

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 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 30 September 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 30 September 2017 of \$4,026,548.

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: 10th October 2017

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 September 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,550,928	1,550,928	1,550,928	0	0%	
Revenue from operating activities							
Governance		1,200	300	3,928	3,628	1209%	
General Purpose Funding - Rates	9	2,576,965	2,576,965	2,563,045	(13,920)	(1%)	
General Purpose Funding - Other		451,278	125,775	136,105	10,330	8%	
Law, Order and Public Safety		31,000	5,050	135,939	130,889	2592%	▲
Health		6,799	2,743	3,204	461	17%	
Education and Welfare		0	0	0	0		
Housing		9,360	2,340	3,079	739	32%	
Community Amenities		200,955	146,284	156,255	9,971	7%	
Recreation and Culture		331,082	124,194	84,957	(39,237)	(32%)	▼
Transport		633,581	231,951	119,813	(112,138)	(48%)	▼
Economic Services		25,330	13,408	8,584	(4,824)	(36%)	
Other Property and Services		130,980	19,992	60,790	40,798	204%	▲
		4,398,530	3,249,002	3,275,698			
Expenditure from operating activities							
Governance		(481,463)	(167,992)	(101,243)	66,749	40%	▲
General Purpose Funding		(118,659)	(26,841)	(23,135)	3,706	14%	▲
Law, Order and Public Safety		(199,809)	(59,103)	(90,581)	(31,478)	(53%)	▼
Health		(15,841)	(3,959)	(1,443)	2,516	64%	▲
Education and Welfare		(2,000)	(500)	0	500	100%	▲
Housing		(91,804)	(86,444)	(1,118)	85,326	99%	▲
Community Amenities		(777,930)	(195,581)	(135,483)	60,098	31%	▲
Recreation and Culture		(846,580)	(240,618)	(104,093)	136,525	57%	▲
Transport		(4,005,267)	(1,055,251)	(347,910)	707,341	67%	▲
Economic Services		(311,521)	(82,568)	(84,794)	(2,226)	(3%)	
Other Property and Services		(161,394)	(100,455)	98,623	199,078	198%	▲
		(7,012,268)	(2,019,311)	(791,177)			
Operating activities excluded from budget							
Add back Depreciation		2,220,575	555,147	0	(555,147)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	54,891	(28,150)	(34%)	▼
Amount attributable to operating activities		(376,136)	1,867,879	2,539,412			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,115,667	935,667	636,347	(299,320)	(32%)	▼
Proceeds from Disposal of Assets	8	184,655	69,655	69,655	0	0%	
Land and Buildings	13	(945,246)	(50,000)	(135,160)	(85,160)	(170%)	▼
Infrastructure Assets - Roads	13	(1,435,932)	(234,100)	(377,086)	(142,986)	(61%)	▼
Plant and Equipment	13	(640,000)	0	(140,423)	(140,423)		▼
Amount attributable to investing activities		(1,720,856)	721,222	53,333			
Financing Activities							
Transfer from Reserves	7	834,762	7,600	0	(7,600)	(100%)	
Repayment of Debentures	10	(95,983)	(45,513)	(45,513)	(0)	(0%)	
Transfer to Reserves	7	(192,715)	(70,420)	(71,610)	(1,190)	(2%)	
Amount attributable to financing activities		546,064	(108,333)	(117,124)			
Closing Funding Surplus(Deficit)	3	(0)	4,031,695	4,026,548			

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 September 2017

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening Funding Surplus (Deficit)	3	1,550,928	1,550,928	1,550,928	0	0%	
Revenue from operating activities							
Rates	9	2,576,965	2,576,965	2,563,045	(13,920)	(1%)	
Operating Grants, Subsidies and Contributions	11	1,239,924	456,289	485,783	29,494	6%	
Fees and Charges		342,050	192,755	205,084	12,329	6%	
Service Charges		0	0	0	0		
Interest Earnings		44,460	15,415	18,089	2,674	17%	
Other Revenue		12,000	7,579	3,601	(3,978)	(52%)	
Profit on Disposal of Assets	8	68,131	0	96			
		4,283,530	3,249,003	3,275,698			
Expenditure from operating activities							
Employee Costs		(1,966,295)	(470,391)	(335,739)	134,652	29%	▲
Materials and Contracts		(2,276,137)	(790,425)	(282,539)	507,886	64%	▲
Utility Charges		(54,058)	(10,586)	(6,712)	3,874	37%	▲
Depreciation on Non-Current Assets		(2,220,575)	(555,147)	0	555,147	100%	▲
Interest Expenses		(10,614)	(5,082)	(4,998)	84	2%	
Insurance Expenses		(161,001)	(104,288)	(103,196)	1,092	1%	
Other Expenditure		(123,430)	(350)	(3,007)	(2,657)	(759%)	
Loss on Disposal of Assets	8	(85,158)	(83,041)	(54,987)			
		(6,897,268)	(2,019,311)	(791,178)			
Operating activities excluded from budget							
Add back Depreciation		2,220,575	555,147	0	(555,147)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	17,027	83,041	54,891	(28,150)	(34%)	▼
Amount attributable to operating activities		(376,136)	1,867,880	2,539,411			
Investing activities							
Non Operating Grants, Subsidies and Contributions	11	1,115,667	935,667	636,347	(299,320)	(32%)	▼
Proceeds from Disposal of Assets	8	184,655	69,655	69,655	0	0%	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(945,246)	(50,000)	(135,160)	(85,160)	(170%)	▼
Infrastructure Assets - Roads	13	(1,435,932)	(234,100)	(377,086)	(142,986)	(61%)	▼
Plant and Equipment	13	(640,000)	0	(140,423)	(140,423)		▼
Amount attributable to investing activities		(1,720,856)	721,222	53,333			
Financing Activities							
Transfer from Reserves	7	834,762	7,600	0	(7,600)	(100%)	
Repayment of Debentures	10	(95,983)	(45,513)	(45,513)	(0)	(0%)	
Transfer to Reserves	7	(192,715)	(70,420)	(71,610)	(1,190)	(2%)	
Amount attributable to financing activities		546,064	(108,333)	(117,124)			
Closing Funding Surplus (Deficit)	3	0	4,031,695	4,026,548			

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Refer to Note 2 for an explanation of the reasons for the variance.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2016/17 actual balances

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

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

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

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

(j) Cash and cash equivalents

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

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

(k) Trade and other receivables

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

Revaluation

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

Land under roads

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

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

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

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

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

Depreciation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Capitalisation Threshold

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

(n) Fair value of assets and liabilities

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(ii) *Loans and receivables*

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

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

(iii) *Held-to-maturity investments*

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

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

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

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

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

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

(v) *Financial liabilities*

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

Impairment

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(s) Borrowing costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(t) Provisions

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

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

(u) Leases

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

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

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

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

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

(v) Investment in associates

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(z) Other

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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
Operating Revenues	\$	%			
Governance	3,628	1209%		Timing	LGIS insurance policy credit
Housing	739	32%			
Community Amenities	9,971	7%			
Recreation and Culture	(39,237)	(32%)	▼	Timing	Timing of grant funds receivable
Transport	(112,138)	(48%)	▼	Timing	Grant funds yet to be claimed MWRRG
Economic Services	(4,824)	(36%)			
Other Property and Services	40,798	204%	▲	Timing	Dept of Transport Refund for Concession Reinstated
Operating Expense					
General Purpose Funding	3,706	14%	▲	Timing	Timing Admin Allocations
Law, Order and Public Safety	(31,478)	(53%)	▼	Timing	Howatharra Brigade Fire Tender Asset loss processed
Health	2,516	64%	▲	Timing	Budget profile for external contractor
Housing	85,326	99%	▲	Timing	Realisation on sale of house (included in investing activities)
Community Amenities	60,098	31%	▲	Timing	Expenditure delayed consultants and contractors
Recreation and Culture	136,525	57%	▲	Timing	Expenditure delayed and depn not yet processed
Transport	707,341	67%	▲	Timing	Delayed expenditure road maintenance
Economic Services	(2,226)	(3%)			
Other Property and Services	199,078	198%	▲	Timing	Asset Register Depn to be processed
Capital Revenues					
Grants, Subsidies and Contributions	(299,320)	(32%)	▼	Timing	BHP Community Centre trust fund recoup to be processed
Proceeds from Disposal of Assets	0	0%			
Capital Expenses					
Land and Buildings	(85,160)	(170%)	▼	Timing	BHP Project profile timing for contract payments
Infrastructure - Roads	(142,986)	(61%)	▼	Timing	Wheeldon Hosking Intersection Works carry over completed
Plant and Equipment	(140,423)		▼	Timing	Howatharra Brigade Fire Tender no budget profile
Furniture and Equipment	0				

