

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

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

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

**Report Purpose**

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

**Overview**

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

**Statement of Financial Activity by reporting program**

Is presented on page 6 and shows a surplus as at 31 July 2017 of \$4,548,242.

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: 8th August 2017

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

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus(Deficit)</b>	3	\$ 1,550,928	\$ 1,550,928	\$ 1,550,928	\$ 0	% 0%	
<b>Revenue from operating activities</b>							
Governance		1,200	100	<b>3,916</b>	3,816	3816%	
General Purpose Funding - Rates	9	2,576,965	0	<b>2,556,122</b>	2,556,122		
General Purpose Funding - Other		451,278	2,960	<b>13,866</b>	10,906	368%	▲
Law, Order and Public Safety		31,000	5,000	<b>365</b>	(4,635)	(93%)	
Health		6,799	0	<b>2,039</b>	2,039		
Education and Welfare		0	0	<b>0</b>	0		
Housing		9,360	780	<b>1,543</b>	763	98%	
Community Amenities		200,955	1,833	<b>140,954</b>	139,121	7590%	▲
Recreation and Culture		331,082	5,870	<b>64,216</b>	58,346	994%	▲
Transport		518,581	142,989	<b>159,961</b>	16,972	12%	▲
Economic Services		25,330	10,756	<b>4,825</b>	(5,931)	(55%)	
Other Property and Services		130,980	6,348	<b>12,692</b>	6,344	100%	
		<b>4,283,530</b>	<b>176,636</b>	<b>2,960,499</b>			
<b>Expenditure from operating activities</b>							
Governance		(481,463)	(101,384)	<b>(50,590)</b>	50,794	50%	▲
General Purpose Funding		(118,659)	(8,187)	<b>(9,457)</b>	(1,270)	(16%)	
Law, Order and Public Safety		(199,809)	(29,973)	<b>(23,170)</b>	6,803	23%	▲
Health		(15,841)	(653)	<b>(1,556)</b>	(903)	(138%)	
Education and Welfare		(2,000)	0	<b>0</b>	0		
Housing		(91,804)	(85,826)	<b>(540)</b>	85,286	99%	▲
Community Amenities		(777,930)	(49,991)	<b>(44,845)</b>	5,146	10%	▲
Recreation and Culture		(846,580)	(69,243)	<b>(39,461)</b>	29,782	43%	▲
Transport		(4,005,267)	(329,014)	<b>(89,028)</b>	239,986	73%	▲
Economic Services		(311,521)	(29,856)	<b>(34,516)</b>	(4,660)	(16%)	
Other Property and Services		(161,394)	(87,404)	<b>(69,987)</b>	17,417	20%	▲
		<b>(7,012,268)</b>	<b>(791,531)</b>	<b>(363,150)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	185,049	<b>0</b>	(185,049)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	<b>0</b>	(83,041)	(100%)	▼
Realisation on disposal of Assets		115,000		<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>(346,805)</b>	<b>2,597,349</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	1,115,667	875,667	<b>464,800</b>	(410,867)	(47%)	▼
Proceeds from Disposal of Assets	8	184,655	0	<b>69,655</b>	69,655		▲
Land and Buildings	13	(945,246)	0	<b>(49,373)</b>	(49,373)		▼
Infrastructure Assets - Roads	13	(1,435,932)	(64,700)	<b>(84,469)</b>	(19,769)	(31%)	▼
Plant and Equipment	13	(640,000)	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(1,720,856)</b>	<b>810,967</b>	<b>400,613</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	834,762	0	<b>0</b>	0		
Repayment of Debentures	10	(95,983)	0	<b>0</b>	0		
Transfer to Reserves	7	(192,715)	(255)	<b>(648)</b>	(393)	(154%)	
<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>(255)</b>	<b>(648)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>2,014,835</b>	<b>4,548,242</b>			

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

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 July 2017**

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>Opening Funding Surplus (Deficit)</b>	3	1,550,928	1,550,928	<b>1,550,928</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	2,576,965	0	<b>2,556,122</b>	2,556,122		▲
Operating Grants, Subsidies and Contributions	11	1,239,924	151,421	<b>238,869</b>	87,448	58%	▲
Fees and Charges		342,050	15,916	<b>161,947</b>	146,031	918%	▲
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		44,460	2,705	<b>2,274</b>	(431)	(16%)	
Other Revenue		12,000	6,593	<b>1,287</b>	(5,306)	(80%)	
Profit on Disposal of Assets	8	68,131	0	<b>0</b>			
		<b>4,283,530</b>	<b>176,635</b>	<b>2,960,499</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,966,295)	(193,200)	<b>(104,193)</b>	89,007	46%	▲
Materials and Contracts		(2,276,137)	(227,439)	<b>(152,373)</b>	75,066	33%	▲
Utility Charges		(54,058)	(1,717)	<b>(3,300)</b>	(1,583)	(92%)	
Depreciation on Non-Current Assets		(2,220,575)	(185,049)	<b>0</b>	185,049	100%	▲
Interest Expenses		(10,614)	(42)	<b>0</b>	42	100%	▲
Insurance Expenses		(161,001)	(101,042)	<b>(103,196)</b>	(2,154)	(2%)	
Other Expenditure		(123,430)		<b>(88)</b>	(88)		
Loss on Disposal of Assets	8	(85,158)	(83,041)	<b>0</b>			
		<b>(6,897,268)</b>	<b>(791,530)</b>	<b>(363,150)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,220,575	185,049	<b>0</b>	(185,049)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	<b>0</b>	(83,041)	(100%)	▼
<b>Amount attributable to operating activities</b>		<b>(376,136)</b>	<b>(346,805)</b>	<b>2,597,349</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	1,115,667	875,667	<b>464,800</b>	(410,867)	(47%)	▼
Proceeds from Disposal of Assets	8	184,655	0	<b>69,655</b>	69,655		▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(945,246)	0	<b>(49,373)</b>	(49,373)		▼
Infrastructure Assets - Roads	13	(1,435,932)	(64,700)	<b>(84,469)</b>	(19,769)	(31%)	▼
Plant and Equipment	13	(640,000)	0	<b>0</b>	0		
<b>Amount attributable to investing activities</b>		<b>(1,720,856)</b>	<b>810,967</b>	<b>400,613</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	834,762	0	<b>0</b>	0		
Repayment of Debentures	10	(95,983)	0	<b>0</b>	0		
Transfer to Reserves	7	(192,715)	(255)	<b>(648)</b>	(393)	(154%)	
<b>Amount attributable to financing activities</b>		<b>546,064</b>	<b>(255)</b>	<b>(648)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>2,014,835</b>	<b>4,548,242</b>			

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical accounting estimates**

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**The local government reporting entity**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

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

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

**(c) Rounding off figures**

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

**(d) Comparative figures**

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

**(e) Budget comparative figures**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(f) Forecast fair value adjustments**

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

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

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

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

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Chapman Valley obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(i) Superannuation**

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

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

**(j) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

**(k) Trade and other receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(l) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land held for resale**

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

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

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

**(m) Fixed assets**

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

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

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

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

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

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

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

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Chapman Valley includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**Revaluation**

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

**Land under roads**

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

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

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

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

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

**Depreciation**

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

**Capitalisation Threshold**

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

***Fair value hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**(o) Financial instruments**

**Initial recognition and measurement**

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

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

**Classification and subsequent measurement**

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

Amortised cost is calculated as:

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

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

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

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

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

*(v) Financial liabilities*

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

***Impairment***

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

***Derecognition***

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

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

**(p) Impairment of assets**

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

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(q) Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Chapman Valley becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(r) Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**(s) Borrowing costs**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(t) Provisions**

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

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

**(u) Leases**

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

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

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

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

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

**(v) Investment in associates**

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(x) Interests in joint arrangements**

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

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

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

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

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(z) Other**

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

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

**Note 2: Explanation of Material Variances**

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

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	3,816	3816%		Permanent	LGIS insurance policy credit
Housing	763	98%		Timing	Rental income
Community Amenities	139,121	7590%	▲	Timing	Rubbish services levied in July
Recreation and Culture	58,346	994%	▲	Timing	Grant received fro BHP Milestone 2
Transport	16,972	12%	▲	Timing	Debtor invoices raised for Hudson Resources contr.
Economic Services	(5,931)	(55%)		Timing	Budget profile for building licenses
Other Property and Services	6,344	100%		Permanent	LGIS insurance reimbursement Nabawa Sporting Complex
<b>Operating Expense</b>					
General Purpose Funding	(1,270)	(16%)		Timing	Timing Admin Allocations
Law, Order and Public Safety	6,803	23%	▲	Timing	Expenditure delayed
Health	(903)	(138%)		Timing	Budget profile for external contractor
Housing	85,286	99%	▲	Timing	Loss on sale of asset
Community Amenities	5,146	10%	▲	Timing	Expenditure delayed
Recreation and Culture	29,782	43%	▲	Timing	Expenditure delayed
Transport	239,986	73%	▲	Timing	Expenditure delayed
Economic Services	(4,660)	(16%)		Timing	Timing Admin Allocations
Other Property and Services	17,417	20%	▲	Timing	Asset Register Depn to be processed
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(410,867)	(47%)	▼	Timing	Delayed RRG funds
Proceeds from Disposal of Assets	69,655		▲	Timing	Housing proceed only, budget profile includes Plant & Equip
<b>Capital Expenses</b>					
Land and Buildings	(49,373)		▼	Timing	BHP Project profile timing for contract payments
Infrastructure - Roads	(19,769)	(31%)	▼	Timing	Wheeldon Hosking Intersection Works carry over

