

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2017

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

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Shire of Chapman Valley
Compilation Report
For the Period Ended 31 December 2017

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 3 and shows a surplus as at 31 December of \$2,912,278

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

Preparation

Prepared by: Dianne Raymond and Midwest Financial Services

Reviewed by: Maurice Battilana

Date prepared: 12th February 2018

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2017

		YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	Annual Budget				
		\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,550,928	1,550,928	1,550,928	0	0%
Revenue from operating activities						
Governance		1,200	600	7,871	7,271	1212%
General Purpose Funding - Rates	9	2,576,965	2,576,965	2,565,804	(11,161)	(0%)
General Purpose Funding - Other		451,277	236,124	250,408	14,284	6%
Law, Order and Public Safety		31,000	19,050	16,798	(2,252)	(12%)
Health		6,799	4,299	4,052	(247)	(6%)
Education and Welfare		0	0	0	0	
Housing		9,360	4,680	5,143	463	10%
Community Amenities		200,955	165,723	172,851	7,128	4%
Recreation and Culture		331,082	292,142	318,761	26,619	9%
Transport		633,581	304,785	196,012	(108,773)	(36%) ▼
Economic Services		25,330	17,386	12,613	(4,773)	(27%) ▼
Other Property and Services		130,980	79,204	94,438	15,234	19% ▲
		4,398,530	3,700,959	3,644,751		
Expenditure from operating activities						
Governance		(481,463)	(321,203)	(225,587)	95,616	30% ▲
General Purpose Funding		(118,659)	(54,422)	(46,164)	8,258	15% ▲
Law, Order and Public Safety		(199,809)	(109,702)	(144,345)	(34,643)	(32%) ▼
Health		(15,841)	(7,918)	(4,748)	3,170	40% ▲
Education and Welfare		(2,000)	(500)	0	500	100% ▲
Housing		(91,804)	(88,960)	(2,338)	86,622	97% ▲
Community Amenities		(777,930)	(380,590)	(284,603)	95,987	25% ▲
Recreation and Culture		(846,580)	(473,574)	(360,795)	112,779	24% ▲
Transport		(4,005,267)	(1,679,901)	(1,555,143)	124,758	7% ▲
Economic Services		(311,521)	(160,786)	(146,334)	14,452	9% ▲
Other Property and Services		(161,394)	(122,554)	(24,450)	98,104	80% ▲
		(7,012,268)	(3,400,110)	(2,794,506)		
Operating activities excluded from budget						
Add back Depreciation		2,220,575	1,110,294	1,159,737	49,443	4%
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	72,494	(10,547)	(13%) ▼
Amount attributable to operating activities		(376,136)	1,494,184	2,082,476		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	1,115,667	995,667	925,214	(70,453)	(7%) ▼
Proceeds from Disposal of Assets	8	184,655	69,655	89,473	19,818	28% ▲
Land and Buildings	13	(945,246)	(779,846)	(399,628)	380,218	49% ▲
Infrastructure Assets - Roads	13	(1,435,932)	(898,681)	(857,101)	41,580	5% ▲
Plant and Equipment	13	(640,000)	(488,000)	(365,732)	122,268	25% ▲
Amount attributable to investing activities		(1,720,856)	(1,101,205)	(607,773)		
Financing Activities						
Transfer from Reserves	7	834,762	147,300	7,602	(139,698)	(95%) ▼
Repayment of Debentures	10	(95,983)	(47,604)	(47,604)	(0)	(0%) ▼
Transfer to Reserves	7	(192,715)	(71,185)	(73,351)	(2,166)	(3%) ▼
Amount attributable to financing activities		546,064	28,511	(113,353)		
Closing Funding Surplus(Deficit)	3	(0)	1,972,417	2,912,278		

▲ ▼ 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 31 December 2017

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening Funding Surplus (Deficit)	3	1,550,928	1,550,928	1,550,928	0	0%	
Revenue from operating activities							
Rates	9	2,576,965	2,576,965	2,565,804	(11,161)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,239,924	831,214	796,693	(34,521)	(4%)	
Fees and Charges		342,050	256,592	255,380	(1,212)	(0%)	
Service Charges		0	0	0	0		
Interest Earnings		44,460	27,130	29,994	2,864	11%	
Other Revenue		12,000	9,058	6,714	(2,344)	(26%)	
Profit on Disposal of Assets	8	68,131	0	(9,833)			
		4,283,530	3,700,959	3,644,752			
Expenditure from operating activities							
Employee Costs		(1,966,295)	(893,742)	(791,589)	102,153	11%	▲
Materials and Contracts		(2,276,137)	(1,088,166)	(568,110)	520,056	48%	▲
Utility Charges		(54,058)	(26,607)	(15,618)	10,989	41%	▲
Depreciation on Non-Current Assets		(2,220,575)	(1,110,294)	(1,159,737)	(49,443)	(4%)	
Interest Expenses		(10,614)	(5,622)	(5,444)	178	3%	
Insurance Expenses		(161,001)	(145,298)	(150,585)	(5,287)	(4%)	
Other Expenditure		(123,430)	(47,340)	(40,763)	6,577	14%	▲
Loss on Disposal of Assets	8	(85,158)	(83,041)	(62,661)			
		(6,897,268)	(3,400,111)	(2,794,507)			
Operating activities excluded from budget							
Add back Depreciation		2,220,575	1,110,294	1,159,737	49,443	4%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	72,494	(10,547)	(13%)	▼
Amount attributable to operating activities		(376,136)	1,494,183	2,082,476			
Investing activities							
Non Operating Grants, Subsidies and Contributions	11	1,115,667	995,667	925,214	(70,453)	(7%)	
Proceeds from Disposal of Assets	8	184,655	69,655	89,473	19,818	28%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(945,246)	(779,846)	(399,628)	380,218	49%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(898,681)	(857,101)	41,580	5%	
Plant and Equipment	13	(640,000)	(488,000)	(365,732)	122,268	25%	▲
Amount attributable to investing activities		(1,720,856)	(1,101,205)	(607,773)			
Financing Activities							
Transfer from Reserves	7	834,762	147,300	7,602	(139,698)	(95%)	▼
Repayment of Debentures	10	(95,983)	(47,604)	(47,604)	(0)	(0%)	
Transfer to Reserves	7	(192,715)	(71,185)	(73,351)	(2,166)	(3%)	
Amount attributable to financing activities		546,064	28,511	(113,353)			
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Refer to Note 2 for an explanation of the reasons for the variance.

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

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 these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(z) Other

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 2: Explanation of Material Variances

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

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

Reporting by Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance above 10%
Operating Revenues	\$	%			
Governance	7,271	1212%		Permanent	LGIS insurance policy credit
Housing	463	10%			
Community Amenities	7,128	4%			
Recreation and Culture	26,619	9%			
Transport	(108,773)	(36%)	▼	Timing	Grant funds yet to be claimed MWRRG
Economic Services	(4,773)	(27%)		Timing	Building Permits and Aust Post Commission YTD
Other Property and Services	15,234	19%	▲	Timing	Dept of Transport Refund for Concession Reinstated
Operating Expense					
Governance	95,616	30%	▼	Timing	Office modifications project yet to commence
General Purpose Funding	8,258	15%	▲	Timing	No legal expenses to date
Law, Order and Public Safety	(34,643)	(32%)	▼	Timing	Howatharra Brigade Fire Tender Asset loss processed
Health	3,170	40%	▲	Timing	Budget profile for external contractor
Housing	86,622	97%	▲	Timing	Realisation on sale of house (included in investing activities)
Community Amenities	95,987	25%	▲	Timing	Expenditure delayed consultants and contractors
Recreation and Culture	112,779	24%	▲	Timing	Expenditure delayed consultants and contractors
Transport	124,758	7%			
Economic Services	14,452	9%			
Other Property and Services	98,104	80%	▲	Timing	Budget profile timing and plant depn expenseto be reviewed
Capital Revenues					
Non Operating Grants, Subsidies and Contributions	(70,453)	(7%)			
Proceeds from Disposal of Assets	19,818	28%	▲		Budget profile timing - refer Note 8
Capital Expenses					
Land and Buildings	380,218	49%	▲	Timing	Budget profile timing - refer Note 13
Infrastructure - Roads	41,580	5%			
Plant and Equipment	122,268	25%	▲	Timing	Budget profile timing - refer Note 13
Furniture and Equipment	0				

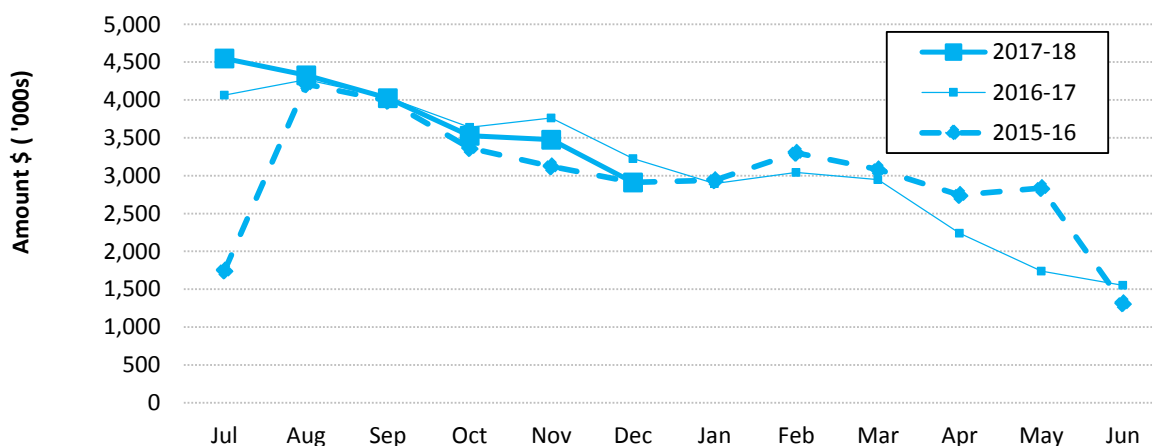
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Dec 2016	31 Dec 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,723,938	3,397,014	2,734,179
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,172,954	1,344,559
Receivables - Rates & Rubbish	6	118,926	427,217	379,650
Receivables - Other	6	39,640	17,071	9,684
Interest / ATO Receivable/Prepaid/Trust		1,053	0	0
Inventories		1,329	2,065	1,329
		<u>3,163,696</u>	<u>5,016,321</u>	<u>4,469,402</u>
Less: Current Liabilities				
Payables		(314,562)	(43,874)	(206,682)
ATO Payables		(19,396)	(36,490)	(5,885)
Provisions		<u>(333,262)</u>	<u>(319,560)</u>	<u>(333,262)</u>
		<u>(667,220)</u>	<u>(399,924)</u>	<u>(545,829)</u>
Less: Cash Reserves	7	(1,278,810)	(1,172,954)	(1,344,559)
Add: Leave Provisions		333,262	319,560	333,262
Net Current Funding Position		1,550,928	3,763,003	2,912,278

