b>Capital Expenditure / Reserve Transfers</b> Capital Roadworks Program - Including Grant Funded	1,613,149	1,435,932	1,435,932	1,435,932	2,235,972	(177,218)	*	<p>Completed Dartmoor Road Upgrade from gravel to 7.0m wide seal; Valentine Rd Upgrade from gravel to 7.2m wide seal; C16 East Nabawa Rd Upgrade from gravel to 7.0m wide seal &amp; Wheeldon Hosking Intersection Works.</p> <p><b>Material and Contractors savings \$54k</b></p> <p><b>Balance of variation over budget estimates is employee and non cash internal costs</b></p>
3165	Transfer from Unspent Grant Reserve	0	0	0	0	(80,302)	0		
3170	Tfr to Unspent Grants Reserve	0	0	0	0	676	(0)		
3184	Council Funded Roadworks Expenditure	0	0	0	0	297,047	0		
4840	Tfr to Roadworks Reserve	535	0	0	0	100,025	(535)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>1,613,685</b>	<b>1,435,932</b>	<b>1,435,932</b>	<b>1,435,932</b>	<b>2,553,419</b>			
	<b>Total Road Construction</b>	<b>546,032</b>	<b>375,390</b>	<b>375,390</b>	<b>378,390</b>	<b>713,488</b>			

COA	Road Maintenance	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
3372	Road Maintenance Expense	1,702,769	2,244,547	2,244,547	2,244,547	1,166,063	541,778	*	Completed Renewal Jobs: Chapman Valley Rd Shoulder Reconstruction & Minor Surface Corrections and reseal; Hickety Rd; Murphy Norris & Nabawa Yetna Deferred - East Bowes - relisted for 2018/2019 <b>Variation to budget includes:</b> \$340k Internal costs East Bowes Rd (\$52k materials & contractors); Durawah Rd not commenced (\$84 materials & contractors); <b>Savings \$31k materials &amp; contractors Chapman Valley Rd</b>
3502	Depot Maintenance	47,087	61,315	61,315	61,315	59,626	14,228	*	Non cash item - internal cost only
3512	Street Lighting Expense	9,446	9,635	9,635	9,635	9,167	189		
3522	Depreciation	60,904	19,164	19,164	18,091	18,150	(41,740)	*	Non cash item - internal cost only
3532	Street Trees	9,477	10,000	10,000	10,000	5,103	524		
3542	License & Subscriptions	9,206	10,262	10,262	10,262	8,948	1,056		
3562	Road Sign Expense	9,752	10,000	10,000	10,000	2,736	248		
3592	Works Tools (Not Capitalised)	0	0	0	0	13,154	0		
3802	Road Maintenance Admin Allocation	81,623	92,999	92,999	92,999	0	11,377	*	Non cash item - internal cost only
3822	Bore Maintenance	4,025	10,115	10,115	10,115	5,818	6,090		
3832	Crossover expenses to ratepayers	0	5,000	5,000	5,000	0	5,000		
6912	Roads Depreciation	1,335,070	1,335,070	1,335,070	1,293,073	1,293,073	(0)		
	<b>Total Operating Expenditure</b>	<b>3,269,359</b>	<b>3,808,108</b>	<b>3,808,108</b>	<b>3,765,038</b>	<b>2,581,839</b>			

COA	Road Maintenance	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>								
3143	MRWA Direct Grant.	(68,366)	(68,366)	(68,366)	(118,710)	(116,501)	0		
3153	Other Grant Income	(286,333)	(286,333)	(286,333)	(286,333)	0	0		
3393	Hudson Resources - Dartmoor Road	(20,895)	(20,896)	(20,896)	(40,407)	(49,411)	(1)		
	<b>Total Operating Revenue</b>	<b>(375,594)</b>	<b>(375,595)</b>	<b>(375,595)</b>	<b>(445,450)</b>	<b>(165,912)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	(675)	0		
3205	Tfr from Roadworks Reserve	0	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>(675)</b>			
	<b>Total Road Maintenance</b>	<b>2,893,765</b>	<b>3,432,513</b>	<b>3,432,513</b>	<b>3,319,588</b>	<b>2,415,252</b>			