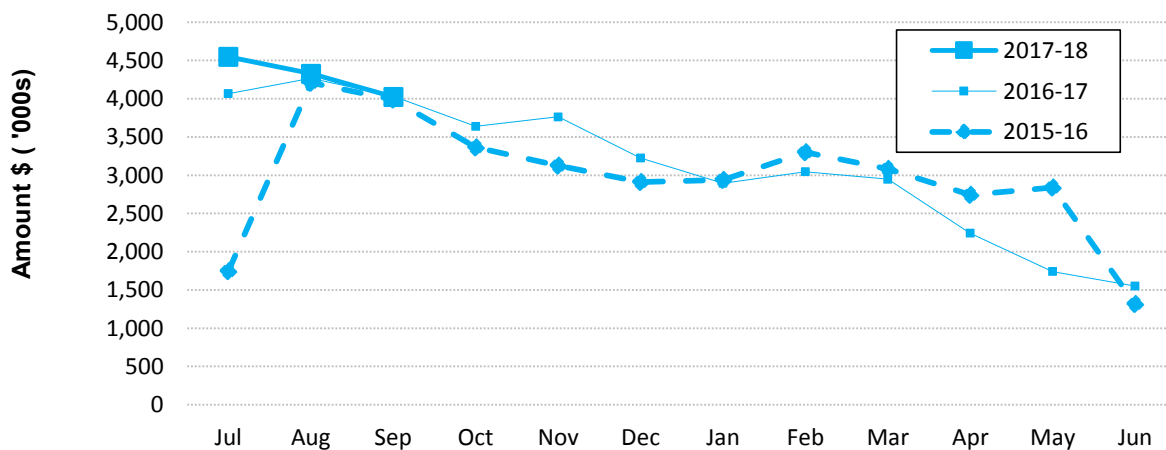
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Sep 2016	30 Sep 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,723,938	3,286,659	3,374,189
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	1,171,584	1,350,420
Receivables - Rates & Rubbish	6	118,926	762,331	813,076
Receivables - Other	6	39,640	24,075	29,448
Interest / ATO Receivable/Prepaid/Trust		1,053	0	
Inventories		1,329	2,065	1,328
		3,163,696	5,246,714	5,568,462
Less: Current Liabilities				
Payables		(314,562)	(22,395)	(169,038)
ATO Payables		(19,396)	(24,234)	(22,456)
Provisions		(333,262)	(319,560)	(333,262)
		(667,220)	(366,189)	(524,756)
Less: Cash Reserves	7	(1,278,810)	(1,171,584)	(1,350,420)
Add: Leave Provisions		333,262	319,560	333,262
Net Current Funding Position		1,550,928	4,028,500	4,026,548

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 30 September 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a) Cash Deposits						
Municipal Bank Account	18,450			18,450	Westpac	At Call
Municipal Investment Account	3,355,039			3,355,039	Westpac	At Call
Trust Bank Account			79,897	79,897	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) Term Deposits						
Reserve Account - Leave		114,619		114,619	Westpac	At Call
Reserve Account - Water		14,110		14,110	Westpac	At Call
Reserve Account - Office & Equipment		39,388		39,388	Westpac	At Call
Reserve Account - Plant/Light Vehicle		367,650		367,650	Westpac	At Call
Reserve Account - Legal		39,657		39,657	Westpac	At Call
Reserve Account - Unspent Grants		7,602		7,602	Westpac	At Call
Reserve Account - Land Development		62,694		62,694	Westpac	At Call
Reserve Account - Roadworks		101,235		101,235	Westpac	At Call
Reserve Account - Landcare		15,706		15,706	Westpac	At Call
Reserve Account - Building		587,758		587,758	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			225,877	225,877	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
Total	3,374,189	1,350,420	560,567	5,285,177		

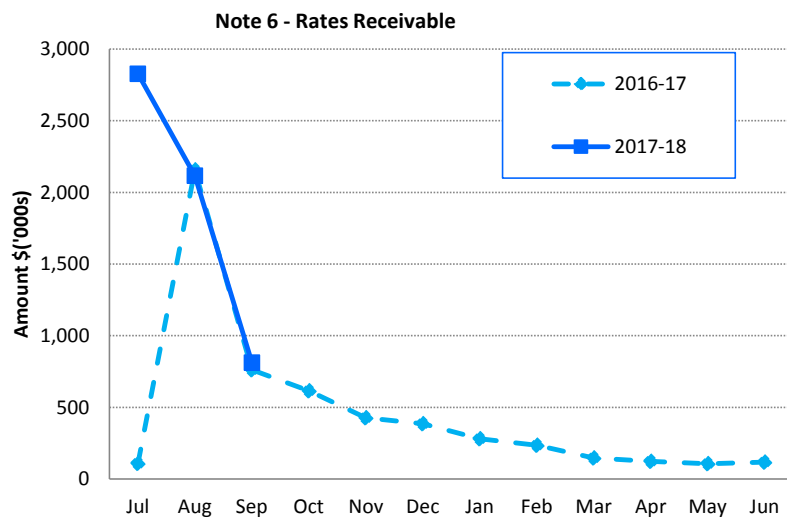
Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

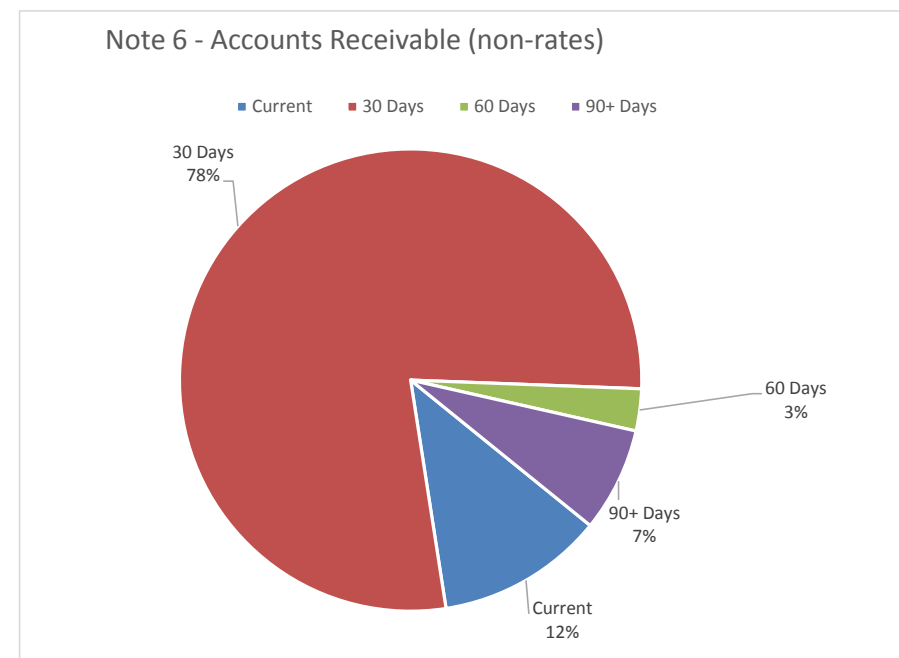
Note 6: Receivables

Receivables - Rates Receivable	30 Sep 2017	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	3,450	22,985	865	2,148	29,448
Rates Levied this year	2,563,045	2,464,988						
Rubbish & Other Levies	16,275	123,127						
<u>Less</u> Collections to date	(1,880,353)	(2,572,484)	Balance per Trial Balance					
Equals Current Outstanding	813,076	114,109	Sundry Debtors					29,448
			Receivables - Other					0
Net Rates Collectable	813,076	114,109	Total Receivables General Outstanding					29,448
% Collected	69.81%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



Comments/Notes - Receivables General

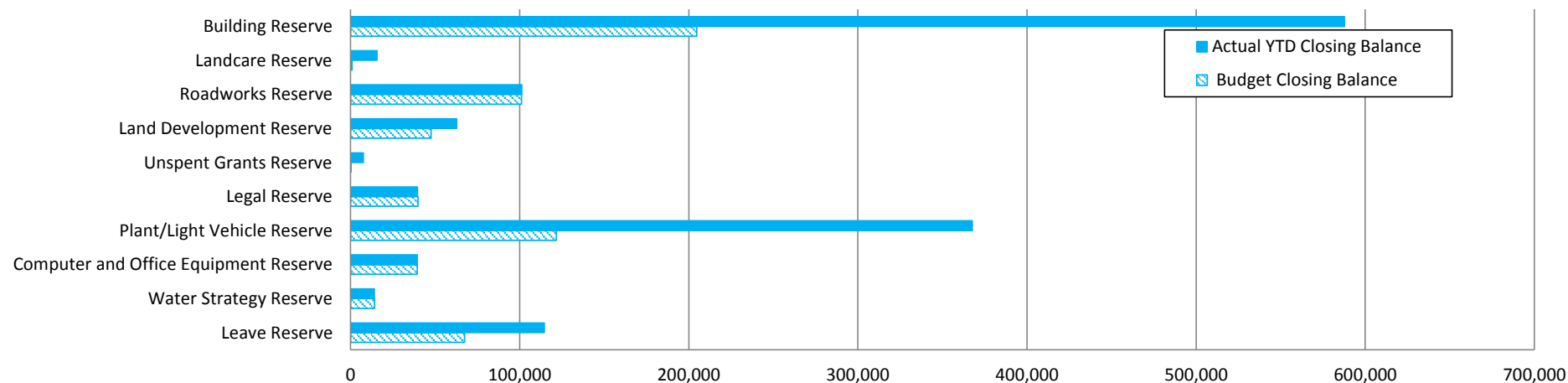
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	171	0	0	(47,642)	0	67,406	114,619
Water Strategy Reserve	14,089	120	21	0	0	0	0	14,209	14,110
Computer and Office Equipment Reserve	39,329	120	59	0	0	0	0	39,449	39,388
Plant/Light Vehicle Reserve	367,101	1,500	549	120,000	0	(366,920)	0	121,681	367,650
Legal Reserve	39,598	240	59	0	0	0	0	39,838	39,657
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	0	2	7,602
Land Development Reserve	62,600	360	94	0	0	(15,400)	0	47,560	62,694
Roadworks Reserve	101,084	0	151	0	0	0	0	101,084	101,235
Landcare Reserve	15,683	120	23	0	0	(15,000)	0	803	15,706
Building Reserve	517,276	0	827	69,655	69,655	(382,200)	0	204,731	587,758
	1,278,810	3,060	1,955	189,655	69,655	(834,762)	0	636,763	1,350,420

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



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
L07 & 96	Lot 19 Chapman Valley Road	70,096	69,655		(441)	152,696	69,655		(83,041)
	Plant and Equipment								
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	
		70,096	69,655	0	(441)	201,682	184,655	68,131	(85,158)

