

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2018

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

TABLE OF CONTENTS

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

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 3 and shows a surplus as at 28th February 2018 comprising of \$2,208,812

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: 11th April 2018

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2018

| | Note | Amended Annual Budget | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|------|-----------------------|------------------------|--------------------|-----------------|--------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus(Deficit) | 3 | 1,691,081 | 1,691,081 | 1,691,081 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Governance | | 1,200 | 900 | 16,430 | 15,530 | 1726% | ▲ |
| General Purpose Funding - Rates | 9 | 2,576,965 | 2,576,965 | 2,568,620 | (8,345) | (0%) | |
| General Purpose Funding - Other | | 477,462 | 363,574 | 364,857 | 1,283 | 0% | |
| Law, Order and Public Safety | | 31,000 | 24,950 | 26,020 | 1,070 | 4% | |
| Health | | 6,799 | 5,855 | 4,644 | (1,211) | (21%) | |
| Education and Welfare | | 0 | 0 | 0 | 0 | | |
| Housing | | 9,360 | 7,020 | 8,023 | 1,003 | 14% | |
| Community Amenities | | 201,955 | 177,162 | 177,533 | 371 | 0% | |
| Recreation and Culture | | 333,716 | 315,745 | 367,398 | 51,653 | 16% | ▲ |
| Transport | | 448,726 | 375,895 | 206,440 | (169,455) | (45%) | ▼ |
| Economic Services | | 25,330 | 21,364 | 17,106 | (4,258) | (20%) | |
| Other Property and Services | | 130,980 | 99,506 | 118,668 | 19,162 | 19% | ▲ |
| | | 4,243,493 | 3,968,937 | 3,875,739 | | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (472,863) | (362,689) | (282,260) | 80,429 | 22% | ▲ |
| General Purpose Funding | | (118,659) | (81,903) | (64,730) | 17,173 | 21% | ▲ |
| Law, Order and Public Safety | | (201,892) | (154,732) | (187,654) | (32,922) | (21%) | ▼ |
| Health | | (15,841) | (11,877) | (10,150) | 1,727 | 15% | ▲ |
| Education and Welfare | | (2,000) | (1,000) | 0 | 1,000 | 100% | ▲ |
| Housing | | (89,949) | (88,450) | (72,365) | 16,085 | 18% | ▲ |
| Community Amenities | | (758,697) | (528,224) | (420,219) | 108,005 | 20% | ▲ |
| Recreation and Culture | | (795,737) | (612,884) | (519,386) | 93,498 | 15% | ▲ |
| Transport | | (3,933,337) | (2,833,801) | (2,444,672) | 389,129 | 14% | ▲ |
| Economic Services | | (316,521) | (235,404) | (209,874) | 25,530 | 11% | ▲ |
| Other Property and Services | | (236,872) | (194,680) | (147,568) | 47,112 | 24% | ▲ |
| | | (6,942,368) | (5,105,644) | (4,358,878) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 2,319,058 | 1,739,286 | 1,723,732 | (15,554) | (1%) | |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 17,027 | 17,027 | 72,494 | 55,467 | 326% | ▲ |
| Amount attributable to operating activities | | (362,790) | 619,606 | 1,313,087 | | | |
| Investing Activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 11 | 1,254,154 | 1,194,154 | 1,188,687 | (5,467) | (0%) | |
| Proceeds from Disposal of Assets | 8 | 184,655 | 179,655 | 89,473 | (90,182) | (50%) | ▼ |
| Land and Buildings | 13 | (1,010,246) | (729,846) | (541,500) | 188,346 | 26% | ▲ |
| Infrastructure Assets - Roads | 13 | (1,435,932) | (1,085,348) | (1,008,669) | 76,679 | 7% | |
| Plant and Equipment | 13 | (810,487) | (369,156) | (373,224) | (4,068) | (1%) | |
| Amount attributable to investing activities | | (1,817,856) | (810,541) | (645,233) | | | |
| Financing Activities | | | | | | | |
| Transfer from Reserves | 7 | 869,762 | 506,720 | 18,715 | (488,005) | (96%) | ▼ |
| Repayment of Debentures | 10 | (95,983) | (93,829) | (93,829) | 0 | 0% | |
| Transfer to Reserves | 7 | (284,215) | (71,950) | (75,009) | (3,059) | (4%) | |
| Amount attributable to financing activities | | 489,564 | 340,941 | (150,123) | | | |
| Closing Funding Surplus(Deficit) | 3 | (0) | 1,841,088 | 2,208,812 | | | |

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2018

| | Note | Annual Budget \$ | YTD Budget (a) \$ | YTD Actual (b) \$ | Var. \$ (b)-(a) \$ | Var. % (b)-(a)/(a) % | Var. |
|--|------|---------------------|-------------------------|-------------------------|--------------------------|----------------------------|------|
| Opening Funding Surplus (Deficit) | 3 | 1,691,081 | 1,691,081 | 1,691,081 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Rates | 9 | 2,576,965 | 2,576,965 | 2,568,620 | (8,345) | (0%) | |
| Operating Grants, Subsidies and Contributions | 11 | 1,199,888 | 977,206 | 960,905 | (16,301) | (2%) | |
| Fees and Charges | | 342,050 | 299,154 | 294,763 | (4,391) | (1%) | |
| Service Charges | | 0 | 0 | 0 | 0 | | |
| Interest Earnings | | 44,460 | 36,945 | 42,205 | 5,260 | 14% | |
| Other Revenue | | 12,000 | 10,537 | 9,244 | (1,293) | (12%) | |
| Profit on Disposal of Assets | 8 | 68,131 | 68,131 | 0 | | | |
| | | 4,243,494 | 3,968,938 | 3,875,739 | | | |
| Expenditure from operating activities | | | | | | | |
| Employee Costs | | (1,966,295) | (1,543,731) | (1,268,343) | 275,388 | 18% | ▲ |
| Materials and Contracts | | (2,245,754) | (1,494,618) | (1,060,505) | 434,113 | 29% | ▲ |
| Utility Charges | | (54,058) | (38,043) | (30,489) | 7,554 | 20% | ▲ |
| Depreciation on Non-Current Assets | | (2,319,058) | (1,739,286) | (1,723,732) | 15,554 | 1% | |
| Interest Expenses | 10 | (10,614) | (10,121) | (10,913) | (792) | (8%) | |
| Insurance Expenses | | (156,001) | (150,346) | (151,390) | (1,044) | (1%) | |
| Other Expenditure | | (105,430) | (44,340) | (41,013) | 3,327 | 8% | |
| Loss on Disposal of Assets | 8 | (85,158) | (85,158) | (72,494) | | | |
| | | (6,942,368) | (5,105,645) | (4,358,879) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 2,319,058 | 1,739,286 | 1,723,732 | (15,554) | (1%) | |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 17,027 | 17,027 | 72,494 | 55,467 | 326% | ▲ |
| Amount attributable to operating activities | | (362,789) | 619,606 | 1,313,086 | | | |
| Investing activities | | | | | | | |
| Non Operating Grants, Subsidies and Contributions | 11 | 1,254,154 | 1,194,154 | 1,188,687 | (5,467) | (0%) | |
| Proceeds from Disposal of Assets | 8 | 184,655 | 179,655 | 89,473 | (90,182) | (50%) | ▼ |
| Land and Buildings | 13 | (1,010,246) | (729,846) | (541,500) | 188,346 | 26% | ▲ |
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| Amount attributable to investing activities | | (1,817,856) | (810,541) | (645,233) | | | |
| Financing Activities | | | | | | | |
| Transfer from Reserves | 7 | 869,762 | 506,720 | 18,715 | (488,005) | (96%) | ▼ |
| Repayment of Debentures | 10 | (95,983) | (93,829) | (93,829) | 0 | 0% | |
| Transfer to Reserves | 7 | (284,215) | (71,950) | (75,009) | (3,059) | (4%) | |
| Amount attributable to financing activities | | 489,564 | 340,941 | (150,123) | | | |
| Closing Funding Surplus (Deficit) | 3 | 0 | 1,841,088 | 2,208,812 | | | |

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2016/17 actual balances

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

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

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

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

(j) Cash and cash equivalents

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

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

(k) Trade and other receivables

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

Revaluation

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

Land under roads

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

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

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

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

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

Depreciation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Capitalisation Threshold

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

(n) Fair value of assets and liabilities

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations 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 31 March 2018

Note 2: Explanation of Material Variances

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

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

| Reporting by Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance above 10% |
|---|-----------|--------|------|----------------------|---|
| Operating Revenues | \$ | % | | | |
| Governance | 15,530 | 1726% | ▲ | Permanent | LGIS insurance policy credit |
| Housing | 1,003 | 14% | | Timing | Rental income is up slightly more than budget timing |
| Community Amenities | 371 | 0% | | | |
| Recreation and Culture | 51,653 | 16% | ▲ | Timing | Grant funds received earlier than budget profile |
| Transport | (169,455) | (45%) | ▼ | Timing | Grant funds not claimed until jobs complete - East Nabawa & Chapman Valley Rd |
| Economic Services | (4,258) | (20%) | | Timing | Building licenses & Commissions below YTD estimates |
| Other Property and Services | 19,162 | 19% | ▲ | Timing | Reimbursements - offset by expenditure |
| Operating Expense | | | | | |
| Governance | 80,429 | 22% | ▼ | Timing | External consultants, training, office expenses below YTD estimates |
| General Purpose Funding | 17,173 | 21% | ▲ | Timing | Legal expenses below YTD estimates |
| Law, Order and Public Safety | (32,922) | (21%) | ▼ | Timing | Non cash item consequence of loss on sale of asset for Howatharra Brigade Fire Tender |
| Health | 1,727 | 15% | ▲ | Timing | External contractor timing |
| Housing | 16,085 | 18% | ▲ | Timing | Non Cash item Loss on sale below budget estimate |
| Community Amenities | 108,005 | 20% | ▲ | Timing | Expenditure for consultants and contractors below YTD budget; cemetery expenditure under budget |
| Recreation and Culture | 93,498 | 15% | ▲ | Timing | Expenditure delayed external contractors; internal plant depn under budget in this area |
| Transport | 389,129 | 14% | ▲ | Timing | Capital works new/upgrade program commenced prior to renewal program |
| Economic Services | 25,530 | 11% | ▲ | Timing | Internal allocations under budget YTD |
| Other Property and Services | 47,112 | 24% | ▲ | Timing | Budget profile timing and internal plant depn |
| Capital Revenues | | | | | |
| Non Operating Grants, Subsidies and Contributions | (5,467) | (0%) | | | |
| Proceeds from Disposal of Assets | (90,182) | (50%) | ▼ | Timing | Refer Note 8 for details on YTD asset register loss |
| Capital Expenses | | | | | |
| Land and Buildings | 188,346 | 26% | ▲ | Timing | Budget profile timing - refer Note 13 |
| Infrastructure - Roads | 76,679 | 7% | | | |
| Plant and Equipment | (4,068) | (1%) | | | |

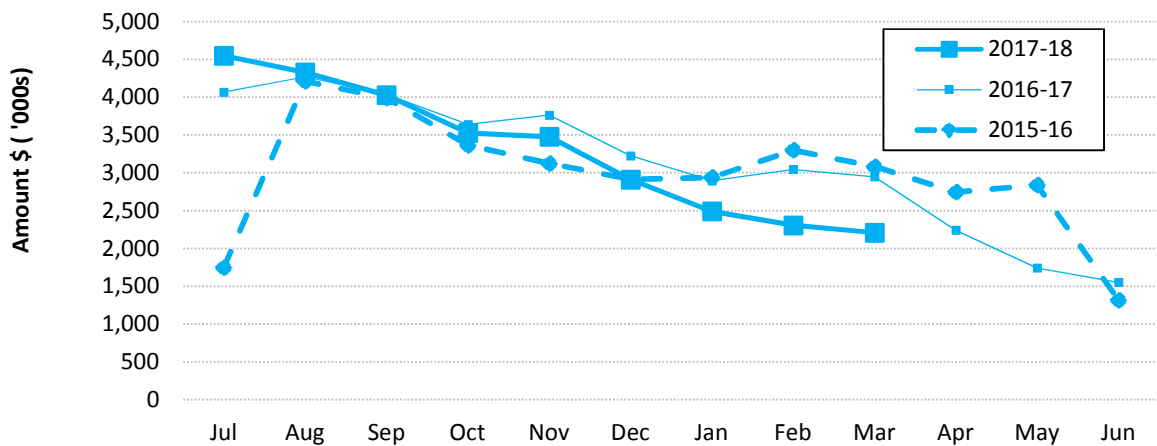
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

| | Note | Last Years | This Time Last | Current |
|--|------|------------------|------------------|------------------|
| | | Closing | Year | |
| | | 30/06/2017 | 31 Mar 2017 | 31 Mar 2018 |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash Unrestricted | 4 | 1,723,938 | 2,827,229 | 2,157,199 |
| Cash Restricted - Conditions over Grants | 11 | 0 | 0 | 0 |
| Cash Restricted | 4 | 1,278,810 | 982,480 | 1,335,104 |
| Receivables - Rates & Rubbish | 6 | 118,926 | 146,001 | 125,252 |
| Receivables - Other | 6 | 39,640 | 31,134 | 8,104 |
| Interest / ATO Receivable/Prepaid/Trust | | 1,053 | 0 | 0 |
| Inventories | | 1,329 | 2,065 | 1,329 |
| | | <u>3,163,696</u> | <u>3,988,909</u> | <u>3,626,988</u> |
| Less: Current Liabilities | | | | |
| Payables | | (174,409) | (42,959) | (59,306) |
| ATO Payables | | (19,396) | (16,664) | (23,766) |
| Provisions | | (333,262) | (319,560) | (333,262) |
| | | <u>(527,067)</u> | <u>(379,183)</u> | <u>(416,334)</u> |
| Less: Cash Reserves | 7 | (1,278,810) | (982,480) | (1,335,104) |
| Add: Leave Provisions | | 333,262 | 319,560 | 333,262 |
| Net Current Funding Position | | 1,691,081 | 2,946,806 | 2,208,812 |

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

| | Unrestricted | Restricted | Trust | Total Amount | Institution | Maturity Date |
|---|------------------|------------------|----------------|------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ | | |
| (a) | | | | | | |
| Municipal Bank Account | 20,459 | | | 20,459 | Westpac | At Call |
| Municipal Investment Account | 2,136,039 | | | 2,136,039 | Westpac | At Call |
| Trust Bank Account | | | 77,374 | 77,374 | Westpac | At Call |
| Cash On Hand | 700 | | | 700 | Westpac | On Hand |
| (b) Term Deposits | | | | | | |
| Reserve Account - Leave | | 114,909 | | 114,909 | Westpac | At Call |
| Reserve Account - Water | | 14,146 | | 14,146 | Westpac | At Call |
| Reserve Account - Office & Equipment | | 39,488 | | 39,488 | Westpac | At Call |
| Reserve Account - Plant/Light Vehicle | | 368,581 | | 368,581 | Westpac | At Call |
| Reserve Account - Legal | | 39,758 | | 39,758 | Westpac | At Call |
| Reserve Account - Unspent Grants | | 0 | | 0 | Westpac | At Call |
| Reserve Account - Land Development | | 51,739 | | 51,739 | Westpac | At Call |
| Reserve Account - Roadworks | | 101,492 | | 101,492 | Westpac | At Call |
| Reserve Account - Landcare | | 15,746 | | 15,746 | Westpac | At Call |
| Reserve Account - Building | | 589,246 | | 589,246 | Westpac | At Call |
| TD 462763 - POS Bill Hemsley Park | | | 14,216 | 14,216 | Westpac | At Call |
| TD 454181 - POS Wokarena | | | 136,527 | 136,527 | Westpac | 30-Apr-18 |
| TD 454202 - Wokarena Intersection Upgrade | | | 121,151 | 121,151 | Westpac | 30-Apr-18 |
| Total | 2,157,199 | 1,335,104 | 349,267 | 3,841,571 | | |

