

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2018

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 January 2018

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 3 and shows a surplus as at 31 January 2018 of \$2,492,644

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 January 2018

		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	700	8,065	7,365	1052%
General Purpose Funding - Rates	9	2,576,965	2,576,965	2,566,424	(10,541)	(0%)
General Purpose Funding - Other		451,277	239,084	254,620	15,536	6%
Law, Order and Public Safety		31,000	24,550	24,641	91	0%
Health		6,799	4,771	4,644	(127)	(3%)
Education and Welfare		0	0	0	0	
Housing		9,360	5,460	5,863	403	7%
Community Amenities		200,955	167,906	175,871	7,965	5%
Recreation and Culture		331,082	301,132	344,157	43,025	14% ▲
Transport		633,581	329,063	196,206	(132,857)	(40%) ▼
Economic Services		25,330	18,712	14,830	(3,882)	(21%)
Other Property and Services		130,980	91,664	94,288	2,624	3%
		4,398,530	3,760,007	3,689,609		
Expenditure from operating activities						
Governance		(481,463)	(337,009)	(235,165)	101,844	30% ▲
General Purpose Funding		(118,659)	(63,049)	(53,341)	9,708	15% ▲
Law, Order and Public Safety		(199,809)	(123,606)	(156,328)	(32,722)	(26%) ▼
Health		(15,841)	(8,571)	(5,098)	3,473	41% ▲
Education and Welfare		(2,000)	(1,000)	0	1,000	100% ▲
Housing		(91,804)	(89,227)	(2,453)	86,774	97% ▲
Community Amenities		(777,930)	(435,900)	(324,545)	111,355	26% ▲
Recreation and Culture		(846,580)	(534,685)	(420,224)	114,461	21% ▲
Transport		(4,005,267)	(1,880,638)	(1,766,107)	114,531	6%
Economic Services		(311,521)	(186,192)	(169,459)	16,733	9%
Other Property and Services		(161,394)	(134,709)	(157,607)	(22,898)	(17%) ▼
		(7,012,268)	(3,794,586)	(3,290,327)		
Operating activities excluded from budget						
Add back Depreciation		2,220,575	1,295,343	1,354,097	58,754	5%
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	72,494	(10,547)	(13%) ▼
Amount attributable to operating activities		(376,136)	1,343,805	1,825,873		
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)	(829,846)	(410,481)	419,365	51% ▲
Infrastructure Assets - Roads	13	(1,435,932)	(898,681)	(1,008,669)	(109,988)	(12%) ▼
Plant and Equipment	13	(640,000)	(585,000)	(365,732)	219,268	37% ▲
Amount attributable to investing activities		(1,720,856)	(1,248,205)	(770,195)		
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)	(71,440)	(73,959)	(2,519)	(4%)
Amount attributable to financing activities		546,064	28,256	(113,961)		
Closing Funding Surplus(Deficit)	3	(0)	1,674,785	2,492,644		

▲ ▼ 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 January 2018

	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	2,566,424	(10,541)	(0%)	
Operating Grants, Subsidies and Contributions	11	1,239,924	872,984	817,233	(55,752)	(6%)	
Fees and Charges		342,050	270,672	274,384	3,712	1%	
Service Charges		0	0	0	0		
Interest Earnings		44,460	29,835	33,951	4,116	14%	
Other Revenue		12,000	9,551	7,449	(2,102)	(22%)	
Profit on Disposal of Assets	8	68,131	0	(9,833)			
		4,283,530	3,760,007	3,689,607			
Expenditure from operating activities							
Employee Costs		(1,966,295)	(1,033,479)	(951,418)	82,061	8%	
Materials and Contracts		(2,276,137)	(1,148,687)	(701,300)	447,387	39%	▲
Utility Charges		(54,058)	(28,824)	(22,071)	6,753	23%	▲
Depreciation on Non-Current Assets		(2,220,575)	(1,295,343)	(1,354,097)	(58,754)	(5%)	
Interest Expenses	10	(10,614)	(5,771)	(6,626)	(855)	(15%)	
Insurance Expenses		(161,001)	(152,100)	(151,390)	710	0%	
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)	(3,794,586)	(3,290,326)			
Operating activities excluded from budget							
Add back Depreciation		2,220,575	1,295,343	1,354,097	58,754	5%	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	72,494	(10,547)	(13%)	▼
Amount attributable to operating activities		(376,136)	1,343,805	1,825,872			
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)	(829,846)	(410,481)	419,365	51%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(898,681)	(1,008,669)	(109,988)	(12%)	▼
Plant and Equipment	13	(640,000)	(585,000)	(365,732)	219,268	37%	▲
Amount attributable to investing activities		(1,720,856)	(1,248,205)	(770,195)			
					377086.00		
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)	(71,440)	(73,959)	(2,519)	(4%)	
Amount attributable to financing activities		546,064	28,256	(113,961)			
Closing Funding Surplus (Deficit)	3	(0)	1,674,785	2,492,644			

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

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(z) Other

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 2: Explanation of Material Variances

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

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

Reporting by Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance above 10%
Operating Revenues	\$	%			
Governance	7,365	1052%		Permanent	LGIS insurance policy credit
Housing	403	7%			
Community Amenities	7,965	5%			
Recreation and Culture	43,025	14%	▲	Timing	Grant funds received earlier than budget profile
Transport	(132,857)	(40%)	▼	Timing	Grant funds yet to be claimed MWRRG
Economic Services	(3,882)	(21%)			
Other Property and Services	2,624	3%			
Operating Expense					
Governance	101,844	30%	▼	Timing	Office modifications project yet to commence
General Purpose Funding	9,708	15%	▲	Timing	No legal expenses to date
Law, Order and Public Safety	(32,722)	(26%)	▼	Timing	Howatharra Brigade Fire Tender Asset loss processed
Health	3,473	41%	▲	Timing	Budget profile for external contractor
Housing	86,774	97%	▲	Timing	Realisation on sale of house (included in investing activities)
Community Amenities	111,355	26%	▲	Timing	Expenditure delayed consultants and contractors
Recreation and Culture	114,461	21%	▲	Timing	Expenditure delayed consultants and contractors
Transport	114,531	6%			
Economic Services	16,733	9%			
Other Property and Services	(22,898)	(17%)	▼	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	419,365	51%	▲	Timing	Budget profile timing - refer Note 13
Infrastructure - Roads	(109,988)	(12%)	▼	Timing	Budget profile timing - refer Note 14
Plant and Equipment	219,268	37%	▲	Timing	Budget profile timing - refer Note 13
Furniture and Equipment	0				

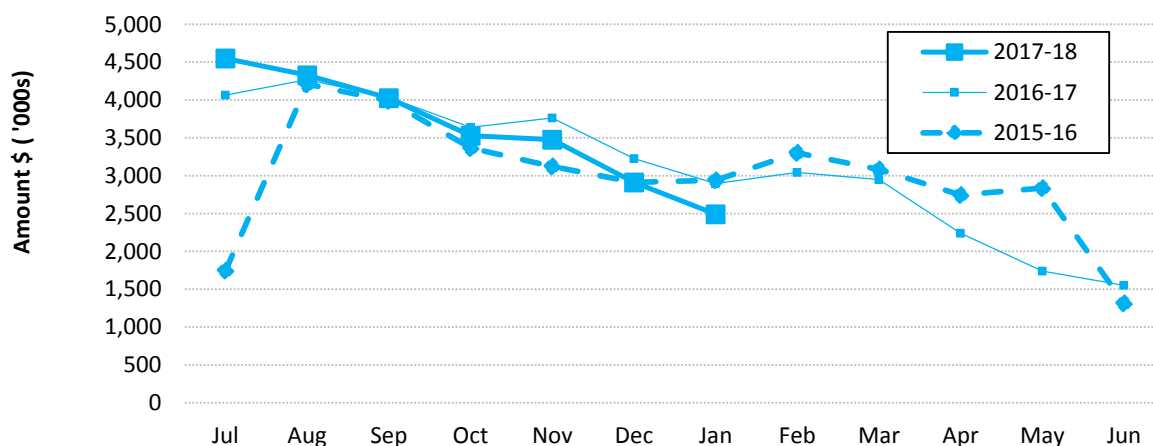
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Jan 2017	31 Jan 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,723,938	3,397,014	2,414,690
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,172,954	1,345,167
Receivables - Rates & Rubbish	6	118,926	427,217	256,048
Receivables - Other	6	39,640	17,071	2,215
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>4,019,449</u>
Less: Current Liabilities				
Payables		(314,562)	(43,874)	(174,189)
ATO Payables		(19,396)	(36,490)	(7,451)
Provisions		<u>(333,262)</u>	<u>(319,560)</u>	<u>(333,262)</u>
		<u>(667,220)</u>	<u>(399,924)</u>	<u>(514,902)</u>
Less: Cash Reserves	7	(1,278,810)	(1,172,954)	(1,345,167)
Add: Leave Provisions		333,262	319,560	333,262
Net Current Funding Position		1,550,928	3,763,003	2,492,644