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
RATE TYPE											
Differential General Rate											
GRV	0.074300	290	5,656,177	420,254	3,421	1,241	424,916	420,254	0	0	420,254
UV	0.010579	407	176,672,520	1,869,019	2,341	86	1,871,446	1,869,019	0	0	1,869,019
UV Oakajee Industrial Estate Buffer Zone	0.020705	2	8,925,000	184,792	(166)	0	184,626	184,792	0	0	184,792
Sub-Totals		699	191,253,697	2,474,065	5,596	1,327	2,480,988	2,474,065	0	0	2,474,065
Minimum Payment	\$										
GRV	560.00	175	945,476	98,000	0	0	98,000	98,000	0	0	98,000
UV	350.00	14	73,372	4,900	0	0	4,900	4,900	0	0	4,900
UV Oakajee Industrial Estate Buffer Zone	350.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		189	1,018,848	102,900	0	0	102,900	102,900	0	0	102,900
		888	192,272,545	2,576,965	5,596	1,327	2,583,888	2,576,965	0	0	2,576,965
Concession							0				0
Amount from General Rates							2,583,888				2,576,965
Ex-Gratia Rates											
Specified Area Rates											
Excess Rates							(20,843)				0
Totals							2,563,045				2,576,965

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 89 - Stadium Upgrade	31,821		2,060	8,427	29,761	23,394	477	1,720
Loan 98 - Bill Hemsley Park	200,000		18,841	37,930	181,159	162,070	2,640	5,031
Transport								
Loan 96 - Plant Renewal	63,951		15,551	31,389	48,400	32,562	1,183	2,079
Loan 97 - Plant Renewal	56,094		9,062	18,237	47,032	37,857	698	1,284
	351,866	0	45,513	95,983	306,353	255,883	4,998	10,114

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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)
				\$	\$	\$	\$	\$	\$	\$	\$	\$
General Purpose Funding												
0233	Grants Commission - Roads	WALGGC	Operating	0	217,061	0	54,265	217,061	217,061	57,818	0	0
0253	Grants Commission - Equalisation	WALGGC	Operating	0	161,866	0	40,467	161,866	161,866	43,460	0	0
	Ex Gratia Rates		Operating	0	11,000	0	0	11,000	11,000	11,056	0	0
Governance												
0383	Minor Income Received	Various	Operating	0	1,200	0	300	1,200	1,200	0	0	0
0573	Reimbursements & Contributions	Various	Operating	0	0	0	0	0	0	3,916	0	0
Law, Order and Public Safety												
0733	DFES Grant	Dept Fire & d Emergency Services	Operating	0	20,950	0	5,000	20,950	20,950	0	0	0
0915	DFES Capital Grant	Dept Fire & d Emergency Services	Non-operating	0	0	0	0	0	0	135,487	(135,487)	0
Community Amenities												
2033	NACC Other Grants	State NRM	Operating	0	5,000	0	0	5,000	5,000	0	0	0
J1031	Dolby Creek Management Plan	Reimbursement from Trust	Operating	0	18,000	0	0	18,000	18,000	4,600	0	0
3113	Cemetery Fees and Charges	Various	Operating	0	3,760	0	590	3,760	3,760	0	0	0
Recreation and Culture												
2803	Grants and Other Income	MWDC; Trust Reimbursement T18	Operating	0	244,657	0	102,657	244,657	244,657	51,600	0	0
Transport												
3143	MRWA Direct Grant	Main Roads WA	Operating	0	118,710	0	118,710	118,710	118,710	118,710	0	0
3153	Other Grants	Main Roads WA	Operating	0	286,333	0	71,583	286,333	286,333	114,533	0	0
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	875,667	875,667	875,667	875,667	350,267	0	0
3193	Roads to Recovery Construction	Dept of Infrastructure	Non-operating	0	0	240,000	0	240,000	240,000	150,593	0	0
3393	Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Operating	0	40,407	0	40,407	40,407	40,407	20,895	0	0
Other Property and Services												
0333	Contributions and Reimbursements (PWO)	Various	Operating	0	25,620	0	0	25,620	25,620	0	0	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	11,250	45,000	45,000	12,683	0	0
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	0	2,063	0	0
4983	Income Received	Dept Transport	Operating	0	40,000	0	0	40,000	40,000	39,525	0	0
5023	Overpayments/Recoverable - Income	Various	Operating	0	360	0	60	360	360	4,924	0	0
TOTALS				0	1,239,924	1,115,667	1,320,956	2,355,591	2,355,591	1,122,130	(135,487)	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Contributions		0	1,239,924	0	445,289	1,239,924	1,239,924	485,783	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	636,347	(135,487)	0
TOTALS				0	1,239,924	1,115,667	1,320,956	2,355,591	2,355,591	1,122,130	(135,487)	0

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2017

Note 12: Trust Fund

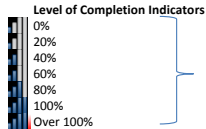
Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 30 Sep 2017
	\$	\$	\$	\$
Hall Hire Bond	1,680	2,290	0	3,970
Building Commission	2,080	1,620	(1,734)	1,966
CTF Levy	2,564	1,870	(2,022)	2,412
Refundable Deposit	5,000	6	0	5,006
Contribution from Sub-divider	548,447	1,713	(4,600)	545,560
Post Office Deposit	1,142	62	0	1,204
Engineering Bond	7,468	0	(7,468)	0
Standpipe Card Bond Income	100	0	0	100
Nomination Deposits	0	560	0	560
	568,482	8,120	(15,824)	560,778

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
30/09/2017

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>								
Land & Buildings								
Governance								
Shire Office - Office Extensions & Modifications	105640	0	0	0	250,000	50,000	(50,000)	Tender document in progress
Governance Total		0	0	0	250,000	50,000	(50,000)	
Community Amenities								
Lot 90 White Peak potential purchase	122640	0	0	0	15,400	0	0	In progress - NIL budget affect transfer from Land Development Reserve
Community Amenities Total		0	0	0	15,400	0	0	
Recreation And Culture								
Bill Hemsley Park Community Centre	128340	135,160	0	135,160	644,491	0	135,160	Associated works EOI in progress
Junior Playground	126440	0	0	0	10,000	0	0	CDO to follow up with CABY To be scheduled after grant funded road works
Bitumen seal from CV road to Stadium	126440	0	0	0	25,355	0	0	
Recreation And Culture Total		135,160	0	135,160	679,846	0	135,160	
Land & Buildings Total		135,160	0	135,160	945,246	50,000	85,160	
Plant , Equip. & Vehicles								
Law, Order And Public Safety								
Fire Tender Howatharra DFES Capital Grant	107540	135,487	0	135,487	0	0	135,487	DFES Capital Grant New Fire Tender Howatharra
		0	0	0	0	0	0	
Law, Order And Public Safety Total		135,487	0	135,487	0	0	135,487	
Transport								
Prime Mover - 2nd Hand	135540	0	0	0	150,000	0	0	Progressing towards e-quotes
Loader with IT Capacity	135540	0	0	0	328,000	0	0	Progressing towards e-quotes
New Side Tripper Trailer	135540	0	0	0	102,000	0	0	Progressing towards e-quotes
Vehicle to tow behind grader - New/2nd hand	135540	0	0	0	50,000	0	0	Investigating options
Depot Tools and Equipment	135840	4,936	0	4,936	10,000	0	4,936	CCTV cameras at works depot installation 28.08.17
Transport Total		4,936	0	4,936	640,000	0	4,936	
Plant , Equip. & Vehicles Total		140,423	0	140,423	640,000	0	140,423	
Roads								
Transport								
Dartmoor Rd - Upgrade from gravel to 7.0m wide seal	131140	244,520	0	244,520	478,593	194,100	50,420	Progressing
Valentine Rd - Upgrade from gravel to 7.2m wide seal	131140	25,520	0	25,520	420,088	40,000	(14,480)	Progressing
East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	16,245	0	16,245	537,251	0	16,245	Progressing
Carry over job - Wheeldon Hosking Intersection Works	131140	68,223	0	68,223	0	0	68,223	Current budget (\$79,610) in revnewal COA 3372
Transport Total		354,508	0	354,508	1,435,932	234,100	120,408	
Roads Total		354,508	0	354,508	1,435,932	234,100	120,408	
Capital Expenditure Total		630,091	0	630,091	3,021,178	284,100	345,991	



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Appendix A Detailed Financials by Program				
	30/09/2017	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Operating Expenditure				
General Purpose Funding	23,135	26,841	118,659	102,832
Governance	101,243	167,992	481,463	431,885
Law, Order and Public Safety	90,581	59,103	199,809	194,740
Education	0	500	2,000	520
Health	1,443	3,959	15,841	12,598
Housing	70,773	86,444	91,804	11,563
Community Amenities	135,483	195,581	777,930	648,217
Recreation and Culture	104,093	240,618	846,580	631,506
Transport	347,910	1,055,251	4,005,267	2,714,537
Economic Services	84,794	82,568	311,521	355,541
Other Property and Services	(98,623)	100,456	161,394	118,579
Total Expenditure (E)	860,832	2,019,311	7,012,268	5,222,518
Operating Revenue				
	30/09/2017	2017/2018	2017/2018	30-Jun-17
	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
General Purpose Funding	(2,699,150)	(2,702,740)	(3,028,242)	(3,835,337)
Governance	(3,928)	(300)	(1,200)	(18,600)
Law, Order and Public Safety	(135,939)	(5,050)	(31,000)	(36,786)
Health	(3,204)	(2,743)	(6,799)	(7,607)
Housing	(3,079)	(2,340)	(9,360)	(18,771)
Community Amenities	(156,255)	(146,284)	(200,955)	(225,739)
Recreation and Culture	(84,957)	(124,194)	(331,082)	(307,272)
Transport	(756,160)	(1,167,618)	(1,634,248)	(2,023,216)
Economic Services	(8,584)	(13,408)	(25,330)	(39,712)
Other Property and Services	(60,790)	(19,992)	(130,980)	(185,820)
Total Revenue (R)	(3,912,045)	(4,184,669)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(3,051,212)	(2,165,358)	1,613,071	(1,476,343)