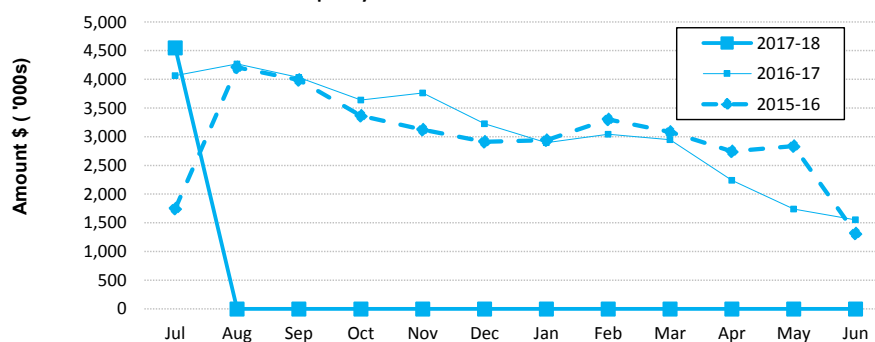
**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing	This Time Last Year	Current
		30 June 2017	31 Jul 2016	31 Jul 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,723,938	1,460,790	1,668,434
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,180,022	1,279,458
Receivables - Rates & Rubbish	6	118,926	2,760,014	2,805,321
Receivables - Other	6	39,640	17,302	354,739
Interest / ATO Receivable/Prepaid/Trust		1,053	0	0
Inventories		1,329	2,065	1,329
		<u>3,163,696</u>	<u>5,420,193</u>	<u>6,109,281</u>
<b>Less: Current Liabilities</b>				
Payables		(333,958)	(174,514)	(281,581)
Provisions		<u>(333,262)</u>	<u>(314,941)</u>	<u>(333,262)</u>
		<u>(667,220)</u>	<u>(489,455)</u>	<u>(614,843)</u>
Less: Cash Reserves	7	(1,278,810)	(1,180,022)	(1,279,458)
Add: Leave Provisions		333,262	314,941	333,262
<b>Net Current Funding Position</b>		<b>1,550,928</b>	<b>4,065,657</b>	<b>4,548,242</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
<b>(a) Cash Deposits</b>						
Municipal Bank Account	6,695			6,695	Westpac	At Call
Municipal Investment Account	1,661,039			1,661,039	Westpac	At Call
Trust Bank Account			90,645	90,645	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
<b>(b) Term Deposits</b>						
Reserve Account - Leave		114,506		114,506	Westpac	At Call
Reserve Account - Water		14,096		14,096	Westpac	At Call
Reserve Account - Office & Equipment		39,349		39,349	Westpac	At Call
Reserve Account - Plant/Light Vehicle		367,288		367,288	Westpac	At Call
Reserve Account - Legal		39,618		39,618	Westpac	At Call
Reserve Account - Unspent Grants		7,601		7,601	Westpac	At Call
Reserve Account - Land Development		62,632		62,632	Westpac	At Call
Reserve Account - Roadworks		101,137		101,137	Westpac	At Call
Reserve Account - Landcare		15,691		15,691	Westpac	At Call
Reserve Account - Building		517,540		517,540	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			225,655	225,655	Westpac	At Call
TD 454181 - POS Wokarena			134,998	134,998	Westpac	30-Oct-17
TD 454202 - Wokarena Intersection Upgrade			119,795	119,795	Westpac	30-Oct-17
<b>Total</b>	<b>1,668,434</b>	<b>1,279,458</b>	<b>571,093</b>	<b>3,518,985</b>		

**Comments/Notes - Investments**

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

**Note 5: Budget Amendments**

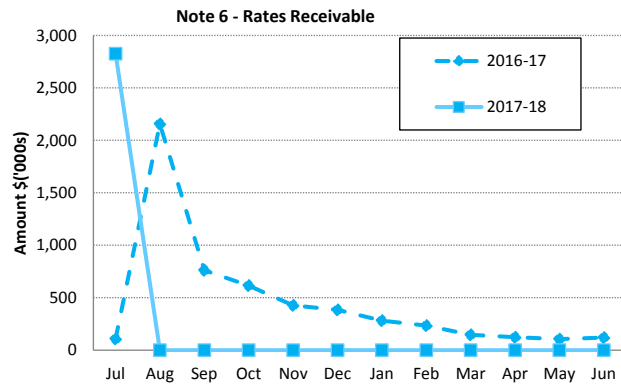
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$ 0
	Permanent Changes						
				0	0	0	

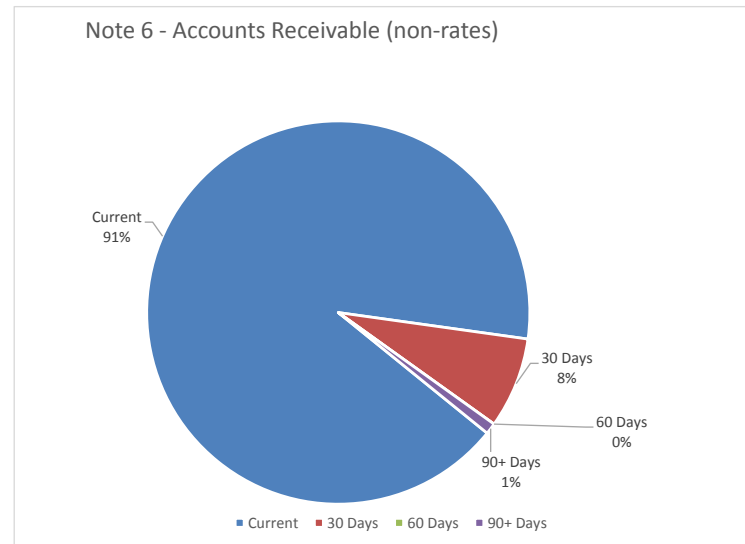
**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

Note 6: Receivables									
Receivables - Rates Receivable	31 Jul 2017	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total	
	\$	\$		\$	\$	\$	\$		\$
Opening Arrears Previous Years	118,925	98,478	Receivables - General	324,155	27,236	0	3,348		354,739
Rates Levied this year	2,556,122	2,464,988							
Rubbish & Other Levies	152,579	123,127							
Less Collections to date	(392)	(2,567,668)	<b>Balance per Trial Balance</b>						
Equals Current Outstanding	<b>2,827,234</b>	<b>118,925</b>	Sundry Debtors						354,739
			Receivables - Other						0
<b>Net Rates Collectable</b>	<b>2,827,234</b>	<b>118,925</b>	<b>Total Receivables General Outstanding</b>						<b>354,739</b>
% Collected	0.01%	95.57%							

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

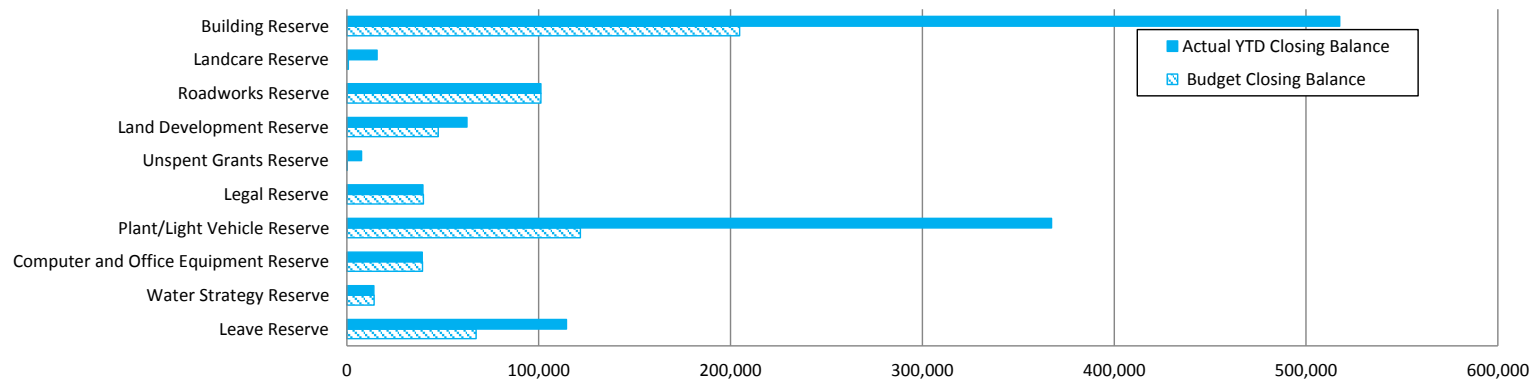


**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2017**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 114,448	\$ 600	\$ 58	\$ 0	\$ 0	\$ (47,642)	\$ 0	\$ 67,406	\$ 114,506
Water Strategy Reserve	14,089	120	7	0	0	0	0	14,209	14,096
Computer and Office Equipment Reserve	39,329	120	20	0	0	0	0	39,449	39,349
Plant/Light Vehicle Reserve	367,101	1,500	187	120,000	0	(366,920)	0	121,681	367,288
Legal Reserve	39,598	240	20	0	0	0	0	39,838	39,618
Unspent Grants Reserve	7,601	0	0	0	0	(7,600)	0	1	7,601
Land Development Reserve	62,600	360	32	0	0	(15,400)	0	47,560	62,632
Roadworks Reserve	101,085	0	52	0	0	0	0	101,085	101,137
Landcare Reserve	15,683	120	8	0	0	(15,000)	0	803	15,691
Building Reserve	517,276	0	264	69,655	0	(382,200)	0	204,731	517,540
	<b>1,278,810</b>	<b>3,060</b>	<b>648</b>	<b>189,655</b>	<b>0</b>	<b>(834,762)</b>	<b>0</b>	<b>636,763</b>	<b>1,279,458</b>

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



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

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
L07 & 96	Lot 19 Chapman Valley Road	152,825	69,655		(83,170)	152,696	69,655		(83,041)
	<b>Plant and Equipment</b>								
331	Volvo Loader					23,370	90,000	66,630	
372	Freightliner Colombia Prime Mover					22,117	20,000		(2,117)
405	Toyota Landcruiser					3,499	5,000	1,501	
		<b>152,825</b>	<b>69,655</b>	<b>0</b>	<b>(83,170)</b>	<b>201,682</b>	<b>184,655</b>	<b>68,131</b>	<b>(85,158)</b>



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

**Note 9: Rating Information**

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV	0.074300	290	5,656,177	420,254	0	0	420,254	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	0	0	1,869,019	1,869,019	0	0	1,869,019
UV Oakajee Industrial Estate Buffer Zone	0.020705	2	8,925,000	184,792	0	0	184,792	184,792	0	0	184,792
<b>Sub-Totals</b>		<b>699</b>	<b>191,253,697</b>	<b>2,474,065</b>	<b>0</b>	<b>0</b>	<b>2,474,065</b>	<b>2,474,065</b>	<b>0</b>	<b>0</b>	<b>2,474,065</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV	560.00	175	945,476	98,000	0	0	98,000	98,000	0	0	98,000
UV	350.00	14	73,372	4,900	0	0	4,900	4,900	0	0	4,900
UV Oakajee Industrial Estate Buffer Zone	350.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>189</b>	<b>1,018,848</b>	<b>102,900</b>	<b>0</b>	<b>0</b>	<b>102,900</b>	<b>102,900</b>	<b>0</b>	<b>0</b>	<b>102,900</b>
		<b>888</b>	<b>192,272,545</b>	<b>2,576,965</b>	<b>0</b>	<b>0</b>	<b>2,576,965</b>	<b>2,576,965</b>	<b>0</b>	<b>0</b>	<b>2,576,965</b>
Concession							0				0
<b>Amount from General Rates</b>							<b>2,576,965</b>				<b>2,576,965</b>
Ex-Gratia Rates											
Specified Area Rates											
Movement in Excess Rates							(20,843)				0
<b>Totals</b>							<b>2,556,122</b>				<b>2,576,965</b>