COA	Road Plant Purchases	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
3586	Loan 97 - Interest Expense	1,498	1,284	1,284	1,284	2,077	(214)		
3642	Loss on Sale Assets.	9,833	2,117	2,117	2,117	14,693	(7,716)		
3912	Loan 96 - Interest Expense	2,110	2,079	2,079	2,079	3,437	(32)		
	<b>Total Operating Expenditure</b>	<b>13,441</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>20,208</b>			
	<b>Operating Revenue</b>								
3543	Profit on Sale of Assets	(77,062)	(68,131)	(68,131)	(68,131)	(7,596)	8,931		
3575	Proceeds from Sale of Plant & Equip	(104,818)	(115,000)	(115,000)	(115,000)	(68,318)	(10,182)	*	** Proceeds less than anticipated - see offset COA GL 3554 below
	<b>Total Operating Revenue</b>	<b>(181,880)</b>	<b>(183,131)</b>	<b>(183,131)</b>	<b>(183,131)</b>	<b>(75,914)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
3554	Plant & Equipment Purchases	629,350	665,000	665,000	630,000	612,880	35,650	*	** Plant replacement completed below budget
3584	Tools & Other Equipment.	9,068	10,000	10,000	10,000	10,909	932		
3914	Principal Repayments - Loan 96	31,389	31,389	31,389	31,389	30,259	0		
3587	Principal Repayments-Loan 97	18,237	18,237	18,237	18,237	17,791	0		
6225	Realisation on Disposal of Assets	104,818	115,000	115,000	115,000	68,318	10,182	*	Non Cash item refer COA GL 3575
4781	Transfer to Plant/Light Vehicle Reserve	211,500	211,500	211,500	120,000	287,344	0		
3561	Tfr from Plant/Light Vehicle Reserve	(366,920)	(366,920)	(366,920)	(366,920)	(183,989)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>637,442</b>	<b>684,206</b>	<b>684,206</b>	<b>557,706</b>	<b>843,513</b>			
	<b>Total Road Plant Purchases</b>	<b>469,004</b>	<b>506,555</b>	<b>506,555</b>	<b>380,055</b>	<b>787,807</b>			

COA	Traffic Control	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
4102	<b>Operating Expenditure</b>								
	Traffic Admin Allocation	51,014	58,125	58,125	58,125	32,941	7,111		
6502	Vehicle Examination Expense	0	0	0	0	8,701	0		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	509	3,500	3,500	3,500	2,530	2,991		
	<b>Total Operating Expenditure</b>	<b>51,523</b>	<b>61,625</b>	<b>61,625</b>	<b>61,625</b>	<b>44,172</b>			
	<b>Operating Revenue</b>								
7513	Licensing Commission Income	(3,997)	(5,000)	(5,000)	(5,000)	(5,140)	(1,003)		
7523	Vehicle Examination Fees Received	0	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	0	(865)	0		
	<b>Total Operating Revenue</b>	<b>(3,997)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(9,777)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
7574	Capital Exp. - Tools & Equip.	0	0	0	0	23,615	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	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>23,615</b>			
	<b>Total Traffic Control</b>	<b>47,527</b>	<b>56,625</b>	<b>56,625</b>	<b>56,625</b>	<b>58,010</b>			
	<b>Total Transport</b>	<b>3,956,328</b>	<b>4,371,082</b>	<b>4,371,082</b>	<b>4,134,657</b>	<b>3,974,557</b>			



COA	Rural Services	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
4462	<b>Operating Expenditure</b>								
	Rural Services Admin Allocation	13,162	12,561	12,561	12,561	12,854	(602)		
6722	Noxious Weeds & Pest Expense	8,509	12,755	12,755	7,755	3,164	4,246		
	<b>Total Operating Expenditure</b>	<b>21,671</b>	<b>25,316</b>	<b>25,316</b>	<b>20,316</b>	<b>16,017</b>			
4404	<b>Capital Expenditure / Reserve Transfers</b>								
	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>21,671</b>	<b>25,316</b>	<b>25,316</b>	<b>20,316</b>	<b>16,017</b>			

COA	Tourism and Area Promotion	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3952	<b>Operating Expenditure</b>								
	Tourism Signage Expense	5,000	5,000	5,000	5,000	0	0		
3982	Tourism Expense	2,688	5,000	5,000	5,000	3,085	2,312		
4282	Promotional Expense	398	1,500	1,500	1,500	1,200	1,102		
	<b>Total Operating Expenditure</b>	<b>8,086</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>4,285</b>			
3973	<b>Operating Revenue</b>								
	Contr. & Reim. (Tourism).	0	0	0	0	(1,364)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,364)</b>			
	<b>Total Tourism and Area Promotion</b>	<b>8,086</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>2,921</b>			