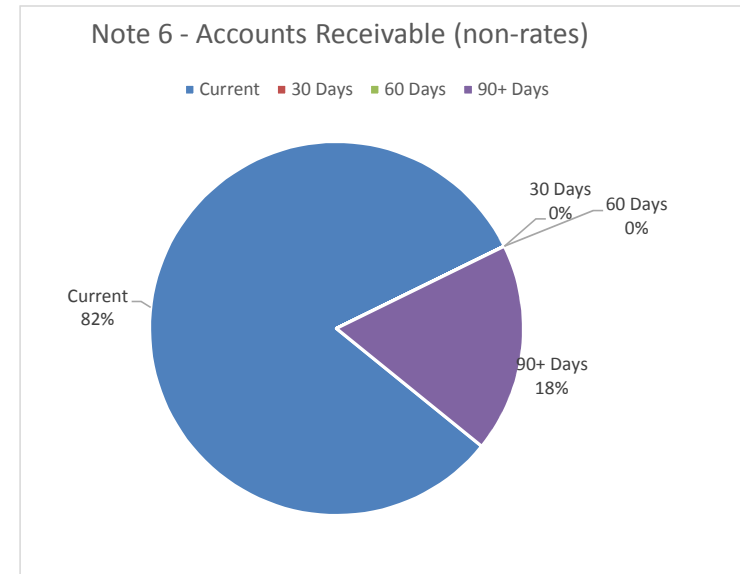
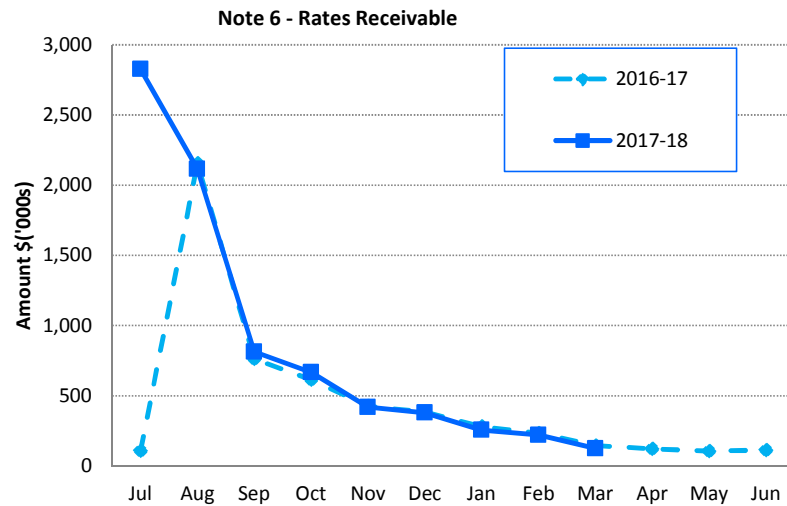
Comments/Notes - Investments

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

Note 6: Receivables

| Receivables - Rates Receivable | 31 Mar 2018 | 30 June 2017 | Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--------------------------------|----------------|----------------|--|---------|---------|---------|----------|--------------|
| | \$ | \$ | | \$ | \$ | \$ | \$ | \$ |
| Opening Arrears Previous Years | 114,109 | 98,478 | Receivables - General | 6,638 | 0 | 0 | 1,466 | 8,104 |
| Rates Levied this year | 2,568,620 | 2,464,988 | | | | | | |
| Rubbish & Other Levies | 11,272 | 123,127 | | | | | | |
| Less Collections to date | (2,568,749) | (2,572,484) | Balance per Trial Balance | | | | | |
| Equals Current Outstanding | 125,252 | 114,109 | Sundry Debtors | | | | | 8,104 |
| | | | Receivables - Other | | | | | 0 |
| Net Rates Collectable | 125,252 | 114,109 | Total Receivables General Outstanding | | | | | 8,104 |
| % Collected | 95.35% | 95.75% | | | | | | |

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates

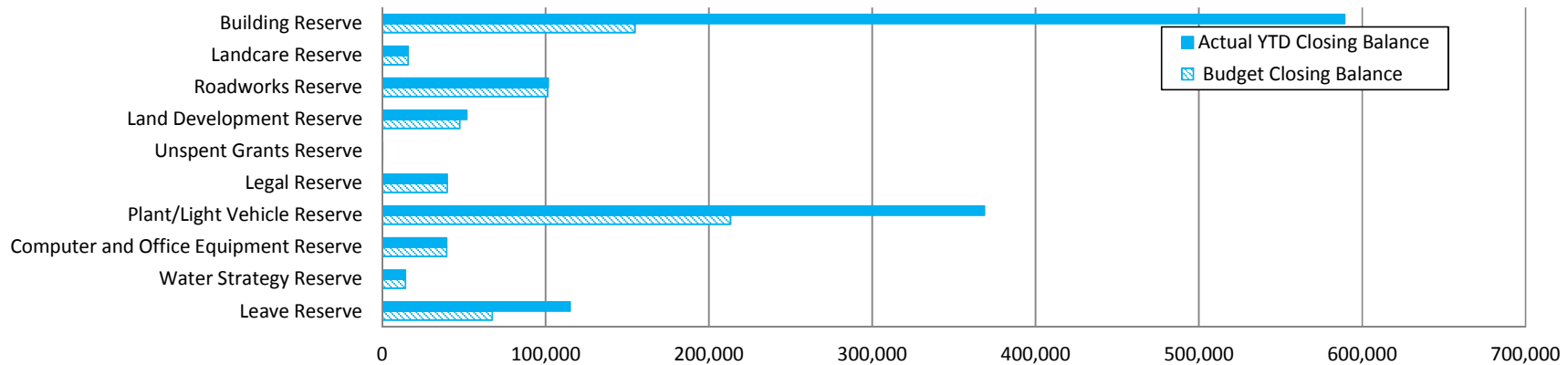
Comments/Notes - Receivables General

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

Note 7: Cash Backed Reserve

| Name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---------------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 114,448 | 600 | 461 | 0 | 0 | (47,642) | 0 | 67,406 | 114,909 |
| Water Strategy Reserve | 14,089 | 120 | 57 | 0 | 0 | 0 | 0 | 14,209 | 14,146 |
| Computer and Office Equipment Reserve | 39,329 | 120 | 159 | 0 | 0 | 0 | 0 | 39,449 | 39,488 |
| Plant/Light Vehicle Reserve | 367,101 | 1,500 | 1,480 | 211,500 | 0 | (366,920) | 0 | 213,181 | 368,581 |
| Legal Reserve | 39,598 | 240 | 160 | 0 | 0 | 0 | 0 | 39,838 | 39,758 |
| Unspent Grants Reserve | 7,602 | 0 | 0 | 0 | 0 | (7,600) | (7,602) | 2 | 0 |
| Land Development Reserve | 62,600 | 360 | 252 | 0 | 0 | (15,400) | (11,113) | 47,560 | 51,739 |
| Roadworks Reserve | 101,084 | 0 | 408 | 0 | 0 | 0 | 0 | 101,084 | 101,492 |
| Landcare Reserve | 15,683 | 120 | 63 | 0 | 0 | 0 | 0 | 15,803 | 15,746 |
| Building Reserve | 517,276 | 0 | 2,315 | 69,655 | 69,655 | (432,200) | 0 | 154,731 | 589,246 |
| | 1,278,810 | 3,060 | 5,354 | 281,155 | 69,655 | (869,762) | (18,715) | 693,263 | 1,335,104 |

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



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

Note 8: Disposal of Assets

| Asset Number | Asset Description | YTD Actual | | | | Budget | | | |
|--------------|-----------------------------------|----------------|---------------|----------|-----------------|----------------|----------------|---------------|-----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Land and Buildings | | | | | | | | |
| L07 & 96 | Lot 19 Chapman Valley Road | 70,000 | 69,655 | | (345) | 152,696 | 69,655 | | (83,041) |
| | Plant and Equipment | | | | | | | | |
| 331 | Volvo Loader | | | | | 23,370 | 90,000 | 66,630 | |
| 372 | Freightliner Colombia Prime Mover | 25,556 | 18,000 | | (7,556) | 22,117 | 20,000 | | (2,117) |
| 405 | Toyota Landcruiser | 3,995 | 1,818 | | (2,277) | 3,499 | 5,000 | 1,501 | |
| 388 | Fire Tender Toyota Landcruiser | 54,546 | 0 | | (54,546) | 0 | 0 | 0 | 0 |
| PO18 | Fencing - Nabawa Tennis | 7,770 | 0 | | (7,770) | 0 | 0 | 0 | 0 |
| | | 161,867 | 89,473 | 0 | (72,494) | 201,682 | 184,655 | 68,131 | (85,158) |

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

Note 9: Rating Information

| | Rate in | Number of Properties | Rateable Value | YTD Actual | | | Budget | | | | |
|--|-----------|----------------------------|--------------------|------------------|------------------|---------------|------------------|------------------|-----------------|--------------|------------------|
| | | | | Rate Revenue | Interim Rates | Back Rates | Total Revenue | Rate Revenue | Interim Rate | Back Rate | Total Revenue |
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| RATE TYPE | | | | | | | | | | | |
| Differential General Rate | | | | | | | | | | | |
| GRV | 0.074300 | 290 | 5,656,177 | 420,254 | 8,209 | 1,241 | 429,704 | 420,254 | 0 | 0 | 420,254 |
| UV | 0.010579 | 407 | 176,672,520 | 1,869,019 | 3,128 | 86 | 1,872,233 | 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 | 11,171 | 1,327 | 2,486,563 | 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 | 11,171 | 1,327 | 2,589,463 | 2,576,965 | 0 | 0 | 2,576,965 |
| Concession | | | | | | | 0 | | | | 0 |
| Amount from General Rates | | | | | | | 2,589,463 | | | | 2,576,965 |
| Ex-Gratia Rates | | | | | | | | | | | |
| Specified Area Rates | | | | | | | | | | | |
| Excess Rates | | | | | | | (20,843) | | | | 0 |
| Totals | | | | | | | 2,568,620 | | | | 2,576,965 |

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

| Particulars | 01 Jul 2017 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------|-------------|--------------|----------------------|--------|-----------------------|---------|---------------------|--------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and Culture | | | | | | | | |
| Loan 89 - Stadium Upgrade | 31,821 | | 6,273 | 8,427 | 25,548 | 23,394 | 1,459 | 1,720 |
| Loan 98 - Bill Hemsley Park | 200,000 | | 37,930 | 37,930 | 162,070 | 162,070 | 5,699 | 5,031 |
| Transport | | | | | | | | |
| Loan 96 - Plant Renewal | 63,951 | | 31,389 | 31,389 | 32,562 | 32,562 | 2,288 | 2,079 |
| Loan 97 - Plant Renewal | 56,094 | | 18,237 | 18,237 | 37,857 | 37,857 | 1,466 | 1,284 |
| | 351,866 | 0 | 93,829 | 95,983 | 258,037 | 255,883 | 10,913 | 10,114 |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

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 | 231,272 | 0 | 173,454 | 231,272 | 231,272 | 173,454 | 0 | 0 |
| 0253 | Grants Commission - Equalisation | WALGGC | Operating | 0 | 173,840 | 0 | 130,380 | 173,840 | 173,840 | 130,380 | 0 | 0 |
| | Ex Gratia Rates | CBH | Operating | 0 | 11,000 | 0 | 11,000 | 11,000 | 11,000 | 11,056 | 0 | 0 |
| Governance | | | | | | | | | | | | |
| 0383 | Minor Income Received | Various | Operating | 0 | 1,200 | 0 | 900 | 1,200 | 1,200 | 1,725 | 0 | 0 |
| 0573 | Reimbursements & Contributions | Various | Operating | 0 | 0 | 0 | 0 | 0 | 0 | 14,681 | 0 | 0 |
| Law, Order and Public Safety | | | | | | | | | | | | |
| 0733 | DFES Grant | Dept Fire & d Emergency Services | Operating | 0 | 20,950 | 0 | 15,000 | 20,950 | 20,950 | 17,720 | 0 | 0 |
| 0915 | DFES Capital Grant | Dept Fire & d Emergency Services | Non-operating | 0 | 0 | 135,487 | 135,487 | 135,487 | 135,487 | 135,487 | (135,487) | 0 |
| Community Amenities | | | | | | | | | | | | |
| 2033 | NACC Other Grants | NACC | Operating | 0 | 5,000 | 0 | 0 | 5,000 | 5,000 | 0 | 0 | 0 |
| 3633 | Grant Community Development | Dept Communities | Operating | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0 |
| J1031 | Dolby Creek Management Plan | Reimbursement from Trust | Operating | 0 | 18,000 | 0 | 9,000 | 18,000 | 18,000 | 4,600 | 0 | 0 |
| 3113 | Cemetery Fees and Charges | Various | Operating | 0 | 3,760 | 0 | 2,470 | 3,760 | 3,760 | 211 | 0 | 0 |
| Recreation and Culture | | | | | | | | | | | | |
| 2803 | Grants and Other Income | MWDC; Trust Reimbursement T18; Con | Operating | 0 | 247,291 | 0 | 247,291 | 247,291 | 247,291 | 291,610 | 0 | 0 |
| Transport | | | | | | | | | | | | |
| 3143 | MRWA Direct Grant | Main Roads WA | Operating | 0 | 68,366 | 0 | 68,366 | 68,366 | 68,366 | 68,366 | 0 | 0 |
| 3153 | Other Grants | Main Roads WA | Operating | 0 | 286,333 | 0 | 214,749 | 286,333 | 286,333 | 114,533 | 0 | 0 |
| 3173 | MW Regional Road Funding | Main Roads WA | Non-operating | 0 | 0 | 878,667 | 878,667 | 878,667 | 878,667 | 813,200 | 0 | 0 |
| 3193 | Roads to Recovery Construction | Dept of Infrastructure | Non-operating | 0 | 0 | 240,000 | 180,000 | 240,000 | 240,000 | 240,000 | 0 | 0 |
| 3393 | Hudson Resources - Dartmoor Road | Hudson Resources Ltd | Operating | 0 | 20,896 | 0 | 20,896 | 20,896 | 20,896 | 20,895 | 0 | 0 |
| Other Property and Services | | | | | | | | | | | | |
| 0333 | Contributions and Reimbursements (PWO) | Various | Operating | 0 | 25,620 | 0 | 8,710 | 25,620 | 25,620 | 11,020 | 0 | 0 |
| 4513 | Diesel Fuel Rebate | ATO | Operating | 0 | 45,000 | 0 | 33,750 | 45,000 | 45,000 | 39,400 | 0 | 0 |
| 4613 | Reimbursement | LGIS | Operating | 0 | 0 | 0 | 0 | 0 | 0 | 3,578 | 0 | 0 |
| 4983 | Income Received | Dept Transport | Operating | 0 | 40,000 | 0 | 40,000 | 40,000 | 40,000 | 39,572 | 0 | 0 |
| 5023 | Overpayments/Recoverable - Income | Various | Operating | 0 | 360 | 0 | 240 | 360 | 360 | 17,102 | 0 | 0 |
| TOTALS | | | | 0 | 1,198,888 | 1,254,154 | 2,171,360 | 2,454,042 | 2,454,042 | 2,149,592 | (135,487) | 0 |
| SUMMARY | | | | | | | | | | | | |
| | Operating | Operating Grants, Subsidies and Contributions | | 0 | 1,198,888 | 0 | 977,206 | 1,199,888 | 1,199,888 | 960,905 | 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 | 1,254,154 | 1,194,154 | 1,254,154 | 1,254,154 | 1,188,687 | (135,487) | 0 |
| TOTALS | | | | 0 | 1,198,888 | 1,254,154 | 2,171,360 | 2,454,042 | 2,454,042 | 2,149,592 | (135,487) | 0 |

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







Note 12: Trust Fund

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

| Description | Opening Balance 01 Jul 2017 | Amount Received | Amount Paid | Closing Balance 31 Mar 2018 |
|-------------------------------|-----------------------------------|--------------------|------------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Hall Hire Bond | 1,680 | 5,570 | (4,510) | 2,740 |
| Nomination Deposits | 0 | 560 | (560) | 0 |
| Engineering Bond | 7,468 | 0 | (7,468) | 0 |
| Contribution from Sub-divider | 548,447 | 4,761 | (216,424) | 336,784 |
| Refundable Deposit | 5,000 | 6 | (6) | 5,000 |
| CTF Levy | 2,564 | 5,957 | (6,968) | 1,553 |
| Building Commission | 2,080 | 4,734 | (5,424) | 1,390 |
| Post Office Deposit | 1,142 | 308 | 0 | 1,450 |
| Unclaimed monies | 0 | 250 | 0 | 250 |
| Standpipe Card Bond Income | 100 | 0 | 0 | 100 |
| | 568,482 | 22,146 | (241,360) | 349,268 |