**Comments - Rating Information**

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

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>								
Loan 89 - Stadium Upgrade	31,821		0	8,427	31,821	23,394	0	1,720
Loan 98 - Bill Hemsley Park	200,000		0	37,930	200,000	162,070	0	5,031
<b>Transport</b>								
Loan 96 - Plant Renewal	63,951		0	31,389	63,951	32,562	0	2,079
Loan 97 - Plant Renewal	56,094		0	18,237	56,094	37,857	0	1,284
	351,866	0	0	95,983	351,866	255,883	0	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 July 2017**

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening Balance (a)	Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Expected (d)+(e)	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>											
Grants Commission - Roads	WALGGC	Operating	0	217,061	0	0	217,061	217,061	0	0	0
Grants Commission - Equalisation	WALGGC	Operating	0	161,866	0	0	161,866	161,866	0	0	0
Ex Gratia Rates		Operating	0	11,000	0	0	11,000	11,000	11,056	0	0
<b>Governance</b>											
Minor Income Received	Various	Operating	0	1,200	0	100	1,200	1,200	0	0	0
Reimbursements & Contributions	Various	Operating	0	0	0	0	0	0	3,916	0	0
<b>Law, Order and Public Safety</b>											
DFES Grant	Dept Fire & d Emergency Services	Operating	0	20,950	0	5,000	20,950	20,950	0	0	0
<b>Community Amenities</b>											
NACC Other Grants	State NRM	Operating	0	5,000	0	0	5,000	5,000	0	0	0
Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	0	18,000	18,000	0	0	0
Cemetery Fees and Charges	Various	Operating	0	3,760	0	0	3,760	3,760	0	0	0
<b>Recreation and Culture</b>											
Grants and Other Income	MWDC; Trust Reimbursement T18	Operating	0	244,657	0	0	244,657	244,657	51,600	0	0
<b>Transport</b>											
MRWA Direct Grant	Main Roads WA	Operating	0	118,710	0	118,710	118,710	118,710	118,710	0	0
Other Grants	Main Roads WA	Operating	0	286,333	0	23,861	286,333	286,333	0	0	0
MW Regional Road Funding	Main Roads WA	Non-operating	0	0	875,667	875,667	875,667	875,667	464,800	0	0
Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	0	240,000	240,000	0	0	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	40,407	0	0	40,407	40,407	40,895	0	0
<b>Other Property and Services</b>											
Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	0	25,620	25,620	0	0	0
Diesel Fuel Rebate	ATO	Operating	0	45,000	0	3,750	45,000	45,000	0	0	0
Income Received	Dept Transport	Operating	0	40,000	0	0	40,000	40,000	0	0	0
Overpayments/Recoverable - Income	Various	Operating	0	360	0	0	360	360	12,692	0	0
<b>TOTALS</b>			<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>1,027,088</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>703,669</b>	<b>0</b>	<b>0</b>
<b>SUMMARY</b>											
Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	151,421	1,239,924	1,239,924	238,869	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	875,667	1,115,667	1,115,667	464,800	0	0
<b>TOTALS</b>			<b>0</b>	<b>1,239,924</b>	<b>1,115,667</b>	<b>1,027,088</b>	<b>2,355,591</b>	<b>2,355,591</b>	<b>703,669</b>	<b>0</b>	<b>0</b>

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

**Note 12: Trust Fund**

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

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 Jul 2017
	\$	\$	\$	\$
Hall Hire Bond	1,680	530	0	<b>2,210</b>
Building Commission	2,080	327	0	<b>2,407</b>
CTF Levy	2,564	263	0	<b>2,827</b>
Refundable Deposit	5,000	0	0	<b>5,000</b>
Contribution from Sub-divider	548,447	1,490	0	<b>549,937</b>
Post Office Deposit	1,142	0	0	<b>1,142</b>
Engineering Bond	7,468	0	0	<b>7,468</b>
Standpipe Card Bond Income	100	0	0	<b>100</b>
	<b>568,482</b>	<b>2,611</b>	<b>0</b>	<b>571,093</b>














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

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Land &amp; Buildings</b>								
<b>Governance</b>								
	Shire Office - Office Extensions & Modifications	105640	0	0	0	250,000	0	0
	<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>Community Amenities</b>								
	Lot 90 White Peak potential purchase	122640	0	0	0	15,400	0	0
	<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,400</b>	<b>0</b>	<b>0</b>
<b>Recreation And Culture</b>								
	Bill Hemsley Park Community Centre	128340	49,373	0	49,373	644,491	0	49,373
	Junior Playground	126440	0	0	0	10,000	0	0
	Bitumen seal from CV road to Stadium	126440	0	0	0	25,355	0	0
	<b>Recreation And Culture Total</b>		<b>49,373</b>	<b>0</b>	<b>49,373</b>	<b>679,846</b>	<b>0</b>	<b>49,373</b>
	<b>Land &amp; Buildings Total</b>		<b>49,373</b>	<b>0</b>	<b>49,373</b>	<b>945,246</b>	<b>0</b>	<b>49,373</b>
<b>Plant , Equip. &amp; Vehicles</b>								
	Prime Mover - 2nd Hand	135540	0	0	0	150,000	0	0
	Loader with IT Capacity	135540	0	0	0	328,000	0	0
	New Side Tripper Trailer	135540	0	0	0	102,000	0	0
	Vehicle to tow behind grader - New/2nd hand	135540	0	0	0	50,000	0	0
	Depot Tools and Equipment	135840	0	0	0	10,000	0	0
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>640,000</b>	<b>0</b>	<b>0</b>
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>640,000</b>	<b>0</b>	<b>0</b>

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

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Roads</b>								
<b>Transport</b>								
	Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	9,031	0	9,031	478,593	64,700	(55,669)
	Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	13,520	0	13,520	420,088	0	13,520
	East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	0	0	0	537,251	0	0
	Wheeldon Hosking Intersection Works	131140	61,918	0	61,918	0	0	61,918
	<b>Transport Total</b>		<b>84,469</b>	<b>0</b>	<b>84,469</b>	<b>1,435,932</b>	<b>64,700</b>	<b>19,769</b>
	<b>Roads (Non Town) Total</b>		<b>84,469</b>	<b>0</b>	<b>84,469</b>	<b>1,435,932</b>	<b>64,700</b>	<b>19,769</b>
	<b>Capital Expenditure Total</b>		<b>133,842</b>	<b>0</b>	<b>133,842</b>	<b>3,021,178</b>	<b>64,700</b>	<b>69,142</b>
<b>Level of Completion Indicators</b>								
	0%							
	20%							
	40%							
	60%							
	80%							
	100%							
	Over 100%							
								Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.

<b>Appendix A</b>				
<b>Detailed Financials by Program</b>				
	<b>31/07/2017</b>	<b>2017/2018</b>	<b>2017/2018</b>	<b>30-Jun-17</b>
	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Year Budget</b>	<b>Actual YTD</b>
<b>Operating Expenditure</b>				
General Purpose Funding	9,457	8,187	118,659	102,832
Governance	50,590	101,384	481,463	431,885
Law, Order and Public Safety	23,170	29,973	199,809	194,740
Education	0	0	2,000	520
Health	1,556	653	15,841	12,598
Housing	540	85,826	91,804	11,563
Community Amenities	44,845	49,991	777,930	648,218
Recreation and Culture	39,461	69,243	846,580	630,506
Transport	89,028	329,014	4,005,267	2,714,537
Economic Services	34,516	29,856	311,521	355,541
Other Property and Services	69,987	87,404	161,394	119,579
<b>Total Expenditure (E)</b>	<b>363,150</b>	<b>791,531</b>	<b>7,012,268</b>	<b>5,222,519</b>
<b>Operating Revenue</b>				
	<b>31/07/2017</b>	<b>2017/2018</b>	<b>2017/2018</b>	<b>30-Jun-17</b>
	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Year Budget</b>	<b>Actual YTD</b>
General Purpose Funding	(2,569,988)	(2,960)	(3,028,242)	(3,835,337)
Governance	(3,916)	(100)	(1,200)	(18,600)
Law, Order and Public Safety	(365)	(5,000)	(31,000)	(36,786)
Education	0	0	0	0
Health	(2,039)	0	(6,799)	(7,607)
Housing	(1,543)	(780)	(9,360)	(18,771)
Community Amenities	(140,954)	(1,833)	(200,955)	(225,739)
Recreation and Culture	(64,216)	(5,870)	(331,082)	(307,272)
Transport	(624,759)	(1,018,655)	(1,634,248)	(2,023,216)
Economic Services	(4,825)	(10,756)	(25,330)	(39,712)
Other Property and Services	(12,692)	(6,348)	(130,980)	(185,820)
<b>Total Revenue (R)</b>	<b>(3,425,296)</b>	<b>(1,052,302)</b>	<b>(5,399,196)</b>	<b>(6,698,861)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(3,062,146)</b>	<b>(260,771)</b>	<b>1,613,071</b>	<b>(1,476,342)</b>