COA	Building Control	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
4132	Building Surveyor Expenses	119,925	125,165	125,165	125,165	112,324	5,240		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	76,623	92,999	92,999	92,999	98,822	16,377	*	Non cash item (Internal allocation only)- admin expenses lower than estimated budget estimates
	<b>Total Operating Expenditure</b>	<b>196,547</b>	<b>218,164</b>	<b>218,164</b>	<b>218,164</b>	<b>211,146</b>			
	<b>Operating Revenue</b>								
4153	Building Licenses Income	(11,192)	(15,000)	(15,000)	(15,000)	(24,541)	(3,808)		
4173	CTF Commissions Received	(233)	(450)	(450)	(450)	(258)	(218)		
4213	Building Commissions Received	(217)	(450)	(450)	(450)	(291)	(233)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(11,641)</b>	<b>(15,900)</b>	<b>(15,900)</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	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>184,907</b>	<b>202,264</b>	<b>202,264</b>	<b>202,264</b>	<b>186,056</b>			

COA	Other Economic Services	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original 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	250	114	250		
4222	Administration Allocation	35,811	46,500	46,500	46,500	109,803	10,689	*	Internal Allocations only
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	140	200	200	200	85	60		
4272	Other Expenditure	9,244	9,591	9,591	9,591	9,091	347		
	<b>Total Operating Expenditure</b>	<b>47,716</b>	<b>61,541</b>	<b>61,541</b>	<b>61,541</b>	<b>124,093</b>			
	<b>Operating Revenue</b>								
4223	Commission Received Australia Post	(8,001)	(6,000)	(6,000)	(6,000)	(9,894)	2,001		
4243	Annual Post Office Box Fee	(3,038)	(2,800)	(2,800)	(2,800)	(2,714)	238		
4253	Postage Stamp Income	(140)	(100)	(100)	(100)	(99)	40		
4263	Income Received	0	0	0	0	0	0		
4333	Photocopying Income	(57)	(80)	(80)	(80)	(102)	(23)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	<b>Total Operating Revenue</b>	<b>(11,686)</b>	<b>(9,430)</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	75	120	120	120	97	45		
	<b>Total Other Economic Services</b>	<b>36,104</b>	<b>52,231</b>	<b>52,231</b>	<b>52,231</b>	<b>110,932</b>			
	<b>Total Economic Services</b>	<b>250,768</b>	<b>291,311</b>	<b>291,311</b>	<b>286,311</b>	<b>315,926</b>			

		30-Jun-18	30-Jun-18	2017/2018	2017/2018	30-Jun-17			
COA	Plant Depreciation	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
5012	Operating Expenditure								Non cash item - asset register processing
	Plant Depreciation	538,788	607,344	607,344	607,344	579,271	68,556	*	
6890	Depn Posted to Jobs	(536,972)	(531,866)	(531,866)	(531,866)	(579,272)	5,106		
	Total Plant Depreciation	1,816	75,478	75,478	75,478	(0)			
		30-Jun-18	30-Jun-18	2017/2018	2017/2018	30-Jun-17			
COA	Private Works	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
7302	Operating Expenditure								Budget estimation of works greater than actual requirement - refer below for offset revenue
	Private Works Expense	4,375	19,000	19,000	19,000	11,769	14,625	*	
	Operating Income								
7333	Private Works Income	(8,395)	(20,000)	(20,000)	(20,000)	(19,001)	(11,605)	*	
	Total Private Works	(4,020)	(1,000)	(1,000)	(1,000)	(7,232)			