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 January 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	12,950			12,950	Westpac	At Call
Municipal Investment Account	2,401,039			2,401,039	Westpac	At Call
Trust Bank Account			77,705	77,705	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) Term Deposits						
Reserve Account - Leave		114,820		114,820	Westpac	At Call
Reserve Account - Water		14,135		14,135	Westpac	At Call
Reserve Account - Office & Equipment		39,457		39,457	Westpac	At Call
Reserve Account - Plant/Light Vehicle		368,293		368,293	Westpac	At Call
Reserve Account - Legal		39,727		39,727	Westpac	At Call
Reserve Account - Unspent Grants		0		0	Westpac	At Call
Reserve Account - Land Development		62,803		62,803	Westpac	At Call
Reserve Account - Roadworks		101,412		101,412	Westpac	At Call
Reserve Account - Landcare		15,734		15,734	Westpac	At Call
Reserve Account - Building		588,786		588,786	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,205	14,205	Westpac	At Call
TD 454181 - POS Wokarena			136,527	136,527	Westpac	30-Apr-18
TD 454202 - Wokarena Intersection Upgrade			121,151	121,151	Westpac	30-Apr-18
Total	2,414,690	1,345,167	349,587	4,109,444		

Comments/Notes - Investments

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

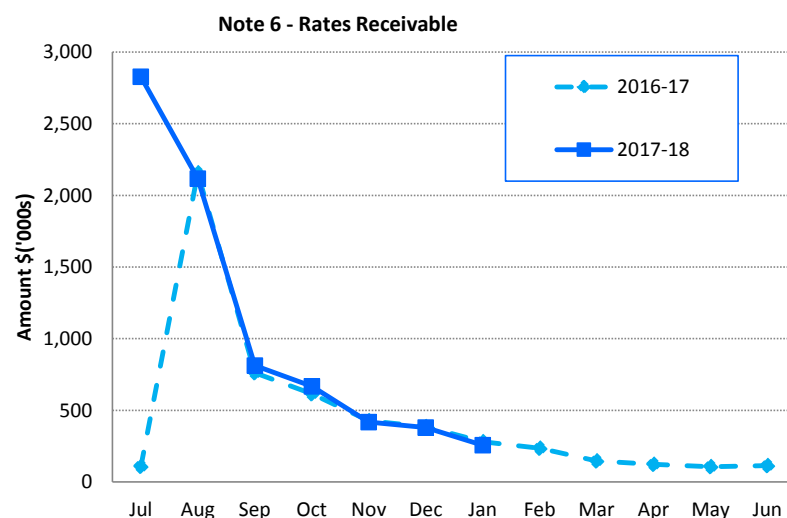
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

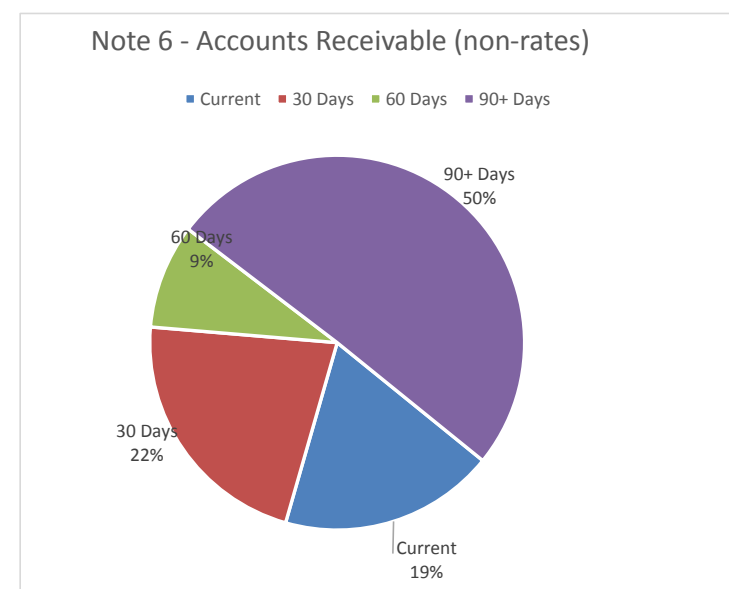
Note 6: Receivables

Receivables - Rates Receivable	31 Jan 2018	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	412	485	200	1,118	2,215
Rates Levied this year	2,566,424	2,464,988						
Rubbish & Other Levies	2,267	123,127						
<u>Less</u> Collections to date	(2,426,752)	(2,572,484)	Balance per Trial Balance					
Equals Current Outstanding	256,048	114,109	Sundry Debtors					2,215
			Receivables - Other					0
Net Rates Collectable	256,048	114,109	Total Receivables General Outstanding					2,215
% Collected	90.46%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



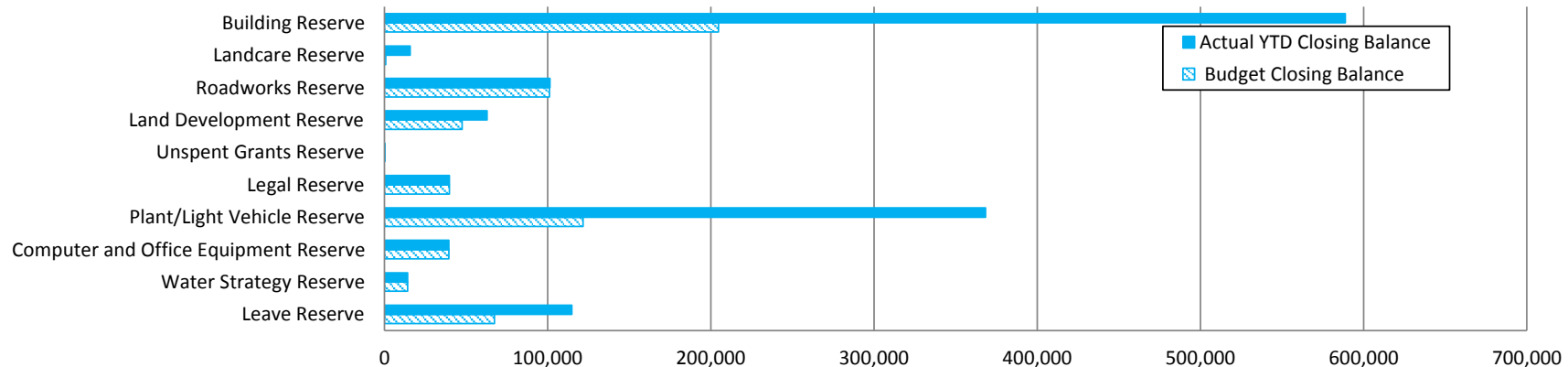
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	114,448	600	372	0	0	(47,642)	0	67,406	114,820
Water Strategy Reserve	14,089	120	46	0	0	0	0	14,209	14,135
Computer and Office Equipment Reserve	39,329	120	128	0	0	0	0	39,449	39,457
Plant/Light Vehicle Reserve	367,101	1,500	1,192	120,000	0	(366,920)	0	121,681	368,293
Legal Reserve	39,598	240	129	0	0	0	0	39,838	39,727
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	(7,602)	2	0
Land Development Reserve	62,600	360	203	0	0	(15,400)	0	47,560	62,803
Roadworks Reserve	101,084	0	328	0	0	0	0	101,084	101,412
Landcare Reserve	15,683	120	51	0	0	(15,000)	0	803	15,734
Building Reserve	517,276	0	1,855	69,655	69,655	(382,200)	0	204,731	588,786
	1,278,810	3,060	4,304	189,655	69,655	(834,762)	(7,602)	636,763	1,345,167