	31/07/2017	2017/2018	2017/2018	30-Jun-17
<b>Adjustment for Non-Cash Items</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Year Budget</b>	<b>Actual YTD</b>
Depreciation	0	185,049	2,220,575	2,202,733
Profit/Loss on Sale of Asset	0	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	0	0	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	(56,112)
<b>Total Non-Cash Items (NC)</b>	<b>0</b>	<b>268,090</b>	<b>2,352,602</b>	<b>2,222,037</b>
	31/07/2017	2017/2018	2017/2018	30-Jun-17
<b>Capital Expenditure</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Year Budget</b>	<b>Actual YTD</b>
Land and Buildings	49,373	0	945,246	277,024
Plant and Equipment	0	0	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	84,469	64,700	1,435,932	2,533,019
Tools and Equipment	0	0	10,000	34,524
Transfer from Reserves	0	0	(834,762)	(342,941)
Transfer to Reserves	648	255	192,715	442,684
Repayment of Debentures	0	0	95,983	55,991
Proceeds from new loans	0	0	0	(200,000)
Proceeds from sale of equipment	0	0	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	0	(69,655)	0
<b>Total Capital</b>	<b>64,832</b>	<b>64,954</b>	<b>2,290,459</b>	<b>3,351,465</b>
Opening (Surplus)/Deficit	(1,550,928)	(1,550,928)	(1,550,928)	(1,316,099)
Closing (Surplus)/Deficit	(4,548,242)	(2,014,835)	0	(1,550,928)
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928



COA	Rate Revenue	31-Jul-17 YTD Actual	31-Jul-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	9,000	393	0		
0032	Rates Stationary/postage	0	0	4,000	3,569	0		
0062	Sundry Expenses	0	10	120	16	10		
0082	Rates - Other Costs.	0	35	850	323	35		
0132	Valuation Expenses	0	350	11,190	10,688	350		
0352	Rates - Administration Allocation	9,457	7,750	92,999	87,842	(1,707)		
	<b>Total Operating Expenditure</b>	<b>9,457</b>	<b>8,145</b>	<b>118,159</b>	<b>102,832</b>			
	<b>Operating Revenue</b>							
0002	Reimbursement - Debtors Refunds	0	0	0	0	0		
0030	General Rates Income	(2,556,122)	0	(2,576,964)	(2,478,814)	2,556,122	*	Timing Rates Billing Processed 31.07.2017 also includes movement in excess rates
0010	Rates Written Off	0	0	0	3,895	0		
0012	Legal Fees GST Free	0	0	(9,000)	(119)	0		
0033	Back Rates	0	0	0	(864)	0		
0061	Ex Gratia Rates	(11,056)	0	(11,000)	(10,631)	11,056	*	CBH Ex Gratia raised 31.07.2017
0071	Interim Rates Raised	0	0	0	(10,048)	0		
0113	Interest - Overdue Rates	(1,005)	(500)	(10,900)	(15,244)	505		
0123	Interest - Instalment Payments	0	0	(7,100)	(7,447)	0		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	0	0	(4,491)	(5,184)	0		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(537)	(255)	(3,400)	(4,218)	282		
	<b>Total Operating Revenue</b>	<b>(2,568,719)</b>	<b>(755)</b>	<b>(2,622,855)</b>	<b>(2,528,674)</b>			
	<b>Total Rate Revenue</b>	<b>(2,559,262)</b>	<b>7,390</b>	<b>(2,504,696)</b>	<b>(2,425,842)</b>			

COA	Rate Revenue	31-Jul-17 YTD Actual	31-Jul-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	42	500	0	42		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(20)	(20)	(240)	(273)	0		
0203	Leave Reserve Income	(58)	(50)	(600)	(664)	8		
0204	Land Development Reserve Income	(32)	(30)	(360)	(432)	2		
0205	Building Reserve Income	(264)	(150)	(1,800)	(3,660)	114		
0206	Roadworks Reserve Income	(52)	0	0	(25)	52		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(7)	(10)	(120)	(97)	(3)		
0233	Grants Commission - Road Funding	0	0	(217,061)	(759,443)	0		
0243	Office & Equipment Reserve Income	(20)	(10)	(120)	(134)	10		
0253	Grants Commission - Equalisation (General Purpose)	0	0	(161,866)	(515,048)	0		
0273	Plant/Light Vehicle Reserve Income	(187)	(125)	(1,500)	(1,652)	62		
0453	Interest Received - Municipal Account	(621)	(1,800)	(21,600)	(24,405)	(1,179)		
0506	Landcare Reserve Income	(8)	(10)	(120)	(126)	(2)		
	<b>Total Operating Revenue</b>	<b>(1,269)</b>	<b>(2,205)</b>	<b>(405,387)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Income</b>	<b>(1,269)</b>	<b>(2,163)</b>	<b>(404,887)</b>	<b>(1,306,664)</b>			
	<b>Total General Purpose Funding</b>	<b>(2,560,531)</b>	<b>5,227</b>	<b>(2,909,583)</b>	<b>(3,732,505)</b>			

COA	Governance	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	2,160	13,640	0	2,160		
0182	Subscriptions & Memberships Expense	18,564	17,613	23,513	16,844	(951)		
0192	Members Conference & Training Expenses	0	0	20,000	7,176	0		
0202	Members Insurance Expense	11,553	12,668	12,668	10,583	1,115		
0212	Donations & Gifts	0	0	350	0	0		
0232	Consultancy & Legal Expenses	0	0	15,000	660	0		
0242	Members Sitting Fees.	0	0	75,280	71,735	0		
0252	Members Remuneration Expenses	0	0	4,400	4,193	0		
0262	President & Deputy Allowances.	0	0	12,500	12,500	0		
0272	Council Chambers Repairs & Maintenance	201	175	4,605	5,287	(26)		
0332	Furniture & Equipment	0	0	0	934	0		
0442	Members Administration Allocation	20,097	19,375	232,499	186,664	(722)		
0462	Meeting & Refreshments Expense	135	3,000	29,200	23,242	2,865		
1822	Accounting & Audit Expenses	0	0	36,545	26,864	0		
7202	Members Depreciation	0	105	1,264	3,077	105		
	<b>Total Operating Expenditure</b>	<b>50,550</b>	<b>55,096</b>	<b>481,464</b>	<b>369,760</b>			
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	0			
	<b>Total Governance</b>	<b>50,550</b>	<b>55,096</b>	<b>481,464</b>	<b>369,760</b>			

COA	Adminstration	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	0	16,535	0		
0222	Fringe Benefits Tax	0	0	32,000	40,840	0		
0282	Administration SGC 9.50%	3,319	4,388	52,650	52,520	1,069		
0292	Admin Salaries Expense	30,841	45,767	561,702	535,147	14,926	*	Timing
0294	Admin Staff Housing Allowance	838	2,600	13,274	13,920	1,762		
0312	Admin - Max 3% Council Additional Contr	842	1,078	12,940	11,164	236		
0372	Admin Workers Compensation Insurance	5,883	7,250	14,500	14,433	1,367		
0402	Insurance Expense	3,463	3,695	4,852	3,084	232		
0422	Office Gardens Expenses	2,189	2,957	36,995	29,559	769		
0432	Admin Building Operations	3,295	3,225	25,576	23,153	(70)		
0472	Office Expenses - General	695	4,375	17,205	12,483	3,680		
0473	Admin Building Repairs & Maintenance	113	4,000	21,600	19,085	3,887		
0482	Office Telephone & Internet Expenses	1,333	6,398	29,474	22,610	5,065		
0492	Advertising Expenses	0	2,503	16,000	11,625	2,503		
0502	Computer Hardware Service & Repair	0	2,172	27,564	22,229	2,172		
0512	Furniture & Equipment - (Expensed)	0	1,500	13,100	7,741	1,500		
0522	Freight & Postage Expense	0	166	2,000	1,874	166		
0542	Printing & Stationary Expense	2,970	2,475	31,812	22,927	(495)		
0552	Motor Vehicle Expenses	712	500	6,000	6,142	(212)		
0562	Administation LSL Expense	4,273	0	0	14,247	(4,273)		
0582	Meeting & Refreshments	39	0	0	0	(39)		
0592	Admin Allocated to Programs	(118,215)	(96,874)	(1,162,494)	(1,098,025)	21,341	*	Timing
0622	Uniform Expense	0	170	2,042	1,919	170		
0632	Staff Training, Conference and Recruitment	0	0	28,000	14,434	0		
0662	Public Liability Insurance	8,809	7,090	14,180	16,780	(1,719)		
0682	Consultancy Fees	16,460	5,020	107,100	136,694	(11,440)	*	Timing
0702	Bank Fees & Charges	297	521	6,250	6,504	224		
0712	Occupational Health & Safety	0	0	7,000	1,190	0		
0722	Accounting Software Operating Expenditure	31,883	32,510	45,055	46,014	627		
7002	Admin Depreciation	0	2,802	33,622	41,514	2,802		
	<b>Total Operating Expenditure</b>	<b>39</b>	<b>46,288</b>	<b>(1)</b>	<b>62,126</b>			

COA	Adminstration	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	0	(100)	(1,200)	(1,548)	(100)		
0553	Grant Income - Admin	0	0	0	0	0		
0573	Reimbursements & Contributions	(3,916)	0	0	(4,511)	3,916		
1243	LSL Reimbursement	0	0	0	(12,541)	0		
	<b>Total Operating Revenue</b>	<b>(3,916)</b>	<b>(100)</b>	<b>(1,200)</b>	<b>(18,600)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0355	Tfr From Building Reserve	0	0	(250,000)	(13,414)	0		
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	0	0	250,000	9,505	0		
4750	Tfr to Leave Reserve	58	50	600	20,664	(8)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	20	10	120	20,134	(10)		
4780	Tfr to Plant/Light Vehicle Reserve	187	125	1,500	1,652	(62)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>265</b>	<b>185</b>	<b>2,220</b>	<b>38,541</b>			
	<b>Total Administration</b>	<b>(3,611)</b>	<b>46,373</b>	<b>1,019</b>	<b>82,067</b>			
	<b>Total Governance/Administration</b>	<b>46,939</b>	<b>101,469</b>	<b>482,483</b>	<b>451,826</b>			

LGIS credit from premiums

COA	Fire Prevention	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0602	Fire Control - Admin Allocation Expense	1,182	969	11,625	10,980	(213)		
0672	Fire Break Inspection Fees	0	0	2,000	1,405	0		
0762	Ranger's Allocation Expenses	1,243	1,745	20,935	17,138	502		
0832	ESL - Shire Properties.	0	0	900	639	0		
0882	Fire Prevention Enforcement Expenditure	0	0	1,000	636	0		
1722	Brigades Operating Expenses	16,515	16,410	30,618	43,757	(105)		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	5,774	69,284	69,175	5,774		
	<b>Total Operating Expenditure</b>	<b>18,941</b>	<b>24,898</b>	<b>136,361</b>	<b>143,730</b>			
	<b>Operating Revenue</b>							
0703	Fines & Penalties Income	0	0	(1,250)	(4,250)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	DFES Grant Income	0	(5,000)	(20,950)	(23,319)	(5,000)		
0883	Fire Prevention Enforcement Income	0	0	(1,000)	(636)	0		
0915	Capital Grant - FESA	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(5,000)</b>	<b>(27,200)</b>	<b>(32,205)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0884	Purchase Plant & Equipment	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	0	0	0	4,617	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,617</b>			
	<b>Total Fire Prevention</b>	<b>18,941</b>	<b>19,898</b>	<b>109,161</b>	<b>116,142</b>			

