

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2018

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

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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 \$1,859,408

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: 7th May 2018

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 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	1,000	16,430	15,430	1543%	▲
General Purpose Funding - Rates	9	2,576,965	2,576,965	2,568,620	(8,345)	(0%)	
General Purpose Funding - Other		477,462	369,334	368,949	(385)	(0%)	
Law, Order and Public Safety		31,000	31,000	32,930	1,930	6%	
Health		6,799	6,327	5,256	(1,071)	(17%)	
Education and Welfare		0	0	0	0		
Housing		9,360	7,800	8,023	223	3%	
Community Amenities		201,955	179,585	182,263	2,678	1%	
Recreation and Culture		333,716	321,736	375,900	54,164	17%	▲
Transport		448,726	400,173	321,326	(78,847)	(20%)	▼
Economic Services		25,330	22,690	19,087	(3,603)	(16%)	
Other Property and Services		130,980	121,510	123,830	2,320	2%	
		4,243,493	4,038,121	4,022,614			
Expenditure from operating activities							
Governance		(472,863)	(377,997)	(289,527)	88,470	23%	▲
General Purpose Funding		(118,659)	(92,510)	(71,038)	21,472	23%	▲
Law, Order and Public Safety		(201,892)	(170,491)	(199,664)	(29,173)	(17%)	▼
Health		(15,841)	(12,530)	(10,736)	1,794	14%	▲
Education and Welfare		(2,000)	(1,500)	0	1,500	100%	▲
Housing		(89,949)	(88,646)	(72,518)	16,128	18%	▲
Community Amenities		(758,697)	(600,275)	(468,193)	132,082	22%	▲
Recreation and Culture		(795,737)	(677,152)	(563,614)	113,538	17%	▲
Transport		(3,933,337)	(3,239,200)	(2,646,338)	592,862	18%	▲
Economic Services		(316,521)	(260,310)	(230,573)	29,737	11%	▲
Other Property and Services		(236,872)	(222,012)	(170,418)	51,594	23%	▲
		(6,942,368)	(5,742,623)	(4,722,619)			
Operating activities excluded from budget							
Add back Depreciation		2,319,058	1,932,540	1,911,863	(20,677)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	17,027	17,027	72,494	55,467	326%	▲
Amount attributable to operating activities		(362,790)	245,065	1,284,353			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,254,154	1,194,154	1,074,154	(120,000)	(10%)	▼
Proceeds from Disposal of Assets	8	184,655	184,655	89,473	(95,182)	(52%)	▼
Land and Buildings	13	(1,010,246)	(795,246)	(636,514)	158,732	20%	▲
Infrastructure Assets - Roads	13	(1,435,932)	(1,328,666)	(1,119,206)	209,460	16%	▲
Plant and Equipment	13	(810,487)	(805,487)	(373,225)	432,262	54%	▲
Amount attributable to investing activities		(1,817,856)	(1,550,590)	(965,317)			
Financing Activities							
Transfer from Reserves	7	869,762	522,120	18,715	(503,405)	(96%)	▼
Repayment of Debentures	10	(95,983)	(93,829)	(93,829)	0	0%	
Transfer to Reserves	7	(284,215)	(72,205)	(75,594)	(3,389)	(5%)	
Amount attributable to financing activities		489,564	356,086	(150,708)			
Closing Funding Surplus(Deficit)	3	(0)	741,642	1,859,408			

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2018

	Note	Amended 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	1,026,517	1,084,690	58,173	6%	
Fees and Charges		342,050	315,528	312,728	(2,800)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		44,460	39,950	46,297	6,347	16%	
Other Revenue		12,000	11,030	10,279	(751)	(7%)	
Profit on Disposal of Assets	8	68,131	68,131	0			
		4,243,494	4,038,121	4,022,614			
Expenditure from operating activities							
Employee Costs		(1,966,295)	(1,692,784)	(1,377,697)	315,086	19%	▲
Materials and Contracts		(2,245,754)	(1,780,475)	(1,112,589)	667,885	38%	▲
Utility Charges		(54,058)	(45,195)	(34,428)	10,767	24%	▲
Depreciation on Non-Current Assets		(2,319,058)	(1,932,540)	(1,911,863)	20,677	1%	
Interest Expenses	10	(10,614)	(10,163)	(10,913)	(750)	(7%)	
Insurance Expenses		(156,001)	(151,969)	(151,390)	579	0%	
Other Expenditure		(105,430)	(44,340)	(51,245)	(6,905)	(16%)	
Loss on Disposal of Assets	8	(85,158)	(85,158)	(72,494)			
		(6,942,368)	(5,742,624)	(4,722,620)			
Operating activities excluded from budget							
Add back Depreciation		2,319,058	1,932,540	1,911,863	(20,677)	(1%)	
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This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2016/17 actual balances

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

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

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

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

(j) Cash and cash equivalents

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

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

(k) Trade and other receivables

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

Revaluation

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

Land under roads

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

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

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

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

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

Depreciation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

Capitalisation Threshold

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

(n) Fair value of assets and liabilities

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(s) Borrowing costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(t) Provisions

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

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

(u) Leases

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

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

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

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

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

(v) Investment in associates

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(z) Other

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	15,430	1543%	▲	Permanent	LGIS insurance policy credit
Housing	223	3%			
Community Amenities	2,678	1%			
Recreation and Culture	54,164	17%	▲	Timing	Grant funds received earlier than budget profile
Transport	(78,847)	(20%)	▼	Timing	Profit on disposal not realised
Economic Services	(3,603)	(16%)		Timing	Building licenses & Commissions below YTD estimates
Other Property and Services	2,320	2%			
Operating Expense					
Governance	88,470	23%	▼	Timing	External consultants, training, office expenses below YTD estimates
General Purpose Funding	21,472	23%	▲	Timing	Legal expenses below YTD estimates
Law, Order and Public Safety	(29,173)	(17%)	▼	Timing	Non cash item consequence of loss on sale of asset for Howatharra Brigade Fire Tender
Health	1,794	14%	▲	Timing	External contractor timing
Housing	16,128	18%	▲	Timing	Non Cash item Loss on sale below budget estimate
Community Amenities	132,082	22%	▲	Timing	Expenditure for consultants and contractors below YTD budget; cemetery expenditure under budget
Recreation and Culture	113,538	17%	▲	Timing	Expenditure delayed external contractors; internal plant depn under budget in this area
Transport	592,862	18%	▲	Timing	Capital works new/upgrade program commenced prior to renewal program
Economic Services	29,737	11%	▲	Timing	Internal allocations under budget YTD
Other Property and Services	51,594	23%	▲	Timing	Budget profile timing and internal plant depn
Capital Revenues					
Non Operating Grants, Subsidies and Contributions	(120,000)	(10%)	▼	Timing	Main Roads RRG funds Chapman Valley Rd & East Nabawa Rd
Proceeds from Disposal of Assets	(95,182)	(52%)	▼	Timing	Refer Note 8 for details on YTD asset register loss
Capital Expenses					
Land and Buildings	158,732	20%	▲	Timing	Budget profile timing - refer Note 13
Infrastructure - Roads	209,460	16%	▲	Timing	Budget profile timing - refer Note 13
Plant and Equipment	432,262	54%	▲	Timing	Budget profile timing - refer Note 13

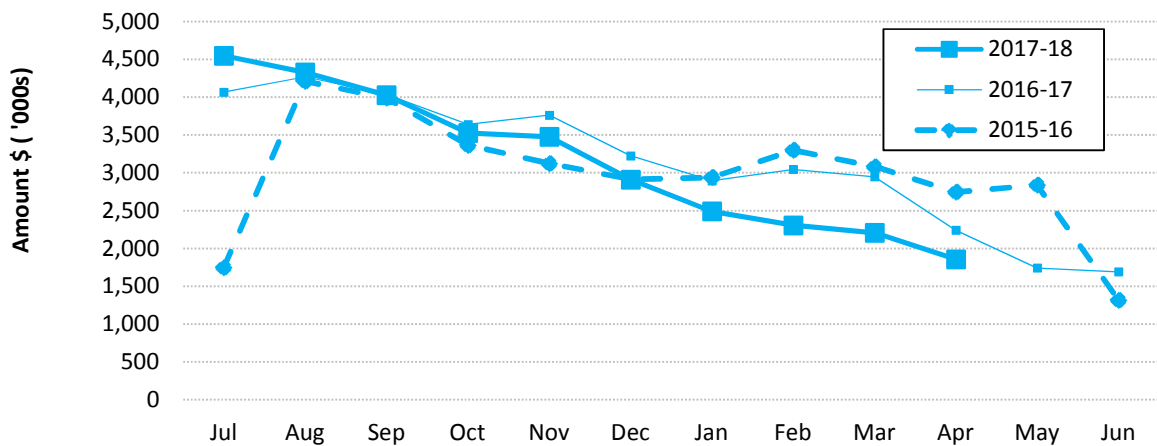
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing	This Time Last Year	Current
		30/06/2017	30 Apr 2017	30 Apr 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,723,938	2,128,290	1,787,621
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,278,810	911,442	1,335,689
Receivables - Rates & Rubbish	6	118,926	123,415	97,804
Receivables - Other	6	39,640	19,618	7,979
Interest / ATO Receivable/Prepaid/Trust		1,053	0	0
Inventories		1,329	2,065	1,329
		<u>3,163,696</u>	<u>3,184,830</u>	<u>3,230,423</u>
Less: Current Liabilities				
Payables		(174,409)	(65,191)	(25,673)
ATO Payables		(19,396)	33,658	(9,651)
Provisions		(333,262)	(319,560)	(333,262)
		<u>(527,067)</u>	<u>(351,093)</u>	<u>(368,587)</u>
Less: Cash Reserves	7	(1,278,810)	(911,442)	(1,335,689)
Add: Leave Provisions		333,262	319,560	333,262
Net Current Funding Position		1,691,081	2,241,855	1,859,409