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	19,440			19,440	Westpac	At Call
Municipal Investment Account	2,714,039			2,714,039	Westpac	At Call
Trust Bank Account			76,113	76,113	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) Term Deposits						
Reserve Account - Leave		114,768		114,768	Westpac	At Call
Reserve Account - Water		14,128		14,128	Westpac	At Call
Reserve Account - Office & Equipment		39,439		39,439	Westpac	At Call
Reserve Account - Plant/Light Vehicle		368,127		368,127	Westpac	At Call
Reserve Account - Legal		39,709		39,709	Westpac	At Call
Reserve Account - Unspent Grants		0		0	Westpac	At Call
Reserve Account - Land Development		62,775		62,775	Westpac	At Call
Reserve Account - Roadworks		101,367		101,367	Westpac	At Call
Reserve Account - Landcare		15,727		15,727	Westpac	At Call
Reserve Account - Building		588,520		588,520	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,198	14,198	Westpac	At Call
TD 454181 - POS Wokarena			135,760	135,760	Westpac	30-Jan-18
TD 454202 - Wokarena Intersection Upgrade			120,471	120,471	Westpac	30-Jan-18
Total	2,734,179	1,344,559	346,542	4,425,281		

Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 5: Budget Amendments

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

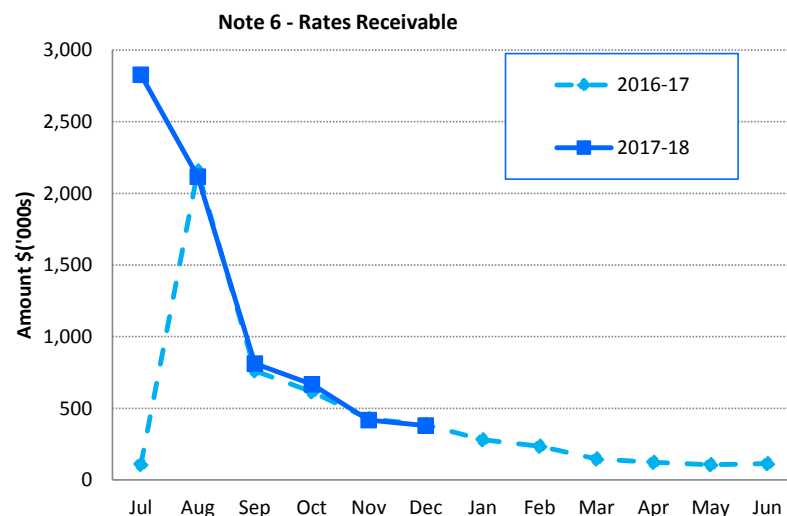
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

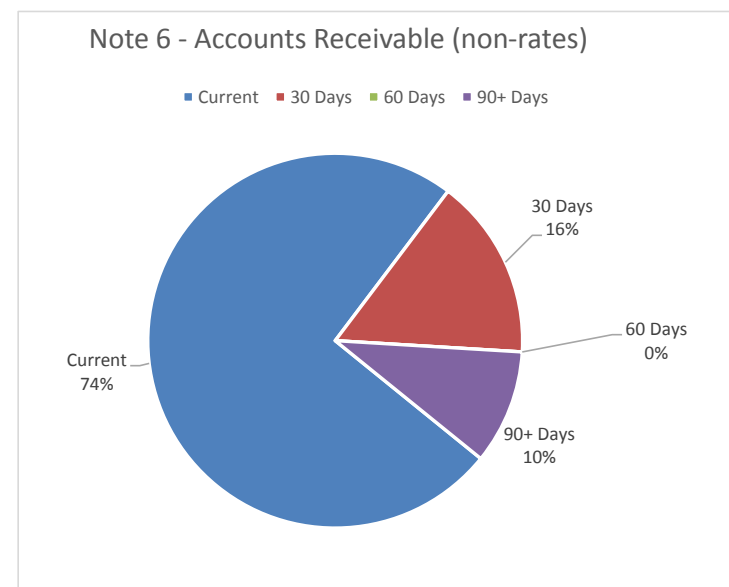
Note 6: Receivables

Receivables - Rates Receivable	31 Dec 2017	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	7,211	1,517	0	956	9,684
Rates Levied this year	2,565,804	2,464,988						
Rubbish & Other Levies	6,157	123,127						
<u>Less</u> Collections to date	(2,306,420)	(2,572,484)	Balance per Trial Balance					
Equals Current Outstanding	379,650	114,109	Sundry Debtors					9,684
			Receivables - Other					0
Net Rates Collectable	379,650	114,109	Total Receivables General Outstanding					9,684
% Collected	85.87%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



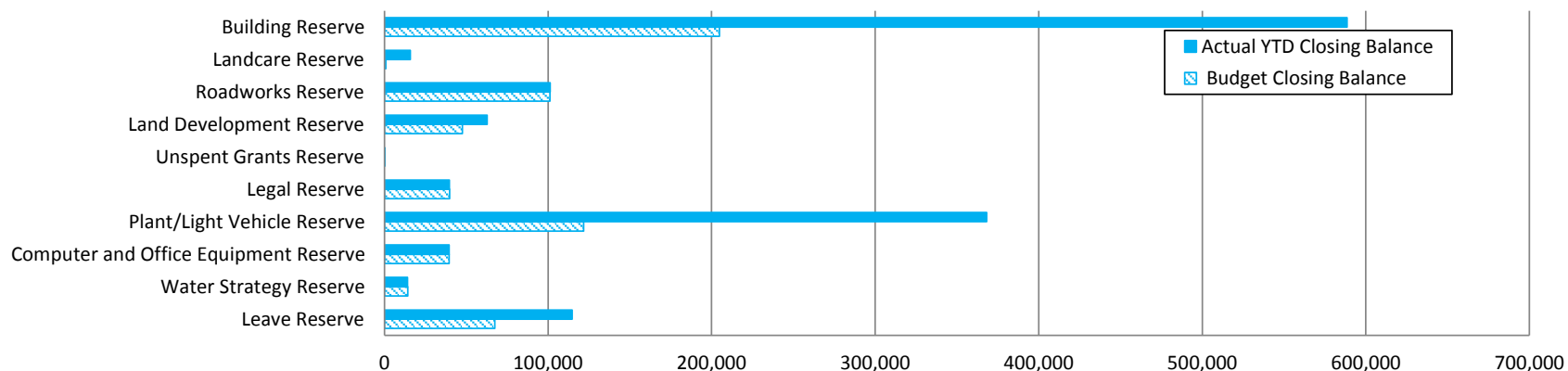
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	114,448	600	320	0	0	(47,642)	0	67,406	114,768
Water Strategy Reserve	14,089	120	39	0	0	0	0	14,209	14,128
Computer and Office Equipment Reserve	39,329	120	110	0	0	0	0	39,449	39,439
Plant/Light Vehicle Reserve	367,101	1,500	1,026	120,000	0	(366,920)	0	121,681	368,127
Legal Reserve	39,598	240	111	0	0	0	0	39,838	39,709
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	(7,602)	2	0
Land Development Reserve	62,600	360	175	0	0	(15,400)	0	47,560	62,775
Roadworks Reserve	101,084	0	283	0	0	0	0	101,084	101,367
Landcare Reserve	15,683	120	44	0	0	(15,000)	0	803	15,727
Building Reserve	517,276	0	1,589	69,655	69,655	(382,200)	0	204,731	588,520
	1,278,810	3,060	3,696	189,655	69,655	(834,762)	(7,602)	636,763	1,344,559

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 31 December 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
L07 & 96	Lot 19 Chapman Valley Road	70,000	69,655		(345)	152,696	69,655		(83,041)
	Plant and Equipment								
331	Volvo Loader					23,370	90,000	66,630	
372	Freightliner Colombia Prime Mover	25,556	18,000	(7,556)	0	22,117	20,000		(2,117)
405	Toyota Landcruiser	3,995	1,818	(2,277)	0	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
		161,867	89,473	(9,833)	(62,661)	201,682	184,655	68,131	(85,158)

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 9: Rating Information	YTD Actual							Budget			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.074300	290	5,656,177	420,254	6,180	1,241	427,675	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	2,341	86	1,871,446	1,869,019	0	0	1,869,019
UV Oakajee Industrial Estate Buffer Zone	0.020705	2	8,925,000	184,792	(166)	0	184,626	184,792	0	0	184,792
Sub-Totals		699	191,253,697	2,474,065	8,356	1,327	2,483,747	2,474,065	0	0	2,474,065
Minimum Payment	Minimum \$										
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
Sub-Totals		189	1,018,848	102,900	0	0	102,900	102,900	0	0	102,900
		888	192,272,545	2,576,965	8,356	1,327	2,586,647	2,576,965	0	0	2,576,965
Concession							0				0
Amount from General Rates							2,586,647				2,576,965
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
Totals							2,565,804				2,576,965

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 89 - Stadium Upgrade	31,821		4,151	8,427	27,670	23,394	922	1,720
Loan 98 - Bill Hemsley Park	200,000		18,841	37,930	181,159	162,070	2,640	5,031
Transport								
Loan 96 - Plant Renewal	63,951		15,551	31,389	48,400	32,562	1,183	2,079
Loan 97 - Plant Renewal	56,094		9,062	18,237	47,032	37,857	698	1,284
	351,866	0	47,604	95,983	304,262	255,883	5,444	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 31 December 2017