	30/09/2017	2017/2018	2017/2018	30-Jun-17
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Depreciation	0	555,147	2,220,575	2,202,733
Profit/Loss on Sale of Asset	54,987	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	69,559	0	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	(56,112)
Total Non-Cash Items (NC)	124,546	638,188	2,352,602	2,222,037
	30/09/2017	2017/2018	2017/2018	30-Jun-17
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	Actual YTD
Land and Buildings	135,160	50,000	945,246	277,025
Plant and Equipment	135,487	0	630,000	612,880
Furniture and Equipment	0	0	0	6,601
Roads	377,086	234,100	1,435,932	2,533,019
Tools and Equipment	4,936	0	10,000	34,524
Transfer from Reserves	0	(7,600)	(834,762)	(342,941)
Transfer to Reserves	71,610	70,420	192,715	442,684
Repayment of Debentures	45,513	45,513	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)	(69,655)	(69,655)	0
Total Capital	700,138	322,777	2,290,459	3,351,466
Opening (Surplus)/Deficit	(1,550,928)	(1,550,928)	(1,550,928)	(1,316,099)
Closing (Surplus)/Deficit	(4,026,548)	(4,031,696)	0	(1,550,928)
			Current Closing	1,690,682
			Creditors	139,755
			Estimated C/fwd su	1,550,928

COA	Rate Revenue	30-Sep-17 YTD Actual	30-Sep-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	9,000	393	0		
0032	Rates Stationary/postage	1,716	2,200	4,000	3,569	484		
0062	Sundry Expenses	3	30	120	16	27		
0082	Rates - Other Costs.	0	235	850	323	235		
0132	Valuation Expenses	994	1,000	11,190	10,688	6		
0352	Rates - Administration Allocation	20,422	23,250	92,999	87,842	2,828		
	Total Operating Expenditure	23,135	26,715	118,159	102,832			
	Operating Revenue							
0030	General Rates Income	(2,556,122)	(2,576,964)	(2,576,964)	(2,478,814)	(20,842)	*	Excess Rates
0010	Rates Written Off	0	0	0	3,895	0		
0012	Legal Fees GST Free	0	0	(9,000)	(119)	0		
0033	Back Rates	(1,327)	0	0	(864)	1,327		
0061	Ex Gratia Rates	(11,056)	(11,000)	(11,000)	(10,631)	56		
0071	Interim Rates Raised	(5,596)	0	0	(10,048)	5,596		
0113	Interest - Overdue Rates	(5,083)	(2,800)	(10,900)	(15,244)	2,283		
0123	Interest - Instalment Payments	(6,669)	(6,000)	(7,100)	(7,447)	669		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,635)	(3,609)	(4,491)	(5,184)	1,026		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,047)	(1,020)	(3,400)	(4,218)	27		
	Total Operating Revenue	(2,591,535)	(2,601,393)	(2,622,855)	(2,528,674)			
	Total Rate Revenue	(2,568,400)	(2,574,678)	(2,504,696)	(2,425,842)			

COA	Rate Revenue	30-Sep-17 YTD Actual	30-Sep-17 YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	126	500	0	126		
	Operating Revenue							
0201	Legal Reserve Income	(59)	(60)	(240)	(273)	(1)		
0203	Leave Reserve Income	(171)	(150)	(600)	(664)	21		
0204	Land Development Reserve Income	(94)	(90)	(360)	(432)	4		
0205	Building Reserve Income	(827)	(450)	(1,800)	(3,660)	377		
0206	Roadworks Reserve Income	(151)	0	0	(25)	151		
0215	Unspent Grants Reserve Income	(0)	0	0	(705)	0		
0223	Water Strategy Reserve Income	(21)	(30)	(120)	(97)	(9)		
0233	Grants Commission - Road Funding	(57,818)	(54,265)	(217,061)	(759,443)	3,553		
0243	Office & Equipment Reserve Income	(59)	(30)	(120)	(134)	29		
0253	Grants Commission - (General Purpose)	(43,460)	(40,467)	(161,866)	(515,048)	2,994		
0273	Plant/Light Vehicle Reserve Income	(549)	(375)	(1,500)	(1,652)	174		
0453	Interest Received - Municipal Account	(4,382)	(5,400)	(21,600)	(24,405)	(1,018)		
0506	Landcare Reserve Income	(23)	(30)	(120)	(126)	(7)		
	Total Operating Revenue	(107,615)	(101,347)	(405,387)	(1,306,664)			
	Total General Purpose Income	(107,615)	(101,221)	(404,887)	(1,306,664)			
	Total General Purpose Funding	(2,676,014)	(2,675,899)	(2,909,583)	(3,732,505)			

COA	Governance	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	8,320	13,640	0	8,320		
0182	Subscriptions & Memberships Expense	20,264	17,613	23,513	16,844	(2,651)		
0192	Members Conference & Training Expenses	12,378	8,000	20,000	7,176	(4,378)		
0202	Members Insurance Expense	11,553	12,668	12,668	10,583	1,115		
0212	Donations & Gifts	0	350	350	0	350		
0232	Consultancy & Legal Expenses	0	5,000	15,000	660	5,000		
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	503	525	4,605	5,287	22		
0332	Furniture & Equipment	0	0	0	934	0		
0442	Members Administration Allocation	43,397	58,125	232,499	186,664	14,728	*	Allocations to be reviewed across the programs
0462	Meeting & Refreshments Expense	2,117	7,000	29,200	23,242	4,883		
1822	Accounting & Audit Expenses	1,600	0	36,545	26,864	(1,600)		
7202	Members Depreciation	0	315	1,264	3,077	315		
	Total Operating Expenditure	91,813	117,916	481,464	369,760			
	Operating Revenue							
1213	Governance Income	0	0	0	0			
	Total Governance	91,813	117,916	481,464	369,760			

COA	Adminstration	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	16,535	0		
0222	Fringe Benefits Tax	9,391	8,000	32,000	40,840	(1,391)		
0282	Administration SGC 9.50%	11,436	13,164	52,650	52,520	1,728		
0292	Admin Salaries Expense	115,291	139,384	561,702	535,147	24,093	*	Timing
0294	Admin Staff Housing Allowance	2,885	4,789	13,274	13,920	1,904		
0312	Admin - Max 3% Council Additional Contr	2,908	3,234	12,940	11,164	326		
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	6,158	8,871	36,995	29,559	2,713		
0432	Admin Building Operations	5,765	6,893	25,576	23,153	1,128		
0472	Office Expenses - General	3,424	7,595	17,205	12,483	4,171		
0473	Admin Building Repairs & Maintenance	482	6,275	21,600	19,085	5,793		
0482	Office Telephone & Internet Expenses	4,021	10,640	29,474	22,610	6,619		
0492	Advertising Expenses	1,206	4,957	16,000	11,625	3,751		
0502	Computer Hardware Service & Repair	3,229	6,516	27,564	22,229	3,287		
0512	Furniture & Equipment - (Expensed)	1,059	7,000	13,100	7,741	5,941		
0522	Freight & Postage Expense	440	498	2,000	1,874	58		
0542	Printing & Stationary Expense	5,992	13,878	31,812	22,927	7,886		
0552	Motor Vehicle Expenses	2,278	1,500	6,000	6,142	(778)		
0562	Adminstration LSL Expense	4,571	0	0	14,247	(4,571)		
0582	Meeting & Refreshments	39	0	0	0	(39)		
0592	Admin Allocated to Programs	(255,278)	(290,622)	(1,162,494)	(1,098,025)	(35,344)	*	Allocations to be reviewed across the programs
0622	Uniform Expense	83	510	2,042	1,919	427		
0632	Staff Training, Conference and Recruitment	2,473	4,500	28,000	14,434	2,027		
0662	Public Liability Insurance	8,809	7,090	14,180	16,780	(1,719)		
0682	Consultancy Fees	26,405	28,810	107,100	136,694	2,405		
0702	Bank Fees & Charges	1,774	1,563	6,250	6,504	(211)		
0712	Occupational Health & Safety	0	1,250	7,000	1,190	1,250		
0722	Accounting Software Operating Expenditure	35,242	34,430	45,055	46,014	(812)		
7002	Admin Depreciation	0	8,406	33,622	41,514	8,406		
	Total Operating Expenditure	9,430	50,076	(1)	62,126			

COA	Adminstration	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(12)	(300)	(1,200)	(1,548)	(288)		
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		
	Total Operating Revenue	(3,928)	(300)	(1,200)	(18,600)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (CAPEX)	0	0	0	0	0		
0355	Tfr From Building Reserve	0	0	(250,000)	(13,414)	0		
0371	T/f From Office Eq Reserve	0	0	0	0	0		
0564	Building Improvements (CAPEX)	0	50,000	250,000	9,505	50,000	*	Timing
4750	Tfr to Leave Reserve	171	150	600	20,664	(21)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	59	30	120	20,134	(29)		
4780	Tfr to Plant/Light Vehicle Reserve	549	375	1,500	1,652	(174)		
	Total Capital Expenditure / Reserve Transfers	780	50,555	2,220	38,541			
	Total Administration	6,282	100,331	1,019	82,067			
	Total Governance/Administration	98,095	218,247	482,483	451,826			

COA	Fire Prevention	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	2,553	2,907	11,625	10,980	354		
0672	Fire Break Inspection Fees	0	0	2,000	1,405	0		
0762	Ranger's Allocation Expenses	3,953	5,235	20,935	17,138	1,282		
0832	ESL - Shire Properties.	0	0	900	639	0		
0882	Fire Prevention Enforcement Expenditure	0	0	1,000	636	0		
1722	Brigades Operating Expenses	18,317	18,552	30,618	43,757	235		
8012	Loss on Sale of Assets.	54,546	0	0	0	(54,546)	*	Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	0	17,322	69,284	69,175	17,322	*	Timing - Depn to be run when asset revaluation is finalised with auditors
	Total Operating Expenditure	79,368	44,016	136,361	143,730			
	Operating Revenue							
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		
	Total Operating Revenue	0	(5,000)	(27,200)	(32,205)			
	Capital Expenditure / Reserve Transfers							
0754	CAPITAL EXP. - PLANT & EQUIP.	135,487	0	0	0	(135,487)	*	New DFES Fire Tender Howatharra Brigade P70
0915	Capital Grant - FESA	(135,487)	0	0	0	135,487	*	New DFES Fire Tender Howatharra Brigade P71
0744	Capital Exp. - Land & Buildings	0	0	0	4,617	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	4,617			
	Total Fire Prevention	79,368	39,016	109,161	116,142			