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Maturity Date
	\$	\$	\$	\$		
(a)						
Municipal Bank Account	26,382			26,382	Westpac	At Call
Municipal Investment Account	1,760,539			1,760,539	Westpac	At Call
Trust Bank Account			77,668	77,668	Westpac	At Call
Cash On Hand	700			700	Westpac	On Hand
(b) Term Deposits						
Reserve Account - Leave		114,960		114,960	Westpac	At Call
Reserve Account - Water		14,152		14,152	Westpac	At Call
Reserve Account - Office & Equipment		39,505		39,505	Westpac	At Call
Reserve Account - Plant/Light Vehicle		368,743		368,743	Westpac	At Call
Reserve Account - Legal		39,775		39,775	Westpac	At Call
Reserve Account - Unspent Grants		0		0	Westpac	At Call
Reserve Account - Land Development		51,762		51,762	Westpac	At Call
Reserve Account - Roadworks		101,536		101,536	Westpac	At Call
Reserve Account - Landcare		15,753		15,753	Westpac	At Call
Reserve Account - Building		589,504		589,504	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			14,222	14,222	Westpac	At Call
TD 454181 - POS Wokarena			136,527	136,527	Westpac	30-Jul-18
TD 454202 - Wokarena Intersection Upgrade			121,151	121,151	Westpac	30-Jul-18
Total	1,787,621	1,335,689	349,568	3,472,878		

Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 5: Budget Amendments

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

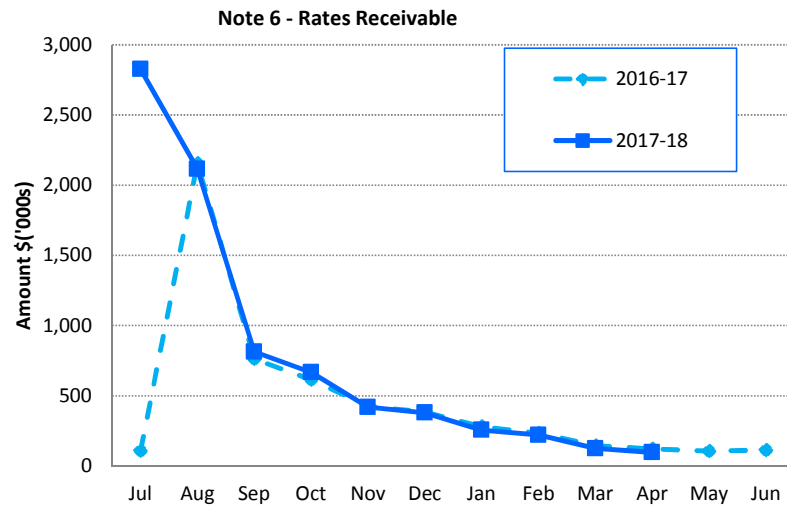
Program	GL Code/Job	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption		Opening Surplus	\$	\$	\$	\$
						(140,153)		(140,153)
		Permanent Changes						
10	3132	Community Development Expenses	08/17-3	Operating Expenditure		(15,000)		(155,153)
10	3222	Community Growth Funds	08/17-3	Operating Expenditure			15,000	(140,153)
05	0754	Capital Expenditure Plant & Equipment	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			135,487	(4,666)
05	0915	Capital Grant - DFES	Statutory Budget Review Min Ref 03/18-3	Capital Revenue		(135,487)		(140,153)
03	0233	Grants Commission Road Funding	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(14,211)		(154,364)
03	0253	Grants Commission General Purpose	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(11,974)		(166,338)
12	3554	Plant & Equipment Purchases	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			35,000	(131,338)
12	3393	Hudson Resources - Dartmoor Rd	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			19,511	(111,827)
12	3143	MRWA Direct Grant	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			50,344	(61,483)
04	0473	Admin Building Repairs & Mtce	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,600)		(67,083)
11	3412	Coronation Beach Expenses	Statutory Budget Review Min Ref 03/18-3	Capital Expenses		(12,500)		(79,583)
10	CD022	Fixed Wireless Internet Service	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			5,000	(74,583)
11	1015	Nabawa Tennis Club	Statutory Budget Review Min Ref 03/18-3	Capital Expenses		(18,050)		(92,633)
11	2803	Grants & Other Income	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(15,000)		(107,633)
11	2803	Grants & Other Income	Statutory Budget Review Min Ref 03/18-3	Operating Revenue			12,366	(95,267)
11	CHEM	Bill Hemslep Park Capital Works	Statutory Budget Review Min Ref 03/18-3	Capital Expenses			15,000	(80,267)
12	3173	MW Regional Road Funding	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(3,000)		(83,267)
13	6722	Noxious Weeds & Pest Expenseq	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			5,000	(78,267)
10	CD018	Thank a Volunteer Day	Statutory Budget Review Min Ref 03/18-3	Operating Expenses			1,000	(77,267)
10	3633	Grant - Community Development	Statutory Budget Review Min Ref 03/18-3	Operating Revenue		(1,000)		(78,267)
04	0242	Members Sitting Fees	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(3,000)		(81,267)
10	3102	Cemetery Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,000)		(86,267)
10	1762	Domestic Rubbish Collection Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(5,233)		(91,500)
10	2055	Tfr from Lancare Reserve	Statutory Budget Review Min Ref 03/18-3	Capital Revenue			15,000	(76,500)
10	2022	Landcare Expenses	Statutory Budget Review Min Ref 03/18-3	Operating Expenses		(15,000)		(91,500)
12	4781	Transfer to Plant/Light Vehicle Reserve	Statutory Budget Review Min Ref 03/18-3	Capital Revenue			91,500	0
					0	(400,208)	400,208	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

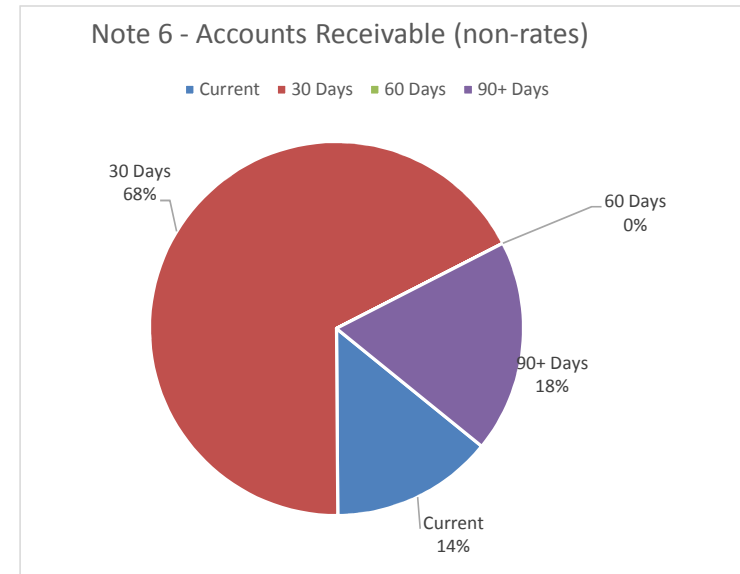
Note 6: Receivables

Receivables - Rates Receivable	30 Apr 2018	30 June 2017	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	114,109	98,478	Receivables - General	1,122	5,391	0	1,466	7,979
Rates Levied this year	2,568,620	2,464,988						
Rubbish & Other Levies	7,399	123,127						
Less Collections to date	(2,592,324)	(2,572,484)	Balance per Trial Balance					
Equals Current Outstanding	97,804	114,109	Sundry Debtors					7,979
			Receivables - Other					0
Net Rates Collectable	97,804	114,109	Total Receivables General Outstanding					7,979
% Collected	96.36%	95.75%						