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)	
					\$	\$	\$			\$	\$	\$
General Purpose Funding												
0233	Grants Commission - Roads	WALGGC	Operating	0	217,061	0	108,531	217,061	217,061	115,636	0	0
0253	Grants Commission - Equalisation	WALGGC	Operating	0	161,866	0	80,933	161,866	161,866	86,920	0	0
	Ex Gratia Rates	CBH	Operating	0	11,000	0	11,000	11,000	11,000	11,056	0	0
Governance												
0383	Minor Income Received	Various	Operating	0	1,200	0	600	1,200	1,200	0	0	0
0573	Reimbursements & Contributions	Various	Operating	0	0	0	0	0	0	7,858	0	0
Law, Order and Public Safety												
0733	DFES Grant	Dept Fire & d Emergency Services	Operating	0	20,950	0	10,000	20,950	20,950	10,860	0	0
0915	DFES Capital Grant	Dept Fire & d Emergency Services	Non-operating	0	0	0	0	0	0	135,487	(135,487)	0
Community Amenities												
2033	NACC Other Grants	280,507	Operating	0	5,000	0	0	5,000	5,000	0	0	0
3633	Grant Community Development	Dept Communities	Operating	0	0	0	0	0	0	1,000	0	0
J1031	Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	9,000	18,000	18,000	4,600	0	0
3113	Cemetery Fees and Charges	Various	Operating	0	3,760	0	1,530	3,760	3,760	0	0	0
Recreation and Culture												
2803	Grants and Other Income	MWDC; Trust Reimbursement T18	Operating	0	244,657	0	244,657	244,657	244,657	263,424	0	0
Transport												
3143	MRWA Direct Grant	Main Roads WA	Operating	0	118,710	0	118,710	118,710	118,710	68,366	0	0
3153	Other Grants	Main Roads WA	Operating	0	286,333	0	143,166	286,333	286,333	114,533	0	0
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	875,667	875,667	875,667	875,667	639,134	0	0
3193	Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	120,000	240,000	240,000	150,593	0	0
3393	Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	40,407	0	40,407	40,407	40,407	20,895	0	0
Other Property and Services												
0333	Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	0	25,620	25,620	9,110	0	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	22,500	45,000	45,000	26,810	0	0
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	0	3,578	0	0
4983	Income Received	Dept Transport	Operating	0	40,000	0	40,000	40,000	40,000	39,572	0	0
5023	Overpayments/Recoverable - Income	Various	Operating	0	360	0	180	360	360	12,473	0	0
TOTALS				0	1,239,924	1,115,667	1,826,881	2,355,591	2,355,591	1,721,907	(135,487)	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	831,214	1,239,924	1,239,924	796,693	0	0
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,115,667	995,667	1,115,667	1,115,667	925,214	(135,487)	0
TOTALS				0	1,239,924	1,115,667	1,826,881	2,355,591	2,355,591	1,721,907	(135,487)	0

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017















Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 Dec 2017
	\$	\$	\$	\$
Hall Hire Bond	1,680	3,450	(2,390)	2,740
Nomination Deposits	0	560	(560)	0
Engineering Bond	7,468	0	(7,468)	0
Contribution from Sub-divider	548,447	3,296	(216,424)	335,320
Refundable Deposit	5,000	6	(6)	5,000
CTF Levy	2,564	3,038	(4,718)	884
Building Commission	2,080	2,902	(4,063)	920
Post Office Deposit	1,142	186	0	1,328
Unclaimed monies	0	250	0	250
Standpipe Card Bond Income	100	0	0	100
	568,482	13,690	(235,629)	346,543













SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/12/2017

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.								
Land & Buildings								
Governance								
	Shire Office - Office Extensions & Modifications	105640	0	7,730	7,730	250,000	100,000	(92,270) Tenders in progress
	Governance Total		0	7,730	7,730	250,000	100,000	(92,270)
Community Amenities								
	Lot 90 White Peak potential purchase	122640	1,000	0	1,000	15,400	0	1,000 Settlement in progress - NIL budget affect transfer from Land Development Reserve
	Community Amenities Total		1,000	0	1,000	15,400	0	1,000
Recreation And Culture								
	Bill Hemsley Park Community Centre	128340	390,898	0	390,898	644,491	644,491	(253,593) Building progressing with associated works in progress
	Junior Playground	126440	0	0	0	10,000	10,000	(10,000) Yet to commence CDO to follow up with CABY
	Bitumen seal from CV road to Stadium	126440	0	0	0	25,355	25,355	(25,355) To be scheduled after grant funded road works
	Recreation And Culture Total		390,898	0	390,898	679,846	679,846	(288,948)
	Land & Buildings Total		391,898	7,730	399,628	945,246	779,846	(380,218)
Plant , Equip. & Vehicles								
Law, Order And Public Safety								
	Fire Tender Howatharra DFES Capital Grant	107540	135,487	0	135,487	0	0	135,487 DFES Capital Grant New Fire Tender Howatharra
	Law, Order And Public Safety Total		135,487	0	135,487	0	0	135,487
Transport								
	Prime Mover - 2nd Hand	135540	183,500	0	183,500	150,000	150,000	33,500 Completed with budget amendment for \$35,000 allocated from additional surplus
	Loader with IT Capacity	135540	0	0	0	328,000	328,000	(328,000) Tenders progressing
	New Side Tipper Trailer	135540	0	0	0	102,000	0	0 Progressing towards e-quotes
	Vehicle to tow behind grader - New/2nd hand	135540	41,809	0	41,809	50,000	0	41,809 Completed
	Depot Tools and Equipment	135840	4,936	0	4,936	10,000	10,000	(5,064) CCTV cameras at works depot installation 28.08.17
	Transport Total		230,245	0	230,245	640,000	488,000	(257,755)
	Plant , Equip. & Vehicles Total		365,732	0	365,732	640,000	488,000	(122,268)

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/12/2017

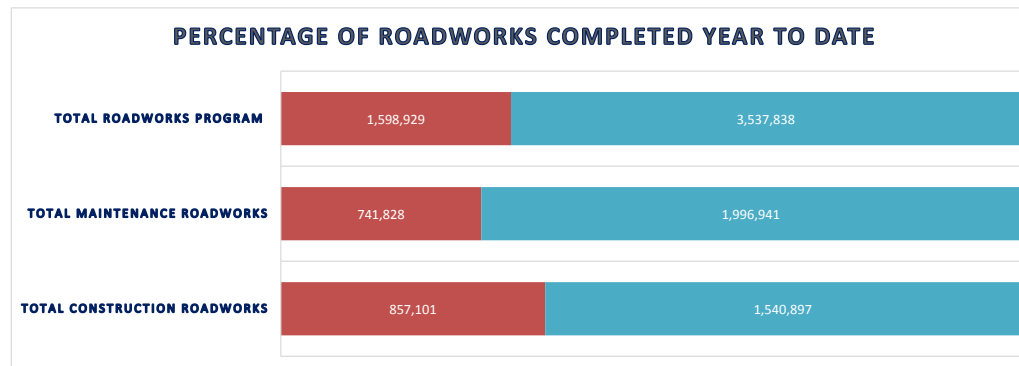
Note 13: Capital Acquisitions

		YTD Actual			Budget			Strategic Reference / Comment
Assets	Account	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Roads								
Transport								
 Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	482,271	0	482,271	478,593	478,593	3,678	Job completed
 Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	277,541	0	277,541	420,088	368,004	(90,463)	Job completed
 East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	29,066	0	29,066	537,251	0	29,066	Progressing fencing new year
 Carry over job - Wheeldon Hosking Intersection Works	133720	68,223	0	68,223	0	52,084	16,139	Current budget (\$79,610) in renewal COA 3372
Transport Total		857,101	0	857,101	1,435,932	898,681	(41,580)	
 Roads Total		857,101	0	857,101	1,435,932	898,681	(41,580)	
Capital Expenditure Total		1,614,730	7,730	1,622,460	3,021,178	2,166,527	(544,067)	
<div>  0%  20%  40%  60%  80%  100%  Over 100% </div> <div> Level of Completion Indicators <div> Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red. </div> </div>								

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
			\$	\$	\$	\$	\$
Job #	Transport Program - Road Constuction & Road Maintenance	Account					
C08	Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	482,271		482,271	478,593	3,678
RC130	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 3.0 to Slk 6.0)	133720		25,435	25,435	439,168	(413,733)
C13	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	277,541		277,541	420,088	(142,547)
C16	East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	29,066		29,066	537,251	(508,185)
RC11	Indialla Road Renewal - reconstruct and gravel sheet - Slk 5.00 to Slk 9.30	133720		0	0	302,422	(302,422)
RC01	Durawah Road Renewal - Gravel Sheetting - Slk 12.70 to Slk 17.20	133720		0	0	348,459	(348,459)
RC12	East Bowes Road Renewal - pavement repair and drainage upgrade (Slk 7.49 to Slk 7.565)	133720		0	0	51,760	(51,760)
C97	Carry over job - Upgrade Wheeldon Hosking Intersection Works	131140	68,223		68,223	79,610	(11,387)
RC82	Nabawa Yetna Road Renewal - Reconstruct/form up and gravel sheet - Slk 4.60 to Slk 5.60	133720		8,094	8,094		
1036	Upgrade - Bitumen seal from CV road to Stadium	126440	0		0	25,355	(25,355)
RV01	Road Maintenance	133720		708,299	708,299	855,132	(146,833)
Roads Total			857,101	741,828	1,598,929	3,537,838	(1,947,004)
			YTD Actual			Full Year Budget	
Total Construction Roadworks			857,101			1,540,897	
Total Maintenance Roadworks			741,828			1,996,941	
Total Roadworks Program			1,598,929			3,537,838	



Appendix A Detailed Financials by Program				
	31/12/2017	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Operating Expenditure				
General Purpose Funding	46,164	54,422	118,659	102,832
Governance	225,587	321,203	481,463	431,885
Law, Order and Public Safety	144,345	109,702	199,809	194,740
Education	0	500	2,000	520
Health	4,748	7,918	15,841	12,598
Housing	71,993	88,960	91,804	11,563
Community Amenities	284,603	380,590	777,930	648,217
Recreation and Culture	360,795	473,574	846,580	631,506
Transport	1,574,961	1,679,901	4,005,267	2,714,537
Economic Services	146,334	160,786	311,521	355,541
Other Property and Services	24,450	122,554	161,394	118,579
Total Expenditure (E)	2,883,980	3,400,110	7,012,268	5,222,518
	31/12/2017	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Operating Revenue				
General Purpose Funding	(2,816,212)	(2,813,089)	(3,028,242)	(3,835,337)
Governance	(7,871)	(600)	(1,200)	(18,600)
Law, Order and Public Safety	(152,285)	(19,050)	(31,000)	(36,786)
Health	(4,052)	(4,299)	(6,799)	(7,607)
Housing	(5,143)	(4,680)	(9,360)	(18,771)
Community Amenities	(172,851)	(165,723)	(200,955)	(225,739)
Recreation and Culture	(318,761)	(292,142)	(331,082)	(307,272)
Transport	(985,739)	(1,300,452)	(1,634,248)	(2,023,216)
Economic Services	(12,613)	(17,386)	(25,330)	(39,712)
Other Property and Services	(94,438)	(79,204)	(130,980)	(185,820)
Total Revenue (R)	(4,569,966)	(4,696,625)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(1,685,986)	(1,296,514)	1,613,071	(1,476,343)