COA	Animal Control	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	5,106	2,907	11,625	21,960	(2,199)		
0812	Depn - Animal Control	0	45	179	179	45		
0842	Animal Control Expenses	178	300	1,200	874	122		
0852	Rangers Allocation	3,953	5,235	20,935	17,138	1,282		
	Total Operating Expenditure	9,236	8,487	33,938	40,151			
	Operating Revenue							
0843	Impoundment Fees	0	(50)	(300)	0	(50)		
0853	Dog/Cat Registrations Income	(451)	0	(3,300)	(4,381)	451		
0863	Fines & Penalties	0	0	(200)	(200)	0		
	Total Operating Revenue	(451)	(50)	(3,800)	(4,581)			
	Total Animal Control	8,785	8,437	30,138	35,570			

COA	Other Law, Order and Public Safety	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0902	Rangers Allocation	1,976	3,141	12,561	8,569	1,165		
0962	Misc. Expenses - Other Law and Order	0	180	720	0	180		
	Total Operating Expenditure	1,976	3,321	13,281	8,569			
	Operating Revenue							
0983	Fines & Penalties Levied.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	1,976	3,321	13,281	8,569			

COA	Rangers Expenses	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	0	338	2,025	815	338		
0892	Salary & Wages Expense-Rangers	15,220	21,087	86,339	68,753	5,867		
0912	Rangers Workers Compensation Expense	700	849	1,698	1,698	149		
0922	Rangers Superannuation SGC 9.50%	1,406	1,069	6,413	6,238	(337)		
0932	Conference & Training	0	249	1,000	0	249		
0982	Rangers Depn Expense	2,438	657	2,633	8,894	(1,781)		
1012	Tools & Equipment - Low Value	0	249	1,000	0	249		
0152	Provision for LSL	0	0	0	2,000	0		
3872	Accrued Annual Leave - Rangers	0	0	0	(418)	0		
0952	Rangers Expenses Allocated	(19,764)	(21,219)	(84,880)	(85,691)	(1,455)		
	Total Operating Expenditure	0	3,279	16,228	2,289			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	(16,228)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	(16,228)	0			
	Total Rangers Expenses	0	3,279	0	2,289			
	Total Law, Order and Fire Safety	90,130	54,053	152,581	162,570			

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

COA	Health Inspection and Administration	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	988	1,959	7,841	4,285	971		
1292	Health Expenses General	455	2,000	8,000	8,314	1,545		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	1,443	3,959	15,841	12,598			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,470)	(1,305)	(1,305)	(1,305)	165		
1393	Licences Income Received - Caravan Park	(554)	(494)	(774)	(874)	60		
1573	Health Septic Fees	(590)	(472)	(2,360)	(2,714)	118		
1583	Health Administration Fees	(590)	(472)	(2,360)	(2,714)	118		
	Total Operating Revenue	(3,204)	(2,743)	(6,799)	(7,607)			
	Total Health Inspection and Administration	(1,761)	1,216	9,042	4,991		0	

COA	Housing	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2512	Repairs & Maintenance - Non Employee Housing	677	2,602	5,563	8,363	1,925		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	801	3,200	3,200	801		
8022	Loss on Sale of Assets.	441	83,041	83,041	0	82,600	*	Land & Building revaluation effective 30 June 17, Asset disposed July 17 at reduced written down value
	Total Operating Expenditure	1,118	86,444	91,804	11,563			
	Operating Revenue							
2553	Rental Income - Non Employee Housing	(2,983)	(2,340)	(9,360)	(18,771)	643		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	0	0		
	Total Operating Revenue	(2,983)	(2,340)	(9,360)	(18,771)			
	Capital Expenditure / Reserve Transfers							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	70,482	69,655	69,655	3,660	(827)		Interest and sale of house funds
0805	Proceeds from Disposal of Asset - Housing	(69,655)	(69,655)	(69,655)	0	0		
0815	REALISATION ON DISPOSAL OF ASSET	69,559	0	0	0	(69,559)	*	Non cash item
	Total Capital / Reserves	70,386	0	0	3,660			
	Total Housing	68,521	84,104	82,444	(3,549)			

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

COA	Sanitation - Household Refuse	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	21,462	32,250	129,000	125,109	10,788	*	Timing of contractor invoices
1772	Sanitation Household Refuse Depreciation	0	930	3,714	3,714	930		
1792	Refuse Site Repairs & Maintenance	2,850	10,382	31,754	30,008	7,532		
2502	Domestic Rubbish - Admin Allocation	10,211	11,625	46,500	43,921	1,414		
	Total Operating Expenditure	34,523	55,187	210,968	202,752			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(133,718)	(128,898)	(128,898)	(136,090)	4,820		
1904	Other Rubbish Collection	(7,945)	(7,297)	(7,297)	0	648		
	Total Operating Revenue	(141,663)	(136,195)	(136,195)	(136,090)			
	Total Sanitation - Household Refuse	(107,139)	(81,008)	74,773	66,662			

COA	Sanitation - Other	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	1,581	1,683	6,734	6,632	102		
1912	Refuse Collection Expenses	0	1,251	5,000	2,320	1,251		
	Total Operating Expenditure	1,581	2,934	11,734	8,952			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	1,581	2,934	11,734	8,952			

COA	Protection of Environment	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	501	2,000	727	501		
2002	Project Management Fees	0	1,251	5,000	163	1,251		
2022	Landcare Expenditure	0	0	15,000	0	0		
2040	Dolby Creek Expenditure	4,600	0	18,000	7,780	(4,600)		**Expenditure offset with trust recoup
2062	Coastal Planning Projects Expenses	0	0	0	10,000	0		
	Total Operating Expenditure	4,600	1,752	40,000	18,670			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	0	0		
2923	Dolby Creek Management Plan Income (gst free)	(4,600)	0	(18,000)	(7,780)	4,600		** Reimbursement from trust T237
	Total Operating Revenue	(4,600)	0	(18,000)	(7,780)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	(15,000)	(10,000)	0		
2080	Tfr to Landcare Reserve	23	30	120	126	7		
	Total Capital Expenditure / Reserve Transfers	23	30	(14,880)	(9,874)			
	Total Protection of Environment	23	1,782	7,120	1,016			

COA	Town Planning and Regional Development	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	0	0	0	0		
0162	Provision for LSL	0	0	0	1,518	0		
1992	Planning Consultancy Expenses	0	10,000	30,000	13,165	10,000	*	Timing - Not yet required
2102	Workers Compensation Insurance	1,032	1,273	2,546	2,545	241		
2112	Salary & Wages Expense-T/Plan	26,365	29,742	118,969	117,136	3,377		
2122	Superannuation - Council Maximum of 3%	783	595	3,569	3,471	(188)		
2132	Superannuation - SGC 9.50%	2,478	1,884	11,302	10,992	(594)		
2162	Accrued Annual Leave - Planning	0	0	0	6,483	0		
2182	Other Employee Expenses	107	825	4,950	1,381	718		
2202	Town Planners Expenses	154	186	2,000	756	32		
2222	Motor Vehicle Expenses	1,355	1,074	4,300	4,128	(281)		
2232	Legal Expenses - Town Planners	6,800	9,000	15,000	17,063	2,200		
2242	Engineering Expenses	4,880	3,000	15,000	9,767	(1,880)		
2252	Advertising Expenses	254	500	2,000	1,711	246		
3012	Admin Allocation Expenses	10,211	11,625	46,500	43,921	1,414		
7052	Surveying & Land Expenses	1,831	10,000	40,000	16,826	8,169		
7072	Planning Projects - Expenses	4,000	5,000	10,000	35,669	1,000		
	Total Operating Expenditure	60,251	84,704	306,136	286,531			
	Operating Revenue							
2233	Town Planning Fees Income - GST Free	(3,974)	(5,499)	(22,000)	(33,068)	(1,525)		
2243	Outsourced Planning Fees - Other LGs	(6,019)	(4,000)	(16,000)	(23,412)	2,019		
3603	Heritage Income	0	0	0	(23)	0		
	Total Operating Revenue	(9,992)	(9,499)	(38,000)	(56,503)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	0	0	(52,414)	0		
2264	Land Development	0	0	15,400	1	0		
2284	Furniture & Equipment - Capital Expenses	0	0	0	6,601	0		
4801	Tfr to Land Development Reserv	94	90	360	432	(4)		
4810	Tfr from Land Development Reserve	0	0	(15,400)	0	0		
4820	Tfr to Legal Reserve	59	60	240	273	1		
	Total Capital Expenditure/Reserve Transfers	153	150	600	(45,107)			
	Total Town Planning and Regional Development	50,411	75,355	268,736	184,922			

COA	Other Community Amenities	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	1,783	8,270	34,902	9,821	6,487		
3132	Community Development Expenses	7,035	14,500	39,500	11,542	7,465		
3162	Administration Allocated	15,317	17,436	69,750	65,881	2,119		
3212	Other Community Amenities Depreciation	0	1,434	5,736	5,736	1,434		
3222	Community Growth Fund	0	0	15,000	23,332	0		
3232	Community Development Officer Expense	10,394	9,364	39,204	0	(1,030)		
	Total Operating Expenditure	34,528	51,004	204,092	116,312	16,476		
	Operating Revenue							
3113	Cemetery Income Received	0	(590)	(3,760)	(1,729)	(590)		
3613	Reimbursements & Contributions	0	0	0	(5,000)	0		
3633	Grant - Community Development	0	0	0	(3,637)	0		
	Total Operating Revenue	0	(590)	(3,760)	(10,366)			
	Capital Expenditure / Reserve Transfers							
0471	Tf From Unspent Grants/loans Res.	0	0	0	(2,147)	0		
3172	T/f To Loans And Unspent Grants Reserve	0	0	0	7,600	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	5,453			
	Total Other Community Amenities	34,528	50,414	200,332	111,399			
	Total Community Amenities	(20,595)	49,477	562,695	372,951			