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/03/2018

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 | 300,000 | 50,000 | (50,000) | Project Commenced 16 week timeframe |
| | Governance Total | | 0 | 0 | 0 | 300,000 | 50,000 | (50,000) | |
| Community Amenities | | | | | | | | | |
|  | Lot 90 White Peak potential purchase | 122640 | 11,113 | 0 | 11,113 | 15,400 | 0 | 11,113 | Settlement complete - NIL budget affect transfer from Land Development Reserve |
| | Community Amenities Total | | 11,113 | 0 | 11,113 | 15,400 | 0 | 11,113 | |
| Recreation And Culture | | | | | | | | | |
|  | Bill Hemsley Park Community Centre | 128340 | 530,387 | | 530,387 | 659,491 | 644,491 | (114,104) | Project progressing with approx. completion date 30th April 2018 |
|  | Junior Playground | 126440 | | 0 | 0 | 10,000 | 10,000 | (10,000) | CABY commenced fence & retaining wall |
|  | Bitumen seal from CV road to Stadium | 126440 | 0 | | 0 | 25,355 | 25,355 | (25,355) | Defer 2018/19 Budget |
| | Recreation And Culture Total | | 530,387 | 0 | 530,387 | 694,846 | 679,846 | (149,459) | |
|  | Land & Buildings Total | | 541,500 | 0 | 541,500 | 1,010,246 | 729,846 | (188,346) | |
| Plant , Equip. & Vehicles | | | | | | | | | |
| Law, Order And Public Safety | | | | | | | | | |
|  | Fire Tender Howatharra DFES Capital Grant | 107540 | 135,487 | 0 | 135,487 | 135,487 | 135,487 | 0 | DFES Capital Grant New Fire Tender Howatharra |
| | Law, Order And Public Safety Total | | 135,487 | 0 | 135,487 | 135,487 | 135,487 | 0 | |

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
31/03/2018

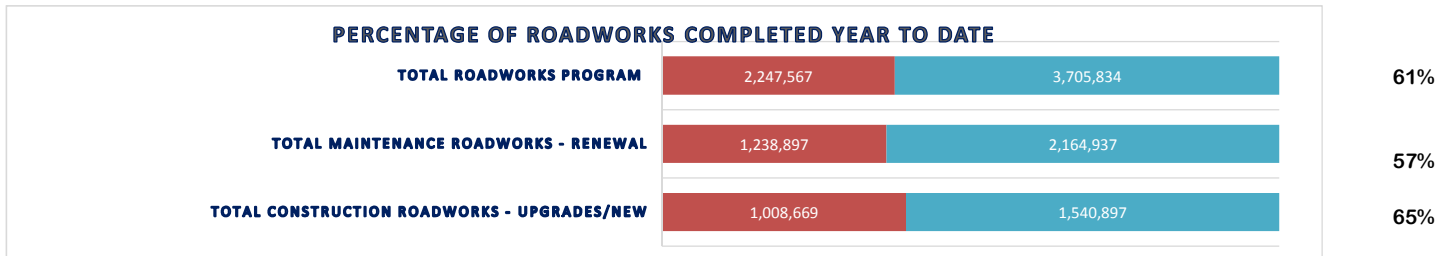
Note 13: Capital Acquisitions

| Assets | Account | YTD Actual | | | Budget | | | Strategic Reference / Comment |
|--|-----------|---|----------------|------------------|------------------|------------------|------------------|--|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Transport | | | | | | | | |
| Prime Mover - 2nd Hand | 135540 | | 183,500 | 183,500 | 185,000 | 185,000 | (1,500) | Completed with budget amendment for \$35,000 allocated from additional surplus |
| Loader with IT Capacity | 135540 | | 0 | 0 | 328,000 | 43,669 | (43,669) | PO No. 4287 Estimated delivery date 13/04/2018 |
| New Side Tipper Trailer | 135540 | 0 | | 0 | 102,000 | 0 | 0 | PO No. 4293 Estimated delivery date 27/04/2019 |
| Vehicle to tow behind grader - New/2nd hand | 135540 | | 45,169 | 45,169 | 50,000 | 0 | 45,169 | Completed |
| Depot Tools and Equipment | 135840 | 9,068 | 0 | 9,068 | 10,000 | 5,000 | 4,068 | CCTV cameras at works depot installation 28.08.17; Whacker Packer purchased 08.03.2018 |
| Transport Total | | 9,068 | 228,669 | 237,737 | 675,000 | 233,669 | 4,068 | |
| Plant , Equip. & Vehicles Total | | 144,556 | 228,669 | 373,224 | 810,487 | 369,156 | 4,068 | |
| Roads | | | | | | | | |
| Transport | | | | | | | | |
| Dartmoor Rd - Upgrade from gravel to 7.0m wide seal | 131140 | 482,271 | | 482,271 | 478,593 | 478,593 | 3,678 | Job completed |
| Valentine Rd - Upgrade from gravel to 7.2m wide seal | 131140 | 429,109 | | 429,109 | 420,088 | 368,004 | 61,105 | Job completed |
| East Nabawa Rd - Upgrade from gravel 7m to wide seal | 131140 | 29,066 | | 29,066 | 537,251 | 80,528 | (51,462) | Job commenced |
| Carry over job - Wheeldon Hosking Intersection Works | 3372/3114 | 68,223 | 8,094 | 76,317 | 0 | 68,223 | 8,094 | Current budget (\$79,610) in renewal COA 3372 |
| Chapman Valley Rd - Shoulder Reconstruction & Minor Surface | 133720 | | 322,829 | 322,829 | 439,168 | 439,168 | (116,339) | Job completed Renewal jobs completed YTD include |
| Gravel Sheet Renewal | | | | | | | | Hickety Rd |
| Indialla Road | 133720 | | 0 | 0 | 650,881 | 437,175 | (437,175) | Murphy Norris Rd |
| Durawah Road | | | | | | | | Nabawa Yetna Rd |
| East Bowes Road Renewal - pavement repair and drainage upgrade | 133720 | | 0 | 0 | 51,760 | 16,750 | (16,750) | Defer 2018/19 Budget |
| Transport Total | | 1,008,669 | 330,923 | 1,339,592 | 2,577,741 | 1,434,516 | (94,924) | |
| Roads Total | | 1,008,669 | 330,923 | 1,339,592 | 2,577,741 | 1,434,516 | (94,924) | |
| Capital Expenditure Total | | 1,694,725 | 559,592 | 2,254,316 | 4,398,474 | 2,533,518 | (279,202) | |
| Level of Completion Indicators | | | | | | | | |
| 0% | | | | | | | | |
| 20% | | | | | | | | |
| 40% | | | | | | | | |
| 60% | | | | | | | | |
| 80% | | | | | | | | |
| 100% | | | | | | | | |
| Over 100% | | | | | | | | |
| | | Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red. | | | | | | |

**SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

Note 13B: Constuction & Maintenance Roadworks Program

| Assets | Account | YTD Actual | | | Full Year Budget | | |
|--|--|-------------------|-------------------|------------------|-------------------------|------------------|--------------------|
| | | Total New/Upgrade | Total Renewal | Total Actual YTD | Annual Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | |
| Job # | Transport Program - Road Constuction & Road Maintenance | | | | | | |
| C08 | Dartmoor Rd - Upgrade from gravel to 7.0m wide seal | 131140 | 482,271 | 482,271 | 478,593 | 3,678 | |
| RC130 | Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 3.0 to Slk 6.0) | 133720 | | 368,861 | 439,168 | (70,307) | |
| C13 | Valentine Rd - Upgrade from gravel to 7.2m wide seal | 131140 | 429,109 | 429,109 | 420,088 | 9,022 | |
| C16 | East Nabawa Rd - Upgrade from gravel 7m to wide seal | 131140 | 29,066 | 29,066 | 537,251 | (508,185) | |
| RC11 | Indialla Road Renewal - reconstruct and gravel sheet - Slk 5.00 to Slk 9.30 | 133720 | | 0 | 302,422 | (302,422) | |
| RC01 | Durawah Road Renewal - Gravel Sheeting - Slk 12.70 to Slk 17.20 | 133720 | | 0 | 348,459 | (348,459) | |
| RC12 | East Bowes Road Renewal - pavement repair and drainage upgrade (Slk 7.49 to Slk 7.565) | 133720 | | 0 | 51,760 | (51,760) | |
| C97 | Carry over job - Upgrade Wheeldon Hosking Intersection Works | 131140 | 68,223 | 68,223 | | | |
| RC82 | Nabawa Yetna Road Renewal - Reconstruct/form up and gravel sheet - Slk 4.60 to Slk 5.60 | 133720 | | 8,094 | 79,610 | (11,387) | |
| 1036 | Upgrade - Bitumen seal from CV road to Stadium | 126440 | 0 | 0 | 25,355 | (25,355) | |
| 3372 | Road Maintenance General Includes Renewal Works for: Hickety Road Murphy Norris Road Nabawa Yetna Road | 133720 | | 861,943 | 1,023,128 | (161,186) | |
| Roads Total | | | 1,008,669 | 1,238,897 | 2,247,567 | 3,705,834 | (1,466,361) |
| | | | YTD Actual | | Full Year Budget | | |
| Total Construction Roadworks - Upgrades/New | | | 1,008,669 | | 1,540,897 | | |
| Total Maintenance Roadworks - Renewal | | | 1,238,897 | | 2,164,937 | | |
| Total Roadworks Program | | | 2,247,567 | | 3,705,834 | | |



| Appendix A Detailed Financials by Program | | | | | |
|--|--------------------|---------------------------|---------------------------------|----------------------------------|--------------------|
| | 31/03/2018 | 2017/2018 | 2017/2018 | 2017/2018 | 30-Jun-17 |
| | YTD Actual | Amended YTD Budget | Amended Full Year Budget | Original Full Year Budget | Actual YTD |
| Operating Expenditure | | | | | |
| General Purpose Funding | 64,730 | 81,903 | 118,659 | 118,659 | 102,832 |
| Governance | 282,260 | 362,689 | 472,863 | 481,463 | 431,885 |
| Law, Order and Public Safety | 187,654 | 154,732 | 201,892 | 199,809 | 194,740 |
| Education | 0 | 1,000 | 2,000 | 2,000 | 520 |
| Health | 10,150 | 11,877 | 15,841 | 15,841 | 12,598 |
| Housing | 72,365 | 88,450 | 89,949 | 91,804 | 11,563 |
| Community Amenities | 420,219 | 528,224 | 758,697 | 777,930 | 648,217 |
| Recreation and Culture | 519,386 | 612,884 | 795,737 | 846,580 | 631,506 |
| Transport | 2,534,145 | 2,833,801 | 4,048,337 | 4,005,667 | 2,714,537 |
| Economic Services | 209,874 | 235,404 | 316,521 | 311,521 | 355,541 |
| Other Property and Services | 147,568 | 194,680 | 236,872 | 161,394 | 118,579 |
| Total Expenditure (E) | 4,448,352 | 5,105,643 | 7,057,368 | 7,012,668 | 5,222,518 |
| Operating Revenue | | | | | |
| General Purpose Funding | (2,933,477) | (2,940,539) | (3,054,427) | (3,028,242) | (3,835,337) |
| Governance | (16,430) | (900) | (1,200) | (1,200) | (18,600) |
| Law, Order and Public Safety | (161,507) | (160,437) | (166,487) | (31,000) | (36,786) |
| Health | (4,644) | (5,855) | (6,799) | (6,799) | (7,607) |
| Housing | (8,023) | (7,020) | (9,360) | (9,360) | (18,771) |
| Community Amenities | (177,533) | (177,162) | (201,955) | (200,955) | (225,739) |
| Recreation and Culture | (367,398) | (315,746) | (333,716) | (331,082) | (307,272) |
| Transport | (1,259,638) | (1,434,562) | (1,567,393) | (1,634,248) | (2,023,216) |
| Economic Services | (17,106) | (21,364) | (25,330) | (25,330) | (39,712) |
| Other Property and Services | (118,668) | (99,506) | (130,980) | (130,980) | (185,820) |
| Total Revenue (R) | (5,064,425) | (5,163,091) | (5,497,647) | (5,399,196) | (6,698,861) |
| Operating (Profit)/Loss (R-E) | (616,074) | (57,447) | 1,559,721 | 1,613,471 | (1,476,343) |
| Adjustment for Non-Cash Items | | | | | |
| Depreciation | 1,723,732 | 1,739,286 | 2,319,058 | 2,220,575 | 2,202,733 |
| Profit/Loss on Sale of Asset | 72,494 | 17,027 | 17,027 | 17,027 | 7,097 |
| Movement in wage accruals | 0 | 0 | 0 | 0 | 0 |
| Movement in employee benefit provisions | 0 | 0 | 0 | 0 | 26,600 |
| Movement in deferred pensioner rates | 0 | 0 | 0 | 0 | 1,469 |
| Realisation on disposal assets | 89,473 | 0 | 115,000 | 115,000 | 68,318 |
| Changes on Revaluation on non-current assets | 0 | 0 | 0 | 0 | (56,112) |
| Total Non-Cash Items (NC) | 1,885,699 | 1,756,313 | 2,451,085 | 2,352,602 | 2,250,106 |
| Capital Expenditure | | | | | |
| Land and Buildings | 541,500 | 729,846 | 1,010,246 | 945,246 | 277,025 |
| Plant and Equipment | 364,157 | 364,156 | 800,487 | 630,000 | 612,880 |
| Furniture and Equipment | 0 | 0 | 0 | 0 | 6,601 |
| Roads | 1,008,669 | 1,085,348 | 1,435,932 | 1,435,932 | 2,533,019 |
| Tools and Equipment | 9,068 | 5,000 | 10,000 | 10,000 | 34,524 |
| Transfer from Reserves | (18,715) | (506,720) | (869,762) | (834,762) | (342,941) |
| Transfer to Reserves | 75,009 | 71,950 | 284,215 | 192,715 | 442,684 |
| Repayment of Debentures | 93,829 | 93,829 | 95,983 | 95,983 | 55,991 |
| Proceeds from new loans | 0 | 0 | 0 | 0 | (200,000) |
| Proceeds from sale of equipment | (19,818) | (110,000) | (115,000) | (115,000) | (68,318) |
| Proceeds from sale of housing | (69,655) | (69,655) | (69,655) | (69,655) | 0 |
| Total Capital | 1,984,042 | 1,663,753 | 2,582,445 | 2,290,459 | 3,351,466 |
| Opening (Surplus)/Deficit | (1,691,081) | (1,691,081) | (1,691,081) | (1,551,328) | (1,316,099) |
| Closing (Surplus)/Deficit | (2,208,812) | (1,841,088) | (0) | (0) | (1,691,081) |

| COA | Rate Revenue | 31-Mar-18 YTD Actual | 31-Mar-18 YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|------------------------------------|-------------------------|-------------------------|---|---|-----------------------------------|----------|--------|---|
| | Operating Expenditure | | | | | | | | |
| 0022 | Rates - Legal Expenses | 0 | 4,500 | 9,000 | 9,000 | 393 | 4,500 | | |
| 0032 | Rates Stationary/postage | 3,063 | 4,000 | 4,000 | 4,000 | 3,569 | 937 | | |
| 0062 | Sundry Expenses | 9 | 90 | 120 | 120 | 16 | 81 | | |
| 0082 | Rates - Other Costs. | 101 | 685 | 850 | 850 | 323 | 584 | | |
| 0132 | Valuation Expenses | 1,913 | 2,500 | 11,190 | 11,190 | 10,688 | 587 | | |
| 0352 | Rates - Administration Allocation | 59,644 | 69,750 | 92,999 | 92,999 | 87,842 | 10,106 | * | Timing - internal allocation only |
| | Total Operating Expenditure | 64,730 | 81,525 | 118,159 | 118,159 | 102,832 | | | |
| | Operating Revenue | | | | | | | | |
| 0030 | General Rates Income | (2,556,122) | (2,576,964) | (2,576,964) | (2,576,964) | (2,478,814) | (20,842) | * | ** Excess Rates - Offset from Interim & Back rates |
| 0010 | Rates Written Off | 0 | 0 | 0 | 0 | 3,895 | 0 | | |
| 0012 | Legal Fees GST Free | (127) | (4,500) | (9,000) | (9,000) | (119) | (4,374) | | |
| 0033 | Back Rates | (1,327) | 0 | 0 | 0 | (864) | 1,327 | | ** see comments above - back rates and interim rates not budgeted |
| 0061 | Ex Gratia Rates | (11,056) | (11,000) | (11,000) | (11,000) | (10,631) | 56 | | |
| 0071 | Interim Rates Raised | (11,171) | 0 | 0 | 0 | (10,048) | 11,171 | * | ** see comments above - back rates and interim rates not budgeted |
| 0113 | Interest - Overdue Rates | (14,561) | (10,000) | (10,900) | (10,900) | (15,244) | 4,561 | | |
| 0123 | Interest - Instalment Payments | (7,177) | (7,100) | (7,100) | (7,100) | (7,447) | 77 | | |
| 0133 | Interest - Deferred Rates | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0143 | Administration Charges | (5,229) | (4,491) | (4,491) | (4,491) | (5,184) | 738 | | |
| 0173 | Legal Fees - Recovered | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0183 | Account Enquiry Charges | (2,407) | (2,805) | (3,400) | (3,400) | (4,218) | (399) | | |
| | Total Operating Revenue | (2,609,176) | (2,616,860) | (2,622,855) | (2,622,855) | (2,528,674) | | | |
| | Total Rate Revenue | (2,544,445) | (2,535,335) | (2,504,696) | (2,504,696) | (2,425,842) | | | |