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates



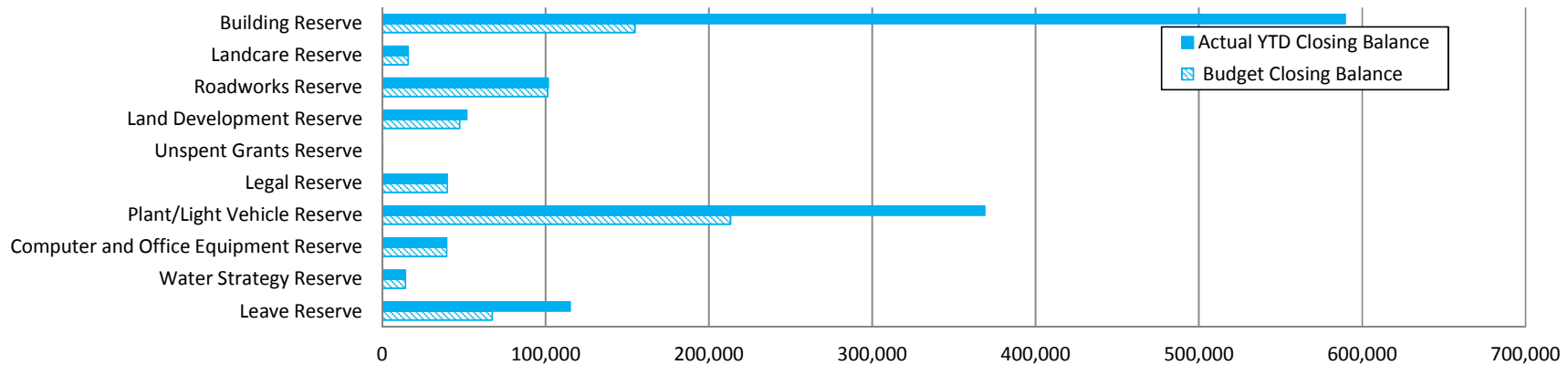
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	512	0	0	(47,642)	0	67,406	114,960
Water Strategy Reserve	14,089	120	63	0	0	0	0	14,209	14,152
Computer and Office Equipment Reserve	39,329	120	176	0	0	0	0	39,449	39,505
Plant/Light Vehicle Reserve	367,101	1,500	1,642	211,500	0	(366,920)	0	213,181	368,743
Legal Reserve	39,598	240	177	0	0	0	0	39,838	39,775
Unspent Grants Reserve	7,602	0	0	0	0	(7,600)	(7,602)	2	0
Land Development Reserve	62,600	360	275	0	0	(15,400)	(11,113)	47,560	51,762
Roadworks Reserve	101,084	0	452	0	0	0	0	101,084	101,536
Landcare Reserve	15,683	120	70	0	0	0	0	15,803	15,753
Building Reserve	517,276	0	2,573	69,655	69,655	(432,200)	0	154,731	589,504
	1,278,810	3,060	5,939	281,155	69,655	(869,762)	(18,715)	693,263	1,335,689

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



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 April 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 30 April 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 30 April 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	1,000	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	20,950	20,950	20,950	20,580	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	3,060	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	292,340	0	0
3453	Grants and Other Income	Kitewest	Operating	0	0	0	0	0	0	500	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	238,610	286,333	286,333	229,066	0	0
3173	MW Regional Road Funding	Main Roads WA	Non-operating	0	0	878,667	878,667	878,667	878,667	698,667	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	23,710	25,620	25,620	11,020	0	0
4513	Diesel Fuel Rebate	ATO	Operating	0	45,000	0	37,500	45,000	45,000	39,400	0	0
4613	Reimbursement	LGIS	Operating	0	0	0	0	0	0	8,085	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	300	360	360	17,758	0	0
TOTALS				0	1,198,888	1,254,154	2,220,671	2,454,042	2,454,042	2,158,844	(135,487)	0
SUMMARY												
	Operating	Operating Grants, Subsidies and Contributions		0	1,198,888	0	1,026,517	1,199,888	1,199,888	1,084,690	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	1,074,154	(135,487)	0
TOTALS				0	1,198,888	1,254,154	2,220,671	2,454,042	2,454,042	2,158,844	(135,487)	0

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 Apr 2018
	\$	\$	\$	\$
Hall Hire Bond	1,680	6,270	(4,560)	3,390
Nomination Deposits	0	560	(560)	0
Engineering Bond	7,468	0	(7,468)	0
Contribution from Sub-divider	548,447	4,767	(216,424)	336,790
Refundable Deposit	5,000	6	(6)	5,000
CTF Levy	2,564	6,606	(7,816)	1,353
Building Commission	2,080	5,364	(6,210)	1,234
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	24,131	(243,044)	349,568

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
30/04/2018

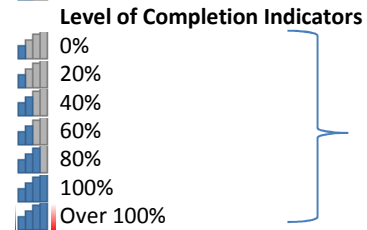
Note 13: Capital Acquisitions

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	300,000	100,000	(100,000)	Project Commenced 16 week timeframe
	Governance Total		0	0	300,000	100,000	(100,000)	
Community Amenities								
	Lot 90 White Peak potential purchase	122640	11,113	0	11,113	15,400	(4,287)	Settlement complete - NIL budget affect transfer from Land Development Reserve
	Community Amenities Total		11,113	0	11,113	15,400	(4,287)	
Recreation And Culture								
	Bill Hemsley Park Community Centre	128340	615,401	0	615,401	659,491	(29,090)	Project progressing with completion date 4th May 2018
	Junior Playground	126440	10,000	0	10,000	10,000	0	Softfall has been installed
	Bitumen seal from CV road to Stadium	126440	0	0	25,355	25,355	(25,355)	Defer 2018/19 Budget
	Recreation And Culture Total		625,401	0	625,401	694,846	(54,445)	
	Land & Buildings Total		636,514	0	636,514	1,010,246	795,246	(158,732)
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
30/04/2018

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	328,000	(328,000)	PO No. 4287 Estimated delivery date 07/05/2018
New Side Tipper Trailer	135540	0		0	102,000	102,000	(102,000)	PO No. 4293 Estimated delivery date 07/05/2018
Vehicle to tow behind grader - New/2nd hand	135540		45,169	45,169	50,000	50,000	(4,831)	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	237,738	675,000	670,000	(432,263)	
Plant , Equip. & Vehicles Total		144,556	228,669	373,225	810,487	805,487	(432,263)	
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	420,088	9,021	Job completed
East Nabawa Rd - Upgrade from gravel 7m to wide seal	131140	139,602		139,602	537,251	429,985	(290,383)	Estimated completion date 31 May 2018
Carry over job - Wheeldon Hosking Intersection Works	3372/3114	68,223	8,094	76,317	0	0	76,317	Current budget (\$79,610) in renewal COA 3372
Chapman Valley Rd - Shoulder Reconstruction & Minor Surface C	133720		322,829	322,829	439,168	439,168	(116,339)	Job completed
Gravel Sheet Renewal								Renewal jobs completed YTD include
Indialla Road	133720		0	0	650,881	437,175	(437,175)	Hickety Rd
Durawah Road								Murphy Norris Rd
East Bowes Road Renewal - pavement repair and drainage upgr	133720		0	0	51,760	16,750	(16,750)	Nabawa Yetna Rd
								Defer 2018/19 Budget
Transport Total		1,119,206	330,923	1,450,129	2,577,741	1,767,834	(317,705)	
Roads Total		1,119,206	330,923	1,450,129	2,577,741	1,767,834	(317,705)	
Capital Expenditure Total		1,900,276	559,592	2,459,868	4,398,474	3,368,567	(908,700)	

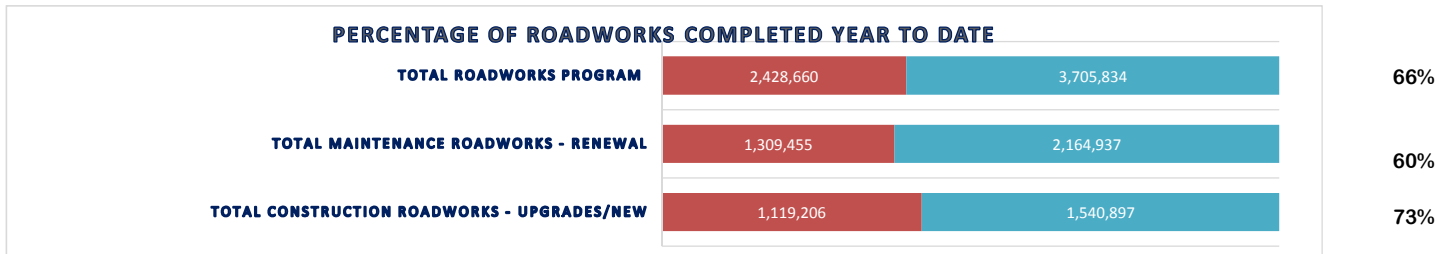


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

**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 Actulal 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		383,989	439,168	(55,179)	
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	139,602	139,602	537,251	(397,649)	
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 Road Maintenance General	126440	0	0	25,355	(25,355)	
3372	Includes Renewal Works for: Hickety Road 600Mm Gravel resheeting Murphy Norris Road 1km Gravel resheeting Nabawa Yetna Road 2km Gravel resheeting	133720		917,372	1,023,128	(105,757)	
Roads Total			1,119,206	1,309,455	2,428,660	3,705,834	(1,285,268)
			YTD Actual		Full Year Budget		
Total Construction Roadworks - Upgrades/New			1,119,206		1,540,897		
Total Maintenance Roadworks - Renewal			1,309,455		2,164,937		
Total Roadworks Program			2,428,660		3,705,834		