COA	Public Works Overheads	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0342	Provision for LSL	0	0	0	0	16,624	0		
4312	Superannuation - Max 3% Works Staff	9,177	11,252	11,252	11,252	9,585	2,075		
4322	Superannuation Guarantee - Works Manager	10,818	9,743	9,743	9,743	9,571	(1,075)		
4332	Superannuation Guarantee - Works Staff	66,322	65,577	65,577	65,577	67,451	(745)		
4342	Salary Works Manager	97,632	101,307	101,307	101,307	76,714	3,675		
4352	Superannuation Max 3% - Works Manager	3,416	3,077	3,077	3,077	3,000	(339)		
4372	Public Works Sundry Expense	30,636	33,181	33,181	33,181	23,010	2,545		
4382	Works Manager - Expenses	3,468	3,150	3,150	3,150	3,266	(318)		
4392	External Engineering Services	9,785	15,000	15,000	15,000	8,510	5,215		
4402	Sick Leave	20,321	27,908	27,908	27,908	25,265	7,587		
4412	Annual Leave	65,142	82,332	82,332	82,332	81,138	17,190	*	Full budget accrued leave not expensed
4432	Public Holiday Pay	37,686	36,081	36,081	36,081	37,529	(1,605)		
4422	Works LSL Expense	40,079	42,035	42,035	42,035	16,649	1,956		
4442	Occupational Health & Safety Expense	6,702	10,000	10,000	10,000	4,367	3,298		
4452	Protective Uniform/ Minor Workwear	9,247	14,200	14,200	14,200	12,644	4,953		
4582	Accrued Leave Works Crew	0	0	0	0	(14,608)	0		
4602	Training Expense	1,978	18,000	18,000	18,000	16,373	16,022	*	TAFE training not utilised relisted 2018/2019 Budget
4652	Works Staff - Allowances	24,980	23,400	23,400	23,400	56,314	(1,580)		
5202	Public Works Overheads - Admin Allocation	115,579	116,249	116,249	116,249	274,507	670		
6782	Workers Compensation Insurance	20,209	19,476	19,476	19,476	19,813	(733)		
7422	Less PWO Allocated to W & S	(574,143)	(574,935)	(574,935)	(574,935)	(718,997)	(792)		
	<b>Total Operating Expenditure</b>	<b>(965)</b>	<b>57,034</b>	<b>57,034</b>	<b>57,034</b>	<b>28,725</b>			
0%	<b>Operating Revenue</b>								
0333	Contrib. & Reimb. (PWO).	(11,020)	(25,620)	(25,620)	(25,620)	(14,540)	(14,600)	*	Reimbursement Shire of Carnarvon & Three Springs LSL
	<b>Capital Expenditure / Reserve Transfers</b>								
7631	T/f From Leav Reserve-pwo	0	(31,414)	(31,414)	(31,414)	0	(31,414)	*	Backfill not req'd therefore did not transfer from the Leave Reserve
	<b>Total Public Works Overheads</b>	<b>(11,985)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,185</b>			

COA	Plant Operation Costs	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
4472	In House Repairs & Maintenance	67,104	104,733	104,733	104,733	116,110	37,629	*	Now undertaken by external contractor see COA GL 4492
4482	Tyre Purchase Expense	20,702	40,000	40,000	40,000	28,132	19,298	*	Full budget expense not required
4492	Parts & Outside Repairs Expense	310,585	300,000	300,000	300,000	275,200	(10,585)	*	See offset above in COA's
4502	Plant Licences Expense	51,120	52,000	52,000	52,000	8,355	880		
4532	Tools & Consumables	17,082	17,000	17,000	17,000	16,873	(82)		
4542	Fuel, Oil & Grease	234,425	268,000	268,000	268,000	230,796	33,575	*	Full budget expense not required
4552	Cutting Edges & Tips	4,937	8,500	8,500	8,500	8,102	3,563		
5112	Plant Operator - Admin Allocation	51,014	58,125	58,125	58,125	10,980	7,111		
6772	Plant Insurance Expense	29,516	33,166	33,166	33,166	21,494	3,650		
4512	Less POC Allocated to W & S	(685,632)	(796,524)	(796,524)	(796,524)	(675,546)	(110,892)	*	Non cash item - Total POC allocated across sub program to Nil
	<b>Total Operating Expenditure</b>	<b>100,853</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>40,498</b>			
	<b>Operating Revenue</b>								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(49,344)	(45,000)	(45,000)	(45,000)	(53,336)	4,344		
4983	Income Received	(39,572)	(40,000)	(40,000)	(40,000)	0	(428)		Dept of Transport Refund for Concession Reinstated
	<b>Total Operating Revenue</b>	<b>(88,916)</b>	<b>(85,000)</b>	<b>(85,000)</b>	<b>(85,000)</b>	<b>(53,336)</b>			
	<b>Total Plant Operation Costs</b>	<b>11,936</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(12,838)</b>			