| COA | General Purpose Funding | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---------------------------------------|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| 9992 | Operating Expenditure | | | | | | | | |
| | Interest & Overdraft Fees | 0 | 378 | 500 | 500 | 0 | 378 | | |
| | | | 0 | | | | | | |
| | Operating Revenue | | 0 | | | | | | |
| 0201 | Legal Reserve Income | (160) | (180) | (240) | (240) | (273) | (20) | | |
| 0203 | Leave Reserve Income | (461) | (450) | (600) | (600) | (664) | 11 | | |
| 0204 | Land Development Reserve Income | (252) | (270) | (360) | (360) | (432) | (18) | | |
| 0205 | Building Reserve Income | (2,315) | (1,350) | (1,800) | (1,800) | (3,660) | 965 | | |
| 0206 | Roadworks Reserve Income | (408) | 0 | 0 | 0 | (25) | 408 | | |
| 0215 | Unspent Grants Reserve Income | (0) | 0 | 0 | 0 | (705) | 0 | | |
| 0223 | Water Strategy Reserve Income | (57) | (90) | (120) | (120) | (97) | (33) | | |
| 0233 | Grants Commission - Road Funding | (173,454) | (173,454) | (231,272) | (217,061) | (759,443) | 0 | | |
| 0243 | Office & Equipment Reserve Income | (159) | (90) | (120) | (120) | (134) | 69 | | |
| 0253 | Grants Commission - (General Purpose) | (130,380) | (130,380) | (173,840) | (161,866) | (515,048) | 0 | | |
| 0273 | Plant/Light Vehicle Reserve Income | (1,480) | (1,125) | (1,500) | (1,500) | (1,652) | 355 | | |
| 0453 | Interest Received - Municipal Account | (15,114) | (16,200) | (21,600) | (21,600) | (24,405) | (1,086) | | |
| 0506 | Landcare Reserve Income | (63) | (90) | (120) | (120) | (126) | (27) | | |
| | Total Operating Revenue | (324,301) | (323,679) | (431,572) | (405,387) | (1,306,664) | | | |
| | Total General Purpose Income | (324,301) | (323,301) | (431,072) | (404,887) | (1,306,664) | | | |
| | | | | | | | | | |
| | Total General Purpose Funding | (2,868,747) | (2,858,636) | (2,935,768) | (2,909,583) | (3,732,505) | | | |

| COA | Governance | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|-----------------------------------|
| | Operating Expenditure | | | | | | | | |
| 0112 | Election & Poll Expenses. | 11,710 | 13,640 | 13,640 | 13,640 | 0 | 1,930 | | |
| 0182 | Subscriptions & Memberships Expense | 21,254 | 21,713 | 23,513 | 23,513 | 16,844 | 459 | | |
| 0192 | Members Conference & Training Expenses | 13,039 | 20,000 | 20,000 | 20,000 | 7,176 | 6,961 | | |
| 0202 | Members Insurance Expense | 11,553 | 12,668 | 12,668 | 12,668 | 10,583 | 1,115 | | |
| 0212 | Donations & Gifts | 305 | 350 | 350 | 350 | 0 | 45 | | |
| 0232 | Consultancy & Legal Expenses | 3,500 | 10,000 | 15,000 | 15,000 | 660 | 6,500 | | |
| 0242 | Members Sitting Fees. | 34,915 | 34,640 | 72,280 | 75,280 | 71,735 | (275) | | |
| 0252 | Members Remuneration Expenses | 2,041 | 2,200 | 4,400 | 4,400 | 4,193 | 159 | | |
| 0262 | President & Deputy Allowances. | 6,228 | 6,250 | 12,500 | 12,500 | 12,500 | 22 | | |
| 0272 | Council Chambers Repairs & Maintenance | 2,752 | 3,075 | 4,605 | 4,605 | 5,287 | 323 | | |
| 0332 | Furniture & Equipment | 0 | 0 | 0 | 0 | 934 | 0 | | |
| 0442 | Members Administration Allocation | 149,111 | 174,375 | 232,499 | 232,499 | 186,664 | 25,264 | * | Timing - internal allocation only |
| 0462 | Meeting & Refreshments Expense | 12,264 | 23,200 | 29,200 | 29,200 | 23,242 | 10,936 | * | Budget profile timing |
| 1822 | Accounting & Audit Expenses | 3,210 | 23,030 | 36,545 | 36,545 | 26,864 | 19,820 | * | Budget profile timing |
| 7202 | Members Depreciation | 949 | 945 | 1,264 | 1,264 | 3,077 | (4) | | |
| | Total Operating Expenditure | 272,830 | 346,086 | 478,464 | 481,464 | 369,760 | | | |
| | Operating Revenue | | | | | | | | |
| 1213 | Governance Income | 0 | 0 | 0 | 0 | 0 | | | |
| | Total Governance | 272,830 | 346,086 | 478,464 | 481,464 | 369,760 | | | |

| COA | Adminstration | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|-----------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 0102 | Provision for LSL | 0 | 0 | 0 | 0 | 16,535 | 0 | | |
| 0222 | Fringe Benefits Tax | 28,173 | 24,000 | 32,000 | 32,000 | 40,840 | (4,173) | | |
| 0282 | Administration SGC 9.50% | 37,330 | 39,492 | 52,650 | 52,650 | 52,520 | 2,162 | | |
| 0292 | Admin Salaries Expense | 387,216 | 420,235 | 561,702 | 561,702 | 535,147 | 33,019 | * | Budget profile timing is annual even spread |
| 0294 | Admin Staff Housing Allowance | 9,133 | 10,673 | 13,274 | 13,274 | 13,920 | 1,540 | | |
| 0312 | Admin - Max 3% Council Additional Contr | 9,184 | 9,702 | 12,940 | 12,940 | 11,164 | 518 | | |
| 0372 | Admin Workers Compensation Insurance | 12,601 | 14,500 | 14,500 | 14,500 | 14,433 | 1,899 | | |
| 0402 | Insurance Expense | 4,619 | 4,852 | 4,852 | 4,852 | 3,084 | 233 | | |
| 0422 | Office Gardens Expenses | 23,305 | 28,113 | 36,995 | 36,995 | 29,559 | 4,808 | | |
| 0432 | Admin Building Operations | 19,408 | 19,684 | 25,576 | 25,576 | 23,153 | 276 | | |
| 0472 | Office Expenses - General | 11,104 | 14,155 | 17,205 | 17,205 | 12,483 | 3,051 | | |
| 0473 | Admin Building Repairs & Maintenance | 3,913 | 10,025 | 16,000 | 21,600 | 19,085 | 6,112 | | |
| 0482 | Office Telephone & Internet Expenses | 12,582 | 24,266 | 29,474 | 29,474 | 22,610 | 11,684 | * | Timing |
| 0492 | Advertising Expenses | 6,767 | 12,319 | 16,000 | 16,000 | 11,625 | 5,552 | | |
| 0502 | Computer Hardware Service & Repair | 15,733 | 19,548 | 27,564 | 27,564 | 22,229 | 3,815 | | |
| 0512 | Furniture & Equipment - (Expensed) | 5,475 | 11,700 | 13,100 | 13,100 | 7,741 | 6,225 | | |
| 0522 | Freight & Postage Expense | 1,128 | 1,494 | 2,000 | 2,000 | 1,874 | 366 | | |
| 0542 | Printing & Stationary Expense | 14,273 | 25,984 | 31,812 | 31,812 | 22,927 | 11,711 | * | Timing |
| 0552 | Motor Vehicle Expenses | 5,815 | 4,500 | 6,000 | 6,000 | 6,142 | (1,315) | | |
| 0562 | Adminstration LSL Expense | 4,571 | 0 | 0 | 0 | 14,247 | (4,571) | | |
| 0582 | Meeting & Refreshments | 39 | 0 | 0 | 0 | 0 | (39) | | |
| 0592 | Admin Allocated to Programs | (745,555) | (871,866) | (1,162,494) | (1,162,494) | (1,098,025) | (126,311) | * | Internal allocation only |
| 0622 | Uniform Expense | 219 | 1,530 | 2,042 | 2,042 | 1,919 | 1,311 | | |
| 0632 | Staff Training, Conference and Recruitment | 9,569 | 26,000 | 28,000 | 28,000 | 14,434 | 16,431 | * | Budget profile timing |
| 0662 | Public Liability Insurance | 17,618 | 14,180 | 14,180 | 14,180 | 16,780 | (3,438) | | See COA GL 057 for rebate offset |
| 0682 | Consultancy Fees | 41,184 | 72,680 | 107,100 | 107,100 | 136,694 | 31,496 | * | Timing - Yet to invoice fully Fair Value, IPR Consultants, Regional Risk Coordinator etc |
| 0702 | Bank Fees & Charges | 4,426 | 4,689 | 6,250 | 6,250 | 6,504 | 263 | | |
| 0712 | Occupational Health & Safety | 1,812 | 5,750 | 7,000 | 7,000 | 1,190 | 3,938 | | |
| 0722 | Accounting Software Operating Expenditure | 42,920 | 43,180 | 45,055 | 45,055 | 46,014 | 260 | | |
| 7002 | Admin Depreciation | 24,866 | 25,218 | 33,622 | 33,622 | 41,514 | 352 | | |
| | Total Operating Expenditure | 9,430 | 16,603 | (5,601) | (1) | 62,126 | | | |

| COA | Adminstration | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|--|
| | Operating Revenue | | | | | | | | |
| 0383 | Minor Income Received - Other General | (1,749) | (900) | (1,200) | (1,200) | (1,548) | 849 | | |
| 0553 | Grant Income - Admin | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0573 | Reimbursements & Contributions | (14,681) | 0 | 0 | 0 | (4,511) | 14,681 | * | LGIS insurance credit from premium statement |
| 1243 | LSL Reimbursement | 0 | 0 | 0 | 0 | (12,541) | 0 | | |
| | Total Operating Revenue | (16,430) | (900) | (1,200) | (1,200) | (18,600) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 0364 | Office Furniture & Equipment (CAPEX) | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0355 | Tfr From Building Reserve | 0 | 0 | (300,000) | (250,000) | (13,414) | 0 | | |
| 0371 | T/f From Office Eq Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0564 | Building Improvements (CAPEX) | 0 | 50,000 | 300,000 | 250,000 | 9,505 | 50,000 | * | Timing - plans progressing |
| 4750 | Tfr to Leave Reserve | 461 | 450 | 600 | 600 | 20,664 | (11) | | |
| 4785 | Transfer from Unspent Grant Fund | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4770 | Tfr to Office & Equipment Reserve | 159 | 90 | 120 | 120 | 20,134 | (69) | | |
| 4780 | Tfr to Plant/Light Vehicle Reserve | 1,480 | 1,125 | 1,500 | 1,500 | 1,652 | (355) | | |
| | Total Capital Expenditure / Reserve Transfers | 2,100 | 51,665 | 2,220 | 2,220 | 38,541 | | | |
| | Total Administration | (4,900) | 67,368 | (4,581) | 1,019 | 82,067 | | | |
| | Total Governance/Administration | 267,931 | 413,454 | 473,883 | 482,483 | 451,826 | | | |

| COA | Fire Prevention | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 0602 | Fire Control - Admin Allocation Expense | 7,455 | 8,721 | 11,625 | 11,625 | 10,980 | 1,266 | | |
| 0672 | Fire Break Inspection Fees | 1,273 | 2,000 | 2,000 | 2,000 | 1,405 | 727 | | |
| 0762 | Ranger's Allocation Expenses | 15,990 | 15,705 | 20,935 | 20,935 | 17,138 | (285) | | |
| 0832 | ESL - Shire Properties. | 675 | 900 | 900 | 900 | 639 | 225 | | |
| 0882 | Fire Prevention Enforcement Expenditure | 0 | 1,000 | 1,000 | 1,000 | 636 | 1,000 | | |
| 1722 | Brigades Operating Expenses | 20,979 | 26,661 | 30,618 | 30,618 | 43,757 | 5,682 | | |
| 8012 | Loss on Sale of Assets. | 54,546 | 0 | 0 | 0 | 0 | (54,546) | * | Howatharra Brigade Fire Tender - Plant No. P059 Non Cash Item |
| 7012 | Fire Control Depreciation | 53,000 | 53,523 | 71,367 | 69,284 | 69,175 | 523 | | |
| | Total Operating Expenditure | 153,919 | 108,510 | 138,444 | 136,361 | 143,730 | | | |
| | Operating Revenue | | | | | | | | |
| 0703 | Fines & Penalties Income | (3,500) | (1,250) | (1,250) | (1,250) | (4,250) | 2,250 | | |
| 0713 | ESL Administration Fees | 0 | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | | |
| 0733 | DFES Grant Income | (17,720) | (15,000) | (20,950) | (20,950) | (23,319) | 2,720 | | |
| 0883 | Fire Prevention Enforcement Income | (441) | (1,000) | (1,000) | (1,000) | (636) | (559) | | |
| | Total Operating Revenue | (21,661) | (21,250) | (27,200) | (27,200) | (32,205) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 0754 | CAPITAL EXP. - PLANT & EQUIP. | 135,487 | 135,487 | 135,487 | 0 | 0 | 0 | | Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget |
| 0915 | Capital Grant - FESA | (135,487) | (135,487) | (135,487) | 0 | 0 | 0 | | Grant funded DFES Fire Tender Howatharra Brigade P70 NIL effect on budget |
| 0744 | Capital Exp. - Land & Buildings | 0 | 0 | 0 | 0 | 4,617 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 0 | 0 | 4,617 | | | |
| | | | | | | | | | |
| | Total Fire Prevention | 132,258 | 87,260 | 111,245 | 109,161 | 116,142 | | | |

| COA | Animal Control | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 0792 | Animal Control - Admin Allocation Expenses | 7,456 | 8,721 | 11,625 | 11,625 | 21,960 | 1,265 | | |
| 0812 | Depn - Animal Control | 134 | 135 | 179 | 179 | 179 | 1 | | |
| 0842 | Animal Control Expenses | 683 | 900 | 1,200 | 1,200 | 874 | 217 | | |
| 0852 | Rangers Allocation | 15,990 | 15,705 | 20,935 | 20,935 | 17,138 | (285) | | |
| | Total Operating Expenditure | 24,262 | 25,461 | 33,938 | 33,938 | 40,151 | | | |
| | Operating Revenue | | | | | | | | |
| 0843 | Impoundment Fees | (37) | (200) | (300) | (300) | 0 | (163) | | |
| 0853 | Dog/Cat Registrations Income | (3,922) | (3,300) | (3,300) | (3,300) | (4,381) | 622 | | |
| 0863 | Fines & Penalties | (400) | (200) | (200) | (200) | (200) | 200 | | |
| | Total Operating Revenue | (4,359) | (3,700) | (3,800) | (3,800) | (4,581) | | | |
| | Total Animal Control | 19,903 | 21,761 | 30,138 | 30,138 | 35,570 | | | |
| COA | Other Law, Order and Public Safety | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | | |
| 0902 | Rangers Allocation | 9,473 | 9,423 | 12,561 | 12,561 | 8,569 | (50) | | |
| 0962 | Misc. Expenses - Other Law and Order | 0 | 540 | 720 | 720 | 0 | 540 | | |
| | Total Operating Expenditure | 9,473 | 9,963 | 13,281 | 13,281 | 8,569 | | | |
| | Operating Revenue | | | | | | | | |
| 0983 | Fines & Penalties Levied. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Other Law, Order and Public Safety | 9,473 | 9,963 | 13,281 | 13,281 | 8,569 | | | |

| COA | Rangers Expenses | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|--|
| 0872 | Operating Expenditure Rangers Superannuation - Council 3% | 0 | 1,352 | 2,025 | 2,025 | 815 | 1,352 | | Budget profile timing -LSL backfill yet to be required |
| 0892 | Salary & Wages Expense-Rangers | 49,672 | 63,664 | 86,339 | 86,339 | 68,753 | 13,992 | * | |
| 0912 | Rangers Workers Compensation Insurance | 1,400 | 1,698 | 1,698 | 1,698 | 1,698 | 298 | | |
| 0922 | Rangers Superannuation SGC 9.50% | 4,613 | 4,276 | 6,413 | 6,413 | 6,238 | (337) | | |
| 0932 | Conference & Training | 0 | 747 | 1,000 | 1,000 | 0 | 747 | | |
| 0982 | Rangers Depn Expense | 8,881 | 1,971 | 2,633 | 2,633 | 8,894 | (6,910) | | |
| 1012 | Tools & Equipment - Low Value | 0 | 747 | 1,000 | 1,000 | 0 | 747 | | |
| 0152 | Provision for LSL | 0 | 0 | 0 | 0 | 2,000 | 0 | | |
| 3872 | Accrued Annual Leave - Rangers | 0 | 0 | 0 | 0 | (418) | 0 | | |
| 0952 | Rangers Expenses Allocated | (64,566) | (63,657) | (84,880) | (84,880) | (85,691) | 909 | | |
| | Total Operating Expenditure | 0 | 10,798 | 16,228 | 16,228 | 2,289 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 0874 | Plant & Equipment - Rangers | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0875 | Tfr from Leave Reserve | 0 | 0 | (16,228) | (16,228) | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | (16,228) | (16,228) | 0 | | | |
| | Total Rangers Expenses | 0 | 10,798 | 0 | 0 | 2,289 | | | |
| | Total Law, Order and Fire Safety | 161,634 | 129,782 | 154,664 | 152,581 | 162,570 | | | |