COA	Animal Control	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0792	Animal Control - Admin Allocation Expenses	2,364	969	11,625	21,960	(1,395)		
0812	Depn - Animal Control	0	15	179	179	15		
0842	Animal Control Expenses	0	100	1,200	874	100		
0852	Rangers Allocation	1,243	1,745	20,935	17,138	502		
	<b>Total Operating Expenditure</b>	<b>3,608</b>	<b>2,829</b>	<b>33,938</b>	<b>40,151</b>			
	<b>Operating Revenue</b>							
0843	Impoundment Fees	0	0	(300)	0	0		
0853	Dog/Cat Registrations Income	(365)	0	(3,300)	(4,381)	365		
0863	Fines & Penalties	0	0	(200)	(200)	0		
	<b>Total Operating Revenue</b>	<b>(365)</b>	<b>0</b>	<b>(3,800)</b>	<b>(4,581)</b>			
	<b>Total Animal Control</b>	<b>3,243</b>	<b>2,829</b>	<b>30,138</b>	<b>35,570</b>			
COA	Other Law, Order and Public Safety	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0902	Rangers Allocation	622	1,047	12,561	8,569	425		
0962	Misc. Expenses - Other Law and Order	0	60	720	0	60		
	<b>Total Operating Expenditure</b>	<b>622</b>	<b>1,107</b>	<b>13,281</b>	<b>8,569</b>			
	<b>Operating Revenue</b>							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	<b>Total Other Law, Order and Public Safety</b>	<b>622</b>	<b>1,107</b>	<b>13,281</b>	<b>8,569</b>			

COA	Rangers Expenses	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0872	Rangers Superannuation - Council 3%	0	0	2,025	815	0		
0892	Salary & Wages Expense-Rangers	4,313	6,978	86,339	68,753	2,665		
0912	Rangers Workers Compensation Expense	700	849	1,698	1,698	149		
0922	Rangers Superannuation SGC 9.50%	406	0	6,413	6,238	(406)		
0932	Conference & Training	0	83	1,000	0	83		
0982	Rangers Depn Expense	798	219	2,633	8,894	(579)		
1012	Tools & Equipment - Low Value	0	83	1,000	0	83		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(6,217)	(7,073)	(84,880)	(85,691)	(856)		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>1,139</b>	<b>16,228</b>	<b>2,289</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(16,228)	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>(16,228)</b>	<b>0</b>			
	<b>Total Rangers Expenses</b>	<b>0</b>	<b>1,139</b>	<b>0</b>	<b>2,289</b>			
	<b>Total Law, Order and Fire Safety</b>	<b>22,805</b>	<b>24,973</b>	<b>152,581</b>	<b>162,570</b>			



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

COA	Health Inspection and Administration	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Pool Inspections Expense	311	653	7,841	4,285	342		
1292	Health Expenses General	1,245	0	8,000	8,314	(1,245)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
		0	0			0		
	<b>Total Operating Expenditure</b>	<b>1,556</b>	<b>653</b>	<b>15,841</b>	<b>12,598</b>			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,485)	0	(1,305)	(1,305)	1,485		
1393	Licences Income Received - Caravan Park	(554)	0	(774)	(874)	554		
1573	Health Septic Fees	0	0	(2,360)	(2,714)	0		
1583	Health Administration Fees	0	0	(2,360)	(2,714)	0		
	<b>Total Operating Revenue</b>	<b>(2,039)</b>	<b>0</b>	<b>(6,799)</b>	<b>(7,607)</b>			
	<b>Total Health Inspection and Administration</b>	<b>(483)</b>	<b>653</b>	<b>9,042</b>	<b>4,991</b>		<b>0</b>	

COA	Housing	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2512	Repairs & Maintenance - Non Employee Housing	540	2,518	5,563	8,363	1,978		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	267	3,200	3,200	267		
8022	Loss on Sale of Assets.	0	83,041	83,041	0	83,041	*	07A - Asset No. 96 WDV \$140,896 Asset No. L07 WDV \$12,000 Total WDV \$152,896. Lot 19 Chapman Valley Road, Nabawa Sale Price \$69,655 Loss on sale of property
	<b>Total Operating Expenditure</b>	<b>540</b>	<b>85,826</b>	<b>91,804</b>	<b>11,563</b>			
	<b>Operating Revenue</b>							
2553	Rental Income - Non Employee Housing	(1,543)	(780)	(9,360)	(18,771)	763		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(1,543)</b>	<b>(780)</b>	<b>(9,360)</b>	<b>(18,771)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	264	0	69,655	3,660	(264)		Proceeds of sale transferred to Reserve Sale of Lot 19 Chapman Valley Rd Settlement July 17
0805	Proceeds from Disposal of Asset - Housing	(69,655)	0	(69,655)	0	69,655	*	Transfer to Building Reserve COA 2550 - NIL Budget effect
	<b>Total Capital / Reserves</b>	<b>(69,391)</b>	<b>0</b>	<b>0</b>	<b>3,660</b>			
	<b>Total Housing</b>	<b>(70,395)</b>	<b>85,046</b>	<b>82,444</b>	<b>(3,549)</b>			

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

COA	Sanitation - Household Refuse	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	0	10,750	129,000	125,109	10,750	*	Timing Toxfree invoices
1772	Sanitation Household Refuse Depreciation	0	310	3,714	3,714	310		
1792	Refuse Site Repairs & Maintenance	726	1,884	31,754	30,008	1,158		
2502	Domestic Rubbish - Admin Allocation	4,729	3,875	46,500	43,921	(854)		
	<b>Total Operating Expenditure</b>	<b>5,455</b>	<b>16,819</b>	<b>210,968</b>	<b>202,752</b>			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(131,626)	0	(128,898)	(136,090)	131,626	*	Rates Billing processed in July 17
1904	Other Rubbish Collection	(8,740)	0	(7,297)	0	8,740		
	<b>Total Operating Revenue</b>	<b>(140,366)</b>	<b>0</b>	<b>(136,195)</b>	<b>(136,090)</b>			
	<b>Total Sanitation - Household Refuse</b>	<b>(134,911)</b>	<b>16,819</b>	<b>74,773</b>	<b>66,662</b>			

COA	Sanitation - Other	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	733	561	6,734	6,632	(172)		
1912	Refuse Collection Expenses	0	417	5,000	2,320	417		
	<b>Total Operating Expenditure</b>	<b>733</b>	<b>978</b>	<b>11,734</b>	<b>8,952</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	<b>Total Sanitation - Other</b>	<b>733</b>	<b>978</b>	<b>11,734</b>	<b>8,952</b>			

COA	Protection of Environment	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1962	Abandoned Vehicle Expense	0	167	2,000	727	167		
2002	Project Management Fees	0	417	5,000	163	417		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	0	0	18,000	7,780	0		
2062	Coastal Planning Projects Expenses	0	0	0	10,000	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>584</b>	<b>40,000</b>	<b>18,670</b>			
	<b>Operating Revenue</b>							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	(18,000)	(7,780)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(18,000)</b>	<b>(7,780)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	(15,000)	(10,000)	0		
2080	Tfr to Landcare Reserve	8	10	120	126	2		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>8</b>	<b>10</b>	<b>(14,880)</b>	<b>(9,874)</b>			
	<b>Total Protection of Environment</b>	<b>8</b>	<b>594</b>	<b>7,120</b>	<b>1,016</b>			

COA	Town Planning and Regional Development	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0942	Town Planning Depreciation	0	0	0	0	0		
0162	Provision for LSL	0	0	0	1,518	0		
1992	Planning Consultancy Expenses	4,900	0	30,000	13,165	(4,900)		
2102	Workers Compensation Insurance	1,032	1,273	2,546	2,545	241		
2112	Salary & Wages Expense-T/Plan	7,687	9,914	118,969	117,136	2,227		
2122	Superannuation - Council Maximum of 3%	226	0	3,569	3,471	(226)		
2132	Superannuation - SGC 9.50%	716	0	11,302	10,992	(716)		
2162	Accrued Annual Leave - Planning	0	0	0	6,483	0		
2182	Other Employee Expenses	0	0	4,950	1,381	0		
2202	Town Planners Expenses	54	62	2,000	756	8		
2222	Motor Vehicle Expenses	798	358	4,300	4,128	(440)		
2232	Legal Expenses - Town Planners	6,800	3,000	15,000	17,063	(3,800)		
2242	Engineering Expenses	0	0	15,000	9,767	0		
2252	Advertising Expenses	254	0	2,000	1,711	(254)		
3012	Admin Allocation Expenses	4,729	3,875	46,500	43,921	(854)		
7052	Surveying & Land Expenses	430	0	40,000	16,827	(430)		
7072	Planning Projects - Expenses	0	0	10,000	35,669	0		
	<b>Total Operating Expenditure</b>	<b>27,625</b>	<b>18,482</b>	<b>306,136</b>	<b>286,532</b>			
	<b>Operating Revenue</b>							
2233	Town Planning Fees Income - GST Free	(588)	(1,833)	(22,000)	(33,068)	(1,245)		
2243	Outsourced Planning Fees - Other LGs	0	0	(16,000)	(23,412)	0		
3603	Heritage Income	0	0	0	(23)	0		
	<b>Total Operating Revenue</b>	<b>(588)</b>	<b>(1,833)</b>	<b>(38,000)</b>	<b>(56,503)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	0	0	0	(52,414)	0		
2264	Land Development	0	0	15,400	0	0		
2284	Furniture & Equipment - Capital Expenses	0	0	0	6,601	0		
4801	Tfr to Land Development Reserv	32	30	360	432	(2)		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	20	20	240	273	(0)		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>52</b>	<b>50</b>	<b>600</b>	<b>(45,108)</b>			
	<b>Total Town Planning and Regional Development</b>	<b>27,090</b>	<b>16,699</b>	<b>268,736</b>	<b>184,922</b>			