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 January 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	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 January 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	0.074300	290	5,656,177	420,254	6,799	1,241	428,294	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	8,975	1,327	2,484,367	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	8,975	1,327	2,587,267	2,576,965	0	0	2,576,965
Concession							0				0
Amount from General Rates							2,587,267				2,576,965
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
Totals							2,566,424				2,576,965

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 89 - Stadium Upgrade	31,821		4,151	8,427	27,670	23,394	1,045	1,720
Loan 98 - Bill Hemsley Park	200,000		18,841	37,930	181,159	162,070	3,308	5,031
Transport								
Loan 96 - Plant Renewal	63,951		15,551	31,389	48,400	32,562	1,393	2,079
Loan 97 - Plant Renewal	56,094		9,062	18,237	47,032	37,857	881	1,284
	351,866	0	47,604	95,983	304,262	255,883	6,626	10,114

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 11: Grants and Contributions

		Grant Provider	Type	Opening Balance (a)	Budget Operating	Capital	YTD Budget	Annual Budget (d)	Expected (d)+(e)	YTD Actual Revenue (c)	Unspent Grant (a)+(b)+(c)	
					\$	\$	\$			\$	\$	\$
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	700	1,200	1,200	195	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	15,000	20,950	20,950	17,720	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	1,880	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	277,060	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	167,027	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	8,710	25,620	25,620	9,110	0	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	26,250	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	12,322	0	0
TOTALS				0	1,239,924	1,115,667	1,868,651	2,355,591	2,355,591	1,742,447	(135,487)	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	872,984	1,239,924	1,239,924	817,233	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	1,868,651	2,355,591	2,355,591	1,742,447	(135,487)	0

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018









Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 Jan 2018
	\$	\$	\$	\$
Hall Hire Bond	1,680	3,980	(3,450)	2,210
Nomination Deposits	0	560	(560)	0
Engineering Bond	7,468	0	(7,468)	0
Contribution from Sub-divider	548,447	4,750	(216,424)	336,773
Refundable Deposit	5,000	6	(6)	5,000
CTF Levy	2,564	4,434	(4,818)	2,180
Building Commission	2,080	3,858	(4,255)	1,684
Post Office Deposit	1,142	248	0	1,390
Unclaimed monies	0	250	0	250
Standpipe Card Bond Income	100	0	0	100
	568,482	18,086	(236,981)	349,588












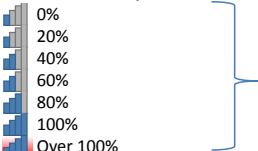
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/01/2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Land & Buildings								
Governance								
	Shire Office - Office Extensions & Modifications	105640	0	13,655	13,655	250,000	150,000	(136,345) Tenders in progress
	Governance Total	0	13,655	13,655	250,000	150,000	(136,345)	
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	395,826	0	395,826	644,491	644,491	(248,665) 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	395,826	0	395,826	679,846	679,846	(284,020)	
	Land & Buildings Total	396,826	13,655	410,481	945,246	829,846	(419,365)	
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	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/01/2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
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	102,000	(102,000)	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	5,000	(64)	CCTV cameras at works depot installation 28.08.17
Transport Total		230,245	0	230,245	640,000	585,000	(354,755)	
 Plant , Equip. & Vehicles Total		365,732	0	365,732	640,000	585,000	(219,268)	
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	429,109	0	429,109	420,088	368,004	61,105	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		1,008,669	0	1,008,669	1,435,932	898,681	109,988	
 Roads Total		1,008,669	0	1,008,669	1,435,932	898,681	109,988	
Capital Expenditure Total		1,771,227	13,655	1,784,882	3,021,178	2,313,527	(528,645)	
<div>  <p>0% 20% 40% 60% 80% 100% Over 100%</p> </div> <div> <p>Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.</p> </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						
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		39,635	39,635	439,168	(399,533)
C13	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	429,109		429,109	420,088	9,021
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 Sheeting - 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		
RC82	Nabawa Yetna Road Renewal - Reconstruct/form up and gravel sheet - Slk 4.60 to Slk 5.60	133720		8,094	8,094	79,610	(11,387)
1036	Upgrade - Bitumen seal from CV road to Stadium	126440	0		0	25,355	(25,355)
RV01	Road Maintenance	133720		759,616	759,616	855,132	(95,517)
Roads Total			1,008,669	807,345	1,816,014	3,537,838	(1,729,919)
			YTD Actual			Full Year Budget	
Total Construction Roadworks			1,008,669			1,540,897	
Total Maintenance Roadworks			807,345			1,996,941	
Total Roadworks Program			1,816,014			3,537,838	

PERCENTAGE OF ROADWORKS COMPLETED YEAR TO DATE

TOTAL ROADWORKS PROGRAM

1,816,014

3,537,838

TOTAL MAINTENANCE ROADWORKS

807,345

1,996,941

TOTAL CONSTRUCTION ROADWORKS

1,008,669

1,540,897

Appendix A Detailed Financials by Program				
	31/01/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Operating Expenditure				
General Purpose Funding	53,341	63,049	118,659	102,832
Governance	235,165	337,009	481,463	431,885
Law, Order and Public Safety	156,328	123,606	199,809	194,740
Education	0	1,000	2,000	520
Health	5,098	8,571	15,841	12,598
Housing	72,108	89,227	91,804	11,563
Community Amenities	324,545	435,900	777,930	648,217
Recreation and Culture	420,224	534,685	846,580	631,506
Transport	1,785,925	1,880,638	4,005,267	2,714,537
Economic Services	169,459	186,192	311,521	355,541
Other Property and Services	157,607	134,709	161,394	118,579
Total Expenditure (E)	3,379,800	3,794,586	7,012,268	5,222,518
	31/01/2018	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Operating Revenue				
General Purpose Funding	(2,821,044)	(2,816,049)	(3,028,242)	(3,835,337)
Governance	(8,065)	(700)	(1,200)	(18,600)
Law, Order and Public Safety	(160,128)	(24,550)	(31,000)	(36,786)
Health	(4,644)	(4,771)	(6,799)	(7,607)
Housing	(5,863)	(5,460)	(9,360)	(18,771)
Community Amenities	(175,871)	(167,906)	(200,955)	(225,739)
Recreation and Culture	(344,157)	(301,132)	(331,082)	(307,272)
Transport	(985,933)	(1,324,730)	(1,634,248)	(2,023,216)
Economic Services	(14,830)	(18,712)	(25,330)	(39,712)
Other Property and Services	(94,288)	(91,664)	(130,980)	(185,820)
Total Revenue (R)	(4,614,823)	(4,755,673)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(1,235,023)	(961,088)	1,613,071	(1,476,343)

	31/01/2018	2017/2018	2017/2018	30-Jun-17
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Depreciation	1,354,097	1,295,343	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)	1,516,064	1,378,384	2,352,602	2,222,037
	31/01/2018	2017/2018	2017/2018	30-Jun-17
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Land and Buildings	410,481	829,846	945,246	277,025
Plant and Equipment	360,796	580,000	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	1,008,669	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	73,959	71,440	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	1,809,371	2,215,615	2,290,459	3,351,466
Closing (Surplus)/Deficit	(2,492,644)	(1,674,785)	0	(1,550,928)
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928