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

| COA | Health Inspection and Administration | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|------------------------------------|---|---|-----------------------------------|---------|----------|----------|
| | Operating Expenditure | | | | | | | | |
| 1282 | Pool Inspections Expense | 5,623 | 5,877 | 7,841 | 7,841 | 4,285 | 254 | | |
| 1292 | Health Expenses General | 4,527 | 6,000 | 8,000 | 8,000 | 8,314 | 1,473 | | |
| 1402 | Health Expenses - Admin Allocation | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Expenditure | 10,150 | 11,877 | 15,841 | 15,841 | 12,598 | | | |
| | Operating Revenue | | | | | | | | |
| 1383 | Swimming Pool Inspection Fees | (1,470) | (1,305) | (1,305) | (1,305) | (1,305) | 165 | | |
| 1393 | Licences Income Received - Caravan Park | (674) | (774) | (774) | (774) | (874) | (100) | | |
| 1573 | Health Septic Fees | (1,180) | (1,888) | (2,360) | (2,360) | (2,714) | (708) | | |
| 1583 | Health Administration Fees | (1,320) | (1,888) | (2,360) | (2,360) | (2,714) | (568) | | |
| | Total Operating Revenue | (4,644) | (5,855) | (6,799) | (6,799) | (7,607) | | | |
| | Total Health Inspection and Administration | 5,506 | 6,022 | 9,042 | 9,042 | 4,991 | | 0 | |

| COA | Housing | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 2512 | Repairs & Maintenance - Non Employee Housing | 1,356 | 4,401 | 5,563 | 5,563 | 8,363 | 3,045 | | |
| 2522 | Staff Housing Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2532 | Staff Housing Insurance. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2542 | Housing Other Depreciation | 1,010 | 1,008 | 1,345 | 3,200 | 3,200 | (2) | | |
| 8022 | Loss on Sale of Assets. | 345 | 83,041 | 83,041 | 83,041 | 0 | 82,696 | * | Non Cash Item - Land & Building revaluation effective 30 June 17, Asset disposed July 17 at reduced written down value |
| | Total Operating Expenditure | 2,710 | 88,450 | 89,949 | 91,804 | 11,563 | | | |
| | Operating Revenue | | | | | | | | |
| 2553 | Rental Income - Non Employee Housing | (8,023) | (7,020) | (9,360) | (9,360) | (18,771) | 1,003 | | |
| 4713 | Reimbursements Received | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8023 | Profit on Sale of Asset. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (8,023) | (7,020) | (9,360) | (9,360) | (18,771) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2514 | Transfer to Plant/Light Vehicle Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2544 | Capital Expenditure - Housing (L&B) | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2550 | Tfr to Building Reserve | 71,970 | 69,655 | 69,655 | 69,655 | 3,660 | (2,315) | | |
| 0805 | Proceeds from Disposal of Asset - Housing | (69,655) | (69,655) | (69,655) | (69,655) | 0 | 0 | | |
| 0815 | REALISATION ON DISPOSAL OF ASSET | 69,655 | 0 | 0 | 0 | 0 | (69,655) | * | Non cash item refer above COA GL 0805 |
| | Total Capital / Reserves | 71,970 | 0 | 0 | 0 | 3,660 | | | |
| | | | | | | | | | |
| | Total Housing | 66,657 | 81,430 | 80,589 | 82,444 | (3,549) | | | |

| COA | Natural Resource Management | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| 2032 | Operating Expenditure | | | | | | | | |
| | NRM Expenditure | 0 | 0 | 5,000 | 5,000 | 15,000 | 0 | | |
| | Total Operating Expenditure | 0 | 0 | 5,000 | 5,000 | 15,000 | | | |
| | Operating Revenue | | | | | | | | |
| 2033 | Nacc (Other) Grants Income. | 0 | 0 | (5,000) | (5,000) | (15,000) | 0 | | |
| 2123 | State NRM Community Grant | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | 0 | 0 | (5,000) | (5,000) | (15,000) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2095 | Transfer from Landcare Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0271 | Unspent Grants/loans Res. - Transfer From | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital / Reserve Transfers | 0 | 0 | 0 | 0 | 0 | | | |
| | | | | | | | | | |
| | Total Natural Resource Management | 0 | 0 | 0 | 0 | 0 | | | |

| COA | Sanitation - Household Refuse | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 1762 | Domestic Rubbish Collection Expenses | 85,135 | 91,834 | 123,767 | 129,000 | 125,109 | 6,699 | | |
| 1772 | Sanitation Household Refuse Depreciation | 2,249 | 2,790 | 3,714 | 3,714 | 3,714 | 541 | | |
| 1792 | Refuse Site Repairs & Maintenance | 10,803 | 21,511 | 31,754 | 31,754 | 30,008 | 10,708 | | |
| 2502 | Domestic Rubbish - Admin Allocation | 29,822 | 34,875 | 46,500 | 46,500 | 43,921 | 5,053 | | |
| | Total Operating Expenditure | 128,009 | 151,010 | 205,735 | 210,968 | 202,752 | | | |
| | Operating Revenue | | | | | | | | |
| 1903 | Domestic Rubbish Collection Fees | (136,744) | (128,898) | (128,898) | (128,898) | (136,090) | 7,846 | | |
| 1904 | Other Rubbish Collection | (7,945) | (7,297) | (7,297) | (7,297) | 0 | 648 | | |
| | Total Operating Revenue | (144,689) | (136,195) | (136,195) | (136,195) | (136,090) | | | |
| | | | | | | | | | |
| | Total Sanitation - Household Refuse | (16,680) | 14,815 | 69,540 | 74,773 | 66,662 | | | |

| COA | Sanitation - Other | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 1872 | Street Rubbish Collection Expenses | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 1882 | Parks & Gardens Rubbish Collection Expenses | 5,306 | 5,049 | 6,734 | 6,734 | 6,632 | (257) | | |
| 1912 | Refuse Collection Expenses | 455 | 3,753 | 5,000 | 5,000 | 2,320 | 3,298 | | |
| 1922 | Depn - Other Sanitation | 364 | 0 | 0 | 0 | 0 | (364) | | |
| | Total Operating Expenditure | 6,125 | 8,802 | 11,734 | 11,734 | 8,952 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 1894 | Tfr to Unspent Grant Res. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Sanitation - Other | 6,125 | 8,802 | 11,734 | 11,734 | 8,952 | | | |

| COA | Protection of Environment | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 1962 | Abandoned Vehicle Expense | 0 | 1,503 | 2,000 | 2,000 | 727 | 1,503 | | |
| 2002 | Project Management Fees | 0 | 3,753 | 5,000 | 5,000 | 163 | 3,753 | | |
| 2022 | Landcare Expenditure | 0 | 0 | 0 | 15,000 | 0 | 0 | | |
| 2040 | Dolby Creek Expenditure | 4,600 | 9,000 | 18,000 | 18,000 | 7,780 | 4,400 | | **Expenditure offset with trust recoup |
| 2062 | Coastal Planning Projects Expenses | 0 | 0 | 0 | 0 | 10,000 | 0 | | |
| | Total Operating Expenditure | 4,600 | 14,256 | 25,000 | 40,000 | 18,670 | | | |
| | Operating Revenue | | | | | | | | |
| 2203 | Grant Income - Other | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2923 | Dolby Creek Management Plan Income (gst free) | (4,600) | (9,000) | (18,000) | (18,000) | (7,780) | (4,400) | | ** Reimbursement from trust T237 |
| | Total Operating Revenue | (4,600) | (9,000) | (18,000) | (18,000) | (7,780) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2055 | Tfr from Landcare Reserve | 0 | 0 | 0 | (15,000) | (10,000) | 0 | | |
| 2080 | Tfr to Landcare Reserve | 63 | 90 | 120 | 120 | 126 | 27 | | |
| | Total Capital Expenditure / Reserve Transfers | 63 | 90 | 120 | (14,880) | (9,874) | | | |
| | Total Protection of Environment | 63 | 5,346 | 7,120 | 7,120 | 1,016 | | | |

| COA | Town Planning and Regional Development | 31-Mar-18 YTD Actual | 31-Mar-18 YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|-------------------------|---|---|-----------------------------------|----------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 0942 | Town Planning Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0162 | Provision for LSL | 0 | 0 | 0 | 0 | 1,518 | 0 | | |
| 1992 | Planning Consultancy Expenses | 16,517 | 20,000 | 30,000 | 30,000 | 13,165 | 3,483 | | |
| 2102 | Workers Compensation Insurance | 2,065 | 2,546 | 2,546 | 2,546 | 2,545 | 481 | | |
| 2112 | Salary & Wages Expense-T/Plan | 86,595 | 89,226 | 118,969 | 118,969 | 117,136 | 2,631 | | |
| 2122 | Superannuation - Council Maximum of 3% | 2,567 | 2,380 | 3,569 | 3,569 | 3,471 | (187) | | |
| 2132 | Superannuation - SGC 9.50% | 8,129 | 7,536 | 11,302 | 11,302 | 10,992 | (593) | | |
| 2162 | Accrued Annual Leave - Planning | 0 | 0 | 0 | 0 | 6,483 | 0 | | |
| 2182 | Other Employee Expenses | 107 | 3,300 | 4,950 | 4,950 | 1,381 | 3,193 | | |
| 2202 | Town Planners Expenses | 652 | 558 | 2,000 | 2,000 | 756 | (94) | | |
| 2222 | Motor Vehicle Expenses | 5,503 | 3,222 | 4,300 | 4,300 | 4,128 | (2,281) | | |
| 2232 | Legal Expenses - Town Planners | 8,452 | 9,000 | 15,000 | 15,000 | 17,063 | 548 | | |
| 2242 | Engineering Expenses | 13,655 | 12,000 | 15,000 | 15,000 | 9,767 | (1,655) | | |
| 2252 | Advertising Expenses | 254 | 1,500 | 2,000 | 2,000 | 1,711 | 1,246 | | |
| 3012 | Admin Allocation Expenses | 29,822 | 34,875 | 46,500 | 46,500 | 43,921 | 5,053 | | |
| 7052 | Surveying & Land Expenses | 13,360 | 30,000 | 40,000 | 40,000 | 16,826 | 16,640 | * | Timing |
| 7072 | Planning Projects - Expenses | 9,000 | 5,000 | 10,000 | 10,000 | 35,669 | (4,000) | | |
| | Total Operating Expenditure | 196,678 | 221,143 | 306,136 | 306,136 | 286,531 | | | |
| | Operating Revenue | | | | | | | | |
| 2233 | Town Planning Fees Income - GST Free | (8,035) | (16,497) | (22,000) | (22,000) | (33,068) | (8,462) | | |
| 2243 | Outsourced Planning Fees - Other LGs | (11,684) | (12,000) | (16,000) | (16,000) | (23,412) | (316) | | |
| 3603 | Heritage Income | 0 | 0 | 0 | 0 | (23) | 0 | | |
| | Total Operating Revenue | (27,034) | (28,497) | (38,000) | (38,000) | (56,503) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2254 | Tfr from Unspent Grant Reserve | 0 | 0 | 0 | 0 | (52,414) | 0 | | |
| 2264 | Land Development | 11,113 | 0 | 15,400 | 15,400 | 1 | (11,113) | * | Lot 90 White Peak purchase - Minute Reference 04/17-28 |
| 2284 | Furniture & Equipment - Capital Expenses | 0 | 0 | 0 | 0 | 6,601 | 0 | | |
| 4801 | Tfr to Land Development Reserv | 252 | 270 | 360 | 360 | 432 | 18 | | |
| 4810 | Tfr from Land Development Reserve | (11,113) | 0 | (15,400) | (15,400) | 0 | 11,113 | * | Lot 90 White Peak purchase - Minute Reference 04/17-28 |
| 4820 | Tfr to Legal Reserve | 160 | 180 | 240 | 240 | 273 | 20 | | |
| | Total Capital Expenditure/Reserve Transfers | 411 | 450 | 600 | 600 | (45,107) | | | |
| | Total Town Planning and Regional Development | 170,056 | 193,096 | 268,736 | 268,736 | 184,922 | | | |

| COA | Other Community Amenities | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 3102 | Cemetery Expenses | 4,194 | 22,937 | 29,902 | 34,902 | 9,821 | 18,743 | * | Timing - Employee costs not yet expensed - refer COA 3113 Nil revenue Timing of projects |
| 3132 | Community Development Expenses | 8,665 | 24,500 | 45,500 | 24,500 | 11,542 | 15,835 | * | |
| 3162 | Administration Allocated | 44,733 | 52,308 | 69,750 | 69,750 | 65,881 | 7,575 | | |
| 3212 | Other Community Amenities Depreciation | 4,288 | 4,302 | 5,736 | 5,736 | 5,736 | 15 | | |
| 3222 | Community Growth Fund | 0 | 0 | 15,000 | 30,000 | 23,332 | 0 | | |
| 3232 | Community Development Officer Expense | 22,927 | 28,966 | 39,204 | 39,204 | 0 | 6,039 | | |
| | Total Operating Expenditure | 84,807 | 133,013 | 205,092 | 204,092 | 116,312 | 48,206 | | |
| | Operating Revenue | | | | | | | | |
| 3093 | Cemetery Income (no GST applicable) | (82) | 0 | 0 | 0 | 0 | 82 | | |
| 3113 | Cemetery Income (GST Applies) | (129) | (2,470) | (3,760) | (3,760) | (1,729) | (2,341) | | |
| 3613 | Reimbursements & Contributions | 0 | 0 | 0 | 0 | (5,000) | 0 | | |
| 3633 | Grant - Community Development | (1,000) | (1,000) | (1,000) | 0 | (3,637) | 0 | | |
| | Total Operating Revenue | (1,211) | (3,470) | (4,760) | (3,760) | (10,366) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2415 | Capital Expenditure Nabawa Cemetery (P&O) | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 0471 | Tf From Unspent Grants/loans Res. | 0 | 0 | 0 | 0 | (2,147) | 0 | | |
| 3172 | T/f To Loans And Unspent Grants Reserve | 0 | 0 | 0 | 0 | 7,600 | 0 | | |
| | Total Capital Expenditure/Reserve Transfers | 0 | 0 | 0 | 0 | 5,453 | | | |
| | Total Other Community Amenities | 83,596 | 129,543 | 200,332 | 200,332 | 111,399 | | | |
| | Total Community Amenities | 243,160 | 351,602 | 557,462 | 562,695 | 372,951 | | | |