	31/12/2017	2017/2018	2017/2018	30-Jun-17
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Depreciation	1,159,737	1,110,294	2,220,575	2,202,733
Profit/Loss on Sale of Asset	72,494	83,041	17,027	7,097
Movement in wage accruals	0	0	0	0
Movement in leave accruals	0	0	0	0
Movement in deferred pensioner rates	0	0	0	0
Realisation on disposal assets	89,473	0	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	(56,112)
Total Non-Cash Items (NC)	1,321,704	1,193,335	2,352,602	2,222,037
	31/12/2017	2017/2018	2017/2018	30-Jun-17
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Land and Buildings	399,628	779,846	945,246	277,025
Plant and Equipment	360,796	483,000	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	857,101	898,681	1,435,932	2,533,019
Tools and Equipment	4,936	5,000	10,000	34,524
Transfer from Reserves	(7,602)	(147,300)	(834,762)	(342,941)
Transfer to Reserves	73,351	71,185	192,715	442,684
Repayment of Debentures	47,604	47,604	95,983	55,991
Proceeds from new loans	0	0	0	(200,000)
Proceeds from sale of equipment	(19,818)	0	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	(69,655)	(69,655)	0
Total Capital	1,646,341	2,068,360	2,290,459	3,351,466
Closing (Surplus)/Deficit	(2,912,278)	(1,972,417)	0	(1,550,928)
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928

COA	Rate Revenue	31-Dec-17 YTD Actual	31-Dec-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	2,000	9,000	393	2,000		
0032	Rates Stationary/postage	2,731	3,400	4,000	3,569	669		
0062	Sundry Expenses	5	60	120	16	55		
0082	Rates - Other Costs.	0	460	850	323	460		
0132	Valuation Expenses	1,414	1,750	11,190	10,688	336		
0352	Rates - Administration Allocation	42,014	46,500	92,999	87,842	4,486		
	Total Operating Expenditure	46,164	54,170	118,159	102,832			
	Operating Revenue							
0030	General Rates Income	(2,556,122)	(2,576,964)	(2,576,964)	(2,478,814)	(20,842)	*	** Excess Rates - Offset from Interim & Back rates
0010	Rates Written Off	0	0	0	3,895	0		
0012	Legal Fees GST Free	(101)	(2,000)	(9,000)	(119)	(1,899)		
0033	Back Rates	(1,327)	0	0	(864)	1,327		** see comments above
0061	Ex Gratia Rates	(11,056)	(11,000)	(11,000)	(10,631)	56		
0071	Interim Rates Raised	(8,356)	0	0	(10,048)	8,356		** see comments above
0113	Interest - Overdue Rates	(10,257)	(6,800)	(10,900)	(15,244)	3,457		
0123	Interest - Instalment Payments	(7,177)	(7,100)	(7,100)	(7,447)	77		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,229)	(4,491)	(4,491)	(5,184)	738		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,472)	(2,040)	(3,400)	(4,218)	(569)		
	Total Operating Revenue	(2,601,096)	(2,610,395)	(2,622,855)	(2,528,674)			
	Total Rate Revenue	(2,554,932)	(2,556,225)	(2,504,696)	(2,425,842)			

COA	Rate Revenue	31-Dec-17 YTD Actual	31-Dec-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	252	500	0	252		
	Operating Revenue							
0201	Legal Reserve Income	(111)	(120)	(240)	(273)	(9)		
0203	Leave Reserve Income	(320)	(300)	(600)	(664)	20		
0204	Land Development Reserve Income	(175)	(180)	(360)	(432)	(5)		
0205	Building Reserve Income	(1,589)	(900)	(1,800)	(3,660)	689		
0206	Roadworks Reserve Income	(283)	0	0	(25)	283		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(39)	(60)	(120)	(97)	(21)		
0233	Grants Commission - Road Funding	(115,636)	(108,531)	(217,061)	(759,443)	7,106		
0243	Office & Equipment Reserve Income	(110)	(60)	(120)	(134)	50		
0253	Grants Commission - (General Purpose)	(86,920)	(80,933)	(161,866)	(515,048)	5,987		
0273	Plant/Light Vehicle Reserve Income	(1,026)	(750)	(1,500)	(1,652)	276		
0453	Interest Received - Municipal Account	(8,864)	(10,800)	(21,600)	(24,405)	(1,936)		
0506	Landcare Reserve Income	(44)	(60)	(120)	(126)	(16)		
	Total Operating Revenue	(215,116)	(202,694)	(405,387)	(1,306,664)			
	Total General Purpose Income	(215,116)	(202,442)	(404,887)	(1,306,664)			
	Total General Purpose Funding	(2,770,048)	(2,758,667)	(2,909,583)	(3,732,505)			

COA	Governance	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	11,710	13,640	13,640	0	1,930		
0182	Subscriptions & Memberships Expense	20,264	21,713	23,513	16,844	1,449		
0192	Members Conference & Training Expenses	12,378	11,000	20,000	7,176	(1,378)		
0202	Members Insurance Expense	11,553	12,668	12,668	10,583	1,115		
0212	Donations & Gifts	55	350	350	0	295		
0232	Consultancy & Legal Expenses	0	7,500	15,000	660	7,500		
0242	Members Sitting Fees.	34,915	37,640	75,280	71,735	2,725		
0252	Members Remuneration Expenses	2,041	2,200	4,400	4,193	159		
0262	President & Deputy Allowances.	6,228	6,250	12,500	12,500	22		
0272	Council Chambers Repairs & Maintenance	1,551	2,550	4,605	5,287	999		
0332	Furniture & Equipment	0	0	0	934	0		
0442	Members Administration Allocation	105,034	116,250	232,499	186,664	11,216	*	Budget profile timing
0462	Meeting & Refreshments Expense	7,081	17,200	29,200	23,242	10,119	*	Budget profile timing
1822	Accounting & Audit Expenses	2,710	19,030	36,545	26,864	16,320	*	Budget profile timing
7202	Members Depreciation	637	630	1,264	3,077	(7)		
	Total Operating Expenditure	216,156	268,621	481,464	369,760			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	216,156	268,621	481,464	369,760			

COA	Adminstration	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	16,535	0		
0222	Fringe Benefits Tax	18,782	16,000	32,000	40,840	(2,782)		
0282	Administration SGC 9.50%	25,468	26,328	52,650	52,520	860		
0292	Admin Salaries Expense	260,280	280,851	561,702	535,147	20,571	*	Budget profile timing is annual even spread
0294	Admin Staff Housing Allowance	6,425	6,431	13,274	13,920	6		
0312	Admin - Max 3% Council Additional Contr	6,474	6,468	12,940	11,164	(6)		
0372	Admin Workers Compensation Insurance	12,601	14,500	14,500	14,433	1,899		
0402	Insurance Expense	4,619	4,852	4,852	3,084	233		
0422	Office Gardens Expenses	15,132	19,242	36,995	29,559	4,110		
0432	Admin Building Operations	13,191	14,682	25,576	23,153	1,492		
0472	Office Expenses - General	9,220	10,875	17,205	12,483	1,655		
0473	Admin Building Repairs & Maintenance	792	8,650	21,600	19,085	7,858		
0482	Office Telephone & Internet Expenses	6,472	16,262	29,474	22,610	9,790		
0492	Advertising Expenses	3,383	8,638	16,000	11,625	5,255		
0502	Computer Hardware Service & Repair	8,968	13,032	27,564	22,229	4,064		
0512	Furniture & Equipment - (Expensed)	2,515	10,300	13,100	7,741	7,785		
0522	Freight & Postage Expense	789	996	2,000	1,874	207		
0542	Printing & Stationary Expense	9,542	20,156	31,812	22,927	10,614	*	Timing
0552	Motor Vehicle Expenses	4,239	3,000	6,000	6,142	(1,239)		
0562	Administation LSL Expense	4,571	0	0	14,247	(4,571)		
0582	Meeting & Refreshments	39	0	0	0	(39)		
0592	Admin Allocated to Programs	(525,172)	(581,244)	(1,162,494)	(1,098,025)	(56,072)	*	Budget profile timing
0622	Uniform Expense	192	1,020	2,042	1,919	828		
0632	Staff Training, Conference and Recruitment	5,477	19,000	28,000	14,434	13,523	*	Timing - financial workshops yet to occur
0662	Public Liability Insurance	17,618	14,180	14,180	16,780	(3,438)		
0682	Consultancy Fees	37,584	52,620	107,100	136,694	15,036	*	Timing - Yet to invoice fully Fair Value, IPR Consultants, Regional Risk Coordinator etc
0702	Bank Fees & Charges	3,074	3,126	6,250	6,504	52		
0712	Occupational Health & Safety	255	4,500	7,000	1,190	4,245		
0722	Accounting Software Operating Expenditure	40,201	41,305	45,055	46,014	1,104		
7002	Admin Depreciation	16,698	16,812	33,622	41,514	114		
	Total Operating Expenditure	9,430	52,582	(1)	62,126			

COA	Adminstration	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(12)	(600)	(1,200)	(1,548)	(588)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(7,858)	0	0	(4,511)	7,858		
1243	LSL Reimbursement	0	0	0	(12,541)	0		
	Total Operating Revenue	(7,871)	(600)	(1,200)	(18,600)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0355	Tfr From Building Reserve	0	0	(250,000)	(13,414)	0		
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	7,730	100,000	250,000	9,505	92,270	*	
4750	Tfr to Leave Reserve	320	300	600	20,664	(20)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	110	60	120	20,134	(50)		
4780	Tfr to Plant/Light Vehicle Reserve	1,026	750	1,500	1,652	(276)		
	Total Capital Expenditure / Reserve Transfers	9,186	101,110	2,220	38,541			
	Total Administration	10,745	153,092	1,019	82,067			
	Total Governance/Administration	226,902	421,713	482,483	451,826			