COA	Rate Revenue	31-Jan-18 YTD Actual	31-Jan-18 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	2,916	3,900	4,000	3,569	984		
0062	Sundry Expenses	7	70	120	16	63		
0082	Rates - Other Costs.	101	535	850	323	434		
0132	Valuation Expenses	1,702	2,000	11,190	10,688	298		
0352	Rates - Administration Allocation	48,614	54,250	92,999	87,842	5,636		
	Total Operating Expenditure	53,341	62,755	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	(8,975)	0	0	(10,048)	8,975		** see comments above
0113	Interest - Overdue Rates	(12,459)	(7,300)	(10,900)	(15,244)	5,159		
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	(1,727)	(2,295)	(3,400)	(4,218)	(569)		
	Total Operating Revenue	(2,604,172)	(2,611,150)	(2,622,855)	(2,528,674)			
	Total Rate Revenue	(2,550,831)	(2,548,395)	(2,504,696)	(2,425,842)			

COA	Rate Revenue	31-Jan-18 YTD Actual	31-Jan-18 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	294	500	0	294		
	Operating Revenue							
0201	Legal Reserve Income	(129)	(140)	(240)	(273)	(11)		
0203	Leave Reserve Income	(372)	(350)	(600)	(664)	22		
0204	Land Development Reserve Income	(203)	(210)	(360)	(432)	(7)		
0205	Building Reserve Income	(1,855)	(1,050)	(1,800)	(3,660)	805		
0206	Roadworks Reserve Income	(328)	0	0	(25)	328		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(46)	(70)	(120)	(97)	(24)		
0233	Grants Commission - Road Funding	(115,636)	(108,531)	(217,061)	(759,443)	7,106		
0243	Office & Equipment Reserve Income	(128)	(70)	(120)	(134)	58		
0253	Grants Commission - (General Purpose)	(86,920)	(80,933)	(161,866)	(515,048)	5,987		
0273	Plant/Light Vehicle Reserve Income	(1,192)	(875)	(1,500)	(1,652)	317		
0453	Interest Received - Municipal Account	(10,012)	(12,600)	(21,600)	(24,405)	(2,588)		
0506	Landcare Reserve Income	(51)	(70)	(120)	(126)	(19)		
	Total Operating Revenue	(216,872)	(204,899)	(405,387)	(1,306,664)			
	Total General Purpose Income	(216,872)	(204,605)	(404,887)	(1,306,664)			
	Total General Purpose Funding	(2,767,703)	(2,753,000)	(2,909,583)	(3,732,505)			

COA	Governance	31-Jan-18 YTD Actual	31-Jan-18 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	1,850	2,725	4,605	5,287	875		
0332	Furniture & Equipment	0	0	0	934	0		
0442	Members Administration Allocation	121,534	135,625	232,499	186,664	14,091	*	Timing - internal allocation only
0462	Meeting & Refreshments Expense	9,144	19,200	29,200	23,242	10,056	*	Budget profile timing
1822	Accounting & Audit Expenses	2,710	19,030	36,545	26,864	16,320	*	Budget profile timing
7202	Members Depreciation	744	735	1,264	3,077	(9)		
	Total Operating Expenditure	235,126	290,276	481,464	369,760			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	235,126	290,276	481,464	369,760			

COA	Administation	31-Jan-18 YTD Actual	31-Jan-18 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%	29,349	30,716	52,650	52,520	1,367		
0292	Admin Salaries Expense	306,411	326,618	561,702	535,147	20,207	*	Budget profile timing is annual even spread
0294	Admin Staff Housing Allowance	7,250	8,073	13,274	13,920	823		
0312	Admin - Max 3% Council Additional Contr	7,376	7,546	12,940	11,164	170		
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	17,439	22,199	36,995	29,559	4,760		
0432	Admin Building Operations	14,910	16,016	25,576	23,153	1,106		
0472	Office Expenses - General	9,471	11,635	17,205	12,483	2,164		
0473	Admin Building Repairs & Maintenance	3,190	14,250	21,600	19,085	11,060	*	Works on hold pending annual budget review
0482	Office Telephone & Internet Expenses	9,116	17,983	29,474	22,610	8,867		
0492	Advertising Expenses	4,566	9,865	16,000	11,625	5,299		
0502	Computer Hardware Service & Repair	10,900	15,204	27,564	22,229	4,304		
0512	Furniture & Equipment - (Expensed)	5,323	11,200	13,100	7,741	5,877		
0522	Freight & Postage Expense	930	1,162	2,000	1,874	232		
0542	Printing & Stationary Expense	9,822	21,831	31,812	22,927	12,009	*	Timing
0552	Motor Vehicle Expenses	4,553	3,500	6,000	6,142	(1,053)		
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	(607,670)	(678,118)	(1,162,494)	(1,098,025)	(70,448)	*	Budget profile timing
0622	Uniform Expense	192	1,190	2,042	1,919	998		
0632	Staff Training, Conference and Recruitment	5,477	24,000	28,000	14,434	18,523	*	Timing - financial workshops yet to occur
0662	Public Liability Insurance	17,618	14,180	14,180	16,780	(3,438)		
0682	Consultancy Fees	38,784	62,640	107,100	136,694	23,856	*	Timing - Yet to invoice fully Fair Value, IPR Consultants, Regional Risk Coordinator etc
0702	Bank Fees & Charges	3,456	3,647	6,250	6,504	191		
0712	Occupational Health & Safety	255	4,500	7,000	1,190	4,245		
0722	Accounting Software Operating Expenditure	41,198	41,930	45,055	46,014	732		
7002	Admin Depreciation	19,511	19,614	33,622	41,514	103		
	Total Operating Expenditure	39	46,733	(1)	62,126			

COA	Adminstration	31-Jan-18 YTD Actual	31-Jan-18 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	(207)	(700)	(1,200)	(1,548)	(493)		
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	(8,065)	(700)	(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)	13,655	150,000	250,000	9,505	136,345	*	
4750	Tfr to Leave Reserve	372	350	600	20,664	(22)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	128	70	120	20,134	(58)		
4780	Tfr to Plant/Light Vehicle Reserve	1,192	875	1,500	1,652	(317)		
	Total Capital Expenditure / Reserve Transfers	15,347	151,295	2,220	38,541			
	Total Administration	7,321	197,328	1,019	82,067			
	Total Governance/Administration	242,447	487,604	482,483	451,826			

LGIS insurance credit from premium statement

Timing - plans progressing

COA	Fire Prevention	31-Jan-18 YTD Actual	31-Jan-18 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	6,077	6,783	11,625	10,980	706		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	10,044	12,215	20,935	17,138	2,171		
0832	ESL - Shire Properties.	675	900	900	639	225		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	636	1,000		
1722	Brigades Operating Expenses	20,704	24,330	30,618	43,757	3,626		
8012	Loss on Sale of Assets.	54,546	0	0	0	(54,546)	*	Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	41,092	40,418	69,284	69,175	(674)		
	Total Operating Expenditure	134,411	87,646	136,361	143,730			
	Operating Revenue							
0703	Fines & Penalties Income	(2,750)	(1,250)	(1,250)	(4,250)	1,500		
0713	ESL Administration Fees	0	(4,000)	(4,000)	(4,000)	(4,000)		
0733	DFES Grant Income	(17,720)	(15,000)	(20,950)	(23,319)	2,720		
0883	Fire Prevention Enforcement Income	(441)	(1,000)	(1,000)	(636)	(559)		
	Total Operating Revenue	(20,911)	(21,250)	(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	113,500	66,396	109,161	116,142			

COA	Animal Control	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	6,077	6,783	11,625	21,960	706		
0812	Depn - Animal Control	105	105	179	179	(0)		
0842	Animal Control Expenses	668	700	1,200	874	32		
0852	Rangers Allocation	10,044	12,215	20,935	17,138	2,171		
	Total Operating Expenditure	16,894	19,803	33,938	40,151			
	Operating Revenue							
0843	Impoundment Fees	0	(100)	(300)	0	(100)		
0853	Dog/Cat Registrations Income	(3,330)	(3,000)	(3,300)	(4,381)	330		
0863	Fines & Penalties	(400)	(200)	(200)	(200)	200		
	Total Operating Revenue	(3,730)	(3,300)	(3,800)	(4,581)			
	Total Animal Control	13,164	16,503	30,138	35,570			