| COA | Public Halls and Civic Centres | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 2602 | Public Halls Depreciation | 58,624 | 58,572 | 78,095 | 57,054 | 57,147 | (52) | | |
| 2722 | Public Halls & Showgrounds Expense | 40,616 | 46,943 | 62,322 | 62,322 | 45,619 | 6,326 | | |
| 2732 | Nabawa Community Centre Expenses | 32,007 | 37,931 | 45,253 | 45,253 | 38,712 | 5,924 | | |
| 2742 | Loan 89 Interest - Nabawa Stadium Upgrade | 1,459 | 1,349 | 1,720 | 1,720 | 2,483 | (110) | | |
| 3202 | Public Halls Admin Allocation | 22,367 | 26,154 | 34,875 | 34,875 | 21,960 | 3,787 | | |
| | Total Operating Expenditure | 155,073 | 170,949 | 222,264 | 201,223 | 165,922 | | | |
| | Operating Revenue | | | | | | | | |
| 2453 | Showground/Halls Income Received | (8,296) | (10,311) | (11,031) | (11,031) | (7,601) | (2,015) | | |
| 2683 | Contributions & Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 3423 | Grant Income Community Buildings | 0 | 0 | 0 | 0 | (47,727) | 0 | | |
| | Total Operating Revenue | (8,296) | (10,311) | (11,031) | (11,031) | (55,328) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 2644 | Capital Exp. - Land & Buildings | 0 | 35,355 | 35,355 | 35,355 | 57,619 | 35,355 | * | Timing - YMCC Junior Playground commenced; Upgrade gravel to 2 Coat Bitument Seal deferred |
| 4925 | Principal Repayment - Loan 89 | 6,273 | 6,273 | 8,427 | 8,427 | 7,940 | 0 | | |
| 7385 | Tfr from Building Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 6,273 | 41,628 | 43,782 | 43,782 | 65,559 | | | |
| | | | | | | | | | |
| | Total Public Halls and Civic Centres | 153,049 | 202,265 | 255,015 | 233,974 | 176,154 | | | |

| COA | Swimming Areas and Beaches | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|---|
| | Operating Expenditure | | | | | | | | |
| 3302 | Swimming Areas Admin Allocations | 14,911 | 17,433 | 23,250 | 23,250 | 21,960 | 2,522 | | |
| 3412 | Coronation Beach Expenses | 34,058 | 38,408 | 61,782 | 74,282 | 42,243 | 4,350 | | |
| 7082 | Beaches Depreciation | 7,310 | 7,299 | 9,738 | 5,432 | 5,432 | (11) | | |
| | Total Operating Expenditure | 56,279 | 63,140 | 94,770 | 102,964 | 69,635 | | | |
| | Operating Revenue | | | | | | | | |
| 3443 | Coronation Beach Camping Fees | (59,525) | (51,753) | (68,000) | (68,000) | (77,355) | 7,772 | | |
| | Total Operating Revenue | (59,525) | (51,753) | (68,000) | (68,000) | (77,355) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 7164 | Land and Buildings | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Swimming Areas and Beaches | (3,247) | 11,387 | 26,770 | 34,964 | (7,721) | | | |
| COA | Other Recreation and Sport | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | | |
| 1522 | Consultancy/Project Management Fees | 0 | 0 | 0 | 0 | 19,800 | 0 | | |
| 1532 | Loan 98 Interest Expense | 5,699 | 5,031 | 5,031 | 5,031 | 1,940 | (668) | | |
| 1482 | Sporting Clubs Expenses | 46,254 | 51,157 | 65,463 | 65,463 | 82,013 | 4,903 | | |
| 2642 | Parks, Gardens Expense | 51,163 | 87,837 | 115,313 | 190,791 | 66,392 | 36,674 | * | Internal Plant Depn auto allocated across other jobs - not timesheet allocated |
| 2702 | Sports Pavilion & Basketball Stadium (Nabawa Re | 9,791 | 20,094 | 22,217 | 22,217 | 29,303 | 10,303 | * | Timing |
| 2712 | Tennis Clubs Expenses | 26,269 | 33,308 | 34,808 | 52,858 | 3,149 | 7,039 | | |
| 2772 | Minor Gardening Equipment. | 873 | 4,122 | 5,500 | 5,500 | 3,157 | 3,249 | | |
| 2812 | Golf Courses | 1,537 | 1,536 | 1,537 | 1,537 | 1,537 | (1) | | |
| 3442 | Rec & Sport Admin Allocations | 29,822 | 34,875 | 46,500 | 46,500 | 10,980 | 5,053 | | |
| 7022 | Parks & Gardens Depreciation | 30,740 | 23,670 | 31,556 | 23,263 | 24,217 | (7,070) | | |
| 7092 | Other Rec & Sports Depreciation | 56,792 | 63,576 | 84,771 | 63,226 | 63,328 | 6,784 | | |
| | Total Operating Expenditure | 258,941 | 325,206 | 412,696 | 476,386 | 305,815 | | | |

| COA | Other Recreation and Sport | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|-----------|--------|---|
| | Operating Revenue | | | | | | | | |
| 2743 | Sports Club Hire Income | (4,713) | (3,394) | (3,394) | (3,394) | (3,328) | 1,319 | | Budget Profile Timing funds rec'd in advance for BHP Fit Out & CV Tennis Facility Upgrade |
| 2803 | Grants & Other Income Received | (291,610) | (247,291) | (247,291) | (244,657) | (166,206) | 44,319 | * | |
| 3444 | Fig Tree Camping Fees | (3,255) | (2,997) | (4,000) | (4,000) | (5,012) | 258 | | |
| | Total Operating Revenue | (299,577) | (253,682) | (254,685) | (252,051) | (174,546) | | | |
| | Operating Expenditure | | | | | | | | |
| 7292 | Loss on Sale Assets. | 7,770 | 0 | 0 | 0 | 0 | (7,770) | | |
| | Total Operating Expenditure | 7,770 | 0 | 0 | 0 | 0 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 1315 | Tfr From Building Reserve | 0 | (132,200) | (132,200) | (132,200) | 0 | (132,200) | * | Reserve transfer pending completion of project Budget profile timing - delay for carry forward capital works expense BHP Project |
| 2834 | Land & Buildings - Capital Expense | 530,387 | 644,491 | 659,491 | 644,491 | 205,284 | 114,104 | * | |
| 2824 | Principal Repayment - Loan 98 | 37,930 | 37,930 | 37,930 | 37,930 | 0 | 0 | | |
| 7275 | Loan Funds Rec'd | 0 | 0 | 0 | 0 | (200,000) | 0 | | |
| 7471 | T/f From Unspent Grants/loans Res. | (7,602) | (7,600) | (7,600) | (7,600) | 0 | 2 | | |
| | Total Capital Expenditure / Reserve Transfers | 560,715 | 542,621 | 557,621 | 542,621 | 5,284 | | | |
| | Total Other Recreation and Sport | 527,849 | 614,145 | 715,632 | 766,956 | 136,553 | | | |

| COA | Library | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 2902 | Library Expense | 3,248 | 9,235 | 9,333 | 9,333 | 6,918 | 5,987 | | |
| 2912 | Honorarium Yuna Librarian | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | | |
| 3582 | Libraries Admin Allocations | 14,911 | 17,433 | 23,250 | 23,250 | 54,901 | 2,522 | | |
| 6922 | Libraries Depreciation | 42 | 45 | 56 | 56 | 56 | 3 | | |
| | Total Operating Expenditure | 18,201 | 27,713 | 33,639 | 33,639 | 62,875 | | | |
| | | | | | | | | | |
| COA | Other Culture | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | | |
| 3626 | Museum & Road Board Expense | 6,627 | 9,559 | 10,607 | 10,607 | 7,355 | 2,932 | | |
| 3652 | Other Culture Depreciation | 16,495 | 16,317 | 21,761 | 21,761 | 19,904 | (178) | | |
| | Total Operating Expenditure | 23,122 | 25,876 | 32,368 | 32,368 | 27,259 | | | |
| | Operating Revenue | | | | | | | | |
| 3445 | Grant Funding Received | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 2983 | Reimbursements Costs | 0 | 0 | 0 | 0 | (42) | 0 | | |
| | Total Operating Revenue | 0 | 0 | 0 | 0 | (42) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 3604 | Capital Exp. - Land & Buildings | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 3635 | Building Reserve - Transfer from | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital/Reserves | 0 | 0 | 0 | 0 | 0 | | | |
| | | | | | | | | | |
| | Total Other Culture | 23,122 | 25,876 | 32,368 | 32,368 | 27,217 | | | |
| | | | | | | | | | |
| | Total Recreation and Culture | 718,975 | 881,386 | 1,063,423 | 1,101,901 | 395,077 | | | |

| COA | Road Constuction | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|--------------------------------|--|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|---|
| 3702 | Operating Expenditure Road Construction - Admin Allocation | 37,278 | 43,596 | 58,125 | 58,125 | 0 | 6,318 | | |
| 3173 | Operating Revenue MW Regional Road Funding | (813,200) | (878,667) | (878,667) | (875,667) | (1,105,185) | (65,467) | * | Timing - Regional Road Group funding Dartmoor Road \$293,000 Valentine Road \$282,667 East Nabawa Road 40% \$120,000 80% claimed for Chapman Valley Rd Refer COA GL 3153 Timing - Revenue rec'd for Dartmoor & Valentine Rds |
| 3193 | R2R (Construction) Income | (240,000) | (180,000) | (240,000) | (240,000) | (734,746) | 60,000 | * | |
| Total Operating Revenue | | (1,053,200) | (1,058,667) | (1,118,667) | (1,115,667) | (1,839,931) | | | |

| COA | Road Constuction | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|--|---|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|--|
| 3114 | Capital Expenditure / Reserve Transfers Capital Roadworks Program - Grant Funded Jobs | 1,008,669 | 1,085,348 | 1,435,932 | 1,435,932 | 2,235,972 | 76,679 | * | Budget Profile Timing -Completed Wheeldon Hosking Intersection works; Dartmoor Road Upgrade from gravel to 7.0m wide seal; Valentine Rd Upgrage from gravel to 7.2m wide seal |
| 3126 | Regional Road Group (RRG) Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 3165 | Transfer from Unspent Grant Reserve | 0 | 0 | 0 | 0 | (80,302) | 0 | | |
| 3170 | Tfr to Unspent Grants Reserve | 0 | 0 | 0 | 0 | 676 | (0) | | |
| 3184 | Council Funded Roadworks Expenditure | 0 | 0 | 0 | 0 | 297,047 | 0 | | |
| 4840 | Tfr to Roadworks Reserve | 408 | 0 | 0 | 0 | 100,025 | (408) | | |
| Total Capital Expenditure / Reserve Transfers | | 1,009,077 | 1,085,348 | 1,435,932 | 1,435,932 | 2,553,419 | | | |
| Total Road Construction | | (6,845) | 70,277 | 375,390 | 378,390 | 713,488 | | | |

| COA | Road Maintenance | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments | |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|-----------|--------|--|------------------------------------|
| | Operating Expenditure | | | | | | | | | |
| 3372 | Road Maintenance Expense | 1,238,897 | 1,561,065 | 2,244,547 | 2,244,547 | 1,166,063 | 322,167 | * | Budget profile timing - Capital works upgrade jobs commenced before renewal jobs | |
| 3502 | Depot Maintenance | 41,998 | 44,540 | 61,315 | 61,315 | 59,626 | 2,542 | | | |
| 3512 | Street Lighting Expense | 6,351 | 7,227 | 9,635 | 9,635 | 9,167 | 876 | | | |
| 3522 | Depreciation | 45,668 | 14,373 | 19,164 | 18,091 | 18,150 | (31,295) | * | | Non cash item - internal cost only |
| 3532 | Street Trees | 9,477 | 10,000 | 10,000 | 10,000 | 5,103 | 524 | | | |
| 3542 | License & Subscriptions | 9,206 | 10,262 | 10,262 | 10,262 | 8,948 | 1,056 | | | |
| 3562 | Road Sign Expense | 9,720 | 7,497 | 10,000 | 10,000 | 2,736 | (2,223) | | | |
| 3592 | Works Tools (Not Capitalised) | 0 | 0 | 0 | 0 | 13,154 | 0 | | | |
| 3802 | Road Maintenance Admin Allocation | 59,644 | 69,750 | 92,999 | 92,999 | 0 | 10,106 | * | | Timing - internal allocation only |
| 3822 | Bore Maintenance | 2,497 | 7,612 | 10,115 | 10,115 | 5,818 | 5,115 | | | |
| 3832 | Crossover Reimbursements | 0 | 4,000 | 5,000 | 5,000 | 0 | 4,000 | | | |
| 6912 | Roads Depreciation | 1,002,217 | 1,001,304 | 1,335,070 | 1,293,073 | 1,293,073 | (913) | | | |
| | Total Operating Expenditure | 2,425,674 | 2,737,629 | 3,808,108 | 3,765,038 | 2,581,839 | | | | |
| COA | Road Maintenance | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments | |
| | Operating Revenue | | | | | | | | | |
| 3143 | MRWA Direct Grant. | (68,366) | (68,366) | (68,366) | (118,710) | (116,501) | 0 | * | Chapman Valley Rd RRG \$286,333 | |
| 3153 | Other Grant Income | (114,533) | (214,749) | (286,333) | (286,333) | 0 | (100,216) | | | |
| 3393 | Hudson Resources - Dartmoor Road | (20,895) | (20,896) | (20,896) | (40,407) | (49,411) | (1) | | | |
| | Total Operating Revenue | (203,794) | (304,011) | (375,595) | (445,450) | (165,912) | | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | | |
| 3264 | Capital Exp. - Depot Construction. | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 3171 | Tfr from Unspent Grants Reserve | 0 | 0 | 0 | 0 | (675) | 0 | | | |
| 3205 | Tfr from Roadworks Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 0 | 0 | (675) | | | | |
| | Total Road Maintenance | 2,221,880 | 2,433,618 | 3,432,513 | 3,319,588 | 2,415,252 | | | | |

| COA | Road Plant Purchases | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|-----------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 3586 | Loan 97 - Interest Expense | 1,466 | 1,284 | 1,284 | 1,284 | 2,077 | (182) | | |
| 3642 | Loss on Sale Assets. | 9,833 | 2,117 | 2,117 | 2,117 | 14,693 | (7,716) | | |
| 3912 | Loan 96 - Interest Expense | 2,288 | 2,079 | 2,079 | 2,079 | 3,437 | (210) | | |
| 6225 | Realisation on Disposal of Assets | 19,818 | 0 | 115,000 | 115,000 | 68,318 | (19,818) | * | Budget profile timing - P745 Volvo FEL pending |
| | Total Operating Expenditure | 33,405 | 5,479 | 120,479 | 120,479 | 88,526 | | | |
| | Operating Revenue | | | | | | | | |
| 3543 | Profit on Sale of Assets | 0 | (68,131) | (68,131) | (68,131) | (7,596) | (68,131) | * | Loss on Asset refer Management Report Note 8 for details |
| | Total Operating Revenue | 0 | (68,131) | (68,131) | (68,131) | (7,596) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 3554 | Plant & Equipment Purchases | 228,670 | 228,669 | 665,000 | 630,000 | 612,880 | (1) | | |
| 3584 | Tools & Other Equipment. | 9,068 | 5,000 | 10,000 | 10,000 | 10,909 | (4,068) | | |
| 3914 | Principal Repayments - Loan 96 | 31,389 | 31,389 | 31,389 | 31,389 | 30,259 | 0 | | |
| 3587 | Principal Repayments-Loan 97 | 18,237 | 18,237 | 18,237 | 18,237 | 17,791 | 0 | | |
| 4781 | Transfer to Plant/Light Vehicle Reserve | 0 | 0 | 211,500 | 120,000 | 287,344 | 0 | | |
| 3561 | Tfr from Plant/Light Vehicle Reserve | 0 | (366,920) | (366,920) | (366,920) | (183,989) | (366,920) | * | Budget profile timing -Transfer will be done 30 June |
| 3575 | Proceeds from Sale of Plant & Equip | (19,818) | (110,000) | (115,000) | (115,000) | (68,318) | (90,182) | * | Budget profile timing - P745 Volvo FEL pending |
| | Total Capital Expenditure / Reserve Transfers | 267,546 | (193,625) | 454,206 | 327,706 | 706,877 | | | |
| | Total Road Plant Purchases | 300,951 | (256,276) | 506,555 | 380,055 | 787,807 | | | |