COA	Public Halls and Civic Centres	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	14,262	57,054	57,147	14,262	*	Depn to be run when asset revaluation is finalised with auditors
2722	Public Halls & Showgrounds Expense	21,411	20,614	62,322	45,619	(797)		
2732	Nabawa Community Centre Expenses	14,787	19,835	45,253	38,712	5,048		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	477	435	1,720	2,483	(42)		
3202	Public Halls Admin Allocation	5,106	8,718	34,875	21,960	3,612		
	Total Operating Expenditure	41,779	63,864	201,223	165,922			
	Operating Revenue							
2453	Showground/Halls Income Received	(7,669)	(893)	(11,031)	(7,601)	6,776		
2683	Contributions & Reimbursements	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	(47,727)	0		
	Total Operating Revenue	(7,669)	(893)	(11,031)	(55,328)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	0	35,355	57,619	0		
4925	Principal Repayment - Loan 89	2,060	2,060	8,427	7,940	0		
7385	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	2,060	2,060	43,782	65,559			
	Total Public Halls and Civic Centres	36,171	65,031	233,974	176,154			

COA	Swimming Areas and Beaches	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	5,106	5,811	23,250	21,960	705		
3412	Coronation Beach Expenses	7,474	11,964	74,282	42,243	4,490		
7082	Beaches Depreciation	0	1,359	5,432	5,432	1,359		
	Total Operating Expenditure	12,580	19,134	102,964	69,635			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(20,121)	(16,251)	(68,000)	(77,355)	3,870		
	Total Operating Revenue	(20,121)	(16,251)	(68,000)	(77,355)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	0	0		
	Total Swimming Areas and Beaches	(7,542)	2,883	34,964	(7,721)			

COA	Other Recreation and Sport	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
1522	Consultancy/Project Management Fees	0	0	0	19,800	0		
1532	Loan 98 Interest Expense	2,640	2,640	5,031	1,940	0		
1482	Sporting Clubs Expenses	7,910	20,875	65,463	82,013	12,965	*	Gardeners Employee Costs allocated across all jobs
2642	Parks, Gardens Expense	13,932	49,988	190,791	66,392	36,056	*	Gardeners Employee Costs allocated across all jobs
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	4,858	7,584	22,217	29,303	2,726		
2712	Tennis Clubs Expenses	1,121	21,354	52,858	3,149	20,233	*	Timing of CV Tennis club project
2772	Minor Gardening Equipment.	0	1,374	5,500	3,157	1,374		
2812	Golf Courses	769	768	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	2,553	11,625	46,500	10,980	9,072		
7022	Parks & Gardens Depreciation	0	5,817	23,263	24,217	5,817		
7092	Other Rec & Sports Depreciation	0	15,807	63,226	63,328	15,807	*	Timing - Depn yet to be run
	Total Operating Expenditure	33,782	137,832	476,386	305,815			
COA	Other Recreation and Sport	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(3,379)	(3,394)	(3,394)	(3,328)	(15)		
2803	Grants & Other Income Received	(51,600)	(102,657)	(244,657)	(166,206)	(51,057)	*	Timing - Recoup Trust funds yet to be done
3444	Fig Tree Camping Fees	(2,188)	(999)	(4,000)	(5,012)	1,189		
	Total Operating Revenue	(57,167)	(107,050)	(252,051)	(174,546)			
	Capital Expenditure / Reserve Transfers							
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	135,160	0	644,491	205,284	(135,160)	*	Timing budget profile for carry forward capital works expense BHP Project
2824	Principal Repayment - Loan 98	18,841	18,841	37,930	0	0		
7275	Loan Funds Rec'd	0	0	0	(200,000)	0		
7471	T/f From Unspent Grants/loans Res.	0	(7,600)	(7,600)	0	(7,600)		Recoup to Muni when invoices rec'd for CV Tennis job
	Total Capital Expenditure / Reserve Transfers	154,000	11,241	542,621	5,284			
	Total Other Recreation and Sport	130,615	42,023	766,956	136,553			

COA	Library	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	421	5,430	9,333	6,918	5,009		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	12,764	5,811	23,250	54,901	(6,953)		
6922	Libraries Depreciation	0	15	56	56	15		
	Total Operating Expenditure	13,185	11,256	33,639	62,875			
COA	Other Culture	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	2,767	3,093	10,607	7,355	326		
3652	Other Culture Depreciation	0	5,439	21,761	19,904	5,439		
	Total Operating Expenditure	2,767	8,532	32,368	27,259			
	Operating Revenue							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(42)	0		
	Total Operating Revenue	0	0	0	(42)			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	2,767	8,532	32,368	27,217			
	Total Recreation and Culture	175,196	129,724	1,101,901	395,077			

COA	Road Constuction	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	14,532	58,125	0	14,532	*	Timing - Admin Allocation COA's to be reviewed
3173	Operating Revenue MW Regional Road Funding	(350,267)	(875,667)	(875,667)	(1,105,185)	(525,400)	*	Timing - Progress claims paid for Dartmoor,Valentine & East Nabawa Rds 40%
3193	R2R (Construction) Income	(150,593)	(60,000)	(240,000)	(734,746)	90,593	*	Timing - Progress claims paid for Dartmoor & Valentine Rds
	Total Operating Revenue	(500,860)	(935,667)	(1,115,667)	(1,839,931)			

COA	Road Constuction	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Grant Funded Jobs	354,508	234,100	1,435,932	2,235,972	(120,408)	*	Timing - finalised Wheeldon Hosking Intersection works; commenced Dartmoor Road Upgrade from gravel to 7.0m wide seal SLK 9.00 to SLK 13.00
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	22,578	0	0	297,047	(22,578)	*	To be reallocated to council renewal works
4840	Tfr to Roadworks Reserve	151	0	0	100,025	(151)		
	Total Capital Expenditure / Reserve Transfers	377,238	234,100	1,435,932	2,553,419			
	Total Road Construction	(123,622)	(687,035)	378,390	713,488			

COA	Road Maintenance	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments	
	Operating Expenditure								
3372	Road Maintenance Expense	308,137	642,565	2,244,547	1,166,063	334,428	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs	
3502	Depot Maintenance	17,309	13,977	61,315	59,626	(3,333)			
3512	Street Lighting Expense	1,443	2,409	9,635	9,167	966			
3522	Depreciation	0	4,524	18,091	18,150	4,524			
3532	Street Trees	0	0	10,000	5,103	0			
3542	License & Subscriptions	6,721	6,700	10,262	8,948	(21)			
3562	Road Sign Expense	2,670	2,499	10,000	2,736	(171)			
3592	Works Tools (Not Capitalised)	0	0	0	13,154	0			
3802	Road Maintenance Admin Allocation	0	23,250	92,999	0	23,250	*		Allocations to be reviewed across the programs
3822	Bore Maintenance	114	2,614	10,115	5,818	2,500			
3832	Crossover Reimbursements	0	1,000	5,000	0	1,000			
6912	Roads Depreciation	0	323,268	1,293,073	1,293,073	323,268	*		Timing - Depn yet to be run
	Total Operating Expenditure	336,394	1,022,805	3,765,038	2,581,839				
COA	Road Maintenance	30-Sep-17 YTD Actual	30-Sep-17 Amended	2017/2018 Full Year	30-Jun-17 Last Year	YTD Var	>\$10K	Comments	
	Operating Revenue								
3143	MRWA Direct Grant.	(118,710)	(118,710)	(118,710)	(116,501)	0		Note - \$50,355 to be refunded to MRWA Timing - Chapman Valley Road first 40% paid Permanent - budget variation required	
3153	Other Grant Income	(114,533)	(71,583)	(286,333)	0	42,950	*		
3393	Hudson Resources - Dartmoor Road	(20,895)	(40,407)	(40,407)	(49,411)	(19,512)	*		
	Total Operating Revenue	(254,138)	(230,700)	(445,450)	(165,912)				
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0			
3171	Tfr from Unspent Grants Reserve	0	0	0	(675)	0			
3205	Tfr from Roadworks Reserve	0	0	0	0	0			
	Total Capital Expenditure / Reserve Transfers	0	0	0	(675)				
	Total Road Maintenance	82,255	792,105	3,319,588	2,415,252				

COA	Road Plant Purchases	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3586	Loan 97 - Interest Expense	698	698	1,284	2,077	0		
3642	Loss on Sale Assets.	0	0	2,117	14,693	0		
3912	Loan 96 - Interest Expense	1,183	1,183	2,079	3,437	0		
6225	Realisation on Disposal of Assets	0	0	115,000	68,318	0		
	Total Operating Expenditure	1,881	1,881	120,479	88,526			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(68,131)	(7,596)	0		
	Total Operating Revenue	0	0	(68,131)	(7,596)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	0	630,000	612,880	0		
3584	Tools & Other Equipment.	4,936	0	10,000	10,909	(4,936)		
3914	Principal Repayments - Loan 96	15,551	15,551	31,389	30,259	0		
3587	Principal Repayments-Loan 97	9,062	9,062	18,237	17,791	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	120,000	287,344	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(366,920)	(183,989)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(115,000)	(68,318)	0		
	Total Capital Expenditure / Reserve Transfers	29,549	24,613	327,706	706,877			
	Total Road Plant Purchases	31,431	26,494	380,055	787,807			