-15%

COA	Salaries and Wages	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
4362	<b>Operating Expenditure</b>	0	0	0	0	0	0		
4570	Unallocated Wages	857,678	889,394	889,394	889,394	828,316	31,717	*	
4580	Salary & Wages Expense - Inside Staff	978,672	1,054,279	1,054,279	1,054,279	962,062	75,606	*	
4600	Salary & Wages Expense - Outside Staff	(1,835,545)	(1,943,673)	(1,943,673)	(1,943,673)	(1,797,101)	(108,128)	*	
4592	Less Salary & Wages Allocated	1,042	0	0	0	1,775	(1,042)		
4692	Workers Compensation Paid	0	0	0	0	10,083	0		
	Paid Parental Leave Scheme								
	<b>Total Operating Expenditure</b>	<b>1,847</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>5,135</b>			
	<b>Operating Revenue</b>								
4613	Salaries & Wages Reimbursement Received	(3,578)	0	0	0	(444)	3,578		
4623	Paid Parental Leave Scheme Income	0	0	0	0	(9,416)	0		
	<b>Total Operating Revenue</b>	<b>(3,578)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,861)</b>			
	<b>Total Salaries and Wages</b>	<b>(1,731)</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>(4,726)</b>			
COA	Unclassified	30-Jun-18 YTD Actual	30-Jun-18 Amended YTD Budget	2017/2018 Amended Full Year Budget	2017/2018 Original Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
4722	<b>Operating Expenditure</b>	0	0	0	0	(18)	0		
5022	Land Expenses Green Drive	33,289	360	360	360	32,471	(32,929)	*	
	Overpayments/Recoverables - Expenditure								
	<b>Total Operating Expenditure</b>	<b>33,289</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>32,453</b>			
	<b>Operating Revenue</b>								
5023	Overpayments/Recoverables - Income	(33,289)	(360)	(360)	(360)	(32,971)	32,929	*	
3813	Profit on Revaluation	0	0	0	0	(56,112)	0		
	<b>Total Operating Revenue</b>	<b>(33,289)</b>	<b>(360)</b>	<b>(360)</b>	<b>(360)</b>	<b>(89,083)</b>			
	<b>Total Unclassified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(56,630)</b>			
	<b>Total Other Property and Services</b>	<b>(3,983)</b>	<b>74,479</b>	<b>74,478</b>	<b>74,478</b>	<b>(67,241)</b>			

## List of Accounts Paid - June18

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4973	25/06/2018	Petty Cash	-308.85
DD16075.1	13/06/2018	LGSP	-7,080.87
DD16075.2	12/06/2018	Australian Super	-1,243.92
DD16075.3	13/06/2018	Wealth Personal Superannuation and Pension Fund	-449.86
DD16075.4	13/06/2018	Hostplus Superannuation	-135.55
DD16075.5	12/06/2018	Rest Superannuation	-100.28
DD16075.6	13/06/2018	BT Business Super	-223.03
DD16075.7	12/06/2018	Prime Super	-207.29
DD16087.1	27/06/2018	LGSP	-7,165.13
DD16087.2	26/06/2018	Australian Super	-1,241.63
DD16087.3	27/06/2018	Wealth Personal Superannuation and Pension Fund	-449.86
DD16087.4	27/06/2018	Hostplus Superannuation	-138.43
DD16087.5	26/06/2018	Rest Superannuation	-105.30
DD16087.6	27/06/2018	BT Business Super	-223.03
DD16087.7	26/06/2018	Prime Super	-207.29
EFT21939	07/06/2018	Synergy	-8,427.95
EFT21940	07/06/2018	Water Corporation	-5,018.58
EFT21941	07/06/2018	Advanced Spatial Technologies Pty Ltd	-706.75
EFT21942	07/06/2018	Comms Tech Services	-385.00
EFT21943	07/06/2018	Five Star Business Equipment And Communications	-536.36
EFT21944	07/06/2018	Lenane Holdings Pty Ltd	-1,414.71
EFT21945	07/06/2018	Midwest Fire Protection Service- Deltazone	-139.67
EFT21946	07/06/2018	Mooreview Plants & Trees	-141.30
EFT21947	07/06/2018	Pest A Kill WA	-242.00
EFT21948	07/06/2018	Ps Chester & Son	-87,502.76
EFT21949	07/06/2018	Redi Hire Solutions	-120.00
EFT21950	07/06/2018	Southside Mechanical Services	-75.50
EFT21951	07/06/2018	Thurkles Dozing	-20,086.00
EFT21957	14/06/2018	Synergy	-893.05
EFT21958	14/06/2018	Alicia Pawelski	-500.00
EFT21959	14/06/2018	Aussie Natural Spring Water	-74.50
EFT21960	14/06/2018	Australia Post	-165.77
EFT21961	14/06/2018	Bolts R Us	-46.67
EFT21962	14/06/2018	Department Of Fire And Emergency Services	-6,667.50
EFT21963	14/06/2018	GPC Earthmoving	-695.75
EFT21964	14/06/2018	Geraldton Plumbing Services	-817.00
EFT21965	14/06/2018	Geraldton Sheetmetal And Roofing	-151.80
EFT21966	14/06/2018	Geraldton Sign Makers	-181.80
EFT21967	14/06/2018	Hersey	-379.50
EFT21968	14/06/2018	Magor Swartz Pty Ltd	-1,980.00
EFT21969	14/06/2018	Midwest Bounce & Fun	-260.00
EFT21970	14/06/2018	Midwest Financial	-880.00
EFT21971	14/06/2018	Miralec	-990.00
EFT21972	14/06/2018	Monsignor Hawes Heritage Incorporated	-200.00
EFT21973	14/06/2018	Mooreview Plants & Trees	-150.00
EFT21974	14/06/2018	Option Refrigeration & Air Conditioning	-5,212.00
EFT21975	14/06/2018	Queens Supa IGA Supermarket	-687.70