LGIS insurance credit from premium statement

Timing - plans progressing

COA	Fire Prevention	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	5,252	5,814	11,625	10,980	562		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	8,647	10,470	20,935	17,138	1,823		
0832	ESL - Shire Properties.	675	900	900	639	225		
0882	Fire Prevention Enforcement Expenditure	0	750	1,000	636	750		
1722	Brigades Operating Expenses	20,271	23,390	30,618	43,757	3,120		
8012	Loss on Sale of Assets.	54,546	0	0	0	(54,546)	*	Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	34,836	34,644	69,284	69,175	(192)		
	Total Operating Expenditure	125,498	77,968	136,361	143,730			
	Operating Revenue							
0703	Fines & Penalties Income	(2,500)	(1,250)	(1,250)	(4,250)	1,250		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(10,860)	(10,000)	(20,950)	(23,319)	860		
0883	Fire Prevention Enforcement Income	(441)	(500)	(1,000)	(636)	(59)		
	Total Operating Revenue	(13,801)	(15,750)	(27,200)	(32,205)			
	Capital Expenditure / Reserve Transfers							
0754	CAPITAL EXP. - PLANT & EQUIP.	135,487	0	0	0	(135,487)	*	Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0915	Capital Grant - FESA	(135,487)	0	0	0	135,487	*	Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget
0744	Capital Exp. - Land & Buildings	0	0	0	4,617	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	4,617			
	Total Fire Prevention	111,697	62,218	109,161	116,142			

COA	Rangers Expenses	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	0	1,014	2,025	815	1,014		
0892	Salary & Wages Expense-Rangers	33,842	42,327	86,339	68,753	8,485		
0912	Rangers Workers Compensation Expense	1,400	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	3,133	3,207	6,413	6,238	74		
0932	Conference & Training	0	498	1,000	0	498		
0982	Rangers Depn Expense	4,857	1,314	2,633	8,894	(3,543)		
1012	Tools & Equipment - Low Value	0	498	1,000	0	498		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(43,233)	(42,438)	(84,880)	(85,691)	795		
	Total Operating Expenditure	0	8,118	16,228	2,289			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(16,228)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	(16,228)	0			
	Total Rangers Expenses	0	8,118	0	2,289			
	Total Law, Order and Fire Safety	127,547	90,652	152,581	162,570			

COA	Education	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	2016/2017 Last Year Budget	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	0	500	2,000	520	4,450	500		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	0	500	2,000	520	4,450			

COA	Health Inspection and Administration	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	2,162	3,918	7,841	4,285	1,756		
1292	Health Expenses General	2,587	4,000	8,000	8,314	1,413		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	4,748	7,918	15,841	12,598			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,470)	(1,305)	(1,305)	(1,305)	165		
1393	Licences Income Received - Caravan Park	(554)	(634)	(774)	(874)	(80)		
1573	Health Septic Fees	(944)	(1,180)	(2,360)	(2,714)	(236)		
1583	Health Administration Fees	(1,084)	(1,180)	(2,360)	(2,714)	(96)		
	Total Operating Revenue	(4,052)	(4,299)	(6,799)	(7,607)			
	Total Health Inspection and Administration	696	3,619	9,042	4,991		0	

COA	Housing	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	1,315	4,317	5,563	8,363	3,002		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	678	1,602	3,200	3,200	924		
8022	Loss on Sale of Assets.	345	83,041	83,041	0	82,696	*	Land & Building revaluation effective 30 June 17, Asset disposed July 17 at reduced written down value
	Total Operating Expenditure	2,338	88,960	91,804	11,563			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(5,143)	(4,680)	(9,360)	(18,771)	463		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(5,143)	(4,680)	(9,360)	(18,771)			
	Capital Expenditure / Reserve Transfers							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	71,244	69,655	69,655	3,660	(1,589)		
0805	Proceeds from Disposal of Asset - Housing	(69,655)	(69,655)	(69,655)	0	0		
0815	REALISATION ON DISPOSAL OF ASSET	69,655	0	0	0	(69,655)	*	Non cash item refer above COA GL 0805
	Total Capital / Reserves	71,244	0	0	3,660			
	Total Housing	68,439	84,280	82,444	(3,549)			

COA		31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Natural Resource Management							
2032	Operating Expenditure							
	NRM Expenditure	0	0	5,000	15,000	0		
	Total Operating Expenditure	0	0	5,000	15,000			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	(5,000)	(15,000)	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	(5,000)	(15,000)			
	Capital Expenditure / Reserve Transfers							
2095	Transfer from Landcare Reserve	0	0	0	0	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	0			
	Total Natural Resource Management	0	0	0	0			

COA		31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Sanitation - Household Refuse							
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	53,289	64,500	129,000	125,109	11,211	*	Timing of contractor invoices
1772	Sanitation Household Refuse Depreciation	1,510	1,860	3,714	3,714	350		
1792	Refuse Site Repairs & Maintenance	7,014	15,764	31,754	30,008	8,750		
2502	Domestic Rubbish - Admin Allocation	21,007	23,250	46,500	43,921	2,243		
	Total Operating Expenditure	82,820	105,374	210,968	202,752			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(135,239)	(128,898)	(128,898)	(136,090)	6,341		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	0	648		
	Total Operating Revenue	(143,184)	(136,195)	(136,195)	(136,090)			
	Total Sanitation - Household Refuse	(60,363)	(30,821)	74,773	66,662			

COA	Sanitation - Other	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	3,202	3,366	6,734	6,632	164		
1912	Refuse Collection Expenses	455	2,502	5,000	2,320	2,047		
	Total Operating Expenditure	3,657	5,868	11,734	8,952			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	3,657	5,868	11,734	8,952			

COA	Protection of Environment	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	1,002	2,000	727	1,002		
2002	Project Management Fees	0	2,502	5,000	163	2,502		
2022	Landcare Expenditure	0	7,500	15,000	0	7,500		
2040	Dolby Creek Expenditure	4,600	9,000	18,000	7,780	4,400		**Expenditure offset with trust recoup
2062	Coastal Planning Projects Expenses	0	0	0	10,000	0		
	Total Operating Expenditure	4,600	20,004	40,000	18,670			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(4,600)	(9,000)	(18,000)	(7,780)	(4,400)		** Reimbursement from trust T237
	Total Operating Revenue	(4,600)	(9,000)	(18,000)	(7,780)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	(7,500)	(15,000)	(10,000)	(7,500)		
2080	Tfr to Landcare Reserve	44	60	120	126	16		
	Total Capital Expenditure / Reserve Transfers	44	(7,440)	(14,880)	(9,874)			
	Total Protection of Environment	44	3,564	7,120	1,016			

COA	Town Planning and Regional Development	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	0	0	0	0		
0162	Provision for LSL	0	0	0	1,518	0		
1992	Planning Consultancy Expenses	9,483	15,000	30,000	13,165	5,517		
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	58,779	59,484	118,969	117,136	705		
2122	Superannuation - Council Maximum of 3%	1,743	1,785	3,569	3,471	42		
2132	Superannuation - SGC 9.50%	5,521	5,652	11,302	10,992	131		
2162	Accrued Annual Leave - Planning	0	0	0	6,483	0		
2182	Other Employee Expenses	107	2,475	4,950	1,381	2,368		
2202	Town Planners Expenses	425	372	2,000	756	(53)		
2222	Motor Vehicle Expenses	4,009	2,148	4,300	4,128	(1,861)		
2232	Legal Expenses - Town Planners	8,452	9,000	15,000	17,063	548		
2242	Engineering Expenses	0	7,500	15,000	9,767	7,500		
2252	Advertising Expenses	254	1,000	2,000	1,711	746		
3012	Admin Allocation Expenses	21,007	23,250	46,500	43,921	2,243		
7052	Surveying & Land Expenses	9,596	20,000	40,000	16,826	10,404	*	Budget profile timing
7072	Planning Projects - Expenses	9,000	5,000	10,000	35,669	(4,000)		
	Total Operating Expenditure	130,441	155,212	306,136	286,531			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(5,068)	(10,998)	(22,000)	(33,068)	(5,930)		
2243	Outsourced Planning Fees - Other LGs	(11,684)	(8,000)	(16,000)	(23,412)	3,684		
3603	Heritage Income	0	0	0	(23)	0		
	Total Operating Revenue	(24,067)	(18,998)	(38,000)	(56,503)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	0	0	(52,414)	0		
2264	Land Development	1,000	0	15,400	1	(1,000)		
2284	Furniture & Equipment - Capital Expenses	0	0	0	6,601	0		
4801	Tfr to Land Development Reserv	175	180	360	432	5		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	111	120	240	273	9		
	Total Capital Expenditure/Reserve Transfers	1,286	300	600	(45,107)			
	Total Town Planning and Regional Development	107,659	136,514	268,736	184,922			

COA	Other Community Amenities	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	3,352	15,290	34,902	9,821	11,938	*	Timing - Employee costs not yet expensed - refer COA 3113 Nil revenue
3132	Community Development Expenses	8,515	21,500	39,500	11,542	12,985	*	Timing of projects - Fixed Wireless Internet Project \$15,000; Community Hub Project \$10,000 not yet commenced; additional consultants yet to be required
3162	Administration Allocated	31,510	34,872	69,750	65,881	3,362		
3212	Other Community Amenities Depreciation	2,879	2,868	5,736	5,736	(11)		
3222	Community Growth Fund	0	0	15,000	23,332	0		
3232	Community Development Officer Expense	16,829	19,602	39,204	0	2,773		
	Total Operating Expenditure	63,085	94,132	204,092	116,312	31,047		
	Operating Revenue							
3113	Cemetery Income Received	0	(1,530)	(3,760)	(1,729)	(1,530)		
3613	Reimbursements & Contributions	0	0	0	(5,000)	0		
3633	Grant - Community Development	(1,000)	0	0	(3,637)	1,000		
	Total Operating Revenue	(1,000)	(1,530)	(3,760)	(10,366)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	(2,147)	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	7,600	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	5,453			
	Total Other Community Amenities	62,085	92,602	200,332	111,399			
	Total Community Amenities	113,081	207,727	562,695	372,951			