COA	Other Community Amenities	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	1,252	4,008	34,902	9,821	2,756		
3132	Community Development Expenses	100	0	24,500	11,542	(100)		
3162	Administration Allocated	7,093	5,812	69,750	65,881	(1,281)		
3212	Other Community Amenities Depreciation	0	478	5,736	5,736	478		
3222	Community Growth Fund	0	0	30,000	23,332	0		
3232	Community Development Officer Expense	2,587	2,830	39,204	0	243		
	<b>Total Operating Expenditure</b>	<b>11,032</b>	<b>13,128</b>	<b>204,092</b>	<b>116,312</b>	<b>2,096</b>		
	<b>Operating Revenue</b>							
3113	Cemetery Income Received	0	0	(3,760)	(1,729)	0		
3613	Reimbursements & Contributions	0	0	0	(5,000)	0		
3633	Grant - Community Development	0	0	0	(3,637)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(3,760)</b>	<b>(10,366)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
0471	Tf From Unspent Grants/loans Res.	0	0	0	(2,147)	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	7,600	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,453</b>			
	<b>Total Other Community Amenities</b>	<b>11,032</b>	<b>13,128</b>	<b>200,332</b>	<b>111,399</b>			
	<b>Total Community Amenities</b>	<b>(96,049)</b>	<b>48,218</b>	<b>562,695</b>	<b>372,951</b>			

COA	Public Halls and Civic Centres	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	0	4,754	57,054	57,147	4,754		
2722	Public Halls & Showgrounds Expense	7,519	5,421	62,322	45,619	(2,098)		
2732	Nabawa Community Centre Expenses	3,628	3,745	45,253	38,712	117		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	0	0	1,720	2,483	0		
3202	Public Halls Admin Allocation	2,364	2,906	34,875	21,960	542		
	<b>Total Operating Expenditure</b>	<b>13,510</b>	<b>16,826</b>	<b>201,223</b>	<b>165,922</b>			
	<b>Operating Revenue</b>							
2453	Showground/Halls Income Received	(1,828)	(120)	(11,031)	(7,601)	1,708		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	(47,727)	0		
	<b>Total Operating Revenue</b>	<b>(1,828)</b>	<b>(120)</b>	<b>(11,031)</b>	<b>(55,328)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	0	0	35,355	57,619	0		
4925	Principal Repayment - Loan 89	0	0	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>43,782</b>	<b>65,559</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>11,682</b>	<b>16,706</b>	<b>233,974</b>	<b>176,154</b>			
COA	Swimming Areas and Beaches	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	2,364	1,937	23,250	21,960	(427)		
3412	Coronation Beach Expenses	2,172	4,197	74,282	42,243	2,025		
7082	Beaches Depreciation	0	453	5,432	5,432	453		
	<b>Total Operating Expenditure</b>	<b>4,537</b>	<b>6,587</b>	<b>102,964</b>	<b>69,635</b>			
	<b>Operating Revenue</b>							
3443	Coronation Beach Camping Fees	(6,729)	(5,417)	(68,000)	(77,355)	1,312		
	<b>Total Operating Revenue</b>	<b>(6,729)</b>	<b>(5,417)</b>	<b>(68,000)</b>	<b>(77,355)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	0	0	0	0	0		
	<b>Total Swimming Areas and Beaches</b>	<b>(2,192)</b>	<b>1,170</b>	<b>34,964</b>	<b>(7,721)</b>			



COA	Other Recreation and Sport	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		
1532	Loan 98 Interest Expense	0	0	5,031	1,940	0		
1482	Sporting Clubs Expenses	3,484	2,801	65,463	82,013	(683)		
2642	Parks, Gardens Expense	3,514	15,774	190,791	66,392	12,260	*	Gardeners Employee Costs allocated across jobs
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	3,597	5,250	22,217	28,303	1,653		
2712	Tennis Clubs Expenses	767	854	52,858	3,149	87		
2772	Minor Gardening Equipment.	0	458	5,500	3,157	458		
2812	Golf Courses	769	768	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	1,182	3,875	46,500	10,980	2,693		
7022	Parks & Gardens Depreciation	0	1,939	23,263	24,217	1,939		
7092	Other Rec & Sports Depreciation	0	5,269	63,226	63,328	5,269		
	<b>Total Operating Expenditure</b>	<b>13,312</b>	<b>36,988</b>	<b>476,386</b>	<b>304,815</b>			
COA	Other Recreation and Sport	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(3,379)	0	(3,394)	(3,328)	3,379		
2803	Grants & Other Income Received	(51,600)	0	(244,657)	(166,206)	51,600	*	MWDC - Bill Hemsley Park Milestone 2
3444	Fig Tree Camping Fees	(680)	(333)	(4,000)	(5,012)	347		
	<b>Total Operating Revenue</b>	<b>(55,660)</b>	<b>(333)</b>	<b>(252,051)</b>	<b>(174,546)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	49,373	0	644,491	205,284	(49,373)	*	Carry forward capital works expense BHP Project - Building Contractor invoice paid July 17
2824	Principal Repayment - Loan 98	0	0	37,930	0	0		
7275	Loan Funds Rec'd	0	0	0	(200,000)	0		
7471	T/f From Unspent Grants/loans Res.	0	0	(7,600)	0	0		99 - CV Tennis Club Project funded from CGF 2016/2017
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>49,373</b>	<b>0</b>	<b>542,621</b>	<b>5,284</b>			
	<b>Total Other Recreation and Sport</b>	<b>7,026</b>	<b>36,655</b>	<b>766,956</b>	<b>135,553</b>			

COA	Library	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2902	Library Expense	102	2,582	9,333	6,918	2,480		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	5,911	1,937	23,250	54,901	(3,974)		
6922	Libraries Depreciation	0	5	56	56	5		
	<b>Total Operating Expenditure</b>	<b>6,013</b>	<b>4,524</b>	<b>33,639</b>	<b>62,875</b>			
COA	Other Culture	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3626	Museum & Road Board Expense	2,089	2,505	10,607	7,355	416		
3652	Other Culture Depreciation	0	1,813	21,761	19,904	1,813		
	<b>Total Operating Expenditure</b>	<b>2,089</b>	<b>4,318</b>	<b>32,368</b>	<b>27,259</b>			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(42)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Other Culture</b>	<b>2,089</b>	<b>4,318</b>	<b>32,368</b>	<b>27,217</b>			
	<b>Total Recreation and Culture</b>	<b>24,618</b>	<b>63,373</b>	<b>1,101,901</b>	<b>394,077</b>			

COA	Road Constuction	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	0	4,844	58,125	0	4,844		
	<b>Operating Revenue</b>							
3173	MW Regional Road Funding	(464,800)	(875,667)	(875,667)	(1,105,185)	(410,867)	*	Progress claims paid for Dartmoor and Valentine Rds only
3193	R2R (Construction) Income	0	0	(240,000)	(734,746)	0		
	<b>Total Operating Revenue</b>	<b>(464,800)</b>	<b>(875,667)</b>	<b>(1,115,667)</b>	<b>(1,839,931)</b>			

COA	Road Constuction	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Capital Expenditure / Reserve Transfers</b>							
3114	Capital Roadworks Program - Grant Funded Jobs	83,843	64,700	1,435,932	2,235,972	(19,143)	*	Timing - finalised Wheeldon Hosking Intersection works
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	0		
3165	Transfer from Unspent Grant Reserve	0	0	0	(80,302)	0		
3170	Tfr to Unspent Grants Reserve	0	0	0	676	(0)		
3184	Council Funded Roadworks Expenditure	626	0	0	297,047	(626)		
4840	Tfr to Roadworks Reserve	52	0	0	100,025	(52)		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>84,520</b>	<b>64,700</b>	<b>1,435,932</b>	<b>2,553,419</b>			
	<b>Total Road Construction</b>	<b>(380,280)</b>	<b>(806,123)</b>	<b>378,390</b>	<b>713,488</b>			

COA	Road Maintenance	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments	
	<b>Operating Expenditure</b>								
3372	Road Maintenance Expense	80,115	189,178	2,244,547	1,166,063	109,063	*	Timing - Capital works upgrade jobs commenced	
3502	Depot Maintenance	4,745	3,965	61,315	59,626	(780)			
3512	Street Lighting Expense	0	803	9,635	9,167	803			
3522	Depreciation	0	1,508	18,091	18,150	1,508			
3532	Street Trees	0	0	10,000	5,103	0			
3542	License & Subscriptions	0	6,700	10,262	8,948	6,700			
3562	Road Sign Expense	0	833	10,000	2,736	833			
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0			
3802	Road Maintenance Admin Allocation	0	7,750	92,999	0	7,750			
3822	Bore Maintenance	0	833	10,115	5,818	833			
3832	Crossover Reimbursements	0	0	5,000	0	0			
6912	Roads Depreciation	0	107,756	1,293,073	1,293,073	107,756	*		Timing of asset register processing
	<b>Total Operating Expenditure</b>	<b>84,860</b>	<b>319,326</b>	<b>3,765,038</b>	<b>2,581,839</b>				
COA	Road Maintenance	31-Jul-17 YTD Actual	31-Jul-17 Amended	2017/2018 Full Year	30-Jun-17 Last Year	YTD Var	>\$10K	Comments	
	<b>Operating Revenue</b>								
3143	MRWA Direct Grant.	(118,710)	(118,710)	(118,710)	(116,501)	0	*	Timing - Chapman Valley Road claim not paid Timing - Invoice raised July 17	
3153	Other Grant Income	0	(23,861)	(286,333)	0	(23,861)	*		
3393	Hudson Resources - Dartmoor Road	(40,895)	0	(40,407)	(49,411)	40,895	*		
	<b>Total Operating Revenue</b>	<b>(159,605)</b>	<b>(142,571)</b>	<b>(445,450)</b>	<b>(165,912)</b>				
	<b>Capital Expenditure / Reserve Transfers</b>								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0			
3171	Tfr from Unspent Grants Reserve	0	0	0	(675)	0			
3205	Tfr from Roadworks Reserve	0	0	0	0	0			
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(675)</b>				
	<b>Total Road Maintenance</b>	<b>(74,745)</b>	<b>176,755</b>	<b>3,319,588</b>	<b>2,415,252</b>				