### List of Accounts Paid - June18

Chq/EFT	Date	Name	Amount
EFT21976	14/06/2018	Refuel Australia	-34,848.41
EFT21977	14/06/2018	Shire of Chapman Valley	-40.00
EFT21978	14/06/2018	TeletracNavman Australia	-769.45
EFT21979	14/06/2018	Western Resource Recovery Pty Ltd	-700.00
EFT21980	25/06/2018	AJ & BF Mobile Mechanical Services	-860.00
EFT21981	25/06/2018	BPH (WA) Pty Ltd	-11,896.50
EFT21982	25/06/2018	Batavia Coast Blinds & Shade Sails	-677.60
EFT21983	25/06/2018	Catwest	-4,462.04
EFT21984	25/06/2018	Gail & Brendan Francis Bunter	-250.00
EFT21985	25/06/2018	Geraldton Mower & Repair Specialists	-3,735.80
EFT21986	25/06/2018	Geraldton Plumbing Services	-150.00
EFT21987	25/06/2018	Geraldton Tyrepower	-1,591.00
EFT21988	25/06/2018	Great Northern Rural Services	-3,622.27
EFT21989	25/06/2018	Incite Security	-4,500.00
EFT21990	25/06/2018	Keith Gregory Bobcat Hire	-11,737.00
EFT21991	25/06/2018	Keralba & Associates Pty Ltd	-1,540.00
EFT21992	25/06/2018	Landgate	-247.90
EFT21993	25/06/2018	Lavender Valley Farm	-180.00
EFT21994	25/06/2018	Local Community Insurance Services	-1,168.75
EFT21995	25/06/2018	Master Page Publication Design	-50.00
EFT21996	25/06/2018	Moore Stephens	-10,421.22
EFT21997	25/06/2018	Mooreview Plants & Trees	-487.53
EFT21998	25/06/2018	Parkfalls Residents Association	-2,368.50
EFT21999	25/06/2018	Perth Central City Stay Apartments	-246.00
EFT22000	25/06/2018	Repco Auto Parts.	-56.24
EFT22001	25/06/2018	SecurityCo.	-1,005.18
EFT22002	25/06/2018	Southside Mechanical Services	-497.35
EFT22003	25/06/2018	Stewart, Moreen Sian	-80.00
EFT22004	25/06/2018	The Dog Tidy Company	-568.37
EFT22005	25/06/2018	The Grants Hub	-199.00
EFT22006	25/06/2018	Thurkles Dozing	-2,640.00
EFT22007	25/06/2018	Total Uniforms	-586.08
EFT22008	25/06/2018	Yuna P & C Association	-300.00
EFT22013	29/06/2018	City of Greater Geraldton	-2,640.00
EFT22014	29/06/2018	Telstra	-2,102.76
EFT22015	29/06/2018	Abrolhos Steel	-3,316.03
EFT22016	29/06/2018	Afgri (Waltons)	-122.33
EFT22017	29/06/2018	Anthony Steven Farrell	-9,897.97
EFT22018	29/06/2018	Assetval Pty Ltd	-7,150.00
EFT22019	29/06/2018	Atom Supplies	-3,569.23
EFT22020	29/06/2018	Barbecues Galore & Solahart Geraldton	-1,275.00
EFT22021	29/06/2018	Batavia Coast Blinds & Shade Sails	-200.00
EFT22022	29/06/2018	Batavia Metal Roofing	-627.00
EFT22023	29/06/2018	Bitutek Pty Ltd	-144,424.50
EFT22024	29/06/2018	Blackwoods	-21.22
EFT22025	29/06/2018	Boc Limited	-59.40
EFT22026	29/06/2018	Bridgestone Tyre Centre	-1,555.50
EFT22027	29/06/2018	Bunnings Group Limited	-3,803.34