Appendix A Detailed Financials by Program					
	30/04/2018	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	71,038	92,510	118,659	118,659	102,832
Governance	289,527	377,997	472,863	481,463	431,885
Law, Order and Public Safety	199,664	170,491	201,892	199,809	194,740
Education	0	1,500	2,000	2,000	520
Health	10,736	12,530	15,841	15,841	12,598
Housing	72,518	88,646	89,949	91,804	11,563
Community Amenities	468,193	600,275	758,697	777,930	648,217
Recreation and Culture	563,614	677,152	795,737	846,580	631,506
Transport	2,735,812	3,354,200	4,048,337	4,005,667	2,714,537
Economic Services	230,573	260,310	316,521	311,521	355,541
Other Property and Services	170,418	222,012	236,872	161,394	118,579
Total Expenditure (E)	4,812,093	5,857,623	7,057,368	7,012,668	5,222,518
Operating Revenue					
General Purpose Funding	(2,937,569)	(2,946,299)	(3,054,427)	(3,028,242)	(3,835,337)
Governance	(16,430)	(1,000)	(1,200)	(1,200)	(18,600)
Law, Order and Public Safety	(168,417)	(166,487)	(166,487)	(31,000)	(36,786)
Health	(5,256)	(6,327)	(6,799)	(6,799)	(7,607)
Housing	(8,023)	(7,800)	(9,360)	(9,360)	(18,771)
Community Amenities	(182,263)	(179,585)	(201,955)	(200,955)	(225,739)
Recreation and Culture	(375,900)	(321,736)	(333,716)	(331,082)	(307,272)
Transport	(1,259,993)	(1,458,840)	(1,567,393)	(1,634,248)	(2,023,216)
Economic Services	(19,087)	(22,690)	(25,330)	(25,330)	(39,712)
Other Property and Services	(123,830)	(121,510)	(130,980)	(130,980)	(185,820)
Total Revenue (R)	(5,096,768)	(5,232,274)	(5,497,647)	(5,399,196)	(6,698,861)
Operating (Profit)/Loss (R-E)	(284,674)	625,349	1,559,721	1,613,471	(1,476,343)
Adjustment for Non-Cash Items					
Depreciation	1,911,863	1,932,540	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	115,000	115,000	115,000	68,318
Changes on Revaluation on non-current assets	0	0	0	0	(56,112)
Total Non-Cash Items (NC)	2,073,831	2,064,567	2,451,085	2,352,602	2,250,106
Capital Expenditure					
Land and Buildings	636,514	795,246	1,010,246	945,246	277,025
Plant and Equipment	364,157	800,487	800,487	630,000	612,880
Furniture and Equipment	0	0	0	0	6,601
Roads	1,119,206	1,328,666	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)	(522,120)	(869,762)	(834,762)	(342,941)
Transfer to Reserves	75,594	72,205	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)	(115,000)	(115,000)	(115,000)	(68,318)
Proceeds from sale of housing	(69,655)	(69,655)	(69,655)	(69,655)	0
Total Capital	2,190,178	2,388,657	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	(1,859,408)	(741,642)	(0)	(0)	(1,691,081)

COA	Rate Revenue	30-Apr-18 YTD Actual	30-Apr-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								
0022	Rates - Legal Expenses	0	7,000	9,000	9,000	393	7,000		
0032	Rates Stationary/postage	3,063	4,000	4,000	4,000	3,569	937		
0062	Sundry Expenses	10	100	120	120	16	90		
0082	Rates - Other Costs.	127	740	850	850	323	614		
0132	Valuation Expenses	2,002	2,750	11,190	11,190	10,688	748		
0352	Rates - Administration Allocation	65,837	77,500	92,999	92,999	87,842	11,663	*	Internal allocation only - admin expenses lower than estimated budget YTD
	Total Operating Expenditure	71,038	92,090	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)	(7,000)	(9,000)	(9,000)	(119)	(6,874)		
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	(15,873)	(10,800)	(10,900)	(10,900)	(15,244)	5,073		
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)	(3,060)	(3,400)	(3,400)	(4,218)	(654)		
	Total Operating Revenue	(2,610,487)	(2,620,415)	(2,622,855)	(2,622,855)	(2,528,674)			
	Total Rate Revenue	(2,539,449)	(2,528,325)	(2,504,696)	(2,504,696)	(2,425,842)			

COA	General Purpose Funding	30-Apr-18 YTD Actual	30-Apr-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	420	500	500	0	420		
			0						
	Operating Revenue		0						
0201	Legal Reserve Income	(177)	(200)	(240)	(240)	(273)	(23)		
0203	Leave Reserve Income	(512)	(500)	(600)	(600)	(664)	12		
0204	Land Development Reserve Income	(275)	(300)	(360)	(360)	(432)	(25)		
0205	Building Reserve Income	(2,573)	(1,500)	(1,800)	(1,800)	(3,660)	1,073		
0206	Roadworks Reserve Income	(452)	0	0	0	(25)	452		
0215	Unspent Grants Reserve Income	(0)	0	0	0	(705)	0		
0223	Water Strategy Reserve Income	(63)	(100)	(120)	(120)	(97)	(37)		
0233	Grants Commission - Road Funding	(173,454)	(173,454)	(231,272)	(217,061)	(759,443)	0		
0243	Office & Equipment Reserve Income	(176)	(100)	(120)	(120)	(134)	76		
0253	Grants Commission - (General Purpose)	(130,380)	(130,380)	(173,840)	(161,866)	(515,048)	0		
0273	Plant/Light Vehicle Reserve Income	(1,642)	(1,250)	(1,500)	(1,500)	(1,652)	392		
0453	Interest Received - Municipal Account	(17,308)	(18,000)	(21,600)	(21,600)	(24,405)	(692)		
0506	Landcare Reserve Income	(70)	(100)	(120)	(120)	(126)	(30)		
	Total Operating Revenue	(327,081)	(325,884)	(431,572)	(405,387)	(1,306,664)			
	Total General Purpose Income	(327,081)	(325,464)	(431,072)	(404,887)	(1,306,664)			
	Total General Purpose Funding	(2,866,530)	(2,853,789)	(2,935,768)	(2,909,583)	(3,732,505)			

COA	Governance	30-Apr-18 YTD Actual	30-Apr-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	23,513	23,513	23,513	16,844	2,259		
0192	Members Conference & Training Expenses	13,089	20,000	20,000	20,000	7,176	6,911		
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	2,806	4,250	4,605	4,605	5,287	1,444		
0332	Furniture & Equipment	0	0	0	0	934	0		
0442	Members Administration Allocation	164,593	193,750	232,499	232,499	186,664	29,157	*	Internal allocation only - admin expenses lower than estimated budget YTD
0462	Meeting & Refreshments Expense	13,231	25,200	29,200	29,200	23,242	11,969	*	Budget profile timing
1822	Accounting & Audit Expenses	3,210	32,545	36,545	36,545	26,864	29,335	*	Budget profile timing
7202	Members Depreciation	1,053	1,050	1,264	1,264	3,077	(3)		
	Total Operating Expenditure	289,488	380,056	478,464	481,464	369,760			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0			
	Total Governance	289,488	380,056	478,464	481,464	369,760			

COA	Adminstration	30-Apr-18 YTD Actual	30-Apr-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%	41,379	43,880	52,650	52,650	52,520	2,501		
0292	Admin Salaries Expense	428,018	468,085	561,702	561,702	535,147	40,067	*	Budget profile timing is annual even spread
0294	Admin Staff Housing Allowance	10,142	10,673	13,274	13,274	13,920	531		
0312	Admin - Max 3% Council Additional Contr	10,097	10,780	12,940	12,940	11,164	683		
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	25,472	31,070	36,995	36,995	29,559	5,598		
0432	Admin Building Operations	20,918	21,914	25,576	25,576	23,153	996		
0472	Office Expenses - General	12,386	14,915	17,205	17,205	12,483	2,529		
0473	Admin Building Repairs & Maintenance	3,913	10,025	16,000	21,600	19,085	6,112		
0482	Office Telephone & Internet Expenses	16,568	25,987	29,474	29,474	22,610	9,419		
0492	Advertising Expenses	6,912	13,546	16,000	16,000	11,625	6,634		
0502	Computer Hardware Service & Repair	17,936	23,220	27,564	27,564	22,229	5,284		
0512	Furniture & Equipment - (Expensed)	5,475	11,700	13,100	13,100	7,741	6,225		
0522	Freight & Postage Expense	1,265	1,660	2,000	2,000	1,874	395		
0542	Printing & Stationary Expense	15,873	27,509	31,812	31,812	22,927	11,636	*	Timing
0552	Motor Vehicle Expenses	6,171	5,000	6,000	6,000	6,142	(1,171)		
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	(822,965)	(968,740)	(1,162,494)	(1,162,494)	(1,098,025)	(145,775)	*	Internal allocation only - admin expenses lower than estimated budget YTD
0622	Uniform Expense	516	1,700	2,042	2,042	1,919	1,184		
0632	Staff Training, Conference and Recruitment	9,998	27,000	28,000	28,000	14,434	17,002	*	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	44,184	77,700	107,100	107,100	136,694	33,516	*	Timing - Yet to invoice fully Fair Value, IPR Consultants, Regional Risk Coordinator etc
0702	Bank Fees & Charges	4,878	5,210	6,250	6,250	6,504	332		
0712	Occupational Health & Safety	1,812	5,750	7,000	7,000	1,190	3,938		
0722	Accounting Software Operating Expenditure	43,879	43,805	45,055	45,055	46,014	(74)		
7002	Admin Depreciation	27,588	28,020	33,622	33,622	41,514	432		
	Total Operating Expenditure	39	(2,059)	(5,601)	(1)	62,126			

COA	Adminstration	30-Apr-18 YTD Actual	30-Apr-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)	(1,000)	(1,200)	(1,200)	(1,548)	749		
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)	(1,000)	(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	100,000	300,000	250,000	9,505	100,000	*	Timing - renovations commenced
4750	Tfr to Leave Reserve	512	500	600	600	20,664	(12)		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Tfr to Office & Equipment Reserve	176	100	120	120	20,134	(76)		
4780	Tfr to Plant/Light Vehicle Reserve	1,642	1,250	1,500	1,500	1,652	(392)		
	Total Capital Expenditure / Reserve Transfers	2,329	101,850	2,220	2,220	38,541			
	Total Administration	(14,061)	98,791	(4,581)	1,019	82,067			
	Total Governance/Administration	275,426	478,847	473,883	482,483	451,826			