COA	Public Halls and Civic Centres	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	39,368	28,524	57,054	57,147	(10,844)	*	Depn pending budget review - Non Cash Item
2722	Public Halls & Showgrounds Expense	33,270	37,237	62,322	45,619	3,967		
2732	Nabawa Community Centre Expenses	24,940	31,335	45,253	38,712	6,395		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	922	849	1,720	2,483	(73)		
3202	Public Halls Admin Allocation	15,755	17,436	34,875	21,960	1,681		
	Total Operating Expenditure	114,255	115,381	201,223	165,922			
	Operating Revenue							
2453	Showground/Halls Income Received	(9,073)	(9,591)	(11,031)	(7,601)	(518)		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	(47,727)	0		
	Total Operating Revenue	(9,073)	(9,591)	(11,031)	(55,328)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	35,355	35,355	57,619	35,355	*	Timing - YMCC Junior Playground & Upgrade gravel to 2 Coat Bitument Seal - Chapman Valley Road to Stadium not yet commenced
4925	Principal Repayment - Loan 89	4,151	4,151	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	4,151	39,506	43,782	65,559			
	Total Public Halls and Civic Centres	109,333	145,296	233,974	176,154			

COA		31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Swimming Areas and Beaches							
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	10,503	11,622	23,250	21,960	1,119		
3412	Coronation Beach Expenses	23,086	37,787	74,282	42,243	14,701	*	Items deferred until annual budget review
7082	Beaches Depreciation	4,909	2,718	5,432	5,432	(2,191)		
	Total Operating Expenditure	38,498	52,127	102,964	69,635			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(39,891)	(32,502)	(68,000)	(77,355)	7,389		
	Total Operating Revenue	(39,891)	(32,502)	(68,000)	(77,355)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	0	0		
	Total Swimming Areas and Beaches	(1,393)	19,625	34,964	(7,721)			
	Other Recreation and Sport							
	Operating Expenditure							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		
1532	Loan 98 Interest Expense	2,640	2,640	5,031	1,940	0		
1482	Sporting Clubs Expenses	23,700	41,492	65,463	82,013	17,792	*	Employee Costs allocated across programs & jobs
2642	Parks, Gardens Expense	34,193	99,726	190,791	66,392	65,533	*	Employee Costs allocated across programs & jobs
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	9,298	17,968	22,217	29,303	8,670		
2712	Tennis Clubs Expenses	24,610	34,574	52,858	3,149	9,964		
2772	Minor Gardening Equipment.	0	2,748	5,500	3,157	2,748		
2812	Golf Courses	1,537	1,536	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	21,007	23,250	46,500	10,980	2,243		
7022	Parks & Gardens Depreciation	15,950	11,634	23,263	24,217	(4,316)		
7092	Other Rec & Sports Depreciation	38,768	31,614	63,226	63,328	(7,154)		
	Total Operating Expenditure	171,703	267,182	476,386	305,815			

COA	Other Recreation and Sport	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(3,379)	(3,394)	(3,394)	(3,328)	(15)		
2803	Grants & Other Income Received	(263,424)	(244,657)	(244,657)	(166,206)	18,767	*	Timing funds rec'd in advance for BHP Fit Out & CV Tennis Facility Upgrade
3444	Fig Tree Camping Fees	(2,994)	(1,998)	(4,000)	(5,012)	996		
	Total Operating Revenue	(269,797)	(250,049)	(252,051)	(174,546)			
	Operating Expenditure							
7292	Loss on Sale Assets.	7,770	0	0	0	(7,770)		Non cash item not budgeted
	Total Operating Expenditure	7,770	0	0	0			
	Capital Expenditure / Reserve Transfers							
1315	Tfr From Building Reserve	0	(132,200)	(132,200)	0	(132,200)	*	Timing - Project not commenced reserve transfer will take place when funds expended
2834	Land & Buildings - Capital Expense	390,898	644,491	644,491	205,284	253,593	*	Timing delay for carry forward capital works expense BHP Project
2824	Principal Repayment - Loan 98	18,841	18,841	37,930	0	0		
7275	Loan Funds Rec'd	0	0	0	(200,000)	0		
7471	T/f From Unspent Grants/loans Res.	0	(7,600)	(7,600)	0	(7,600)		
	Total Capital Expenditure / Reserve Transfers	409,738	523,532	542,621	5,284			
	Total Other Recreation and Sport	319,415	540,665	766,956	136,553			

COA	Library	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,684	7,633	9,333	6,918	5,949		
2912	Honorarium Yuna Librarian	0	1,000	1,000	1,000	1,000		
3582	Libraries Admin Allocations	10,503	11,622	23,250	54,901	1,119		
6922	Libraries Depreciation	28	30	56	56	2		
	Total Operating Expenditure	12,215	20,285	33,639	62,875			
COA	Other Culture	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	5,277	7,721	10,607	7,355	2,444		
3652	Other Culture Depreciation	11,077	10,878	21,761	19,904	(199)		
	Total Operating Expenditure	16,353	18,599	32,368	27,259			
	Operating Revenue							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(42)	0		
	Total Operating Revenue	0	0	0	(42)			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	16,353	18,599	32,368	27,217			
Total Recreation and Culture		455,923	744,469	1,101,901	395,077			

COA	Road Constuction	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	26,259	29,064	58,125	0	2,805		
3173	Operating Revenue MW Regional Road Funding	(639,134)	(875,667)	(875,667)	(1,105,185)	(236,533)	*	Timing - Progress claims Valentine & East Nabawa Rds at 40% pending further invoices from contractors. Dartmoor Rd claimed in full
3193	R2R (Construction) Income	(150,593)	(120,000)	(240,000)	(734,746)	30,593	*	Timing - Progress claims paid for Dartmoor & Valentine Rds
	Total Operating Revenue	(789,727)	(995,667)	(1,115,667)	(1,839,931)			

COA	Road Constuction	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3114	Capital Expenditure / Reserve Transfers Capital Roadworks Program - Grant Funded Jobs	857,101	898,681	1,435,932	2,235,972	41,580	*	Timing - finalised Wheeldon Hosking Intersection works & Dartmoor Road Upgrade from gravel to 7.0m wide seal SLK 9.00 to SLK 13.00; Completed Valentine Rd
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	0		
3165	Transfer from Unspent Grant Reserve	(7,602)	0	0	(80,302)	7,602		
3170	Tfr to Unspent Grants Reserve	0	0	0	676	(0)		
3184	Council Funded Roadworks Expenditure	0	0	0	297,047	0		
4840	Tfr to Roadworks Reserve	283	0	0	100,025	(283)		
	Total Capital Expenditure / Reserve Transfers	849,781	898,681	1,435,932	2,553,419			
	Total Road Construction	86,313	(67,922)	378,390	713,488			

COA	Road Maintenance	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	708,299	845,962	2,244,547	1,166,063	137,662	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs
3502	Depot Maintenance	34,538	32,655	61,315	59,626	(1,883)		
3512	Street Lighting Expense	3,966	4,818	9,635	9,167	852		
3522	Depreciation	9,789	9,048	18,091	18,150	(741)		
3532	Street Trees	9,477	10,000	10,000	5,103	524		
3542	License & Subscriptions	9,206	10,262	10,262	8,948	1,056		
3562	Road Sign Expense	5,150	4,998	10,000	2,736	(152)		
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0		
3802	Road Maintenance Admin Allocation	42,014	46,500	92,999	0	4,486		
3822	Bore Maintenance	452	5,113	10,115	5,818	4,662		
3832	Crossover Reimbursements	0	2,500	5,000	0	2,500		Non cash item - Depn for roads slightly higher than monthly budget profile
6912	Roads Depreciation	673,022	646,536	1,293,073	1,293,073	(26,486)	*	
	Total Operating Expenditure	1,495,912	1,618,392	3,765,038	2,581,839			
COA	Road Maintenance	31-Dec-17 YTD Actual	31-Dec-17 Amended	2017/2018 Full Year	30-Jun-17 Last Year	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(68,366)	(118,710)	(118,710)	(116,501)	(50,344)	*	Permanent - Budget Review will include reduced revenue of \$50,344 refunded to MRWA
3153	Other Grant Income	(114,533)	(143,166)	(286,333)	0	(28,633)	*	
3393	Hudson Resources - Dartmoor Road	(20,895)	(40,407)	(40,407)	(49,411)	(19,512)	*	Permanent - Annual Budget Review will include reduced revenue
	Total Operating Revenue	(203,794)	(302,283)	(445,450)	(165,912)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(675)	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(675)			
	Total Road Maintenance	1,292,117	1,316,109	3,319,588	2,415,252			

COA	Road Plant Purchases	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3586	Loan 97 - Interest Expense	698	698	1,284	2,077	0		
3642	Loss on Sale Assets.	0	0	2,117	14,693	0		
3912	Loan 96 - Interest Expense	1,183	1,183	2,079	3,437	0		
6225	Realisation on Disposal of Assets	19,818	0	115,000	68,318	(19,818)	*	Budget profile timing - P745 Volvo FEL pending
	Total Operating Expenditure	21,700	1,881	120,479	88,526			
	Operating Revenue							
3543	Profit on Sale of Assets	9,833	0	(68,131)	(7,596)	(9,833)		
	Total Operating Revenue	9,833	0	(68,131)	(7,596)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	225,309	478,000	630,000	612,880	252,691	*	Timing - Budget profile YTD Committed purchase orders for Plant Replacment Second hand Toyota Landcruiser and Freightliner Coronado as per tender RFQ 2 - 1718
3584	Tools & Other Equipment.	4,936	5,000	10,000	10,909	64		
3914	Principal Repayments - Loan 96	15,551	15,551	31,389	30,259	0		
3587	Principal Repayments-Loan 97	9,062	9,062	18,237	17,791	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	120,000	287,344	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(366,920)	(183,989)	0		
3575	Proceeds from Sale of Plant & Equip	(19,818)	0	(115,000)	(68,318)	19,818	*	Budget profile timing - P745 Volvo FEL pending
	Total Capital Expenditure / Reserve Transfers	235,040	507,613	327,706	706,877			
	Total Road Plant Purchases	266,573	509,494	380,055	787,807			

COA		31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Traffic Control							
	Operating Expenditure							
4102	Traffic Admin Allocation	26,259	29,064	58,125	32,941	2,805		
6502	Vehicle Examination Expense	4,323	0	0	8,701	(4,323)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	509	1,500	3,500	2,530	991		
	Total Operating Expenditure	31,091	30,564	61,625	44,172			
	Operating Revenue							
7513	Licensing Commission Income	(2,051)	(2,502)	(5,000)	(5,140)	(451)		
7523	Vehicle Examination Fees Received	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	(865)	0		
	Total Operating Revenue	(2,051)	(2,502)	(5,000)	(9,777)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	0	23,615 0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	23,615			
	Total Traffic Control	29,040	28,062	56,625	58,010			
	Total Transport	1,674,043	1,785,743	4,134,657	3,974,557			