COA	Traffic Control	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	7,658	14,532	58,125	32,941	6,874		
6502	Vehicle Examination Expense	1,976	0	0	8,701	(1,976)		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,500	3,500	2,530	1,500		
	Total Operating Expenditure	9,635	16,032	61,625	44,172			
	Operating Revenue							
7513	Licensing Commission Income	(1,162)	(1,251)	(5,000)	(5,140)	(89)		
7523	Vehicle Examination Fees Received	0	0	0	(3,772)	0		
7543	CONTR. & REIM. (TRAFFIC)	0	0	0	(865)	0		
	Total Operating Revenue	(1,162)	(1,251)	(5,000)	(9,777)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	0	23,615	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	23,615			
	Total Traffic Control	8,473	14,781	56,625	58,010			
	Total Transport	(1,464)	146,345	4,134,657	3,974,557			

COA	Rural Services	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	2,965	3,141	12,561	12,854	176		
6722	Noxious Weeds & Pest Expense	3,446	1,738	7,755	3,164	(1,708)		
	Total Operating Expenditure	6,411	4,879	20,316	16,017			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	6,411	4,879	20,316	16,017			

COA	Tourism and Area Promotion	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	1,000	5,000	0	1,000		
3982	Tourism Expense	995	2,400	5,000	3,085	1,405		
4282	Promotional Expense	198	400	1,500	1,200	202		
	Total Operating Expenditure	1,194	3,800	11,500	4,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	0	(1,364)	0		
	Total Operating Revenue	0	0	0	(1,364)			
	Total Tourism and Area Promotion	1,194	3,800	11,500	2,921			

COA	Building Control	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	23,119	31,290	125,165	112,324	8,171		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	22,975	23,250	92,999	98,822	275		
	Total Operating Expenditure	46,094	54,540	218,164	211,146			
	Operating Revenue							
4153	Building Licenses Income	(2,902)	(3,750)	(15,000)	(24,541)	(848)		
4173	CTF Commissions Received	(68)	(114)	(450)	(258)	(47)		
4213	Building Commissions Received	(64)	(114)	(450)	(291)	(50)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0		
	Total Operating Revenue	(3,033)	(3,978)	(15,900)	(25,090)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	43,061	50,562	202,264	186,056			

COA	Other Economic Services	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	250	250	114	250		
4222	Administration Allocation	25,528	11,625	46,500	109,803	(13,903)	*	Allocations to be reviewed across the programs
4242	Rehab. Gravel Pits Expense	2,520	5,000	5,000	5,000	2,480		
4252	Purchase of Stamps.	17	200	200	85	183		
4272	Other Expenditure	3,030	2,274	9,591	9,091	(756)		
	Total Operating Expenditure	31,095	19,349	61,541	124,093			
	Operating Revenue							
4223	Commission Received Australia Post	(2,251)	(6,000)	(6,000)	(9,894)	(3,749)		
4243	Annual Post Office Box Fee	(2,917)	(2,800)	(2,800)	(2,714)	117		
4253	Postage Stamp Income	(45)	(100)	(100)	(99)	(55)		
4263	Income Received	0	0	0	0	0		
4333	Photocopying Income	(38)	(80)	(80)	(102)	(42)		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(5,550)	(9,430)	(9,430)	(13,259)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	21	30	120	97	9		
	Total Other Economic Services	25,566	9,949	52,231	110,932			
	Total Economic Services	76,231	69,190	286,311	315,926			

COA	Plant Depreciation	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	0	151,836	607,344	579,271	151,836	*	Non cash item - Depn for assets to be done after final audit
6890	Depn Posted to Jobs	(121,526)	(132,966)	(531,866)	(579,272)	(11,440)	*	Non cash item - Depn for assets to be done after final audit
6892	Depn Posted Other Plant	0	(18,870)	(75,478)	0	(18,870)	*	Non cash item - Depn for assets to be done after final audit
	Total Plant Depreciation	(121,526)	0	(0)	(0)			
COA	Private Works	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	1,453	4,752	19,000	11,769	3,299		
	Operating Income							
7333	Private Works Income	(1,595)	(8,682)	(20,000)	(19,001)	(7,087)		
	Total Private Works	(143)	(3,930)	(1,000)	(7,232)			

COA	Public Works Overheads	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	0	16,624	0		
4312	Superannuation - Max 3% Works Staff	2,129	2,814	11,252	9,585	685		
4322	Superannuation Guarantee - Works Manager	2,136	2,436	9,743	9,571	300		
4332	Superannuation Guarantee - Works Staff	16,015	16,395	65,577	67,451	380		
4342	Salary Works Manager	22,199	25,326	101,307	76,714	3,127		
4352	Superannuation Max 3% - Works Manager	675	768	3,077	3,000	93		
4372	Public Works Sundry Expense	6,690	7,363	33,181	23,010	673		
4382	Works Manager - Expenses	1,112	783	3,150	3,266	(329)		
4392	External Engineering Services	0	3,750	15,000	8,510	3,750		Expensed directly to jobs
4402	Sick Leave	1,584	6,978	27,908	25,265	5,394		
4412	Annual Leave	5,035	20,583	82,332	81,138	15,548	*	Timing
4432	Public Holiday Pay	243	2,786	36,081	37,529	2,543		
4422	Works LSL Expense	3,325	17,000	42,035	16,649	13,675	*	Brett Newman LSL Backfill
4442	Occupational Health & Safety Expense	0	0	10,000	4,367	0		
4452	Protective Uniform/ Minor Workwear	183	3,549	14,200	12,644	3,366		
4582	Accrued Leave Works Crew	0	0	0	(14,608)	0		
4602	Training Expense	536	5,000	18,000	16,373	4,464		
4652	Works Staff - Allowances	7,845	5,850	23,400	56,314	(1,995)		
5202	Public Works Overheads - Admin Allocation	63,820	29,061	116,249	274,507	(34,759)	*	Allocations to be reviewed across the programs
6782	Workers Compensation Insurance	9,687	4,869	19,476	19,813	(4,818)		
7422	Less PWO Allocated to W & S	(161,166)	(143,733)	(574,935)	(718,997)	17,433	*	Over allocated, rates currently in review
	Total Operating Expenditure	(17,951)	11,578	57,034	28,725			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	(25,620)	(14,540)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	(31,414)	0	0		
	Total Public Works Overheads	(17,951)	11,578	0	14,185			

COA	Plant Operation Costs	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	31,967	26,181	104,733	116,110	(5,786)		
4482	Tyre Purchase Expense	4,989	9,999	40,000	28,132	5,010		
4492	Parts & Outside Repairs Expense	54,011	75,000	300,000	275,200	20,989	*	Budget profile timing
4502	Plant Licences Expense	50,643	50,941	52,000	8,355	298		
4532	Tools & Consumables	4,248	4,251	17,000	16,873	3		
4542	Fuel, Oil & Grease	49,292	67,002	268,000	230,796	17,710	*	Budget profile timing
4552	Cutting Edges & Tips	0	2,124	8,500	8,102	2,124		
5112	Plant Operator - Admin Allocation	2,553	14,532	58,125	10,980	11,979	*	
6772	Plant Insurance Expense	29,382	33,166	33,166	21,494	3,784		
4512	Less POC Allocated to W & S	(189,358)	(199,131)	(796,524)	(675,546)	(9,773)		Under allocated, rates currently in review
	Total Operating Expenditure	37,726	84,065	85,000	40,498			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(12,683)	(11,250)	(45,000)	(53,336)	1,433		
4983	Income Received	(39,525)	0	(40,000)	0	39,525	*	Dept of Transport Refund for Concession Reinstated
	Total Operating Revenue	(52,208)	(11,250)	(85,000)	(53,336)			
	Total Plant Operation Costs	(14,482)	72,815	(0)	(12,838)			

COA	Salaries and Wages	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	201,027	222,348	889,394	828,316	21,321	*	Budget profile timing
4580	Salary & Wages Expense - Outside Staff	230,630	263,571	1,054,279	962,062	32,941	*	Budget profile timing
4600	Less Salary & Wages Allocated	(435,376)	(485,919)	(1,943,673)	(1,797,101)	(50,543)	*	Budget profile timing - even split across year
4592	Workers Compensation Paid	0	0	0	1,775	0		
4692	Paid Parental Leave Scheme	0	0	0	10,083	0		
	Total Operating Expenditure	(3,719)	1	(0)	5,135			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(2,063)	0	0	(444)	2,063		
4623	Paid Parental Leave Scheme	0	0	0	(9,416)	0		
	Total Operating Revenue	(2,063)	0	0	(9,861)			
	Total Salaries and Wages	(5,782)	1	(0)	(4,726)			
COA	Unclassified	30-Sep-17 YTD Actual	30-Sep-17 Amended YTD Budget	2017/2018 Full Year Budget	30-Jun-17 Last Year Actuals	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	(18)	0		
5022	Overpayments/Recoverables - Expenditure	5,394	60	360	32,471	(5,334)		
	Total Operating Expenditure	5,394	60	360	32,453			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(4,924)	(60)	(360)	(32,971)	4,864		
3813	Profit on Revaluation	0	0	0	(56,112)	0		
	Total Operating Revenue	(4,924)	(60)	(360)	(89,083)			
	Total Unclassified	470	0	0	(56,630)			
	Total Other Property and Services	(159,413)	80,464	(1,000)	(67,241)			