COA	Fire Prevention	30-Apr-18 YTD Actual	30-Apr-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	8,230	9,690	11,625	11,625	10,980	1,460		
0672	Fire Break Inspection Fees	1,273	2,000	2,000	2,000	1,405	727		
0762	Ranger's Allocation Expenses	17,592	17,450	20,935	20,935	17,138	(142)		
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	21,124	27,973	30,618	30,618	43,757	6,849		
8012	Loss on Sale of Assets.	54,546	0	0	0	0	(54,546)	*	Non Cash Item Howatharra Brigade Fire Tender - Plant No. P059
7012	Fire Control Depreciation	59,055	59,470	71,367	69,284	69,175	415		
	Total Operating Expenditure	162,494	118,483	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	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(20,580)	(20,950)	(20,950)	(20,950)	(23,319)	(370)		
0883	Fire Prevention Enforcement Income	(441)	(1,000)	(1,000)	(1,000)	(636)	(559)		
	Total Operating Revenue	(28,521)	(27,200)	(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	133,973	91,283	111,245	109,161	116,142			

COA	Animal Control	30-Apr-18 YTD Actual	30-Apr-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	8,230	9,690	11,625	11,625	21,960	1,460		
0812	Depn - Animal Control	149	150	179	179	179	1		
0842	Animal Control Expenses	767	1,000	1,200	1,200	874	233		
0852	Rangers Allocation	17,592	17,450	20,935	20,935	17,138	(142)		
	Total Operating Expenditure	26,737	28,290	33,938	33,938	40,151			
	Operating Revenue								
0843	Impoundment Fees	(37)	(300)	(300)	(300)	0	(263)		
0853	Dog/Cat Registrations Income	(3,972)	(3,300)	(3,300)	(3,300)	(4,381)	672		
0863	Fines & Penalties	(400)	(200)	(200)	(200)	(200)	200		
	Total Operating Revenue	(4,409)	(3,800)	(3,800)	(3,800)	(4,581)			
	Total Animal Control	22,327	24,490	30,138	30,138	35,570			

COA	Other Law, Order and Public Safety	30-Apr-18 YTD Actual	30-Apr-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	10,434	10,470	12,561	12,561	8,569	36		
0962	Misc. Expenses - Other Law and Order	0	600	720	720	0	600		
	Total Operating Expenditure	10,434	11,070	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	10,434	11,070	13,281	13,281	8,569			

COA	Rangers Expenses	30-Apr-18 YTD Actual	30-Apr-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								
0872	Rangers Superannuation - Council 3%	0	1,690	2,025	2,025	815	1,690		
0892	Salary & Wages Expense-Rangers	54,905	70,795	86,339	86,339	68,753	15,890	*	Budget profile timing -LSL backfill yet to be required
0912	Rangers Workers Compensation Insurance	1,400	1,698	1,698	1,698	1,698	298		
0922	Rangers Superannuation SGC 9.50%	5,106	5,345	6,413	6,413	6,238	239		
0932	Conference & Training	0	830	1,000	1,000	0	830		
0982	Rangers Depn Expense	9,560	2,190	2,633	2,633	8,894	(7,370)		
1012	Tools & Equipment - Low Value	0	830	1,000	1,000	0	830		
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	(70,972)	(70,730)	(84,880)	(84,880)	(85,691)	242		
	Total Operating Expenditure	0	12,648	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	12,648	0	0	2,289			
	Total Law, Order and Fire Safety	166,734	139,491	154,664	152,581	162,570			

COA	Education	30-Apr-18 YTD Actual	30-Apr-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	1,500	2,000	2,000	520	4,450	1,500		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0	0		
Total Education		0	1,500	2,000	2,000	520	4,450			

COA	Health Inspection and Administration	30-Apr-18 YTD Actual	30-Apr-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	6,200	6,530	7,841	7,841	4,285	330		
1292	Health Expenses General	4,536	6,000	8,000	8,000	8,314	1,464		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	10,736	12,530	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	(1,416)	(2,124)	(2,360)	(2,360)	(2,714)	(708)		
1583	Health Administration Fees	(1,696)	(2,124)	(2,360)	(2,360)	(2,714)	(428)		
	Total Operating Revenue	(5,256)	(6,327)	(6,799)	(6,799)	(7,607)			
	Total Health Inspection and Administration	5,480	6,203	9,042	9,042	4,991		0	

COA	Housing	30-Apr-18 YTD Actual	30-Apr-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	1,397	4,485	5,563	5,563	8,363	3,088		
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	1,121	1,120	1,345	3,200	3,200	(1)		
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	2,863	88,646	89,949	91,804	11,563			
	Operating Revenue								
2553	Rental Income - Non Employee Housing	(8,023)	(7,800)	(9,360)	(9,360)	(18,771)	223		
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)	(7,800)	(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	72,228	69,655	69,655	69,655	3,660	(2,573)		
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	72,228	0	0	0	3,660			
	Total Housing	67,068	80,846	80,589	82,444	(3,549)			

COA	Natural Resource Management	30-Apr-18 YTD Actual	30-Apr-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	30-Apr-18 YTD Actual	30-Apr-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	96,244	102,326	123,767	129,000	125,109	6,082		
1772	Sanitation Household Refuse Depreciation	2,495	3,100	3,714	3,714	3,714	605		
1792	Refuse Site Repairs & Maintenance	11,528	28,260	31,754	31,754	30,008	16,732		
2502	Domestic Rubbish - Admin Allocation	32,919	38,750	46,500	46,500	43,921	5,831		
	Total Operating Expenditure	143,187	172,436	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	(1,502)	36,241	69,540	74,773	66,662			

COA	Sanitation - Other	30-Apr-18 YTD Actual	30-Apr-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	5,904	5,610	6,734	6,734	6,632	(294)		
1912	Refuse Collection Expenses	455	4,170	5,000	5,000	2,320	3,715		
1922	Depn - Other Sanitation	404	0	0	0	0	(404)		
	Total Operating Expenditure	6,763	9,780	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	6,763	9,780	11,734	11,734	8,952			

COA	Protection of Environment	30-Apr-18 YTD Actual	30-Apr-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	1,670	2,000	2,000	727	1,670		
2002	Project Management Fees	0	4,170	5,000	5,000	163	4,170		
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	14,840	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	70	100	120	120	126	30		
	Total Capital Expenditure / Reserve Transfers	70	100	120	(14,880)	(9,874)			
	Total Protection of Environment	70	5,940	7,120	7,120	1,016			

COA	Town Planning and Regional Development	30-Apr-18 YTD Actual	30-Apr-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								
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	17,267	30,000	30,000	30,000	13,165	12,733	*	Budget Profile timing
2102	Workers Compensation Insurance	2,065	2,546	2,546	2,546	2,545	481		
2112	Salary & Wages Expense-T/Plan	95,789	99,140	118,969	118,969	117,136	3,351		
2122	Superannuation - Council Maximum of 3%	2,842	2,975	3,569	3,569	3,471	133		
2132	Superannuation - SGC 9.50%	8,999	9,420	11,302	11,302	10,992	421		
2162	Accrued Annual Leave - Planning	0	0	0	0	6,483	0		
2182	Other Employee Expenses	107	4,125	4,950	4,950	1,381	4,018		
2202	Town Planners Expenses	724	620	2,000	2,000	756	(104)		
2222	Motor Vehicle Expenses	5,810	3,580	4,300	4,300	4,128	(2,230)		
2232	Legal Expenses - Town Planners	8,452	11,500	15,000	15,000	17,063	3,048		
2242	Engineering Expenses	13,655	13,500	15,000	15,000	9,767	(155)		
2252	Advertising Expenses	254	2,000	2,000	2,000	1,711	1,746		
3012	Admin Allocation Expenses	32,919	38,750	46,500	46,500	43,921	5,831		
7052	Surveying & Land Expenses	13,360	30,000	40,000	40,000	16,826	16,640	*	Budget Profile timing
7072	Planning Projects - Expenses	9,000	10,000	10,000	10,000	35,669	1,000		
	Total Operating Expenditure	211,241	258,156	306,136	306,136	286,531			
	Operating Revenue								
2233	Town Planning Fees Income - GST Free	(10,205)	(18,330)	(22,000)	(22,000)	(33,068)	(8,125)		
2243	Outsourced Planning Fees - Other LGs	(14,244)	(12,000)	(16,000)	(16,000)	(23,412)	2,244		
3603	Heritage Income	0	0	0	0	(23)	0		
	Total Operating Revenue	(31,764)	(30,330)	(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	15,400	15,400	15,400	1	4,287		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	275	300	360	360	432	25		
4810	Tfr from Land Development Reserve	(11,113)	(15,400)	(15,400)	(15,400)	0	(4,287)		Lot 90 White Peak purchase - Minute Reference 04/17-28
4820	Tfr to Legal Reserve	177	200	240	240	273	23		
	Total Capital Expenditure/Reserve Transfers	452	500	600	600	(45,107)			
	Total Town Planning and Regional Development	179,929	228,326	268,736	268,736	184,922			