COA	Road Plant Purchases	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3586	Loan 97 - Interest Expense	0	0	1,284	2,077	0		
3642	Loss on Sale Assets.	0	0	2,117	14,693	0		
3912	Loan 96 - Interest Expense	0	0	2,079	3,437	0		
6225	Realisation on Disposal of Assets	0	0	115,000	68,318	0		
	<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>120,479</b>	<b>88,526</b>			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	0	(68,131)	(7,596)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(68,131)</b>	<b>(7,596)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	0	0	630,000	612,880	0		
3584	Tools & Other Equipment.	0	0	10,000	10,909	0		
3914	Principal Repayments - Loan 96	0	0	31,389	30,259	0		
3587	Principal Repayments-Loan 97	0	0	18,237	17,791	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	120,000	287,344	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(366,920)	(183,989)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(115,000)	(68,318)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>327,706</b>	<b>706,877</b>			
	<b>Total Road Plant Purchases</b>	<b>0</b>	<b>0</b>	<b>380,055</b>	<b>787,807</b>			

COA	Traffic Control	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	3,546	4,844	58,125	32,941	1,298		
6502	Vehicle Examination Expense	622	0	0	8,701	(622)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	0	3,500	2,530	0		
	<b>Total Operating Expenditure</b>	<b>4,168</b>	<b>4,844</b>	<b>61,625</b>	<b>44,172</b>			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(353)	(417)	(5,000)	(5,140)	(64)		
7523	Vehicle Examination Fees Received	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	(865)	0		
	<b>Total Operating Revenue</b>	<b>(353)</b>	<b>(417)</b>	<b>(5,000)</b>	<b>(9,777)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
7574	Capital Exp. - Tools & Equip.	0	0	0	23,615 0	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,615</b>			
	<b>Total Traffic Control</b>	<b>3,815</b>	<b>4,427</b>	<b>56,625</b>	<b>58,010</b>			
	<b>Total Transport</b>	<b>(451,210)</b>	<b>(624,941)</b>	<b>4,134,657</b>	<b>3,974,557</b>			

COA	Rural Services	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4462	Rural Services Admin Allocation	933	1,047	12,561	12,854	114		
6722	Noxious Weeds & Pest Expense	510	546	7,755	3,164	36		
	<b>Total Operating Expenditure</b>	<b>1,443</b>	<b>1,593</b>	<b>20,316</b>	<b>16,017</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	<b>Total Rural Services</b>	<b>1,443</b>	<b>1,593</b>	<b>20,316</b>	<b>16,017</b>			

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

COA	Building Control	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4132	Building Surveyor Expenses	6,577	10,430	125,165	112,324	3,853		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	10,639	7,750	92,999	98,822	(2,889)		
	<b>Total Operating Expenditure</b>	<b>17,217</b>	<b>18,180</b>	<b>218,164</b>	<b>211,146</b>			
	<b>Operating Revenue</b>							
4153	Building Licenses Income	(560)	(1,250)	(15,000)	(24,541)	(691)		
4173	CTF Commissions Received	0	(38)	(450)	(258)	(38)		
4213	Building Commissions Received	0	(38)	(450)	(291)	(38)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	<b>Total Operating Revenue</b>	<b>(560)</b>	<b>(1,326)</b>	<b>(15,900)</b>	<b>(25,090)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	<b>Total Capital Expenditure/Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	<b>Total Building Control</b>	<b>16,657</b>	<b>16,854</b>	<b>202,264</b>	<b>186,056</b>			



COA	Other Economic Services	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4232	Water Supply Stand Pipes Expense	0	250	250	114	250		
4222	Administration Allocation	11,822	3,875	46,500	109,803	(7,947)		
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	0	200	200	85	200		
4272	Other Expenditure	1,515	758	9,591	9,091	(757)		
	<b>Total Operating Expenditure</b>	<b>15,857</b>	<b>10,083</b>	<b>61,541</b>	<b>124,093</b>			
	<b>Operating Revenue</b>							
4223	Commission Received Australia Post	(888)	(6,000)	(6,000)	(9,894)	(5,112)		
4243	Annual Post Office Box Fee	(3,015)	(2,800)	(2,800)	(2,714)	215		
4253	Postage Stamp Income	(44)	(100)	(100)	(99)	(56)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(18)	(80)	(80)	(102)	(62)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	<b>Total Operating Revenue</b>	<b>(4,265)</b>	<b>(9,430)</b>	<b>(9,430)</b>	<b>(13,259)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
4760	Tfr to Water Strategy Reserve	7	10	120	97	3		
	<b>Total Other Economic Services</b>	<b>11,599</b>	<b>663</b>	<b>52,231</b>	<b>110,932</b>			
	<b>Total Economic Services</b>	<b>29,698</b>	<b>19,110</b>	<b>286,311</b>	<b>315,926</b>			

COA	Plant Depreciation	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
5012	Plant Depreciation	0	50,612	607,344	579,271	50,612	*	Timing of asset register processing
6890	Depn Posted to Jobs	(27,962)	(44,322)	(531,866)	(579,272)	(16,360)	*	Timing of asset register processing
6892	Depn Posted Other Plant	0	(6,290)	(75,478)	0	(6,290)		
	<b>Total Plant Depreciation</b>	<b>(27,962)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>			
COA	Private Works	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
7302	Private Works Expense	0	1,584	19,000	11,769	1,584		
	<b>Operating Income</b>							
7333	Private Works Income	0	(2,598)	(20,000)	(19,001)	(2,598)		
	<b>Total Private Works</b>	<b>0</b>	<b>(1,014)</b>	<b>(1,000)</b>	<b>(7,232)</b>			

COA	Public Works Overheads	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	0	16,624	0		
4312	Superannuation - Max 3% Works Staff	604	938	11,252	9,585	334		
4322	Superannuation Guarantee - Works Manager	619	812	9,743	9,571	193		
4332	Superannuation Guarantee - Works Staff	4,869	5,465	65,577	67,451	596		
4342	Salary Works Manager	6,499	8,442	101,307	76,714	1,943		
4352	Superannuation Max 3% - Works Manager	195	256	3,077	3,000	61		
4372	Public Works Sundry Expense	880	1,833	33,181	23,010	953		
4382	Works Manager - Expenses	145	261	3,150	3,266	116		
4392	External Engineering Services	0	1,250	15,000	8,510	1,250		
4402	Sick Leave	243	2,326	27,908	25,265	2,083		
4412	Annual Leave	2,180	6,861	82,332	81,138	4,681		
4432	Public Holiday Pay	243	0	36,081	37,529	(243)		
4422	Works LSL Expense	(157)	7,000	42,035	16,649	7,157		
4442	Occupational Health & Safety Expense	0	0	10,000	4,367	0		
4452	Protective Uniform/ Minor Workwear	30	1,183	14,200	12,644	1,153		
4582	Accrued Leave Works Crew	0	0	0	(14,608)	0		
4602	Training Expense	0	0	18,000	16,373	0		
4652	Works Staff - Allowances	2,923	1,950	23,400	56,314	(973)		
5202	Public Works Overheads - Admin Allocation	29,554	9,687	116,249	274,507	(19,867)	*	Timing
6782	Workers Compensation Insurance	9,687	1,623	19,476	19,813	(8,064)		
7422	Less PWO Allocated to W & S	(42,989)	(47,911)	(574,935)	(718,997)	(4,922)		
	<b>Total Operating Expenditure</b>	<b>15,527</b>	<b>1,976</b>	<b>57,034</b>	<b>28,725</b>			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	(25,620)	(14,540)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	(31,414)	0	0		
	<b>Total Public Works Overheads</b>	<b>15,527</b>	<b>1,976</b>	<b>0</b>	<b>14,185</b>			

COA	Plant Operation Costs	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	7,997	8,727	104,733	116,110	730		
4482	Tyre Purchase Expense	358	3,333	40,000	28,132	2,975		
4492	Parts & Outside Repairs Expense	23,404	25,000	300,000	275,200	1,596		
4502	Plant Licences Expense	50,391	50,691	52,000	8,355	300		
4532	Tools & Consumables	695	1,417	17,000	16,873	722		
4542	Fuel, Oil & Grease	4,403	22,334	268,000	230,796	17,931	*	Timing
4552	Cutting Edges & Tips	0	708	8,500	8,102	708		
5112	Plant Operator - Admin Allocation	1,182	4,844	58,125	10,980	3,662		
6772	Plant Insurance Expense	29,382	33,166	33,166	21,494	3,784		
4512	Less POC Allocated to W & S	(44,440)	(66,377)	(796,524)	(675,546)	(21,937)	*	Timing
	<b>Total Operating Expenditure</b>	<b>73,373</b>	<b>83,843</b>	<b>85,000</b>	<b>40,498</b>			
		-165%						
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(3,510)	(3,750)	(45,000)	(53,336)	(240)		
4983	Income Received	0	0	(40,000)	0	0		
	<b>Total Operating Revenue</b>	<b>(3,510)</b>	<b>(3,750)</b>	<b>(85,000)</b>	<b>(53,336)</b>			
	<b>Total Plant Operation Costs</b>	<b>69,863</b>	<b>80,093</b>	<b>(0)</b>	<b>(12,838)</b>			

COA	Salaries and Wages	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	65,181	74,116	889,394	828,316	8,935		
4580	Salary & Wages Expense - Outside Staff	77,777	87,857	1,054,279	962,062	10,080	*	Timing
4600	Less Salary & Wages Allocated	(136,235)	(161,973)	(1,943,673)	(1,797,101)	(25,738)	*	Timing
4592	Workers Compensation Paid	0	0	0	1,775	0		
4692	Paid Parental Leave Scheme	0	0	0	10,083	0		
	<b>Total Operating Expenditure</b>	<b>6,723</b>	<b>1</b>	<b>(0)</b>	<b>5,135</b>			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	0	0	0	(444)	0		
4623	Paid Parental Leave Scheme	0	0	0	(9,416)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,861)</b>			
	<b>Total Salaries and Wages</b>	<b>6,723</b>	<b>1</b>	<b>(0)</b>	<b>(4,726)</b>			
COA	Unclassified	31-Jul-17 YTD Actual	31-Jul-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4722	Land Expenses Green Drive	0	0	0	(18)	0		
5022	Overpayments/Recoverables - Expenditure	2,326	0	360	33,471	(2,326)		
	<b>Total Operating Expenditure</b>	<b>2,326</b>	<b>0</b>	<b>360</b>	<b>33,453</b>			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(12,692)	0	(360)	(32,971)	12,692	*	LGIS Storm damage to the Nabawa Sports Pavilion
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	<b>Total Operating Revenue</b>	<b>(12,692)</b>	<b>0</b>	<b>(360)</b>	<b>(89,083)</b>			
	<b>Total Unclassified</b>	<b>(10,366)</b>	<b>0</b>	<b>0</b>	<b>(55,630)</b>			
	<b>Total Other Property and Services</b>	<b>53,785</b>	<b>81,056</b>	<b>(1,000)</b>	<b>(66,241)</b>			