COA	Other Law, Order and Public Safety	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	5,022	7,329	12,561	8,569	2,307		
0962	Misc. Expenses - Other Law and Order	0	420	720	0	420		
	Total Operating Expenditure	5,022	7,749	13,281	8,569			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	5,022	7,749	13,281	8,569			

COA	Rangers Expenses	31-Jan-18 YTD Actual	31-Jan-18 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	39,075	49,305	86,339	68,753	10,230	*	Budget profile timing -LSL backfill yet to be required
0912	Rangers Workers Compensation Expense	1,400	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	3,626	3,207	6,413	6,238	(419)		
0932	Conference & Training	0	581	1,000	0	581		
0982	Rangers Depn Expense	6,120	1,533	2,633	8,894	(4,587)		
1012	Tools & Equipment - Low Value	0	581	1,000	0	581		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(50,222)	(49,511)	(84,880)	(85,691)	711		
	Total Operating Expenditure	0	8,408	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	8,408	0	2,289			
	Total Law, Order and Fire Safety	131,687	99,056	152,581	162,570			

COA	Education	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	2016/2017 Last Year Budget	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	0	1,000	2,000	520	4,450	1,000		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0		
Total Education		0	1,000	2,000	520	4,450			

COA	Health Inspection and Administration	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	2,511	4,571	7,841	4,285	2,060		
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	5,098	8,571	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	(674)	(634)	(774)	(874)	40		
1573	Health Septic Fees	(1,180)	(1,416)	(2,360)	(2,714)	(236)		
1583	Health Administration Fees	(1,320)	(1,416)	(2,360)	(2,714)	(96)		
	Total Operating Revenue	(4,644)	(4,771)	(6,799)	(7,607)			
	Total Health Inspection and Administration	454	3,800	9,042	4,991		0	

COA	Housing	31-Jan-18 YTD Actual	31-Jan-18 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	792	1,869	3,200	3,200	1,077		
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	2,453	89,227	91,804	11,563			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(5,863)	(5,460)	(9,360)	(18,771)	403		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(5,863)	(5,460)	(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	71,510	69,655	69,655	3,660	(1,855)		
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	71,510	0	0	3,660			
	Total Housing	68,100	83,767	82,444	(3,549)			

COA		31-Jan-18 YTD Actual	31-Jan-18 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-Jan-18 YTD Actual	31-Jan-18 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	64,513	75,250	129,000	125,109	10,737	*	Timing of contractor invoices
1772	Sanitation Household Refuse Depreciation	1,765	2,170	3,714	3,714	405		
1792	Refuse Site Repairs & Maintenance	7,712	17,513	31,754	30,008	9,801		
2502	Domestic Rubbish - Admin Allocation	24,307	27,125	46,500	43,921	2,818		
	Total Operating Expenditure	98,297	122,058	210,968	202,752			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(136,025)	(128,898)	(128,898)	(136,090)	7,127		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	0	648		
	Total Operating Revenue	(143,970)	(136,195)	(136,195)	(136,090)			
	Total Sanitation - Household Refuse	(45,674)	(14,137)	74,773	66,662			

COA	Sanitation - Other	31-Jan-18 YTD Actual	31-Jan-18 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	4,264	3,927	6,734	6,632	(337)		
1912	Refuse Collection Expenses	455	2,919	5,000	2,320	2,464		
1922	Depn - Other Sanitation	286	0	0	0	(286)		
	Total Operating Expenditure	5,004	6,846	11,734	8,952			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	5,004	6,846	11,734	8,952			

COA	Protection of Environment	31-Jan-18 YTD Actual	31-Jan-18 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	1,169	2,000	727	1,169		
2002	Project Management Fees	0	2,919	5,000	163	2,919		
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	20,588	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	51	70	120	126	19		
	Total Capital Expenditure / Reserve Transfers	51	(7,430)	(14,880)	(9,874)			
	Total Protection of Environment	51	4,158	7,120	1,016			

COA	Town Planning and Regional Development	31-Jan-18 YTD Actual	31-Jan-18 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	20,000	30,000	13,165	10,517	*	Timing - additional consultancy yet to be required
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	68,129	69,398	118,969	117,136	1,269		
2122	Superannuation - Council Maximum of 3%	2,018	1,785	3,569	3,471	(233)		
2132	Superannuation - SGC 9.50%	6,391	5,652	11,302	10,992	(739)		
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	564	434	2,000	756	(130)		
2222	Motor Vehicle Expenses	4,651	2,506	4,300	4,128	(2,145)		Internal Plant Allocations
2232	Legal Expenses - Town Planners	8,452	9,000	15,000	17,063	548		
2242	Engineering Expenses	0	9,000	15,000	9,767	9,000		
2252	Advertising Expenses	254	1,000	2,000	1,711	746		
3012	Admin Allocation Expenses	24,307	27,125	46,500	43,921	2,818		
7052	Surveying & Land Expenses	10,296	20,000	40,000	16,826	9,704		
7072	Planning Projects - Expenses	9,000	5,000	10,000	35,669	(4,000)		
	Total Operating Expenditure	145,715	175,921	306,136	286,531			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(7,301)	(12,831)	(22,000)	(33,068)	(5,530)		
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	(26,300)	(20,831)	(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	203	210	360	432	7		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	129	140	240	273	11		
	Total Capital Expenditure/Reserve Transfers	1,332	350	600	(45,107)			
	Total Town Planning and Regional Development	120,747	155,440	268,736	184,922			

COA	Other Community Amenities	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	3,697	22,525	34,902	9,821	18,828	*	Timing - Employee costs not yet expensed - refer COA 3113 Nil revenue
3132	Community Development Expenses	8,665	21,500	39,500	11,542	12,835	*	Timing of projects - Fixed Wireless Internet Project \$15,000; Community Hub Project \$10,000 not yet commenced; additional consultants yet to be required
3162	Administration Allocated	36,460	40,684	69,750	65,881	4,224		
3212	Other Community Amenities Depreciation	3,364	3,346	5,736	5,736	(18)		
3222	Community Growth Fund	0	0	15,000	23,332	0		
3232	Community Development Officer Expense	18,743	22,432	39,204	0	3,689		
	Total Operating Expenditure	70,930	110,487	204,092	116,312	39,557		
	Operating Revenue							
3113	Cemetery Income Received	0	(1,880)	(3,760)	(1,729)	(1,880)		
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)	(1,880)	(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	69,930	108,607	200,332	111,399			
	Total Community Amenities	150,057	260,914	562,695	372,951			

COA	Public Halls and Civic Centres	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	46,001	33,278	57,054	57,147	(12,723)	*	Depn pending budget review - Non Cash Item
2722	Public Halls & Showgrounds Expense	35,586	40,286	62,322	45,619	4,700		
2732	Nabawa Community Centre Expenses	26,829	32,891	45,253	38,712	6,062		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,045	956	1,720	2,483	(89)		
3202	Public Halls Admin Allocation	18,230	20,342	34,875	21,960	2,112		
	Total Operating Expenditure	127,691	127,753	201,223	165,922			
	Operating Revenue							
2453	Showground/Halls Income Received	(7,996)	(9,831)	(11,031)	(7,601)	(1,835)		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	(47,727)	0		
	Total Operating Revenue	(7,996)	(9,831)	(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	123,845	157,428	233,974	176,154			