| COA | Traffic Control | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 4102 | Traffic Admin Allocation | 37,278 | 43,596 | 58,125 | 58,125 | 32,941 | 6,318 | | |
| 6502 | Vehicle Examination Expense | 0 | 0 | 0 | 0 | 8,701 | 0 | | |
| 7672 | Loss on Sale of Assets. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 7572 | Traffic Counters Expense | 509 | 3,500 | 3,500 | 3,500 | 2,530 | 2,991 | | |
| | Total Operating Expenditure | 37,787 | 47,096 | 61,625 | 61,625 | 44,172 | | | |
| | Operating Revenue | | | | | | | | |
| 7513 | Licensing Commission Income | (2,643) | (3,753) | (5,000) | (5,000) | (5,140) | (1,110) | | |
| 7523 | Vehicle Examination Fees Received | 0 | 0 | 0 | 0 | (3,772) | 0 | | |
| 7543 | CONTR. & REIM. (TRAFFIC) | 0 | 0 | 0 | 0 | (865) | 0 | | |
| | Total Operating Revenue | (2,643) | (3,753) | (5,000) | (5,000) | (9,777) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 7574 | Capital Exp. - Tools & Equip. | 0 | 0 | 0 | 0 | 23,615 | 0 | | |
| | Total Capital Expenditure / Reserve Transfers | 0 | 0 | 0 | 0 | 23,615 | | | |
| | Total Traffic Control | 35,144 | 43,343 | 56,625 | 56,625 | 58,010 | | | |
| | Total Transport | 2,551,130 | 2,290,962 | 4,371,082 | 4,134,657 | 3,974,557 | | | |

| COA | | 31-Mar-18 | 31-Mar-18 | 2017/2018 | 2017/2018 | 30-Jun-17 | | | Comments |
|------|--|---------------|-----------------------|--------------------------------|------------------------------|----------------------|---------|--------|----------|
| | Rural Services | YTD Actual | Amended YTD Budget | Amended Full Year Budget | Original Full Year Budget | Last Year Actuals | YTD Var | >\$10K | |
| | Operating Expenditure | | | | | | | | |
| 4462 | Rural Services Admin Allocation | 9,776 | 9,423 | 12,561 | 12,561 | 12,854 | (353) | | |
| 6722 | Noxious Weeds & Pest Expense | 8,071 | 6,114 | 12,755 | 7,755 | 3,164 | (1,957) | | |
| | Total Operating Expenditure | 17,847 | 15,537 | 25,316 | 20,316 | 16,017 | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 4404 | Capital Exp. - Plant & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Rural Services | 17,847 | 15,537 | 25,316 | 20,316 | 16,017 | | | |

| COA | | 31-Mar-18 | 31-Mar-18 | 2017/2018 | 2017/2018 | 30-Jun-17 | | | Comments |
|------|---|--------------|-----------------------|--------------------------------|------------------------------|----------------------|---------|--------|----------|
| | Tourism and Area Promotion | YTD Actual | Amended YTD Budget | Amended Full Year Budget | Original Full Year Budget | Last Year Actuals | YTD Var | >\$10K | |
| | Operating Expenditure | | | | | | | | |
| 3952 | Tourism Signage Expense | 5,000 | 3,500 | 5,000 | 5,000 | 0 | (1,500) | | |
| 3982 | Tourism Expense | 995 | 4,400 | 5,000 | 5,000 | 3,085 | 3,405 | | |
| 4282 | Promotional Expense | 198 | 1,200 | 1,500 | 1,500 | 1,200 | 1,002 | | |
| | Total Operating Expenditure | 6,194 | 9,100 | 11,500 | 11,500 | 4,285 | | | |
| | Operating Revenue | | | | | | | | |
| 3973 | Contr. & Reim. (Tourism). | 0 | 0 | 0 | 0 | (1,364) | 0 | | |
| | Total Operating Revenue | 0 | 0 | 0 | 0 | (1,364) | | | |
| | Total Tourism and Area Promotion | 6,194 | 9,100 | 11,500 | 11,500 | 2,921 | | | |

| COA | Building Control | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|-----------------------------------|
| | Operating Expenditure | | | | | | | | |
| 4132 | Building Surveyor Expenses | 86,156 | 93,870 | 125,165 | 125,165 | 112,324 | 7,714 | | |
| 4142 | Reimbursement Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4152 | Provision for LSL | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4622 | Building Admin Allocation | 59,644 | 69,750 | 92,999 | 92,999 | 98,822 | 10,106 | * | Timing - internal allocation only |
| | Total Operating Expenditure | 145,801 | 163,620 | 218,164 | 218,164 | 211,146 | | | |
| | Operating Revenue | | | | | | | | |
| 4153 | Building Licenses Income | (7,057) | (11,250) | (15,000) | (15,000) | (24,541) | (4,193) | | |
| 4173 | CTF Commissions Received | (188) | (342) | (450) | (450) | (258) | (155) | | |
| 4213 | Building Commissions Received | (162) | (342) | (450) | (450) | (291) | (180) | | |
| 4183 | Contributions & Reimbursements (Building Control) | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Operating Revenue | (7,407) | (11,934) | (15,900) | (15,900) | (25,090) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 4215 | Tfr from Leave Reserve | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | Total Capital Expenditure/Reserve Transfers | 0 | 0 | 0 | 0 | 0 | | | |
| | Total Building Control | 138,394 | 151,686 | 202,264 | 202,264 | 186,056 | | | |

| COA | Other Economic Services | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|---------|--------|----------|
| | Operating Expenditure | | | | | | | | |
| 4232 | Water Supply Stand Pipes Expense | 0 | 250 | 250 | 250 | 114 | 250 | | |
| 4222 | Administration Allocation | 29,822 | 34,875 | 46,500 | 46,500 | 109,803 | 5,053 | | |
| 4242 | Rehab. Gravel Pits Expense | 2,520 | 5,000 | 5,000 | 5,000 | 5,000 | 2,480 | | |
| 4252 | Purchase of Stamps. | 115 | 200 | 200 | 200 | 85 | 85 | | |
| 4272 | Other Expenditure | 7,576 | 6,822 | 9,591 | 9,591 | 9,091 | (754) | | |
| | Total Operating Expenditure | 40,033 | 47,147 | 61,541 | 61,541 | 124,093 | | | |
| | Operating Revenue | | | | | | | | |
| 4223 | Commission Received Australia Post | (6,104) | (6,000) | (6,000) | (6,000) | (9,894) | 104 | | |
| 4243 | Annual Post Office Box Fee | (2,977) | (2,800) | (2,800) | (2,800) | (2,714) | 177 | | |
| 4253 | Postage Stamp Income | (124) | (100) | (100) | (100) | (99) | 24 | | |
| 4263 | Income Received | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4333 | Photocopying Income | (45) | (80) | (80) | (80) | (102) | (35) | | |
| 4913 | Shire Leased Reserves Income | (450) | (450) | (450) | (450) | (450) | 0 | | |
| | Total Operating Revenue | (9,699) | (9,430) | (9,430) | (9,430) | (13,259) | | | |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 4760 | Tfr to Water Strategy Reserve | 57 | 90 | 120 | 120 | 97 | 33 | | |
| | Total Other Economic Services | 30,390 | 37,807 | 52,231 | 52,231 | 110,932 | | | |
| | Total Economic Services | 192,825 | 214,130 | 291,311 | 286,311 | 315,926 | | | |

| COA | Plant Depreciation | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|---|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|---|
| 5012 | Operating Expenditure Plant Depreciation | 408,135 | 455,508 | 607,344 | 607,344 | 579,271 | 47,373 | * | Non cash item - asset register processing Non cash item - Road program Timesheet entry |
| 6890 | Depn Posted to Jobs | (367,149) | (398,898) | (531,866) | (531,866) | (579,272) | (31,750) | * | |
| | Total Plant Depreciation | 40,987 | 56,610 | 75,478 | 75,478 | (0) | | | |
| COA | Private Works | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
| 7302 | Operating Expenditure Private Works Expense | 4,195 | 14,256 | 19,000 | 19,000 | 11,769 | 10,061 | * | Budget Profile Timing - refer below for offset revenue |
| 7333 | Operating Income Private Works Income | (7,995) | (16,806) | (20,000) | (20,000) | (19,001) | (8,811) | | |
| | Total Private Works | (3,800) | (2,550) | (1,000) | (1,000) | (7,232) | | | |

| COA | Public Works Overheads | 31-Mar-18 YTD Actual | 31-Mar-18 YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|-------------------------|---|---|-----------------------------------|---------|--------|--|
| | Operating Expenditure | | | | | | | | |
| 0342 | Provision for LSL | 0 | 0 | 0 | 0 | 16,624 | 0 | | |
| 4312 | Superannuation - Max 3% Works Staff | 6,622 | 8,442 | 11,252 | 11,252 | 9,585 | 1,820 | | |
| 4322 | Superannuation Guarantee - Works Manager | 8,195 | 7,308 | 9,743 | 9,743 | 9,571 | (887) | | |
| 4332 | Superannuation Guarantee - Works Staff | 49,674 | 49,185 | 65,577 | 65,577 | 67,451 | (489) | | |
| 4342 | Salary Works Manager | 72,364 | 75,978 | 101,307 | 101,307 | 76,714 | 3,614 | | |
| 4352 | Superannuation Max 3% - Works Manager | 2,588 | 2,304 | 3,077 | 3,077 | 3,000 | (284) | | |
| 4372 | Public Works Sundry Expense | 23,608 | 23,953 | 33,181 | 33,181 | 23,010 | 345 | | |
| 4382 | Works Manager - Expenses | 2,768 | 2,349 | 3,150 | 3,150 | 3,266 | (419) | | |
| 4392 | External Engineering Services | 7,410 | 11,250 | 15,000 | 15,000 | 8,510 | 3,840 | | |
| 4402 | Sick Leave | 13,151 | 20,934 | 27,908 | 27,908 | 25,265 | 7,783 | | |
| 4412 | Annual Leave | 56,215 | 61,749 | 82,332 | 82,332 | 81,138 | 5,534 | | |
| 4432 | Public Holiday Pay | 22,334 | 30,509 | 36,081 | 36,081 | 37,529 | 8,174 | | |
| 4422 | Works LSL Expense | 22,964 | 25,035 | 42,035 | 42,035 | 16,649 | 2,071 | | |
| 4442 | Occupational Health & Safety Expense | 5,402 | 6,000 | 10,000 | 10,000 | 4,367 | 598 | | |
| 4452 | Protective Uniform/ Minor Workwear | 2,781 | 10,647 | 14,200 | 14,200 | 12,644 | 7,866 | | |
| 4582 | Accrued Leave Works Crew | 0 | 0 | 0 | 0 | (14,608) | 0 | | |
| 4602 | Training Expense | 1,878 | 15,000 | 18,000 | 18,000 | 16,373 | 13,122 | * | Timing |
| 4652 | Works Staff - Allowances | 19,240 | 17,550 | 23,400 | 23,400 | 56,314 | (1,690) | | |
| 5202 | Public Works Overheads - Admin Allocation | 74,556 | 87,183 | 116,249 | 116,249 | 274,507 | 12,628 | * | Timing - internal allocation only |
| 6782 | Workers Compensation Insurance | 20,209 | 14,607 | 19,476 | 19,476 | 19,813 | (5,602) | | |
| 7422 | Less PWO Allocated to W & S | (438,147) | (431,199) | (574,935) | (574,935) | (718,997) | 6,948 | | |
| | Total Operating Expenditure | (26,187) | 38,784 | 57,034 | 57,034 | 28,725 | | | |
| 6% | Operating Revenue | | | | | | | | |
| 0333 | Contrib. & Reimb. (PWO). | (11,020) | (8,710) | (25,620) | (25,620) | (14,540) | 2,310 | | Reimbursement Shire of Carnarvon & Three Springs LSL |
| | Capital Expenditure / Reserve Transfers | | | | | | | | |
| 7631 | T/f From Leav Reserve-pwo | 0 | 0 | (31,414) | (31,414) | 0 | 0 | | |
| | Total Public Works Overheads | (37,207) | 30,074 | 0 | 0 | 14,185 | | | |

| COA | Plant Operation Costs | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|------------------------------------|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|---|
| | Operating Expenditure | | | | | | | | |
| 4472 | In House Repairs & Maintenance | 58,457 | 78,543 | 104,733 | 104,733 | 116,110 | 20,086 | * | Now undertaken by external contractor see COA GL 4492 |
| 4482 | Tyre Purchase Expense | 13,917 | 29,997 | 40,000 | 40,000 | 28,132 | 16,080 | * | Budget profile timing; expenditure not yet incurred |
| 4492 | Parts & Outside Repairs Expense | 253,559 | 225,000 | 300,000 | 300,000 | 275,200 | (28,559) | * | See COA GL 4472 above |
| 4502 | Plant Licences Expense | 51,030 | 51,750 | 52,000 | 52,000 | 8,355 | 720 | | |
| 4532 | Tools & Consumables | 16,520 | 12,753 | 17,000 | 17,000 | 16,873 | (3,767) | | |
| 4542 | Fuel, Oil & Grease | 152,383 | 201,006 | 268,000 | 268,000 | 230,796 | 48,623 | * | Budget profile timing; expenditure not yet incurred |
| 4552 | Cutting Edges & Tips | 497 | 6,372 | 8,500 | 8,500 | 8,102 | 5,875 | | |
| 5112 | Plant Operator - Admin Allocation | 37,278 | 43,596 | 58,125 | 58,125 | 10,980 | 6,318 | | |
| 6772 | Plant Insurance Expense | 29,516 | 33,166 | 33,166 | 33,166 | 21,494 | 3,650 | | |
| 4512 | Less POC Allocated to W & S | (511,195) | (597,393) | (796,524) | (796,524) | (675,546) | (86,198) | * | Non cash item - internal cost only |
| | Total Operating Expenditure | 101,962 | 84,790 | 85,000 | 85,000 | 40,498 | | | |
| | Operating Revenue | | | | | | | | |
| 4503 | Sale of Scrap. | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4513 | Diesel Fuel Rebate Received | (39,400) | (33,750) | (45,000) | (45,000) | (53,336) | 5,650 | | |
| 4983 | Income Received | (39,572) | (40,000) | (40,000) | (40,000) | 0 | (428) | | Dept of Transport Refund for Concession Reinstated |
| | Total Operating Revenue | (78,972) | (73,750) | (85,000) | (85,000) | (53,336) | | | |
| | Total Plant Operation Costs | 22,990 | 11,040 | (0) | (0) | (12,838) | | | |

| COA | Salaries and Wages | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
|------|--|-------------------------|------------------------------------|---|---|-----------------------------------|----------|--------|---|
| | Operating Expenditure | | | | | | | | |
| 4362 | Unallocated Wages | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4570 | Salary & Wages Expense - Inside Staff | 624,367 | 667,044 | 889,394 | 889,394 | 828,316 | 42,677 | * | Timing - Budget profile is even spread Timing -accrual timecard entry works crew Timing - Budget profile is even spread |
| 4580 | Salary & Wages Expense - Outside Staff | 737,266 | 790,713 | 1,054,279 | 1,054,279 | 962,062 | 53,447 | * | |
| 4600 | Less Salary & Wages Allocated | (1,364,997) | (1,457,757) | (1,943,673) | (1,943,673) | (1,797,101) | (92,760) | * | |
| 4592 | Workers Compensation Paid | 1,042 | 0 | 0 | 0 | 1,775 | (1,042) | | |
| 4692 | Paid Parental Leave Scheme | 0 | 0 | 0 | 0 | 10,083 | 0 | | |
| | Total Operating Expenditure | (2,322) | 1 | (0) | (0) | 5,135 | | | |
| | Operating Revenue | | | | | | | | |
| 4613 | Salaries & Wages Reimbursement Received | (3,578) | 0 | 0 | 0 | (444) | 3,578 | | |
| 4623 | Paid Parental Leave Scheme Income | 0 | 0 | 0 | 0 | (9,416) | 0 | | |
| | Total Operating Revenue | (3,578) | 0 | 0 | 0 | (9,861) | | | |
| | Total Salaries and Wages | (5,900) | 1 | (0) | (0) | (4,726) | | | |
| COA | Unclassified | 31-Mar-18 YTD Actual | 31-Mar-18 Amended YTD Budget | 2017/2018 Amended Full Year Budget | 2017/2018 Original Full Year Budget | 30-Jun-17 Last Year Actuals | YTD Var | >\$10K | Comments |
| | Operating Expenditure | | | | | | | | |
| 4722 | Land Expenses Green Drive | 0 | 0 | 0 | 0 | (18) | 0 | | See COA GL 5023 for offset |
| 5022 | Overpayments/Recoverables - Expenditure | 28,932 | 240 | 360 | 360 | 32,471 | (28,692) | * | |
| | Total Operating Expenditure | 28,932 | 240 | 360 | 360 | 32,453 | | | |
| | Operating Revenue | | | | | | | | |
| 5023 | Overpayments/Recoverables - Income | (17,102) | (240) | (360) | (360) | (32,971) | 16,862 | * | See COA GL 5022 for offset |
| 3813 | Profit on Revaluation | 0 | 0 | 0 | 0 | (56,112) | 0 | | |
| | Total Operating Revenue | (17,102) | (240) | (360) | (360) | (89,083) | | | |
| | Total Unclassified | 11,830 | 0 | 0 | 0 | (56,630) | | | |
| | Total Other Property and Services | 28,900 | 95,175 | 74,478 | 74,478 | (67,241) | | | |