COA	Rural Services	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	6,485	6,282	12,561	12,854	(203)		
6722	Noxious Weeds & Pest Expense	5,243	4,476	7,755	3,164	(767)		
	Total Operating Expenditure	11,728	10,758	20,316	16,017			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	11,728	10,758	20,316	16,017			

COA	Tourism and Area Promotion	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	5,000	2,500	5,000	0	(2,500)		
3982	Tourism Expense	995	4,400	5,000	3,085	3,405		
4282	Promotional Expense	198	800	1,500	1,200	602		
	Total Operating Expenditure	6,194	7,700	11,500	4,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	(1,364)	0		
	Total Operating Revenue	0	0	0	(1,364)			
	Total Tourism and Area Promotion	6,194	7,700	11,500	2,921			

COA	Building Control	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	57,488	62,580	125,165	112,324	5,092		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	42,014	46,500	92,999	98,822	4,486		
	Total Operating Expenditure	99,501	109,080	218,164	211,146			
	Operating Revenue							
4153	Building Licenses Income	(4,704)	(7,500)	(15,000)	(24,541)	(2,796)		
4173	CTF Commissions Received	(143)	(228)	(450)	(258)	(86)		
4213	Building Commissions Received	(126)	(228)	(450)	(291)	(102)		
4183	Contributions & Reimbursements (Building Control	0	0	0	0	0		
	Total Operating Revenue	(4,972)	(7,956)	(15,900)	(25,090)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	94,529	101,124	202,264	186,056			

COA	Other Economic Services	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	250	250	114	250		
4222	Administration Allocation	21,007	23,250	46,500	109,803	2,243		
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	80	200	200	85	120		
4272	Other Expenditure	5,303	4,548	9,591	9,091	(755)		
	Total Operating Expenditure	28,910	33,248	61,541	124,093			
	Operating Revenue							
4223	Commission Received Australia Post	(4,278)	(6,000)	(6,000)	(9,894)	(1,722)		
4243	Annual Post Office Box Fee	(2,917)	(2,800)	(2,800)	(2,714)	117		
4253	Postage Stamp Income	(104)	(100)	(100)	(99)	4		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(43)	(80)	(80)	(102)	(38)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(7,641)	(9,430)	(9,430)	(13,259)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	39	60	120	97	21		
	Total Other Economic Services	21,308	23,878	52,231	110,932			
	Total Economic Services	133,760	143,460	286,311	315,926			

		31-Dec-17	31-Dec-17	2017/2018	30-Jun-17			
COA	Plant Depreciation	YTD Actual	YTD Budget	Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
5012	Operating Expenditure Plant Depreciation	302,212	303,672	607,344	579,271	1,460		Non cash item - internal allocation only Non cash item - internal allocation only
6890	Depn Posted to Jobs	(255,620)	(265,932)	(531,866)	(579,272)	(10,312)	*	
6892	Depn Posted Other Plant	0	(37,740)	(75,478)	0	(37,740)	*	
	Total Plant Depreciation	46,592	0	(0)	(0)			
		31-Dec-17	31-Dec-17	2017/2018	30-Jun-17			
COA	Private Works	YTD Actual	Amended YTD Budget	Full Year Budget	Last Year Actuals	YTD Var	>\$10K	Comments
7302	Operating Expenditure Private Works Expense	1,601	9,504	19,000	11,769	7,903		Budget profile timing; offset expenditure not incurred
7333	Operating Income Private Works Income	(2,895)	(16,524)	(20,000)	(19,001)	(13,629)	*	
Total Private Works		(1,294)	(7,020)	(1,000)	(7,232)			

COA	Public Works Overheads	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	0	16,624	0		
4312	Superannuation - Max 3% Works Staff	4,795	5,628	11,252	9,585	833		
4322	Superannuation Guarantee - Works Manager	5,453	4,872	9,743	9,571	(581)		
4332	Superannuation Guarantee - Works Staff	35,460	32,790	65,577	67,451	(2,670)		
4342	Salary Works Manager	55,392	50,652	101,307	76,714	(4,740)		
4352	Superannuation Max 3% - Works Manager	1,722	1,536	3,077	3,000	(186)		
4372	Public Works Sundry Expense	9,171	16,590	33,181	23,010	7,419		
4382	Works Manager - Expenses	2,168	1,566	3,150	3,266	(602)		
4392	External Engineering Services	5,240	7,500	15,000	8,510	2,260		
4402	Sick Leave	8,370	13,956	27,908	25,265	5,586		
4412	Annual Leave	18,071	41,166	82,332	81,138	23,095	*	Budget profile timing - even spread only
4432	Public Holiday Pay	10,061	19,364	36,081	37,529	9,303		
4422	Works LSL Expense	11,429	20,035	42,035	16,649	8,606		
4442	Occupational Health & Safety Expense	2,705	4,000	10,000	4,367	1,295		
4452	Protective Uniform/ Minor Workwear	1,757	7,098	14,200	12,644	5,341		
4582	Accrued Leave Works Crew	0	0	0	(14,608)	0		
4602	Training Expense	1,878	10,000	18,000	16,373	8,122		
4652	Works Staff - Allowances	14,182	11,700	23,400	56,314	(2,482)		
5202	Public Works Overheads - Admin Allocation	52,517	58,122	116,249	274,507	5,605		
6782	Workers Compensation Insurance	20,209	9,738	19,476	19,813	(10,471)	*	Budget profile timing 2 x instal paid July & Oct
7422	Less PWO Allocated to W & S	(324,846)	(287,466)	(574,935)	(718,997)	37,380	*	Timing - pending budget review
	Total Operating Expenditure	(64,265)	28,847	57,034	28,725			
20%	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(9,110)	0	(25,620)	(14,540)	9,110		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	(31,414)	0	0		
	Total Public Works Overheads	(73,375)	28,847	0	14,185			

COA	Plant Operation Costs	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	50,760	52,362	104,733	116,110	1,602		
4482	Tyre Purchase Expense	10,432	19,998	40,000	28,132	9,566		
4492	Parts & Outside Repairs Expense	110,596	150,000	300,000	275,200	39,404	*	Timing - pending budget review
4502	Plant Licences Expense	50,709	50,941	52,000	8,355	232		
4532	Tools & Consumables	13,091	8,502	17,000	16,873	(4,589)		
4542	Fuel, Oil & Grease	111,873	134,004	268,000	230,796	22,131	*	Timing - pending budget review
4552	Cutting Edges & Tips	0	4,248	8,500	8,102	4,248		
5112	Plant Operator - Admin Allocation	26,259	29,064	58,125	10,980	2,805		
6772	Plant Insurance Expense	29,516	33,166	33,166	21,494	3,650		
4512	Less POC Allocated to W & S	(384,058)	(398,262)	(796,524)	(675,546)	(14,204)	*	Timing - pending budget review
	Total Operating Expenditure	19,178	84,023	85,000	40,498			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(26,810)	(22,500)	(45,000)	(53,336)	4,310		
4983	Income Received	(39,572)	(40,000)	(40,000)	0	(428)		Dept of Transport Refund for Concession Reinstated
	Total Operating Revenue	(66,382)	(62,500)	(85,000)	(53,336)			
	Total Plant Operation Costs	(47,204)	21,523	(0)	(12,838)			

-5%

COA	Salaries and Wages	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	430,147	444,696	889,394	828,316	14,549	*	Timing - Budget profile is even spread
4580	Salary & Wages Expense - Outside Staff	511,158	527,142	1,054,279	962,062	15,984	*	Timing - timecard entry works crew
4600	Less Salary & Wages Allocated	(934,582)	(971,838)	(1,943,673)	(1,797,101)	(37,256)	*	Timing - Budget profile is even spread
4592	Workers Compensation Paid	1,042	0	0	1,775	(1,042)		
4692	Paid Parental Leave Scheme	0	0	0	10,083	0		
	Total Operating Expenditure	7,765	1	(0)	5,135			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(3,578)	0	0	(444)	3,578		
4623	Paid Parental Leave Scheme	0	0	0	(9,416)	0		
	Total Operating Revenue	(3,578)	0	0	(9,861)			
	Total Salaries and Wages	4,187	1	(0)	(4,726)			
COA	Unclassified	31-Dec-17 YTD Actual	31-Dec-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	(18)	0		
5022	Overpayments/Recoverables - Expenditure	13,578	180	360	32,471	(13,398)	*	See COA GL 5023 for offset
	Total Operating Expenditure	13,578	180	360	32,453			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(12,473)	(180)	(360)	(32,971)	12,293	*	See COA GL 5022 for offset
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	Total Operating Revenue	(12,473)	(180)	(360)	(89,083)			
	Total Unclassified	1,104	0	0	(56,630)			
	Total Other Property and Services	(69,989)	43,351	(1,000)	(67,241)			