COA		31-Jan-18 YTD Actual	31-Jan-18 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	12,153	13,559	23,250	21,960	1,406		
3412	Coronation Beach Expenses	27,213	42,141	74,282	42,243	14,928	*	Items deferred until annual budget review
7082	Beaches Depreciation	5,736	3,171	5,432	5,432	(2,565)		
	Total Operating Expenditure	45,103	58,871	102,964	69,635			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(51,395)	(40,919)	(68,000)	(77,355)	10,476	*	Budget profile timing for revenue
	Total Operating Revenue	(51,395)	(40,919)	(68,000)	(77,355)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	0	0		
	Total Swimming Areas and Beaches	(6,293)	17,952	34,964	(7,721)			
COA		31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Other Recreation and Sport							
	Operating Expenditure							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		
1532	Loan 98 Interest Expense	3,308	2,640	5,031	1,940	(668)		
1482	Sporting Clubs Expenses	34,109	43,833	65,463	82,013	9,724		
2642	Parks, Gardens Expense	38,518	114,633	190,791	66,392	76,115	*	Employee Costs allocated across programs & jobs
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	9,541	18,260	22,217	29,303	8,719		
2712	Tennis Clubs Expenses	24,870	42,824	52,858	3,149	17,954	*	Resurfacing project not expensed
2772	Minor Gardening Equipment.	837	3,206	5,500	3,157	2,369		
2812	Golf Courses	1,537	1,536	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	24,307	27,125	46,500	10,980	2,818		
7022	Parks & Gardens Depreciation	24,121	13,573	23,263	24,217	(10,548)	*	Non cash item - internal cost only, 6 month budget review in progress
7092	Other Rec & Sports Depreciation	45,338	36,883	63,226	63,328	(8,455)		
	Total Operating Expenditure	206,485	304,513	476,386	305,815			

COA	Other Recreation and Sport	31-Jan-18 YTD Actual	31-Jan-18 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	(4,576)	(3,394)	(3,394)	(3,328)	1,182		
2803	Grants & Other Income Received	(277,060)	(244,657)	(244,657)	(166,206)	32,403	*	Timing funds rec'd in advance for BHP Fit Out & CV Tennis Facility Upgrade
3444	Fig Tree Camping Fees	(3,129)	(2,331)	(4,000)	(5,012)	798		
	Total Operating Revenue	(284,766)	(250,382)	(252,051)	(174,546)			
	Operating Expenditure							
7292	Loss on Sale Assets.	7,770	0	0	0	(7,770)		
	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	395,826	644,491	644,491	205,284	248,665	*	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	414,667	523,532	542,621	5,284			
	Total Other Recreation and Sport	344,156	577,663	766,956	136,553			

COA	Library	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	1,787	7,667	9,333	6,918	5,880		
2912	Honorarium Yuna Librarian	0	1,000	1,000	1,000	1,000		
3582	Libraries Admin Allocations	12,153	13,559	23,250	54,901	1,406		
6922	Libraries Depreciation	33	35	56	56	2		
	Total Operating Expenditure	13,974	22,261	33,639	62,875			
COA	Other Culture	31-Jan-18 YTD Actual	31-Jan-18 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	6,259	8,596	10,607	7,355	2,337		
3652	Other Culture Depreciation	12,943	12,691	21,761	19,904	(252)		
	Total Operating Expenditure	19,202	21,287	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	19,202	21,287	32,368	27,217			
	Total Recreation and Culture	494,884	796,590	1,101,901	395,077			

COA	Road Constuction	31-Jan-18 YTD Actual	31-Jan-18 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	30,384	33,908	58,125	0	3,524		
3173	Operating Revenue MW Regional Road Funding	(639,134)	(875,667)	(875,667)	(1,105,185)	(236,533)	*	Timing - Progress claims pending; 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-Jan-18 YTD Actual	31-Jan-18 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	1,008,669	898,681	1,435,932	2,235,972	(109,989)	*	Budget Profile 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	328	0	0	100,025	(328)		
	Total Capital Expenditure / Reserve Transfers	1,001,396	898,681	1,435,932	2,553,419			
Total Road Construction		242,053	(63,078)	378,390	713,488			

COA	Road Maintenance	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	759,616	913,761	2,244,547	1,166,063	154,145	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs
3502	Depot Maintenance	37,409	35,922	61,315	59,626	(1,487)		
3512	Street Lighting Expense	4,752	5,621	9,635	9,167	869		
3522	Depreciation	35,272	10,556	18,091	18,150	(24,716)	*	Non cash item - internal cost only, review in progress
3532	Street Trees	9,477	10,000	10,000	5,103	524		
3542	License & Subscriptions	9,206	10,262	10,262	8,948	1,056		
3562	Road Sign Expense	5,150	5,831	10,000	2,736	681		
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0		
3802	Road Maintenance Admin Allocation	48,614	54,250	92,999	0	5,636		
3822	Bore Maintenance	1,629	5,946	10,115	5,818	4,317		
3832	Crossover Reimbursements	0	3,000	5,000	0	3,000		
6912	Roads Depreciation	786,411	754,292	1,293,073	1,293,073	(32,119)	*	Non cash item - Depn for roads slightly higher than monthly budget profile
	Total Operating Expenditure	1,697,535	1,809,441	3,765,038	2,581,839			
COA	Road Maintenance	31-Jan-18 YTD Actual	31-Jan-18 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)	(167,027)	(286,333)	0	(52,494)	*	
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)	(326,144)	(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	1,493,741	1,483,297	3,319,588	2,415,252			

COA	Road Plant Purchases	31-Jan-18 YTD Actual	31-Jan-18 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	881	698	1,284	2,077	(182)		
3642	Loss on Sale Assets.	0	0	2,117	14,693	0		
3912	Loan 96 - Interest Expense	1,393	1,183	2,079	3,437	(210)		
6225	Realisation on Disposal of Assets	19,818	0	115,000	68,318	(19,818)	*	Budget profile timing - P745 Volvo FEL pending
	Total Operating Expenditure	22,092	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	580,000	630,000	612,880	354,691	*	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	609,613	327,706	706,877			
	Total Road Plant Purchases	266,965	611,494	380,055	787,807			

COA	Traffic Control	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	30,384	33,908	58,125	32,941	3,524		
6502	Vehicle Examination Expense	5,022	0	0	8,701	(5,022)		
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	35,915	35,408	61,625	44,172			
	Operating Revenue							
7513	Licensing Commission Income	(2,245)	(2,919)	(5,000)	(5,140)	(674)		
7523	Vehicle Examination Fees Received	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	(865)	0		
	Total Operating Revenue	(2,245)	(2,919)	(5,000)	(9,777)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	0	23,615	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	23,615			
	Total Traffic Control	33,670	32,489	56,625	58,010			
	Total Transport	2,036,428	2,064,202	4,134,657	3,974,557			

COA	Rural Services	31-Jan-18 YTD Actual	31-Jan-18 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	7,533	7,329	12,561	12,854	(204)		
6722	Noxious Weeds & Pest Expense	6,597	5,022	7,755	3,164	(1,575)		
	Total Operating Expenditure	14,131	12,351	20,316	16,017			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	14,131	12,351	20,316	16,017			

COA	Tourism and Area Promotion	31-Jan-18 YTD Actual	31-Jan-18 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	3,500	5,000	0	(1,500)		
3982	Tourism Expense	995	4,400	5,000	3,085	3,405		
4282	Promotional Expense	198	800	1,500	1,200	602		
	Total Operating Expenditure	6,194	8,700	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	8,700	11,500	2,921			

COA	Building Control	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	67,519	73,010	125,165	112,324	5,491		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	48,614	54,250	92,999	98,822	5,636		
	Total Operating Expenditure	116,133	127,260	218,164	211,146			
	Operating Revenue							
4153	Building Licenses Income	(6,225)	(8,750)	(15,000)	(24,541)	(2,525)		
4173	CTF Commissions Received	(150)	(266)	(450)	(258)	(116)		
4213	Building Commissions Received	(140)	(266)	(450)	(291)	(126)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(6,515)	(9,282)	(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	109,618	117,978	202,264	186,056			

COA	Other Economic Services	31-Jan-18 YTD Actual	31-Jan-18 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	24,307	27,125	46,500	109,803	2,818		
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	115	200	200	85	85		
4272	Other Expenditure	6,061	5,306	9,591	9,091	(755)		
	Total Operating Expenditure	33,002	37,881	61,541	124,093			
	Operating Revenue							
4223	Commission Received Australia Post	(4,798)	(6,000)	(6,000)	(9,894)	(1,202)		
4243	Annual Post Office Box Fee	(3,071)	(2,800)	(2,800)	(2,714)	271		
4253	Postage Stamp Income	(105)	(100)	(100)	(99)	5		
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	(8,316)	(9,430)	(9,430)	(13,259)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	46	70	120	97	24		
	Total Other Economic Services	24,732	28,521	52,231	110,932			
	Total Economic Services	154,675	167,550	286,311	315,926			