### List of Accounts Paid - June18

Chq/EFT	Date	Name	Amount
EFT22028	29/06/2018	Clark Rubber Geraldton	-107.60
EFT22029	29/06/2018	Cleanpak Total Solutions	-113.82
EFT22030	29/06/2018	Coates Hire Operations Pty Ltd	-481.60
EFT22031	29/06/2018	Coopers Concrete & Roof Tiling	-638.00
EFT22032	29/06/2018	Covs Parts Pty Ltd	-598.00
EFT22033	29/06/2018	Craige's Auto Electrical & Airconditioning	-3,857.70
EFT22034	29/06/2018	D-trans	-1,439.10
EFT22035	29/06/2018	Darrell Graeme Forth	-4,939.07
EFT22037	29/06/2018	Engineering Online Australia Pty Ltd	-319.00
EFT22038	29/06/2018	Fire & Safety Service Company	-2,035.00
EFT22039	29/06/2018	Five Star Business Equipment And Communications	-588.45
EFT22040	29/06/2018	Geraldton Ag Services	-7.39
EFT22041	29/06/2018	Geraldton Lock And Key	-217.80
EFT22042	29/06/2018	Geraldton Toyota	-63.43
EFT22043	29/06/2018	Great Northern Rural Services	-640.12
EFT22044	29/06/2018	Greenfield Technical Service	-561.00
EFT22045	29/06/2018	Greenline Truck Hire	-4,996.00
EFT22046	29/06/2018	Guardian Print & Graphics	-1,134.00
EFT22047	29/06/2018	Hille, Thompson & Delfos Surveyors & Planners (htd )	-1,039.50
EFT22048	29/06/2018	Hitachi Construction Machinery Australia Pty Ltd	-3,202.47
EFT22049	29/06/2018	Hopkinson Painting	-2,871.00
EFT22050	29/06/2018	Ian Kenneth Maluish	-4,939.07
EFT22051	29/06/2018	Ivey Contracting	-297.00
EFT22052	29/06/2018	Jupps Carpets & Ceramics Pty Ltd	-2,150.00
EFT22053	29/06/2018	Kirralee Jane Warr	-6,178.80
EFT22054	29/06/2018	Landgate	-167.05
EFT22055	29/06/2018	Leading Edge Electronics	-81.85
EFT22056	29/06/2018	M & B Quality Building Products	-436.77
EFT22057	29/06/2018	MGB Diesel Contracting Pty Ltd	-1,240.05
EFT22058	29/06/2018	ML Communications	-493.80
EFT22059	29/06/2018	Magor Swartz Pty Ltd	-1,485.00
EFT22060	29/06/2018	Market Creations	-7,067.12
EFT22061	29/06/2018	Marketforce Pty Ltd	-459.93
EFT22062	29/06/2018	Midwest Chemical & Paper	-749.02
EFT22063	29/06/2018	Midwest Fire Protection Service- Deltazone	-440.00
EFT22064	29/06/2018	Miles Glass & Fly Screens Pty Ltd	-660.00
EFT22065	29/06/2018	Miralec	-1,089.00
EFT22066	29/06/2018	Mitchell & Brown	-1,917.90
EFT22067	29/06/2018	Nicole Julie Batten	-4,939.07
EFT22068	29/06/2018	Paper Plus Office National	-351.44
EFT22069	29/06/2018	Pauline Faye Forrester	-4,939.07
EFT22070	29/06/2018	Peak Consultants Pty Ltd	-797.50
EFT22071	29/06/2018	Pemco Diesel Pty Ltd	-651.15
EFT22072	29/06/2018	Peter John Humphrey	-4,939.07
EFT22073	29/06/2018	Platinum Electricians	-4,164.62
EFT22074	29/06/2018	Ps Chester & Son	-105,525.24
EFT22075	29/06/2018	Purcher International	-113.67
EFT22076	29/06/2018	RGI Signworks	-126.50