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Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4965	14/09/2017	Petty Cash	-169.15
DD15800.1	06/09/2017	LGSP	-7,534.24
DD15800.2	05/09/2017	Prime Super	-207.29
DD15800.3	05/09/2017	Rest Superannuation	-102.75
DD15800.4	05/09/2017	Asgard	-336.70
DD15800.5	05/09/2017	Australian Super	-800.16
DD15800.6	06/09/2017	Hostplus Superannuation	-138.43
DD15800.7	06/09/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15800.8	05/09/2017	UniSuper	-140.62
DD15800.9	06/09/2017	Amp Flexible Super - Amp Retirement Trust	-186.44
DD15819.1	20/09/2017	LGSP	-7,673.71
DD15819.2	19/09/2017	Prime Super	-207.29
DD15819.3	19/09/2017	Rest Superannuation	-70.20
DD15819.4	19/09/2017	Asgard	-336.70
DD15819.5	19/09/2017	Australian Super	-768.00
DD15819.6	20/09/2017	Hostplus Superannuation	-138.43
DD15819.7	20/09/2017	Wealth Personal Superannuation and Pension Fund	-449.86
DD15819.8	19/09/2017	UniSuper	-272.94
DD15819.9	20/09/2017	Amp Flexible Super - Amp Retirement Trust	-186.44
DD15800.10	06/09/2017	BT Business Super	-223.03
DD15819.10	20/09/2017	BT Business Super	-223.03
EFT21051	07/09/2017	Midwest Financial	-18,111.50
EFT21052	22/09/2017	Synergy	-881.50
EFT21053	14/09/2017	AK Homes Construction	-5,238.05
EFT21054	14/09/2017	Aussie Natural Spring Water Geraldton	-149.00
EFT21055	14/09/2017	Australia Post	-1,285.44
EFT21056	14/09/2017	Australian Service Union	-27.45
EFT21057	14/09/2017	Barney's Bobcat	-5,060.00
EFT21058	14/09/2017	Batavia Coast Blinds & Shade Sails	-627.00
EFT21059	14/09/2017	Bolts R Us	-121.70
EFT21060	14/09/2017	Chapman Valley Agricultural Society Inc	-5,000.00
EFT21061	14/09/2017	Courier Australia - Toll Ipec	-215.04
EFT21062	14/09/2017	Department Of Fire And Emergency Services	-19,339.00
EFT21063	14/09/2017	Five Star Business Equipment And Communications	-1,152.78
EFT21064	14/09/2017	GBC Neopost Australia	-224.40
EFT21065	14/09/2017	Greenline Truck Hire	-7,515.00
EFT21066	14/09/2017	Landgate	-516.50
EFT21067	14/09/2017	Landmark	-1,406.63
EFT21068	14/09/2017	Limitless Promotions	-140.00
EFT21069	14/09/2017	MGB Diesel Contracting Pty Ltd	-2,585.30
EFT21070	14/09/2017	ML Communications	-5,329.45
EFT21071	14/09/2017	Midwest Financial	-6,974.00
EFT21072	14/09/2017	Midwest Fire Protection Service- Deltazone	-11.00
EFT21073	14/09/2017	Miralec	-1,298.00
EFT21074	14/09/2017	Nabawa Valley Tavern	-980.00
EFT21075	14/09/2017	Northern Country Zone Of WALGA - Executive Officer	-1,700.00
EFT21076	14/09/2017	Pest A Kill WA	-3,305.50
EFT21077	14/09/2017	Pritchard Bookbinders	-66.00
EFT21078	14/09/2017	Proudlove's Smash Repairs Pty Ltd	-1,439.60
EFT21079	14/09/2017	Queens Supa IGA Supermarket	-194.26
EFT21080	14/09/2017	Refuel Australia	-26,773.13

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Chq/EFT	Date	Name	Amount
EFT21081	14/09/2017	Repco Auto Parts	-692.35
EFT21082	14/09/2017	Shire of Morawa	-420.00
EFT21083	14/09/2017	TeletracNavman Australia	-769.45
EFT21084	14/09/2017	Thurkles Dozing	-7,260.00
EFT21085	14/09/2017	Western Australian Local Government Association	-7,699.01
EFT21086	14/09/2017	Western Australian Treasury Corporation	-38,214.42
EFT21087	14/09/2017	Western Resource Recovery Pty Ltd	-1,053.50
EFT21088	19/09/2017	Australian Taxation Office	-6,028.00
EFT21089	29/09/2017	City of Greater Geraldton	-1,320.00
EFT21090	29/09/2017	Synergy	-4,246.30
EFT21091	29/09/2017	Telstra	-1,715.07
EFT21092	29/09/2017	Abrolhos Steel	-587.77
EFT21093	29/09/2017	Afgri (Waltons)	-87.64
EFT21094	29/09/2017	Arnelle Enterprises Pty Ltd T/as Archie & Cate Davies Fencing	-7,975.00
EFT21095	29/09/2017	Atom Supplies	-1,705.83
EFT21096	29/09/2017	Auslec	-241.23
EFT21097	29/09/2017	Australian Service Union	-27.45
EFT21098	29/09/2017	Batavia Coast Blinds & Shade Sails	-110.00
EFT21099	29/09/2017	Beaurepaires	-1,016.19
EFT21100	29/09/2017	Blackwoods	-1,167.98
EFT21101	29/09/2017	Boc Limited	-1,206.07
EFT21102	29/09/2017	Bolts R Us	-288.24
EFT21103	29/09/2017	Bridgestone Tyre Centre	-2,082.00
EFT21104	29/09/2017	Bunnings Group Limited	-429.01
EFT21105	29/09/2017	Coates Hire Operations Pty Ltd	-316.60
EFT21106	29/09/2017	Country Womens Association Yuna Branch	-600.00
EFT21107	29/09/2017	Dallcon	-11,668.80
EFT21108	29/09/2017	Geraldton Ag Services	-95.15
EFT21109	29/09/2017	Geraldton Independent Building Supplies Pty Ltd	-18.04
EFT21110	29/09/2017	Geraldton Mower & Repair Specialists	-720.00
EFT21111	29/09/2017	Geraldton Tyrepower	-58.95
EFT21112	29/09/2017	Goldings Paving /Easy Care Turf	-65.70
EFT21113	29/09/2017	Greenfield Technical Service	-4,862.00
EFT21114	29/09/2017	Guardian Print & Graphics	-1,095.00
EFT21115	29/09/2017	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21116	29/09/2017	Hille, Thompson & Delfos Surveyors & Planners (htd)	-8,276.50
EFT21117	29/09/2017	Hosexpress	-12.74
EFT21118	29/09/2017	Landgate	-50.60
EFT21119	29/09/2017	MGB Diesel Contracting Pty Ltd	-5,456.31
EFT21120	29/09/2017	Market Creations	-3,623.28
EFT21121	29/09/2017	Midwest Chemical & Paper	-1,019.52
EFT21122	29/09/2017	Midwest Kerbing & Concrete	-3,217.50
EFT21123	29/09/2017	Miralec	-1,210.00
EFT21124	29/09/2017	Mitchell & Brown	-1,556.00
EFT21125	29/09/2017	Moore Stephens	-4,361.72
EFT21126	29/09/2017	Nabawa Valley Tavern	-833.35
EFT21127	29/09/2017	Nature Playgrounds	-1,650.00
EFT21128	29/09/2017	PETER GROOM SETTLEMENTS	-118.75
EFT21129	29/09/2017	Paper Plus Office National	-496.20
EFT21130	29/09/2017	Proudlove's Smash Repairs Pty Ltd	-4,036.91
EFT21131	29/09/2017	Purcher International	-1,168.12
EFT21132	29/09/2017	Repco Auto Parts	-65.78

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Chq/EFT	Date	Name	Amount
EFT21133	29/09/2017	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT21134	29/09/2017	Road Runner Mechanical Services	-635.26
EFT21135	29/09/2017	Shire Of CV Trust Account	-267.25
EFT21136	29/09/2017	Statewide Bearings	-75.11
EFT21137	29/09/2017	Stewart, Moreen Sian	-90.98
EFT21138	29/09/2017	Sun City Plumbing	-669.60
EFT21139	29/09/2017	Sunset IGA	-204.52
EFT21140	29/09/2017	The West Australian	-1,216.07
EFT21141	29/09/2017	Totally Work Wear	-37.50
EFT21142	29/09/2017	Toxfree	-13,303.78
EFT21143	29/09/2017	Western Australian Treasury Corporation	-12,296.98
EFT21144	29/09/2017	Westrac Pty Ltd	-4,761.80
			-\$ 320,575.38
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT21048	07/09/2017	Building Commission / Department of Commerce	-181.98
EFT21049	07/09/2017	Building and Construction Industry Training Fund	-208.25
EFT21050	07/09/2017	Shire Of Chapman Valley - Muni Account	-4,639.75
			-\$ 5,029.98

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 30th September 2017

SYNERGY

Balance as per Cash at Bank Account GL 160000	18,449.54
Balance as per Cash at Bank Account GL 170000	3,355,039.45
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	-
	\$3,373,488.99

BANK

Business Account (Account No 000040)	15,720.64
Investment Account (Account No 305784)	2,755,039.45
Investment Account (Account No 502999)	600,000.00
Term Deposit	
	3,370,760.09
Less Outstanding Payments	-
Plus Outstanding Deposits	2,939.17
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(210.27)
	\$3,373,488.99

Difference Check 0.00

Completed by:


 Moreen Stewart - Senior Finance Officer

03/10/17
Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

5/10/2017
Date



053 27 SEP 2017

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

Facility Number	00018023 20000001
Payment Due Date	02 October 2017
Closing Balance	\$187.50

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.

Company Name	Number of Cards	Annual % Rate			
Shire Of Chapman Valley	2	15.65%			
Contact Name	Facility Number	Credit Limit			
The Shire Clerk	00018023 20000001	10,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Aug 2017	20 Sep 2017	02 Oct 2017	782.10	187.50	9,812.50

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		
782.10	782.10 -	187.50	0.00	0.00	0.00	187.50	0.00



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	5,812.50

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
01 SEP	Payments AUTOMATIC PAYMENT	763.85-	
	Sub Total:	763.85-	
22 AUG	Purchases SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	34.00 -	0462
24 AUG	TELSTRA MELBOURNE AUS TELECOMM SERVICE INC. LOCAL	100.00 -	Jdb CD.
29 AUG	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	34.00 *	0462
19 SEP	SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	19.50 -	0462.
	Sub Total:	187.50	

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		
763.85	763.85 -	187.50	0.00	0.00	0.00	187.50	0.00



S000967 / M000353 / 264 / CN1VP4P1

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
01 SEP	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	

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		
18.25	18.25 -	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 4/10/17

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 2.10.2017