List of Accounts Paid - December 2017

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD15893.1	13/12/2017	LGSP	-8,138.52
DD15893.2	12/12/2017	Rest Superannuation	-92.76
DD15893.3	12/12/2017	Asgard	-336.70
DD15893.4	12/12/2017	Australian Super	-891.45
DD15893.5	13/12/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15893.6	13/12/2017	Hostplus Superannuation	-138.43
DD15893.7	13/12/2017	Amp Flexible Super - Amp Retirement Trust	-191.47
DD15893.8	13/12/2017	BT Business Super	-223.03
DD15893.9	12/12/2017	Prime Super	-207.29
DD15910.1	26/12/2017	LGSP	-7,980.52
DD15910.2	26/12/2017	Rest Superannuation	-175.50
DD15910.3	26/12/2017	Asgard	-336.70
DD15910.4	26/12/2017	Australian Super	-806.83
DD15910.5	26/12/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15910.6	26/12/2017	Hostplus Superannuation	-138.43
DD15910.7	26/12/2017	Amp Flexible Super - Amp Retirement Trust	-158.72
DD15910.8	26/12/2017	BT Business Super	-223.03
DD15910.9	26/12/2017	Prime Super	-207.29
DD15912.1	26/12/2017	LGSP	-678.62
DD15912.2	27/12/2017	LGSP	-27.29
EFT21339	05/12/2017	Aussie Natural Spring Water	-149.00
EFT21340	05/12/2017	Aussie Tree Services	-31,110.82
EFT21341	05/12/2017	Bradley David Flugge	-962.04
EFT21342	05/12/2017	Cadgroup Australia Pty Ltd	-2,733.50
EFT21343	05/12/2017	Chapman Valley Primary School	-30.00
EFT21344	05/12/2017	Gail & Brendan Francis Bunter	-750.00
EFT21345	05/12/2017	Landwest Urban And Rural Planning Consultants	-7,755.00
EFT21346	05/12/2017	Magor Swartz Pty Ltd	-19,800.00
EFT21347	05/12/2017	Pagoda Resort & Spa	-685.00
EFT21348	05/12/2017	Taste Budds WA	-1,500.00
EFT21349	05/12/2017	Terpkos Engineering Pty Ltd	-2,090.00
EFT21353	15/12/2017	Water Corporation	-1,936.85
EFT21354	14/12/2017	AK Homes Construction	-32,587.06
EFT21355	14/12/2017	Australia Post	-159.89
EFT21356	14/12/2017	Australian Service Union	-27.45
EFT21357	14/12/2017	Clark Rubber Geraldton	-77.63
EFT21358	14/12/2017	Courier Australia - Toll Ipec	-41.19
EFT21359	14/12/2017	De Lage Landen Pty Ltd	-1,047.98
EFT21360	14/12/2017	Five Star Business Equipment And Communications	-449.00
EFT21361	14/12/2017	Forrester Brothers	-16,500.00
EFT21363	14/12/2017	Geraldton Sheetmetal And Roofing	-179.30
EFT21364	14/12/2017	Hersey	-3,520.28
EFT21365	14/12/2017	Hitachi Construction Machinery Australia Pty Ltd	-1,560.96
EFT21366	14/12/2017	Instant Weighing	-3,701.06
EFT21367	14/12/2017	MGB Diesel Contracting Pty Ltd	-10,365.92
EFT21368	14/12/2017	Miles Glass & Fly Screens Pty Ltd	-104.50
EFT21369	14/12/2017	Nabawa Valley Tavern	-180.00
EFT21370	14/12/2017	Purcher International	-182,050.00
EFT21371	14/12/2017	Queens Supa IGA Supermarket	-192.35
EFT21372	14/12/2017	RGI Signworks	-44.00
EFT21373	14/12/2017	Redi Hire Solutions	-275.00
EFT21374	14/12/2017	Refuel Australia	-29,046.42

List of Accounts Paid - December 2017

Chq/EFT	Date	Name	Amount
EFT21375	14/12/2017	TeletracNavman Australia	-769.45
EFT21376	14/12/2017	Tyres&More	-25.00
EFT21377	15/12/2017	Australian Taxation Office	-2,618.00
EFT21378	28/12/2017	City of Greater Geraldton	-2,814.00
EFT21379	28/12/2017	MM Electrical Merchandising	-51.48
EFT21380	28/12/2017	Synergy	-1,040.95
EFT21381	22/12/2017	Arnelle Enterprises Pty Ltd T/as Archie & Cate Davies Fencing	-4,199.80
EFT21382	22/12/2017	Baba Marda Road Services	-7,590.00
EFT21383	22/12/2017	Catwest	-2,073.50
EFT21384	22/12/2017	Courier Australia - Toll Ipec	-32.19
EFT21385	22/12/2017	Department Of Fire And Emergency Services	-19,980.00
EFT21386	22/12/2017	GC Sales	-50.60
EFT21387	22/12/2017	Goldings Paving /easy Care Turf	-10,182.32
EFT21388	22/12/2017	Great Northern Rural Services	-2,655.69
EFT21389	22/12/2017	Landgate	-89.00
EFT21390	22/12/2017	Landmark	-948.41
EFT21391	22/12/2017	Lenane Holdings Pty Ltd	-1,081.74
EFT21392	22/12/2017	Nabawa Valley Tavern	-833.35
EFT21393	22/12/2017	OSHGroup Pty Ltd	-2,975.48
EFT21394	22/12/2017	Patience Sandland Pty Ltd.	-1,683.00
EFT21395	22/12/2017	Pest A Kill WA	-242.00
EFT21396	22/12/2017	Stewart, Moreen Sian	-64.95
EFT21397	22/12/2017	Think Water Geraldton	-154.90
EFT21398	22/12/2017	Western Australian Electoral Commission	-12,880.94
EFT21399	22/12/2017	Western Australian Local Government Association	-4,934.00
EFT21400	22/12/2017	Western Resource Recovery Pty Ltd	-477.50
EFT21401	29/12/2017	Abrolhos Steel	-1,481.36
EFT21402	29/12/2017	Ashdown Ingram (Exego Pty Limited)	-833.25
EFT21403	29/12/2017	Atom Supplies	-476.85
EFT21404	29/12/2017	Auslec	-1,438.89
EFT21405	29/12/2017	Aussie Natural Spring Water	-149.00
EFT21406	29/12/2017	Australian Service Union	-27.45
EFT21407	29/12/2017	Blacktop Materials Engineering	-396.00
EFT21408	29/12/2017	Bridgestone Tyre Centre	-1,500.00
EFT21409	29/12/2017	Bunnings Group Limited	-1,311.53
EFT21410	29/12/2017	GG Pumps And Electrical Pty Ltd	-371.25
EFT21411	29/12/2017	Geraldton Ag Services	-102.21
EFT21412	29/12/2017	Geraldton Independent Building Supplies Pty Ltd	-572.00
EFT21413	29/12/2017	Geraldton TPC Valspar Paint (Australia) Pty Ltd	-309.42
EFT21414	29/12/2017	Geraldton Toyota	-44,006.40
EFT21415	29/12/2017	Greenfield Technical Service	-1,320.00
EFT21416	29/12/2017	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21417	29/12/2017	Hearing & Audiology	-255.00
EFT21418	29/12/2017	Hosexpress	-618.42
EFT21419	29/12/2017	Market Creations	-4,783.15
EFT21420	29/12/2017	Mcleods Barristers And Solicitors	-633.47
EFT21421	29/12/2017	Midwest Chemical & Paper	-209.09
EFT21422	29/12/2017	Mitchell & Brown	-166.00
EFT21423	29/12/2017	Moore Stephens	-11,285.56
EFT21424	29/12/2017	Option Refrigeration & Air Conditioning	-384.12
EFT21425	29/12/2017	Paper Plus Office National	-709.68
EFT21426	29/12/2017	Purcher International	-162.77
EFT21427	29/12/2017	Quantum Surveys	-1,100.00

List of Accounts Paid - December 2017

Chq/EFT	Date	Name	Amount
EFT21428	29/12/2017	R & M Auto Electrical	-304.00
EFT21429	29/12/2017	Repco Auto Parts.	-18.18
EFT21430	29/12/2017	The West Australian	-319.25
EFT21431	29/12/2017	Toxfree	-11,740.01
EFT21432	29/12/2017	Urbis Pty Ltd	-5,426.44
EFT21433	29/12/2017	Western Australian Treasury Corporation	-2,536.46
EFT21434	29/12/2017	Westrac Pty Ltd	-7,913.32
EFT21435	22/12/2017	CJ Stokes & Son	-318.64
EFT21436	22/12/2017	Catwest	-990.00
EFT21437	22/12/2017	Chapman Valley Menshed Inc	-300.00
EFT21438	22/12/2017	Courier Australia - Toll Ipec	-10.44
EFT21439	22/12/2017	Dirt Design Landscaping	-32,298.01
EFT21440	22/12/2017	Sarah Jane Greenlees	-550.00
EFT21441	22/12/2017	Southside Mechanical Services	-446.20
EFT21442	22/12/2017	Think Water Geraldton	-188.20
EFT21443	29/12/2017	Anthony Steven Farrell	-7,699.00
EFT21444	29/12/2017	Baba Marda Road Services	-9,295.00
EFT21445	29/12/2017	Darrell Graeme Forth	-1,882.85
EFT21446	29/12/2017	Ian Kenneth Maluish	-5,020.93
EFT21447	29/12/2017	Kirralee Jane Warr	-5,493.52
EFT21448	29/12/2017	Nicole Julie Batten	-1,882.85
EFT21449	29/12/2017	Pauline Faye Forrester	-5,020.93
EFT21450	29/12/2017	Peter John Humphrey	-5,020.93
EFT21451	29/12/2017	Trevor Leonard Royce	-5,020.93
			-\$ 643,876.71
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT21350	14/12/2017	Building and Construction Industry Training Fund	-275.50
EFT21351	14/12/2017	Building Commission / Department of Commerce	-216.05
EFT21352	14/12/2017	Shire Of Chapman Valley - Muni Account	-26.50
			-\$ 518.05

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st December 2017

SYNERGY


Balance as per Cash at Bank Account GL 160000	19,439.85
Balance as per Cash at Bank Account GL 170000	2,714,039.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$2,733,479.30

BANK

Business Account (Account No 000040)	19,689.85
Investment Account (Account No 305784)	1,514,039.45
Investment Account (Account No 502999)	1,200,000.00
Term Deposit	
	<u>2,733,729.30</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(250.00)
	\$2,733,479.30

Difference Check 0.00

Completed by:


Moreen Stewart - Senior Finance Officer 03/01/18
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services 23/01/2018
Date



053

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

2 JAN 2018

Facility Number

00018023 20000001

Payment Due Date

02 January 2018

Closing Balance

\$95.00

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

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

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

Company Name		Number of Cards		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 Nov 2017	20 Dec 2017	02 Jan 2018	538.24	95.00	9,905.00

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
538.24	538.24 -	95.00	0.00	0.00	0.00	95.00	0.00

Received:

Authorised:

GL:

GL: See attached

JOB:

JOB:

PO:

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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
04 DEC	Payments AUTOMATIC PAYMENT	450.54-	
	Sub Total:	450.54-	
29 NOV	Purchases PAGODA RESORT SPA COMO AUS	685.00	Paid on P/O 3821
	HOTELS, MOTELS, RESORTS - LO		
29 NOV	PAGODA RESORT SPA COMO AUS	685.00-	
	HOTELS, MOTELS, RESORTS - LO		
	Sub Total:	0.00	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
450.54	450.54 -	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 19/1/18

Transactions examined and approved.

Manager/Supervisor Signature 

Date 19/1/2018

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,905.00

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
04 DEC	Payments AUTOMATIC PAYMENT	87.70-	
	Sub Total:	87.70-	
19 DEC	Purchases MITCHELL & BROWN GERALDTON AUS MISCELLANEOUS GENERAL MERCHA	95.00	CIL 104720.02
	Sub Total:	95.00	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
87.70	87.70 -	95.00	0.00	0.00	0.00	95.00	0.00

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

Cardholder Signature _____

Date 3/1/18

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 19/1/2018