### List of Accounts Paid - July 2017

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
EFT20864	07/07/2017	Australian Service Union	26.35
EFT20865	07/07/2017	Coopers Concrete & Roof Tiling	275.00
EFT20866	07/07/2017	Courier Australia - Toll Ipec	8.83
EFT20867	07/07/2017	Nabawa Valley Tavern	833.35
EFT20868	07/07/2017	Pritchard Bookbinders	66.00
EFT20869	07/07/2017	Shire Of Cv Trust Account	50,665.10
EFT20870	07/07/2017	Thurkles Dozing	6,000.00
EFT20871	07/07/2017	Western Resource Recovery Pty Ltd	565.00
EFT20872	07/07/2017	Whipintarra Springs Pty Ltd - Nukara Farm	1,440.00
EFT20873	14/07/2017	City of Greater Geraldton	792.00
EFT20874	14/07/2017	Department of Health	510.00
EFT20875	14/07/2017	Elgas	85.80
EFT20876	14/07/2017	Synergy	857.25
EFT20877	14/07/2017	APV Valuers And Asset Management	6,326.10
EFT20878	14/07/2017	Aussie Natural Spring Water Geraldton	149.00
EFT20879	14/07/2017	Australia Post	208.82
EFT20880	14/07/2017	Geraldton Party Hire	1,147.75
EFT20881	14/07/2017	Greenline Truck Hire	11,160.00
EFT20882	14/07/2017	Haines Signs	558.00
EFT20883	14/07/2017	It Vision	35,071.30
EFT20884	14/07/2017	Jungle News & Lotto	44.80
EFT20885	14/07/2017	Market Creations	2,329.04
EFT20886	14/07/2017	Miralec	660.00
EFT20887	14/07/2017	Moore Stephens	550.00
EFT20888	14/07/2017	Option Refrigeration & Air Conditioning	310.20
EFT20889	14/07/2017	Queens Supa IGA Supermarket	179.79
EFT20890	14/07/2017	Refuel Australia	16,583.20
EFT20891	14/07/2017	TeletracNavman Australia	395.62
EFT20892	19/07/2017	Australian Taxation Office	19,396.00
EFT20893	19/07/2017	AK Homes Construction	54,310.07
EFT20894	21/07/2017	Courier Australia - Toll Ipec	23.58
EFT20895	21/07/2017	Great Northern Rural Services	1,410.43
EFT20896	21/07/2017	Greenline Truck Hire	10,240.00
EFT20897	21/07/2017	Landgate	594.30
EFT20898	21/07/2017	Landmark	71.17
EFT20899	21/07/2017	Shire of Northampton	1,369.50
EFT20900	21/07/2017	Southside Mechanical Services	87.00
EFT20901	21/07/2017	Western Australian Treasury Corporation	1,000.54
EFT20902	21/07/2017	Western Resource Recovery Pty Ltd	300.00
EFT20905	28/07/2017	ALTUS Planning & Appeals	7,480.00
EFT20906	28/07/2017	Ashdown Ingram (Exego Pty Limited)	11.00
EFT20907	28/07/2017	Atom Supplies	490.09
EFT20908	28/07/2017	Auslec	533.50
EFT20909	28/07/2017	Australian Service Union	54.90
EFT20910	28/07/2017	Batavia Concrete	1,228.92
EFT20911	28/07/2017	Batavia Timber And Salvage	300.00
EFT20912	28/07/2017	Bunnings Group Limited	96.23
EFT20913	28/07/2017	Catwest	12,205.05
EFT20914	28/07/2017	Coates Hire Operations Pty Ltd	194.05
EFT20915	28/07/2017	Fire & Safety Service Company	1,851.30
EFT20916	28/07/2017	Greenfield Technical Service	2,887.50

### List of Accounts Paid - July 2017

Chq/EFT	Date	Name	Amount
EFT20917	28/07/2017	Guardian Print & Graphics	765.00
EFT20918	28/07/2017	Haefeli-Lysnar Geospatial Solutions	5,665.00
EFT20919	28/07/2017	Hille, Thompson & Delfos Surveyors & Planners (htd )	2,244.00
EFT20920	28/07/2017	LGIS Insurance Broking	55,435.71
EFT20921	28/07/2017	Landwest Urban And Rural Planning Consultants	473.00
EFT20922	28/07/2017	Leading Edge Electronics	79.98
EFT20923	28/07/2017	Local Government Insurance Services WA	52,920.95
EFT20924	28/07/2017	MGB Diesel Contracting Pty Ltd	21,449.78
EFT20925	28/07/2017	Market Creations	2,799.87
EFT20926	28/07/2017	Mcleods Barristers And Solicitors	1,248.91
EFT20927	28/07/2017	Midwest Chemical & Paper	252.60
EFT20928	28/07/2017	Midwest Financial	17,446.00
EFT20929	28/07/2017	Nabawa Valley Tavern	833.35
EFT20930	28/07/2017	Reece Pty Ltd	150.35
EFT20931	28/07/2017	Staples Australia Pty Limited	802.73
EFT20932	28/07/2017	Telstra Damage Cost Recovery and Management	1,570.75
EFT20933	28/07/2017	The West Australian	633.70
EFT20934	28/07/2017	Thurkles Dozing	17,644.00
EFT20935	28/07/2017	Totally Work Wear	6,586.80
EFT20936	28/07/2017	Toxfree	12,506.77
EFT20937	28/07/2017	Urbis Pty Ltd	5,390.00
EFT20938	28/07/2017	Westrac Pty Ltd	9,986.95
DD15738.1	05/07/2017	Westpac Geraldton	143.10
DD15748.1	11/07/2017	LGSP	7,639.03
DD15748.2	11/07/2017	Prime Super	199.68
DD15748.3	11/07/2017	Rest Superannuation	78.85
DD15748.4	11/07/2017	Asgard	310.10
DD15748.5	11/07/2017	Australian Super	753.13
DD15748.6	11/07/2017	Hostplus Superannution	134.20
DD15748.7	11/07/2017	Wealth Personal Superannuation and Pension Fund	436.69
DD15748.8	11/07/2017	UniSuper	120.29
DD15748.9	11/07/2017	Amp Flexible Super - Amp Retirement Trust	186.44
DD15758.1	25/07/2017	LGSP	7,570.09
DD15758.2	25/07/2017	Prime Super	201.00
DD15758.3	25/07/2017	Rest Superannuation	76.52
DD15758.4	25/07/2017	Asgard	310.10
DD15758.5	25/07/2017	Australian Super	780.54
DD15758.6	25/07/2017	Hostplus Superannution	134.20
DD15758.7	25/07/2017	Wealth Personal Superannuation and Pension Fund	436.69
DD15758.8	25/07/2017	UniSuper	144.03
DD15758.9	25/07/2017	Amp Flexible Super - Amp Retirement Trust	187.70
DD15748.10	11/07/2017	BT Business Super	216.21
DD15758.10	25/07/2017	BT Business Super	216.21
			\$ 491,094.43
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>
<b>TRUST ACCOUNT</b>			
			\$ -

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

**SYNERGY**


Balance as per Cash at Bank Account GL 160000	6,694.87
Balance as per Cash at Bank Account GL 170000	1,661,039.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	<b>\$1,667,734.32</b>

**BANK**

Business Account (Account No 000040)	6,344.11
Investment Account (Account No 305784)	1,061,039.45
Investment Account (Account No 502999)	600,000.00
Term Deposit	
	<b>1,667,383.56</b>
Less Outstanding Payments	-
Plus Outstanding Deposits	532.00
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	(181.24)
	<b>\$1,667,734.32</b>

Difference Check 0.00

Completed by:

  
 \_\_\_\_\_  
 Moreen Stewart - Senior Finance Officer 01/08/17  
Date

Reviewed by:

  
 \_\_\_\_\_  
 Dianne Raymond - Mgr Finance & Corporate Services 7/8/2017  
Date





Corporate Card Statement

RECEIVED

27 JUL 2017



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

Facility Number	00018023 20000001
Payment Due Date	31 July 2017
Closing Balance	\$15.50

This amount will be swept from a nominated account.

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

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



<b>Company Name</b>	<b>Number of Cards</b>	<b>Annual % Rate</b>			
Shire Of Chapman Valley	2	15.65%			
<b>Contact Name</b>	<b>Facility Number</b>	<b>Credit Limit</b>			
The Shire Clerk	00018023 20000001	10,000			
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>	<b>Opening Balance</b>	<b>Closing Balance</b>	<b>Available Credit</b>
21 Jun 2017	20 Jul 2017	31 Jul 2017	143.10	15.50	9,984.50

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		
143.10	143.10 -	15.50	0.00	0.00	0.00	15.50	0.00

Received: \_\_\_\_\_

Authorised: \_\_\_\_\_

GL: \_\_\_\_\_

GL: 104620.02 \$15.50

JOB: \_\_\_\_\_

JOB: \_\_\_\_\_ PO: \_\_\_\_\_

S000946 / M000350 / 202 / CN1VPAPI

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	5,984.50

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
03 JUL	<b>Payments</b> AUTOMATIC PAYMENT	100.00-	
	<b>Sub Total:</b>	<b>100.00-</b>	
22 JUN	<b>Purchases</b> SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	15.50	104620.02
	<b>Sub Total:</b>	<b>15.50</b>	

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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
100.00	100.00 -	15.50	0.00	0.00	0.00	15.50	0.00

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

Cardholder Signature Date 28/7/17

Transactions examined and approved.

Manager/Supervisor Signature Date 28/7/17

S000947 / M000950 / 202 / CN1VPMF1

RECEIVED  
27 JUL 2017

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	4,000.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 JUL	<b>Payments</b> AUTOMATIC PAYMENT	43.10-	
	<b>Sub Total:</b>	<b>43.10-</b>	




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

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
43.10	43.10 -	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Transactions examined and approved.

Manager/Supervisor Signature  \_\_\_\_\_ Date 28/7/17

S000948 / M000350 / 202 / CN1VPMF1