### List of Accounts Paid - June18

Chq/EFT	Date	Name	Amount
EFT22077	29/06/2018	Reece Pty Ltd	-141.07
EFT22078	29/06/2018	Renoblast	-2,354.00
EFT22079	29/06/2018	Shire of Northampton	-1,798.50
EFT22080	29/06/2018	St John Ambulance Australia (wa) Inc	-1,800.00
EFT22081	29/06/2018	Sunset IGA	-188.14
EFT22082	29/06/2018	Teakle & Lalor	-2,915.37
EFT22083	29/06/2018	TeletracNavman Australia	-769.45
EFT22084	29/06/2018	The West Australian	-199.53
EFT22085	29/06/2018	Totally Work Wear	-727.07
EFT22086	29/06/2018	Toxfree	-11,842.18
EFT22087	29/06/2018	Trevor Leonard Royce	-4,939.07
EFT22088	29/06/2018	Truckline	-1,239.46
EFT22089	29/06/2018	Valenti Lawyers	-330.00
EFT22090	29/06/2018	Western Australian Local Government Association (WALGA)	-550.00
EFT22091	29/06/2018	Western Australian Treasury Corporation	-2,536.46
EFT22092	29/06/2018	Westrac Pty Ltd	-10,977.90
EFT22093	29/06/2018	Winc. (Staples Australia Pty Limited)	-472.70
EFT22094	29/06/2018	Yuna P & C Association	-385.00
EFT22095	29/06/2018	Elgas	-184.80
EFT22096	29/06/2018	Atom Supplies	-238.37
EFT22097	29/06/2018	Echelon Australia Pty Ltd - Lgis Risk Management	-3,788.40
EFT22098	29/06/2018	Geraldton Sign Makers	-708.95
EFT22099	29/06/2018	Great Northern Rural Services	-1,835.34
EFT22100	29/06/2018	Hamersley Haulage & Earthmoving	-46,882.00
EFT22101	29/06/2018	Landgate	-412.50
EFT22102	29/06/2018	Teakle & Lalor	-5,340.68
EFT22103	29/06/2018	Universal Contracting	-4,598.00
EFT22105	29/06/2018	WA Planning & Logistics Pty Ltd	-2,790.00
			<b>-\$ 483,834.94</b>
Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
EFT21952	14/06/2018	Building and Construction Industry Training Fund	-607.31
EFT21953	14/06/2018	Department of Mines, Industry Regulation & Safety	-473.31
EFT21954	14/06/2018	Ross Edward & Alyce Maree Western	-62.00
EFT21956	14/06/2018	Shire of Chapman Valley	-18.25
EFT22009	29/06/2018	Building and Construction Industry Training Fund	-399.06
EFT22010	29/06/2018	Department of Mines, Industry Regulation & Safety	-330.65
EFT22011	29/06/2018	Rural & Remote Mental Health	-530.00
EFT22012	29/06/2018	Shire of Chapman Valley	-18.25
			<b>-\$ 2,438.83</b>

## SHIRE OF CHAPMAN VALLEY

### BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th June 2018

#### SYNERGY


Balance as per Cash at Bank Account GL 160000	5,706.51
Balance as per Cash at Bank Account GL 170000	1,286,539.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$1,292,245.96</b>

#### BANK

Business Account (Account No 000040)	16,628.02
Investment Account (Account No 305784)	586,539.45
Investment Account (Account No 502999)	700,000.00
Term Deposit	-
	<u>1,303,167.47</u>
Less Outstanding Payments	10,921.51
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<b>\$1,292,245.96</b>

Difference Check 0.00

Completed by:

  
Moreen Stewart - Senior Finance Officer

03/07/18  
Date

Reviewed by:

  
Dianne Raymond - Mgr Finance & Corporate Services

9/7/2018  
Date



053

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

28 JUN 2018

Facility Number

00018023 20000001

Payment Due Date

02 July 2018

Closing Balance

\$63.42

**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
21 May 2018	20 Jun 2018	02 Jul 2018	1,050.08	63.42	9,936.58

## 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		
1,050.08	1,050.08 -	63.42	0.00	0.00	0.00	63.42	0.00

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

28 JUN 2018

## CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,936.58

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
01 JUN	<b>Payments</b> AUTOMATIC PAYMENT	274.96-	
	<b>Sub Total:</b>	<b>274.96-</b>	
20 MAY	<b>Purchases</b> Dropbox DQ6NNZ7NFJB5 db.tt/cchelp IRL INC FX FEE AUD \$0.92 ELECTRONIC/COMMERCE/INFORMAT	31.71	GL104720 Monthly Upgrade Fee Cr Dropbox GL 104720
20 JUN	Dropbox QZCWG3P5C154 db.tt/cchelp IRL INC FX FEE AUD \$0.92 ELECTRONIC/COMMERCE/INFORMAT	31.71	
	<b>Sub Total:</b>	<b>63.42</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		
274.96	274.96 -	63.42	0.00	0.00	0.00	63.42	0.00

S000853 / M000307 / 172 / CN1VP4P1

## Corporate Card Statement

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

Cardholder Signature

Date

2/7/2018

Transactions examined and approved.

Manager/Supervisor Signature

Date

2/7/2018



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

28 JUN 2018

## CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 JUN	<b>Payments</b> AUTOMATIC PAYMENT	775.12-	
	<b>Sub Total:</b>	<b>775.12-</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		
775.12	775.12 -	0.00	0.00	0.00	0.00	0.00	0.00

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

Cardholder Signature \_\_\_\_\_ Date 02.07.2018

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_ Date 02.07.2018