COA	Plant Depreciation	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	322,069	354,284	607,344	579,271	32,215	*	Non cash item - internal cost only, review in progress
6890	Depn Posted to Jobs	(258,724)	(310,254)	(531,866)	(579,272)	(51,530)	*	Non cash item - internal cost only, review in progress
6892	Depn Posted Other Plant	0	(44,030)	(75,478)	0	(44,030)	*	Non cash item - internal cost only, review in progress
	Total Plant Depreciation	63,345	0	(0)	(0)			
COA	Private Works	31-Jan-18 YTD Actual	31-Jan-18 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	1,601	11,088	19,000	11,769	9,487		
	Operating Income							
7333	Private Works Income	(2,895)	(16,524)	(20,000)	(19,001)	(13,629)	*	Budget profile timing; offset expenditure not yet incurred refer COA GL 7302 above
	Total Private Works	(1,294)	(5,436)	(1,000)	(7,232)			

COA	Public Works Overheads	31-Jan-18 YTD Actual	31-Jan-18 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	5,404	6,566	11,252	9,585	1,162		
4322	Superannuation Guarantee - Works Manager	6,696	5,684	9,743	9,571	(1,012)		
4332	Superannuation Guarantee - Works Staff	40,198	38,255	65,577	67,451	(1,943)		
4342	Salary Works Manager	57,467	59,094	101,307	76,714	1,627		
4352	Superannuation Max 3% - Works Manager	2,115	1,792	3,077	3,000	(323)		
4372	Public Works Sundry Expense	10,186	18,423	33,181	23,010	8,238		
4382	Works Manager - Expenses	2,368	1,827	3,150	3,266	(541)		
4392	External Engineering Services	5,240	8,750	15,000	8,510	3,510		
4402	Sick Leave	9,627	16,282	27,908	25,265	6,655		
4412	Annual Leave	51,388	48,027	82,332	81,138	(3,361)		
4432	Public Holiday Pay	16,189	27,723	36,081	37,529	11,534	*	Timing
4422	Works LSL Expense	22,964	25,035	42,035	16,649	2,071		
4442	Occupational Health & Safety Expense	2,705	6,000	10,000	4,367	3,295		
4452	Protective Uniform/ Minor Workwear	1,818	8,281	14,200	12,644	6,463		
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	16,229	13,650	23,400	56,314	(2,579)		
5202	Public Works Overheads - Admin Allocation	60,767	67,809	116,249	274,507	7,042		
6782	Workers Compensation Insurance	20,209	11,361	19,476	19,813	(8,848)		
7422	Less PWO Allocated to W & S	(340,603)	(335,377)	(574,935)	(718,997)	5,226		
	Total Operating Expenditure	(7,154)	39,182	57,034	28,725			
2%	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(9,110)	(8,710)	(25,620)	(14,540)	400		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	(31,414)	0	0		
	Total Public Works Overheads	(16,264)	30,472	0	14,185			

COA	Plant Operation Costs	31-Jan-18 YTD Actual	31-Jan-18 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	52,191	61,089	104,733	116,110	8,898		
4482	Tyre Purchase Expense	12,406	23,331	40,000	28,132	10,925	*	Budget profile timing; expenditure not yet incurred
4492	Parts & Outside Repairs Expense	159,177	175,000	300,000	275,200	15,823	*	Budget profile timing; expenditure not yet incurred
4502	Plant Licences Expense	50,709	51,191	52,000	8,355	482		
4532	Tools & Consumables	13,680	9,919	17,000	16,873	(3,761)		
4542	Fuel, Oil & Grease	125,287	156,338	268,000	230,796	31,051	*	Budget profile timing; expenditure not yet incurred
4552	Cutting Edges & Tips	0	4,956	8,500	8,102	4,956		
5112	Plant Operator - Admin Allocation	30,384	33,908	58,125	10,980	3,524		
6772	Plant Insurance Expense	29,516	33,166	33,166	21,494	3,650		
4512	Less POC Allocated to W & S	(394,239)	(464,639)	(796,524)	(675,546)	(70,400)	*	Non cash item - internal cost only, review in progress
	Total Operating Expenditure	79,110	84,259	85,000	40,498			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(28,706)	(26,250)	(45,000)	(53,336)	2,456		
4983	Income Received	(39,572)	(40,000)	(40,000)	0	(428)		Dept of Transport Refund for Concession Reinstated
	Total Operating Revenue	(68,278)	(66,250)	(85,000)	(53,336)			
	Total Plant Operation Costs	10,831	18,009	(0)	(12,838)			

COA	Salaries and Wages	31-Jan-18 YTD Actual	31-Jan-18 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	496,725	518,812	889,394	828,316	22,087	*	Timing - Budget profile is even spread
4580	Salary & Wages Expense - Outside Staff	587,396	614,999	1,054,279	962,062	27,603	*	Timing -accrual timecard entry works crew
4600	Less Salary & Wages Allocated	(1,077,398)	(1,133,811)	(1,943,673)	(1,797,101)	(56,413)	*	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-Jan-18 YTD Actual	31-Jan-18 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	12,941	180	360	32,471	(12,761)	*	See COA GL 5023 for offset
	Total Operating Expenditure	12,941	180	360	32,453			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(12,322)	(180)	(360)	(32,971)	12,142	*	See COA GL 5022 for offset
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	Total Operating Revenue	(12,322)	(180)	(360)	(89,083)			
	Total Unclassified	618	0	0	(56,630)			
	Total Other Property and Services	61,424	43,046	(1,000)	(67,241)			

List of Accounts Paid - January 18

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4969	12/01/2018	Petty Cash	-297.75
DD15919.1	10/01/2018	LGSP	-7,745.47
DD15919.2	09/01/2018	Australian Super	-868.53
DD15919.3	10/01/2018	Wealth Personal Superannuation and Pension Fund	-543.29
DD15919.4	10/01/2018	Hostplus Superannuation	-138.43
DD15919.5	09/01/2018	Rest Superannuation	-19.49
DD15919.6	10/01/2018	BT Business Super	-223.03
DD15919.7	09/01/2018	Prime Super	-207.29
DD15922.1	04/01/2018	Westnet Internet Services	-60.50
DD15929.1	02/01/2018	Westpac Geraldton	-95.00
DD15937.1	23/01/2018	LGSP	-7,642.84
DD15937.2	23/01/2018	Australian Super	-862.96
DD15937.3	23/01/2018	Wealth Personal Superannuation and Pension Fund	-599.35
DD15937.4	23/01/2018	Hostplus Superannuation	-138.43
DD15937.5	23/01/2018	Rest Superannuation	-103.36
DD15937.6	23/01/2018	BT Business Super	-223.03
DD15937.7	23/01/2018	Prime Super	-207.29
EFT21452	12/01/2018	Synergy	-864.65
EFT21453	12/01/2018	Telstra	-1,803.11
EFT21454	12/01/2018	Adventures With Jump'n'bump Amusements	-250.00
EFT21455	12/01/2018	Aussie Natural Spring Water	-65.00
EFT21456	12/01/2018	Australia Post	-396.96
EFT21457	12/01/2018	Baba Marda Road Services	-9,165.75
EFT21458	12/01/2018	Comms Tech Services	-550.00
EFT21459	12/01/2018	Courier Australia - Toll Ipec	-31.06
EFT21460	12/01/2018	Five Star Business Equipment And Communications	-428.67
EFT21461	12/01/2018	Instant Racking	-330.00
EFT21462	12/01/2018	John David Van Opijnen	-150.00
EFT21463	12/01/2018	Keith Gregory Bobcat Hire	-1,221.00
EFT21464	12/01/2018	Local Community Insurance Services	-878.78
EFT21465	12/01/2018	Main Roads WA	-50,344.00
EFT21466	12/01/2018	Miralec	-737.00
EFT21467	12/01/2018	Queens Supa IGA Supermarket	-349.59
EFT21468	12/01/2018	Refuel Australia	-21,303.37
EFT21469	12/01/2018	TeletracNavman Australia	-769.45
EFT21470	12/01/2018	Western Australian Treasury Corporation	-1,182.24
EFT21471	19/01/2018	Australian Taxation Office	-5,886.00
EFT21482	25/01/2018	City of Greater Geraldton	-660.00
EFT21483	25/01/2018	Synergy	-6,234.40
EFT21484	25/01/2018	Telstra	-1,586.42
EFT21485	25/01/2018	Ashdown Ingram (Exego Pty Limited)	-2,026.37
EFT21486	25/01/2018	Atom Supplies	-101.59
EFT21487	25/01/2018	Aussie Natural Spring Water	-149.00
EFT21488	25/01/2018	Batavia Coast Blinds & Shade Sails	-3,498.00
EFT21489	25/01/2018	Boc Limited	-124.39
EFT21490	25/01/2018	Geraldton Tyrepower	-1,029.00
EFT21491	25/01/2018	Great Northern Rural Services	-51.03
EFT21492	25/01/2018	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21493	25/01/2018	Hille, Thompson & Delfos Surveyors & Planners (htd)	-770.00
EFT21494	25/01/2018	Landmark	-632.94
EFT21495	25/01/2018	Lenane Holdings Pty Ltd	-6,204.00
EFT21496	25/01/2018	Mach 1 Auto One	-209.30