List of Accounts Paid - March 18

| Chq/EFT | Date | Name | Amount |
|--------------------------|------------|--|------------|
| MUNICIPAL ACCOUNT | | | |
| 4971 | 14/03/2018 | Petty Cash | -409.80 |
| DD15975.1 | 07/03/2018 | LGSP | -7,152.27 |
| DD15975.2 | 06/03/2018 | Australian Super | -1,035.88 |
| DD15975.3 | 07/03/2018 | Wealth Personal Superannuation and Pension Fund | -449.86 |
| DD15975.4 | 07/03/2018 | Hostplus Superannuation | -132.66 |
| DD15975.5 | 06/03/2018 | Rest Superannuation | -82.73 |
| DD15975.6 | 07/03/2018 | BT Business Super | -223.03 |
| DD15975.7 | 06/03/2018 | Prime Super | -207.29 |
| DD15977.1 | 02/03/2018 | Westpac Geraldton | -3,893.54 |
| DD15991.1 | 20/03/2018 | LGSP | -7,289.15 |
| DD15991.2 | 20/03/2018 | Australian Super | -1,040.94 |
| DD15991.3 | 20/03/2018 | Wealth Personal Superannuation and Pension Fund | -449.86 |
| DD15991.4 | 20/03/2018 | Hostplus Superannuation | -138.43 |
| DD15991.5 | 20/03/2018 | Rest Superannuation | -92.76 |
| DD15991.6 | 20/03/2018 | BT Business Super | -223.03 |
| DD15991.7 | 20/03/2018 | Prime Super | -207.29 |
| EFT21631 | 01/03/2018 | Midwest Turf Supplies | -1,584.00 |
| EFT21632 | 01/03/2018 | Shire Of CV Trust Account | -260.95 |
| EFT21637 | 14/03/2018 | AJ & BF Mobile Mechanical Services | -1,215.00 |
| EFT21638 | 14/03/2018 | AK Homes Construction | -35,718.82 |
| EFT21639 | 14/03/2018 | Australia Post | -346.74 |
| EFT21640 | 14/03/2018 | Courier Australia - Toll Ipec | -65.88 |
| EFT21641 | 14/03/2018 | Five Star Business Equipment And Communications | -503.36 |
| EFT21642 | 14/03/2018 | Gail & Brendan Francis Bunter | -5,200.00 |
| EFT21643 | 14/03/2018 | K9 K10 Electrical | -102.86 |
| EFT21644 | 14/03/2018 | Local Government Supervisors Association Of Western Australia Inc. | -55.00 |
| EFT21645 | 14/03/2018 | Magor Swartz Pty Ltd | -8,415.00 |
| EFT21646 | 14/03/2018 | Midwest Chemical & Paper | -66.30 |
| EFT21647 | 14/03/2018 | Option Refrigeration & Air Conditioning | -409.31 |
| EFT21648 | 14/03/2018 | Queens Supa IGA Supermarket | -338.80 |
| EFT21649 | 14/03/2018 | Redi Hire Solutions | -350.00 |
| EFT21650 | 14/03/2018 | Refuel Australia | -29,152.19 |
| EFT21651 | 14/03/2018 | Shire Of CV Trust Account | -65.85 |
| EFT21652 | 14/03/2018 | Southside Mechanical Services | -1,033.35 |
| EFT21653 | 14/03/2018 | TeletracNavman Australia | -769.45 |
| EFT21654 | 14/03/2018 | Western Australian Local Government Association | -850.41 |
| EFT21655 | 14/03/2018 | Western Australian Treasury Corporation | -38,214.42 |
| EFT21656 | 20/03/2018 | Australian Taxation Office | -9,137.00 |
| EFT21657 | 23/03/2018 | AJ & BF Mobile Mechanical Services | -1,271.00 |
| EFT21658 | 23/03/2018 | Courier Australia - Toll Ipec | -20.88 |
| EFT21659 | 23/03/2018 | De Lage Landen Pty Ltd | -1,047.98 |
| EFT21660 | 23/03/2018 | Department Of Fire And Emergency Services | -20,002.50 |
| EFT21661 | 23/03/2018 | Department of Lands | -1,629.40 |
| EFT21662 | 23/03/2018 | Geraldton Trophy Centre | -18.50 |
| EFT21663 | 23/03/2018 | Great Northern Rural Services | -248.40 |
| EFT21665 | 23/03/2018 | Hersey | -1,002.05 |
| EFT21666 | 23/03/2018 | Landmark | -1,757.80 |
| EFT21667 | 23/03/2018 | MGB Diesel Contracting Pty Ltd | -9,465.33 |
| EFT21668 | 23/03/2018 | Mid West Group Of Affiliated Agricultural Soc | -250.00 |
| EFT21669 | 23/03/2018 | Mitchell & Brown | -4,352.85 |
| EFT21670 | 23/03/2018 | Nabawa Valley Tavern | -833.35 |
| EFT21671 | 23/03/2018 | Peter Groom Settlements | -425.00 |

List of Accounts Paid - March 18

| Chq/EFT | Date | Name | Amount |
|----------|------------|---|------------|
| EFT21672 | 23/03/2018 | Patience Sandland Pty Ltd. | -1,776.50 |
| EFT21673 | 23/03/2018 | Pest A Kill WA | -330.00 |
| EFT21674 | 23/03/2018 | Proudlove's Smash Repairs Pty Ltd | -600.00 |
| EFT21675 | 23/03/2018 | Stewart, Moreen Sian | -83.87 |
| EFT21676 | 29/03/2018 | City of Greater Geraldton | -1,320.00 |
| EFT21677 | 29/03/2018 | MM Electrical Merchandising | -234.30 |
| EFT21678 | 29/03/2018 | Synergy | -5,258.80 |
| EFT21679 | 29/03/2018 | Telstra | -2,069.03 |
| EFT21680 | 29/03/2018 | Afgri (Waltons) | -122.31 |
| EFT21681 | 29/03/2018 | Atom Supplies | -861.04 |
| EFT21682 | 29/03/2018 | Aussie Natural Spring Water | -149.00 |
| EFT21683 | 29/03/2018 | Baba Marda Road Services | -13,310.00 |
| EFT21684 | 29/03/2018 | Battery Mart | -489.50 |
| EFT21685 | 29/03/2018 | Blackwoods | -161.86 |
| EFT21686 | 29/03/2018 | Bridgestone Tyre Centre | -1,297.00 |
| EFT21687 | 29/03/2018 | Bunnings Group Limited | -6,529.94 |
| EFT21688 | 29/03/2018 | CJD Equipment Pty Ltd | -216.11 |
| EFT21689 | 29/03/2018 | Civic Legal | -3,850.00 |
| EFT21690 | 29/03/2018 | Courier Australia - Toll Ipec | -53.07 |
| EFT21691 | 29/03/2018 | D-trans | -3,106.81 |
| EFT21692 | 29/03/2018 | GNC Quality Precast Geraldton | -8,155.40 |
| EFT21693 | 29/03/2018 | Geraldton Ag Services | -407.47 |
| EFT21694 | 29/03/2018 | Geraldton Lock And Key | -455.40 |
| EFT21695 | 29/03/2018 | Greenfield Technical Service | -2,387.00 |
| EFT21696 | 29/03/2018 | Haefeli-Lysnar Geospatial Solutions | -5,665.00 |
| EFT21697 | 29/03/2018 | Harvey Norman Computor Superstore | -150.00 |
| EFT21698 | 29/03/2018 | Hoppys Parts R Us | -232.07 |
| EFT21699 | 29/03/2018 | Hosexpress | -99.50 |
| EFT21700 | 29/03/2018 | Leading Edge Electronics | -453.00 |
| EFT21701 | 29/03/2018 | Magor Swartz Pty Ltd | -9,625.00 |
| EFT21702 | 29/03/2018 | Market Creations | -3,329.28 |
| EFT21703 | 29/03/2018 | Midwest Chemical & Paper | -164.36 |
| EFT21704 | 29/03/2018 | Midwest Telehandlers | -440.00 |
| EFT21705 | 29/03/2018 | Miralec | -935.00 |
| EFT21706 | 29/03/2018 | Mitchell & Brown | -2,037.00 |
| EFT21707 | 29/03/2018 | Moore Stephens | -1,457.50 |
| EFT21708 | 29/03/2018 | Pest A Kill WA | -693.00 |
| EFT21709 | 29/03/2018 | Pool & Spa Mart | -20.00 |
| EFT21710 | 29/03/2018 | Purcher International | -377.12 |
| EFT21711 | 29/03/2018 | RGI Signworks | -924.00 |
| EFT21712 | 29/03/2018 | Reece Pty Ltd | -69.84 |
| EFT21713 | 29/03/2018 | Rip-it Security Shredding And Paper Recyclers | -73.00 |
| EFT21714 | 29/03/2018 | St John Ambulance Australia (wa) Inc | -1,700.13 |
| EFT21715 | 29/03/2018 | Stafford Ceilings | -3,993.00 |
| EFT21716 | 29/03/2018 | Statewide Bearings | -24.20 |
| EFT21717 | 29/03/2018 | Sunset IGA | -170.46 |
| EFT21718 | 29/03/2018 | The West Australian | -1,017.61 |
| EFT21719 | 29/03/2018 | Thrifty Car Rentals | -166.22 |
| EFT21720 | 29/03/2018 | Toxfree | -11,966.74 |
| EFT21721 | 29/03/2018 | Urbis Pty Ltd | -4,986.77 |
| EFT21722 | 29/03/2018 | Western Australian Treasury Corporation | -12,296.98 |
| EFT21723 | 29/03/2018 | Western Resource Recovery Pty Ltd | -532.50 |
| EFT21724 | 29/03/2018 | Westrac Pty Ltd | -40,587.33 |

List of Accounts Paid - March 18

| Chq/EFT | Date | Name | Amount |
|----------------------|-------------|---|-----------------------|
| EFT21725 | 29/03/2018 | Winc. (Staples Australia Pty Limited) | -77.58 |
| | | | |
| | | | |
| | | | -\$ 356,696.85 |
| | | | |
| Chq/EFT | Date | Name | Amount |
| TRUST ACCOUNT | | | |
| EFT21633 | 14/03/2018 | Building and Construction Industry Training Fund | -1584.35 |
| EFT21634 | 14/03/2018 | Department of Mines, Industry Regulation & Safety | -777.62 |
| EFT21636 | 14/03/2018 | Shire Of Chapman Valley - Muni Account | -39.75 |
| | | | |
| | | | -\$ 2,401.72 |

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

SYNERGY

| | |
|--|-----------------------|
| Balance as per Cash at Bank Account GL 160000 | 20,459.27 |
| Balance as per Cash at Bank Account GL 170000 | 2,136,039.45 |
| Balance as per Interfund Transfer A/c GL 161100 | - |
| <i>Plus</i> Income on Bank Stmt not in system | - |
| <i>Less</i> Expenditure on Bank Stmt not in system | - |
| | \$2,156,498.72 |

BANK

| | |
|---|-----------------------|
| Business Account (Account No 000040) | 16,148.06 |
| Investment Account (Account No 305784) | 936,039.45 |
| Investment Account (Account No 502999) | 1,200,000.00 |
| Term Deposit | - |
| | 2,152,187.51 |
| <i>Less</i> Outstanding Payments | - |
| <i>Plus</i> Outstanding Deposits | 4,311.21 |
| <i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni] | - |
| | \$2,156,498.72 |

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

03/04/18
 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

9/14/2018
 Date



Corporate Card Statement



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

29 MAR 2018

| | |
|------------------|-------------------|
| Facility Number | 00018023 20000001 |
| Payment Due Date | 03 April 2018 |
| Closing Balance | \$867.46 - |

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 Feb 2018 | 20 Mar 2018 | 03 Apr 2018 | 3,893.54 | 867.46 | 10,867.46 |

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 | | |
| 3,893.54 | 3,893.54 - | 867.46 | 0.00 | 0.00 | 0.00 | 867.46 - | 0.00 |



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

29 MAR 2018

CARDHOLDER TRANSACTION DETAILS

| | | | |
|-------------------|---------------------|--------------|------------------|
| Cardholder Name | Card Number | Credit Limit | Available Credit |
| Maurice Battilana | 5163 2531 0083 1327 | 6,000 | 5,508.60 |

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 |
| 05 MAR | Payments AUTOMATIC PAYMENT | 727.18- | |
| | Sub Total: | 727.18- | |
| 20 FEB | Purchases DROPBOX*VCJVVMFB8SRM DUBLIN IRL INC FX FEE AUD \$0.92 ELECTRONIC/COMMERCE/INFORMAT | 31.71 | 104720.02 |
| 22 FEB | SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS | 15.70 | 104620.02 |
| 26 FEB | MINGENEW BAKERY MINGENEW AUS BAKERIES | 13.00 | 104620.02 |
| 17 MAR | PAGODA RESORT SPA COMO AUS HOTELS, MOTELS, RESORTS - LO | 430.99 | 106320.02 |
| | Sub Total: | 491.40 | |

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 | | |
| 727.18 | 727.18 - | 491.40 | 0.00 | 0.00 | 0.00 | 491.40 | 0.00 |

S000930 / M000344 / 080 / CNTVP4P1

Corporate Card Statement

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

Cardholder Signature _____

Date

10/4/18

Transactions examined and approved.

Manager/Supervisor Signature _____

Date

10/4/18

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

29 MAR 2018

CARDHOLDER TRANSACTION DETAILS

| | | | |
|-----------------|---------------------|--------------|------------------|
| Cardholder Name | Card Number | Credit Limit | Available Credit |
| Simon Lancaster | 5163 2531 0083 4453 | 4,000 | 5,358.86 |

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 |
| 05 MAR | Payments AUTOMATIC PAYMENT | 3,166.36- | |
| | Sub Total: | 3,166.36- | |
| 19 FEB | Purchases TERRY TRUCK RENTALS WELSHPOOL AUS | 1,141.06- | 150230.20 |
| | AUTOMOBILE RENTAL & LEASING | | |
| 20 FEB | TERRY TRUCK RENTALS WELSHPOOL AUS | 217.80- | 150230.20 |
| | AUTOMOBILE RENTAL & LEASING | | PBS Ford Warranty Claim Hire Vehicle |
| | Sub Total: | 1,358.86- | |

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 | | |
| 3,166.36 | 3,166.36 - | 1,358.86 | 0.00 | 0.00 | 0.00 | 1,358.86 - | 0.00 |

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

Cardholder Signature _____ Date 10/4/18

Transactions examined and approved.

Manager/Supervisor Signature _____ Date 10/4/2018

S000931 / M000344 / 080 / CN1VP4P1