COA	Other Community Amenities	30-Apr-18 YTD Actual	30-Apr-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	4,431	24,993	29,902	34,902	9,821	20,562	*	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	49,378	58,120	69,750	69,750	65,881	8,742		
3212	Other Community Amenities Depreciation	4,757	4,780	5,736	5,736	5,736	23		
3222	Community Growth Fund	10,077	0	15,000	30,000	23,332	(10,077)	*	Budget Profile timing set at 20th June 2018
3232	Community Development Officer Expense	25,095	32,670	39,204	39,204	0	7,575		
	Total Operating Expenditure	102,402	145,063	205,092	204,092	116,312	42,661		
	Operating Revenue								
3093	Cemetery Income (no GST applicable)	(82)	0	0	0	0	82		
3113	Cemetery Income (GST Applies)	(129)	(3,060)	(3,760)	(3,760)	(1,729)	(2,931)		
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)	(4,060)	(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	101,192	141,003	200,332	200,332	111,399			
	Total Community Amenities	286,452	421,290	557,462	562,695	372,951			

COA	Public Halls and Civic Centres	30-Apr-18 YTD Actual	30-Apr-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	65,042	65,080	78,095	57,054	57,147	38		
2722	Public Halls & Showgrounds Expense	42,953	50,056	62,322	62,322	45,619	7,102		
2732	Nabawa Community Centre Expenses	34,636	41,515	45,253	45,253	38,712	6,879		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,459	1,349	1,720	1,720	2,483	(110)		
3202	Public Halls Admin Allocation	24,689	29,060	34,875	34,875	21,960	4,371		
	Total Operating Expenditure	168,779	187,060	222,264	201,223	165,922			
	Operating Revenue								
2453	Showground/Halls Income Received	(8,596)	(10,551)	(11,031)	(11,031)	(7,601)	(1,955)		
2683	Contributions & Reimbursements	0	0	0	0	0	0		
3423	Grant Income Community Buildings	0	0	0	0	(47,727)	0		
	Total Operating Revenue	(8,596)	(10,551)	(11,031)	(11,031)	(55,328)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	10,000	35,355	35,355	35,355	57,619	25,355	*	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	16,273	41,628	43,782	43,782	65,559			
	Total Public Halls and Civic Centres	176,456	218,136	255,015	233,974	176,154			

COA	Swimming Areas and Beaches	30-Apr-18 YTD Actual	30-Apr-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	16,459	19,370	23,250	23,250	21,960	2,911		Budget Profile timing contract services
3412	Coronation Beach Expenses	36,543	51,521	61,782	74,282	42,243	14,978	*	
7082	Beaches Depreciation	8,110	8,110	9,738	5,432	5,432	(0)		
	Total Operating Expenditure	61,113	79,001	94,770	102,964	69,635			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(66,310)	(57,170)	(68,000)	(68,000)	(77,355)	9,140		
3453	Grant and Other Income	(500)	0	0	0	0	500		
	Total Operating Revenue	(66,810)	(57,170)	(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	(5,697)	21,831	26,770	34,964	(7,721)			

COA	Other Recreation and Sport	30-Apr-18 YTD Actual	30-Apr-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		Internal Plant Depn auto allocated across other jobs - not timesheet allocated Budget Profile timing contract services
1532	Loan 98 Interest Expense	5,699	5,031	5,031	5,031	1,940	(668)		
1482	Sporting Clubs Expenses	50,218	56,140	65,463	65,463	82,013	5,922		
2642	Parks, Gardens Expense	55,209	96,454	115,313	190,791	66,392	41,245	*	
2702	Sports Pavilion & Basketball Stadium (Nabawa Rec)	9,791	20,386	22,217	22,217	29,303	10,595	*	
2712	Tennis Clubs Expenses	26,740	33,808	34,808	52,858	3,149	7,068		
2772	Minor Gardening Equipment.	873	4,580	5,500	5,500	3,157	3,707		
2812	Golf Courses	1,537	1,536	1,537	1,537	1,537	(1)		
3442	Rec & Sport Admin Allocations	32,919	38,750	46,500	46,500	10,980	5,831		
7022	Parks & Gardens Depreciation	34,105	26,300	31,556	23,263	24,217	(7,805)		
7092	Other Rec & Sports Depreciation	63,035	70,640	84,771	63,226	63,328	7,605		
	Total Operating Expenditure	280,136	353,625	412,696	476,386	305,815			

COA	Other Recreation and Sport	30-Apr-18 YTD Actual	30-Apr-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	(292,340)	(247,291)	(247,291)	(244,657)	(166,206)	45,049	*	
3444	Fig Tree Camping Fees	(3,442)	(3,330)	(4,000)	(4,000)	(5,012)	112		
	Total Operating Revenue	(300,494)	(254,015)	(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	615,401	644,491	659,491	644,491	205,284	29,090	*	
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	645,728	542,621	557,621	542,621	5,284			
	Total Other Recreation and Sport	633,141	642,231	715,632	766,956	136,553			

COA	Library	30-Apr-18 YTD Actual	30-Apr-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
2902	Operating Expenditure Library Expense	3,326	9,269	9,333	9,333	6,918	5,943		
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	1,000	500		
3582	Libraries Admin Allocations	16,459	19,370	23,250	23,250	54,901	2,911		
6922	Libraries Depreciation	47	50	56	56	56	3		
Total Operating Expenditure		20,332	29,689	33,639	33,639	62,875			
COA	Other Culture	30-Apr-18 YTD Actual	30-Apr-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
3626	Operating Expenditure Museum & Road Board Expense	7,183	9,647	10,607	10,607	7,355	2,464		
3652	Other Culture Depreciation	18,301	18,130	21,761	21,761	19,904	(171)		
Total Operating Expenditure		25,484	27,777	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		25,484	27,777	32,368	32,368	27,217			
Total Recreation and Culture		849,715	939,664	1,063,423	1,101,901	395,077			

COA	Road Constuction	30-Apr-18 YTD Actual	30-Apr-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	41,148	48,440	58,125	58,125	0	7,292		
3173	Operating Revenue MW Regional Road Funding	(698,667)	(878,667)	(878,667)	(875,667)	(1,105,185)	(180,000)	*	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		(938,667)	(1,058,667)	(1,118,667)	(1,115,667)	(1,839,931)			

COA	Road Constuction	30-Apr-18 YTD Actual	30-Apr-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	1,119,206	1,328,666	1,435,932	1,435,932	2,235,972	209,460	*	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	452	0	0	0	100,025	(452)		
Total Capital Expenditure / Reserve Transfers		1,119,658	1,328,666	1,435,932	1,435,932	2,553,419			
Total Road Construction		222,139	318,439	375,390	378,390	713,488			

COA	Road Maintenance	30-Apr-18 YTD Actual	30-Apr-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	1,309,455	1,829,041	2,244,547	2,244,547	1,166,063	519,587	*	Budget profile timing - Capital works upgrade jobs commenced before renewal jobs	
3502	Depot Maintenance	42,063	48,703	61,315	61,315	59,626	6,640			
3512	Street Lighting Expense	7,073	8,030	9,635	9,635	9,167	957			
3522	Depreciation	50,691	15,970	19,164	18,091	18,150	(34,721)	*		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	9,752	8,330	10,000	10,000	2,736	(1,422)			
3592	Works Tools (Not Capitalised)	0	0	0	0	13,154	0			
3802	Road Maintenance Admin Allocation	65,837	77,500	92,999	92,999	0	11,663	*		Timing - internal allocation only
3822	Bore Maintenance	4,099	8,445	10,115	10,115	5,818	4,346			
3832	Crossover Reimbursements	0	4,500	5,000	5,000	0	4,500			
6912	Roads Depreciation	1,111,949	1,112,560	1,335,070	1,293,073	1,293,073	611			
	Total Operating Expenditure	2,619,600	3,133,341	3,808,108	3,765,038	2,581,839				
COA	Road Maintenance	30-Apr-18 YTD Actual	30-Apr-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	(229,066)	(238,610)	(286,333)	(286,333)	0	(9,544)			
3393	Hudson Resources - Dartmoor Road	(20,895)	(20,896)	(20,896)	(40,407)	(49,411)	(1)			
	Total Operating Revenue	(318,327)	(327,872)	(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	2,301,273	2,805,469	3,432,513	3,319,588	2,415,252				

COA	Road Plant Purchases	30-Apr-18 YTD Actual	30-Apr-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	115,000	115,000	115,000	68,318	95,182	*	Budget profile timing - P745 Volvo FEL pending
	Total Operating Expenditure	33,405	120,479	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	665,000	665,000	630,000	612,880	436,330	*	Budget profile timing for completion of purchases
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)	(115,000)	(115,000)	(115,000)	(68,318)	(95,182)	*	Budget profile timing - P745 Volvo FEL pending
	Total Capital Expenditure / Reserve Transfers	267,546	237,706	454,206	327,706	706,877			
	Total Road Plant Purchases	300,951	290,055	506,555	380,055	787,807			

COA	Traffic Control	30-Apr-18 YTD Actual	30-Apr-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	41,148	48,440	58,125	58,125	32,941	7,292		
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	41,658	51,940	61,625	61,625	44,172			
	Operating Revenue								
7513	Licensing Commission Income	(2,998)	(4,170)	(5,000)	(5,000)	(5,140)	(1,172)		
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	(2,998)	(4,170)	(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	38,659	47,770	56,625	56,625	58,010			
	Total Transport	2,863,023	3,461,732	4,371,082	4,134,657	3,974,557			

COA		30-Apr-18 YTD Actual	30-Apr-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
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	10,737	10,470	12,561	12,561	12,854	(267)		
6722	Noxious Weeds & Pest Expense	8,215	6,660	12,755	7,755	3,164	(1,555)		
	Total Operating Expenditure	18,952	17,130	25,316	20,316	16,017			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	18,952	17,130	25,316	20,316	16,017			