List of Accounts Paid - January 18

Chq/EFT	Date	Name	Amount
EFT21497	25/01/2018	Magor Swartz Pty Ltd	-9,955.00
EFT21498	25/01/2018	Marketforce Pty Ltd	-547.22
EFT21499	25/01/2018	Nabawa Valley Tavern	-1,633.35
EFT21500	25/01/2018	Novus	-1,112.14
EFT21501	25/01/2018	O'Brien 4WD Centre	-376.00
EFT21502	25/01/2018	Road Runner Mechanical Services	-12,136.69
EFT21503	25/01/2018	Southside Mechanical Services	-371.20
EFT21504	25/01/2018	Thurkles Dozing	-7,920.00
EFT21505	25/01/2018	Western Resource Recovery Pty Ltd	-750.00
EFT21506	31/01/2018	Atom Supplies	-1,851.83
EFT21507	31/01/2018	Auslec	-260.52
EFT21508	31/01/2018	Bitutek Pty Ltd	-131,827.52
EFT21509	31/01/2018	Bridgestone Tyre Centre	-2,413.00
EFT21510	31/01/2018	Bunnings Group Limited	-658.25
EFT21511	31/01/2018	Coates Hire Operations Pty Ltd	-1,490.50
EFT21512	31/01/2018	Conplant Pty Limited	-4,804.48
EFT21513	31/01/2018	Fire & Safety Service Company	-1,346.40
EFT21514	31/01/2018	GG Pumps And Electrical Pty Ltd	-707.38
EFT21515	31/01/2018	Gail & Brendan Francis Bunter	-550.00
EFT21516	31/01/2018	Geraldton Ag Services	-226.72
EFT21517	31/01/2018	Geraldton Lock And Key	-7.70
EFT21518	31/01/2018	Geraldton Mower & Repair Specialists	-964.35
EFT21519	31/01/2018	Geraldton Trophy Centre	-670.00
EFT21520	31/01/2018	Great Northern Rural Services	-78.65
EFT21521	31/01/2018	Greenfield Technical Service	-5,943.52
EFT21522	31/01/2018	Hosexpress	-1,605.63
EFT21523	31/01/2018	Landgate	-389.90
EFT21524	31/01/2018	Limitless Promotions	-105.00
EFT21525	31/01/2018	Market Creations	-6,121.85
EFT21526	31/01/2018	Midwest Chemical & Paper	-348.85
EFT21527	31/01/2018	Midwest Turf Supplies	-3,660.00
EFT21528	31/01/2018	Mitchell & Brown	-188.00
EFT21529	31/01/2018	Octane Plumbing	-540.00
EFT21530	31/01/2018	Option Refrigeration & Air Conditioning	-2,504.70
EFT21531	31/01/2018	Paper Plus Office National	-11.48
EFT21532	31/01/2018	Purcher International	-14,177.34
EFT21533	31/01/2018	Reece Pty Ltd	-153.12
EFT21534	31/01/2018	Repco Auto Parts.	-26.95
EFT21535	31/01/2018	Southgate Engineering	-990.00
EFT21536	31/01/2018	Statewide Bearings	-38.50
EFT21537	31/01/2018	Sunset IGA	-294.49
EFT21538	31/01/2018	Teakle & Lalor	-6,517.50
EFT21539	31/01/2018	The West Australian	-753.31
EFT21540	31/01/2018	Toxfree	-12,914.47
EFT21541	31/01/2018	Truckline	-342.30
EFT21542	31/01/2018	Waterman Irrigation Australia	-125.40
EFT21543	31/01/2018	Westrac Pty Ltd	-7,133.12
			-\$ 393,168.44

List of Accounts Paid - January 18

Chq/EFT	Date	Name	Amount
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT21477	25/01/2018	Building and Construction Industry Training Fund	-91.75
EFT21478	25/01/2018	Department of Mines, Industry Regulation & Safety	-176.80
EFT21479	25/01/2018	Geraldton Regional Cricket Board	-530.00
EFT21480	25/01/2018	Macao Consulting	-530.00
EFT21481	25/01/2018	Shire Of Chapman Valley - Muni Account	-23.25
			-\$ 1,351.80

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st January 2018

SYNERGY

Balance as per Cash at Bank Account GL 160000	12,950.26
Balance as per Cash at Bank Account GL 170000	2,401,039.45
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	-
	\$2,413,989.71

BANK

Business Account (Account No 000040)	9,897.15
Investment Account (Account No 305784)	1,201,039.45
Investment Account (Account No 502999)	1,200,000.00
Term Deposit	
	<u>2,410,936.60</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	3,053.11
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	-
	\$2,413,989.71

Difference Check 0.00

Completed by:

Moreen Stewart 06/02/18
Moreen Stewart - Senior Finance Officer Date

Reviewed by:

Dianne Raymond 06/02/2018
Dianne Raymond - Mgr Finance & Corporate Services Date

30 JAN 2018

Facility Number

00018023 20000001

Payment Due Date

31 January 2018

Closing Balance

\$3,958.51

This amount will be swept from a nominated account.



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

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 Dec 2017	21 Jan 2018	31 Jan 2018	95.00	3,958.51	6,041.49

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		
95.00	95.00 -	3,958.51	0.00	0.00	0.00	3,958.51	0.00

Received:

Authorised:

GL:

GL: As attached

IOB:

IOB:

PO:

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	121.83

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 JAN	Payments AUTOMATIC PAYMENT	95.00-	
	Sub Total:	95.00-	
03 JAN	Purchases LICENSYS PTY LTD SUMNER AUS	426.20	109420.02 Artwork for RegaPlates
02 JAN	AUTOMOTIVE PARTS, ACCESSORIE TERRY TRUCK RENTALS WELSHPOOL AUS	3,451.97	150220 Hire vehicle: Ford warrant claim re PBS
	Sub Total:	3,878.17	

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		
95.00	95.00 -	3,878.17	0.00	0.00	0.00	3,878.17	0.00

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

Cardholder Signature _____

Date 31/1/18

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 31/1/18

2/2/2018

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
Maurice Battilana	5163 2531 0083 1327	6,000	5,919.66

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
06 JAN	Purchases CALTEX SUNSET SERVICE STATIONS GERALDTON AUS	80.34	P54 - 156-600
	Sub Total:	80.34	

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		
0.00	0.00 -	80.34	0.00	0.00	0.00	80.34	0.00

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

Cardholder Signature _____

Date 31/1/18

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 31/1/18

2/2/2018