COA		30-Apr-18 YTD Actual	30-Apr-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
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	5,000	4,000	5,000	5,000	0	(1,000)		
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	9,600	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	9,600	11,500	11,500	2,921			

COA	Building Control	30-Apr-18 YTD Actual	30-Apr-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	95,550	104,300	125,165	125,165	112,324	8,750		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	65,837	77,500	92,999	92,999	98,822	11,663	*	Internal allocation only - admin expenses lower than estimated budget YTD
	Total Operating Expenditure	161,388	181,800	218,164	218,164	211,146			
	Operating Revenue								
4153	Building Licenses Income	(8,357)	(12,500)	(15,000)	(15,000)	(24,541)	(4,143)		
4173	CTF Commissions Received	(210)	(380)	(450)	(450)	(258)	(170)		
4213	Building Commissions Received	(190)	(380)	(450)	(450)	(291)	(190)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(8,757)	(13,260)	(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	152,631	168,540	202,264	202,264	186,056			

COA	Other Economic Services	30-Apr-18 YTD Actual	30-Apr-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	32,919	38,750	46,500	46,500	109,803	5,831		
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	8,486	7,580	9,591	9,591	9,091	(906)		
	Total Operating Expenditure	44,040	51,780	61,541	61,541	124,093			
	Operating Revenue								
4223	Commission Received Australia Post	(6,733)	(6,000)	(6,000)	(6,000)	(9,894)	733		
4243	Annual Post Office Box Fee	(2,977)	(2,800)	(2,800)	(2,800)	(2,714)	177		
4253	Postage Stamp Income	(125)	(100)	(100)	(100)	(99)	25		
4263	Income Received	0	0	0	0	0	0		
4333	Photocopying Income	(46)	(80)	(80)	(80)	(102)	(34)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(10,330)	(9,430)	(9,430)	(9,430)	(13,259)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	63	100	120	120	97	37		
	Total Other Economic Services	33,773	42,450	52,231	52,231	110,932			
	Total Economic Services	211,549	237,720	291,311	286,311	315,926			

COA	Plant Depreciation	30-Apr-18 YTD Actual	30-Apr-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	451,924	506,120	607,344	607,344	579,271	54,196	*	Non cash item - asset register processing Non cash item - Road program Timesheet entry
6890	Depn Posted to Jobs	(404,809)	(443,220)	(531,866)	(531,866)	(579,272)	(38,411)	*	
	Total Plant Depreciation	47,115	62,900	75,478	75,478	(0)			
COA	Private Works	30-Apr-18 YTD Actual	30-Apr-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	4,372	15,840	19,000	19,000	11,769	11,468	*	Budget estimation of works greater than actual requirement - refer below for offset revenue
7333	Operating Income Private Works Income	(7,995)	(20,000)	(20,000)	(20,000)	(19,001)	(12,005)	*	Budget estimation of works greater than actual requirement - refer above COA
	Total Private Works	(3,623)	(4,160)	(1,000)	(1,000)	(7,232)			

COA	Public Works Overheads	30-Apr-18 YTD Actual	30-Apr-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	7,302	9,380	11,252	11,252	9,585	2,078		
4322	Superannuation Guarantee - Works Manager	8,944	8,120	9,743	9,743	9,571	(824)		
4332	Superannuation Guarantee - Works Staff	54,430	54,650	65,577	65,577	67,451	220		
4342	Salary Works Manager	78,942	84,420	101,307	101,307	76,714	5,478		
4352	Superannuation Max 3% - Works Manager	2,825	2,560	3,077	3,077	3,000	(265)		
4372	Public Works Sundry Expense	25,567	27,650	33,181	33,181	23,010	2,083		
4382	Works Manager - Expenses	2,968	2,610	3,150	3,150	3,266	(358)		
4392	External Engineering Services	9,275	12,500	15,000	15,000	8,510	3,225		
4402	Sick Leave	14,560	23,260	27,908	27,908	25,265	8,700		
4412	Annual Leave	60,079	68,610	82,332	82,332	81,138	8,531		
4432	Public Holiday Pay	31,543	36,081	36,081	36,081	37,529	4,539		
4422	Works LSL Expense	25,817	35,035	42,035	42,035	16,649	9,218		
4442	Occupational Health & Safety Expense	5,402	10,000	10,000	10,000	4,367	4,598		
4452	Protective Uniform/ Minor Workwear	2,805	11,830	14,200	14,200	12,644	9,025		
4582	Accrued Leave Works Crew	0	0	0	0	(14,608)	0		
4602	Training Expense	1,878	18,000	18,000	18,000	16,373	16,122	*	Budget Profile Timing
4652	Works Staff - Allowances	20,875	19,500	23,400	23,400	56,314	(1,375)		
5202	Public Works Overheads - Admin Allocation	82,297	96,870	116,249	116,249	274,507	14,573	*	Timing - internal allocation only
6782	Workers Compensation Insurance	20,209	16,230	19,476	19,476	19,813	(3,979)		
7422	Less PWO Allocated to W & S	(474,346)	(479,110)	(574,935)	(574,935)	(718,997)	(4,764)		
	Total Operating Expenditure	(18,629)	58,196	57,034	57,034	28,725			
	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	(11,020)	(23,710)	(25,620)	(25,620)	(14,540)	(12,690)	*	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	(29,649)	34,486	0	0	14,185			

COA	Plant Operation Costs	30-Apr-18 YTD Actual	30-Apr-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	60,211	87,270	104,733	104,733	116,110	27,059	*	Now undertaken by external contractor see COA GL 4492
4482	Tyre Purchase Expense	16,997	33,330	40,000	40,000	28,132	16,333	*	Budget profile timing; expenditure not yet incurred
4492	Parts & Outside Repairs Expense	267,755	250,000	300,000	300,000	275,200	(17,755)	*	See COA GL 4472 above
4502	Plant Licences Expense	51,052	51,750	52,000	52,000	8,355	698		
4532	Tools & Consumables	16,611	14,170	17,000	17,000	16,873	(2,441)		
4542	Fuel, Oil & Grease	175,035	223,340	268,000	268,000	230,796	48,305	*	Budget profile timing; expenditure not yet incurred
4552	Cutting Edges & Tips	497	7,080	8,500	8,500	8,102	6,583		
5112	Plant Operator - Admin Allocation	41,148	48,440	58,125	58,125	10,980	7,292		
6772	Plant Insurance Expense	29,516	33,166	33,166	33,166	21,494	3,650		
4512	Less POC Allocated to W & S	(549,123)	(663,770)	(796,524)	(796,524)	(675,546)	(114,647)	*	Non cash item - internal cost only
	Total Operating Expenditure	109,699	84,776	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)	(37,500)	(45,000)	(45,000)	(53,336)	1,900		
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)	(77,500)	(85,000)	(85,000)	(53,336)			
	Total Plant Operation Costs	30,727	7,276	(0)	(0)	(12,838)			

COA	Salaries and Wages	30-Apr-18 YTD Actual	30-Apr-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	690,128	741,160	889,394	889,394	828,316	51,032	*	Timing - Budget profile is even spread Timing -accrual timecard entry works crew Timing - Budget profile is even spread
4580	Salary & Wages Expense - Outside Staff	802,487	878,570	1,054,279	1,054,279	962,062	76,083	*	
4600	Less Salary & Wages Allocated	(1,496,320)	(1,619,730)	(1,943,673)	(1,943,673)	(1,797,101)	(123,410)	*	
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	(2,663)	1	(0)	(0)	5,135			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(8,085)	0	0	0	(444)	8,085		
4623	Paid Parental Leave Scheme Income	0	0	0	0	(9,416)	0		
	Total Operating Revenue	(8,085)	0	0	0	(9,861)			
	Total Salaries and Wages	(10,748)	1	(0)	(0)	(4,726)			
COA	Unclassified	30-Apr-18 YTD Actual	30-Apr-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 - \$12k variation due to outstanding insurance claims payable & Ford Hire Car Refund from Warranty
5022	Overpayments/Recoverables - Expenditure	30,523	300	360	360	32,471	(30,223)	*	
	Total Operating Expenditure	30,523	300	360	360	32,453			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(17,758)	(300)	(360)	(360)	(32,971)	17,458	*	See COA GL 5022
3813	Profit on Revaluation	0	0	0	0	(56,112)	0		
	Total Operating Revenue	(17,758)	(300)	(360)	(360)	(89,083)			
	Total Unclassified	12,765	0	0	0	(56,630)			
	Total Other Property and Services	46,588	100,503	74,478	74,478	(67,241)			

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4972	13/04/2018	Petty Cash	-147.45
DD15999.1	04/04/2018	LGSP	-7,161.39
DD15999.2	03/04/2018	Australian Super	-1,040.76
DD15999.3	04/04/2018	Wealth Personal Superannuation and Pension Fund	-449.86
DD15999.4	04/04/2018	Hostplus Superannution	-132.66
DD15999.5	03/04/2018	Rest Superannuation	-115.33
DD15999.6	04/04/2018	BT Business Super	-223.03
DD15999.7	03/04/2018	Prime Super	-207.29
DD16015.1	18/04/2018	LGSP	-7,199.54
DD16015.2	17/04/2018	Australian Super	-1,045.17
DD16015.3	18/04/2018	Wealth Personal Superannuation and Pension Fund	-449.86
DD16015.4	18/04/2018	Hostplus Superannution	-132.66
DD16015.5	17/04/2018	Rest Superannuation	-102.88
DD16015.6	18/04/2018	BT Business Super	-223.03
DD16015.7	17/04/2018	Prime Super	-207.30
DD16022.1	03/04/2018	Westpac Geraldton	-491.40
EFT21726	06/04/2018	FP Annee	-1,300.00
EFT21727	06/04/2018	Wisteria Moon	-1,020.00
EFT21732	13/04/2018	Synergy	-821.90
EFT21733	13/04/2018	Water Corporation	-3,191.93
EFT21734	13/04/2018	AJ & BF Mobile Mechanical Services	-1,910.00
EFT21735	13/04/2018	AK Homes Construction	-46,461.65
EFT21736	13/04/2018	Australia Post	-150.63
EFT21737	13/04/2018	Bolts R Us	-730.95
EFT21738	13/04/2018	Central Earthmoving Company Pty Ltd	-3,300.00
EFT21739	13/04/2018	Dirt Design Landscaping	-18,365.03
EFT21740	13/04/2018	Five Star Business Equipment And Communications	-520.93
EFT21741	13/04/2018	Greenough Western Riding Club	-6,500.00
EFT21742	13/04/2018	Landgate	-25.30
EFT21743	13/04/2018	ML Communications	-302.50
EFT21744	13/04/2018	Mach 1 Auto One	-676.75
EFT21745	13/04/2018	Magor Swartz Pty Ltd	-2,970.00
EFT21746	13/04/2018	Midwest Mowers And Small Engines	-34.00
EFT21747	13/04/2018	Nabawa Valley Tavern	-1,265.00
EFT21748	13/04/2018	Patience Sandland Pty Ltd.	-375.00
EFT21749	13/04/2018	Queens Supa IGA Supermarket	-394.24
EFT21750	13/04/2018	RSA Signs Pty Ltd	-35.20
EFT21751	13/04/2018	Refuel Australia	-19,619.69
EFT21752	13/04/2018	Southside Mechanical Services	-847.20
EFT21753	13/04/2018	TeletracNavman Australia	-769.45
EFT21754	13/04/2018	Thurkles Dozing	-14,179.00
EFT21755	13/04/2018	Vigilante Landscape Architecture.	-825.00
EFT21756	13/04/2018	Western Australian Local Government Association	-1,089.00
EFT21757	11/04/2018	Alicia Pawelski	-500.00
EFT21758	13/04/2018	Barbecue Bazaar	-5,700.00
EFT21759	16/04/2018	Midwest Turf Supplies	-15,850.00
EFT21760	20/04/2018	Australian Taxation Office	-23,767.00
EFT21761	24/04/2018	Aussie Natural Spring Water	-149.00
EFT21762	24/04/2018	Courier Australia - Toll Ipec	-10.44
EFT21763	24/04/2018	Gail & Brendan Francis Bunter	-200.00
EFT21764	24/04/2018	Goldings Paving /easy Care Turf	-973.85
EFT21765	24/04/2018	Government of Western Australia - State Library of WA	-50.00

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
EFT21766	24/04/2018	Great Northern Rural Services	-604.86
EFT21767	24/04/2018	Guardian Print & Graphics	-995.00
EFT21768	24/04/2018	Hopkinson Painting	-605.00
EFT21769	24/04/2018	Landgate	-89.00
EFT21770	24/04/2018	ML Communications	-128.94
EFT21771	24/04/2018	Mach 1 Auto One	-99.30
EFT21772	24/04/2018	Miralec	-792.00
EFT21773	24/04/2018	Nabawa Valley Tavern	-887.35
EFT21774	24/04/2018	RGI Signworks	-2,882.00
EFT21775	24/04/2018	Rapid Print Finishing & Pritchard Bookbinders	-78.10
EFT21776	30/04/2018	City of Greater Geraldton	-2,581.70
EFT21777	30/04/2018	Telstra	-4,681.79
EFT21778	30/04/2018	Abrolhos Steel	-554.40
EFT21779	30/04/2018	Atom Supplies	-1,732.43
EFT21780	30/04/2018	Baba Marda Road Services	-35,951.30
EFT21781	30/04/2018	Battery Mart	-308.00
EFT21782	30/04/2018	Botanical Den	-160.00
EFT21783	30/04/2018	Bridgestone Tyre Centre	-3,388.00
EFT21784	30/04/2018	Bunnings Group Limited	-2,243.65
EFT21785	30/04/2018	Chapman Valley Menshed Inc	-3,450.00
EFT21786	30/04/2018	Coates Hire Operations Pty Ltd	-908.92
EFT21787	30/04/2018	Covs Parts Pty Ltd	-65.56
EFT21788	30/04/2018	GIBS Geraldton Independent Building Supplies Pty Ltd	-2,603.64
EFT21789	30/04/2018	GNC Quality Precast Geraldton	-1,714.90
EFT21790	30/04/2018	Geraldton Ag Services	-195.18
EFT21791	30/04/2018	Geraldton Lock And Key	-278.96
EFT21792	30/04/2018	Geraldton Mower & Repair Specialists	-5,649.85
EFT21793	30/04/2018	Geraldton Toyota	-656.00
EFT21794	30/04/2018	Greenfield Technical Service	-4,207.50
EFT21795	30/04/2018	Haefeli-Lysnar Geospatial Solutions	-5,665.00
EFT21796	30/04/2018	It Vision	-1,100.00
EFT21797	30/04/2018	K9 K10 Electrical	-104.01
EFT21798	30/04/2018	M & B Quality Building Products	-20.24
EFT21799	30/04/2018	Magor Swartz Pty Ltd	-7,865.00
EFT21800	30/04/2018	Market Creations	-4,138.12
EFT21801	30/04/2018	Midwest Chemical & Paper	-194.62
EFT21802	30/04/2018	Midwest Financial	-1,320.00
EFT21803	30/04/2018	Miles Glass & Fly Screens Pty Ltd	-232.00
EFT21804	30/04/2018	Mitchell & Brown	-4,302.00
EFT21805	30/04/2018	Paper Plus Office National	-351.21
EFT21806	30/04/2018	Purcher International	-133.64
EFT21807	30/04/2018	Reece Pty Ltd	-420.55
EFT21808	30/04/2018	Road Runner Mechanical Services	-6,295.97
EFT21809	30/04/2018	Shire Of CV Trust Account	-23.05
EFT21810	30/04/2018	Softfallguys	-11,000.00
EFT21811	30/04/2018	Sunset IGA	-48.24
EFT21812	30/04/2018	The West Australian	-159.62
EFT21813	30/04/2018	Think Water Geraldton	-140.45
EFT21814	30/04/2018	Totally Work Wear	-619.85
EFT21815	30/04/2018	Toxfree	-12,785.56
EFT21816	30/04/2018	Truckline	-109.62
EFT21817	30/04/2018	Westrac Pty Ltd	-2,514.60
EFT21818	30/04/2018	Winc. (Staples Australia Pty Limited)	-641.62

List of Accounts Paid - April 2018

Chq/EFT	Date	Name	Amount
			-\$ 332,888.55
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT21728	13/04/2018	Building and Construction Industry Training Fund	-823.88
EFT21729	13/04/2018	Department of Mines, Industry Regulation & Safety	-755.57
EFT21730	13/04/2018	Loretta Routledge	-50.00
EFT21731	13/04/2018	Shire Of Chapman Valley - Muni Account	-54.75
			-\$ 1,684.20

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 30th April 2018

SYNERGY

Balance as per Cash at Bank Account GL 160000	26,382.01
Balance as per Cash at Bank Account GL 170000	1,760,539.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$1,786,921.46

BANK

Business Account (Account No 000040)	26,086.97
Investment Account (Account No 305784)	1,060,539.45
Investment Account (Account No 502999)	700,000.00
Term Deposit	-
	1,786,626.42
Less Outstanding Payments	-
Plus Outstanding Deposits	1,450.00
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(1,154.96)
	\$1,786,921.46

Difference Check 0.00

Completed by:


 Moreen Stewart - Senior Finance Officer

01/05/18
Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

01/05/2018
Date



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

= 1 MAY 2018

Facility Number	00018023 20000001
Payment Due Date	02 May 2018
Closing Balance	\$1,312.65 -

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 Mar 2018	22 Apr 2018	02 May 2018	867.46 -	1,312.65 -	11,312.65

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		
867.46 -	491.40 -	46.21	0.00	0.00	0.00	1,312.65 -	0.00



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

- 1 MAY 2018

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	5,349.86

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
11 APR	Purchases SKEETAS RESTAURANT & GERALDTON AUS EATING PLACES, RESTAURANTS	9.00	
	Sub Total:	9.00	



Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
1,358.86 -	0.00 -	9.00	0.00	0.00	0.00	1,349.86 -	0.00

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

Cardholder Signature _____ Date 1/5/18

Transactions examined and approved.

Manager/Supervisor Signature _____ Date 1/5/2018

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

- 1 MAY 2018

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,962.79

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 APR	Payments AUTOMATIC PAYMENT	491.40-	
	Sub Total:	491.40-	
20 MAR	Purchases Dropbox SJGDN73DKP1R db.tt/cchelp IRL INC FX FEE AUD \$0.92	31.71	
12 APR	ELECTRONIC/COMMERCE/INFORMAT CITY OF GREATER GERALD GERALDTON AUS AUTOMOBILE PARKING LOTS AND	5.50	
	Sub Total:	37.21	

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		
491.40	491.40 -	37.21	0.00	0.00	0.00	37.21	0.00

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

Cardholder Signature _____ Date _____

Transactions examined and approved.

Manager/Supervisor Signature _____ Date _____



S004306 / M001486 / 111 / CN1VPRP1