



SHIRE OF

Chapman Valley

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LONG TERM FINANCIAL PLAN

February 2021

OUR VISION

“We are a thriving community, making the most of our coastline, ranges and rural settings to **SUPPORT** us to **GROW** and **PROSPER**.”

Council Endorsed: July 2017 – Minute Ref: 07/17-6

Desktop Update - July 2018;

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Desktop Update - February 2021

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1. INTRODUCTION

The Challenges We Face

The main challenges facing Council are the need to meet community aspirations for improved services and infrastructure with a limited funding base. Chapman Valley has a small population and funding base and any new project needs to be considered carefully.

The majority of assets and infrastructure are only affordable to Council with the assistance of State and/or Federal funding. This can be unpredictable and uncertain which makes it difficult to determine the exact timing of being able to afford new infrastructure. However, it is important to not lose sight of the Community's aims.

It is also important to be reminded of purpose of the Financial Assistance Grants (FAGs) being "*as of right funding*" for local governments to operate and not "*one-off grants*". This is reflected under section 3 of the *Local Government (Financial Assistance) Act 1995* where it states the Australian Government provides financial assistance for local government purposes by means of grants to the states and self-governing territories for the purpose of improving i.e.

- *The financial capacity of local governing bodies;*
- *The capacity of local governing bodies to provide their residents with an equitable level of services;*
- ***The certainty of funding for the local governing bodies;***
- ***The efficiency and effectiveness of local governing bodies; and***
- *The provision, by local governing bodies, of services to Aboriginal & Torres Strait Islander communities.*

The road network is the Shire's biggest asset and transport the main priorities. Maintaining and upgrading the road network is important to the community.

As well as core services such as roads the declining inland population, recruitment & retention of skilled people, affordable community housing, improve mobile phone and internet telecommunications, heritage and protecting natural features are all important to the community.

Local Government costs continually increase at a higher rate than the headline Consumer Price Index (CPI), combined with the additional costs associated with the remoteness of the region. This, along with the continuing practice of "*cost shifting*" by the State and Australian Governments and the ongoing additional legislative burdens and "*red tape*" being forced onto local government provide a massive funding challenge to ensure sustainability and to meet increasing community expectations.

The Long Term Financial Plan (LTFP) projects the continuation of Council's services as currently provided allowing for increases in revenues and expenditure based on the key assumptions outlined in the Plan. However; it is expected Council may undertake a Service Delivery Review during the life of this LTFP.



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Integrated Planning and Reporting Framework

In October 2009 the WA Government introduced a new integrated planning and reporting framework for Local Government.

An essential element of integrated strategic planning is the provisions for long term financial planning.

The Long Term Financial Plan (LTFP) ideally should be for a minimum 10 years and updated regularly. The LTFP should represent the outcomes, strategies and objectives of the Strategic Community Plan.

Purpose of the Long Term Financial Plan

The LTFP acts as a tool to use in deciding what resources Council needs to apply to deliver on the outcomes contained within the Chapman Valley Strategic Community Plan and seeks to answer to the following questions:

- Can we survive the financial pressures of the future?
- What are the opportunities for future income and economic growth?
- Can we afford what the community wants?
- How can we go about achieving these outcomes?

How the Long Term Financial Plan Was Developed

The Shire budgets from the base upon which the LTFP financial projections are built. Budgets are developed through a rigorous process of consultation and review with Council and staff.

The aspirations and projects put forward in the various forward capital works plans have been modified as they are tested against the realities of a limited amount of money available

to the Shire. The projects included in this LTFP reflect what the Shire believes it can afford over the next 10 years based on a range of revenue and expenditure assumptions.

2. KEY CHALLENGES FOR THE SHIRE OF CHAPMAN VALLEY’S FINANCES GOING FORWARD

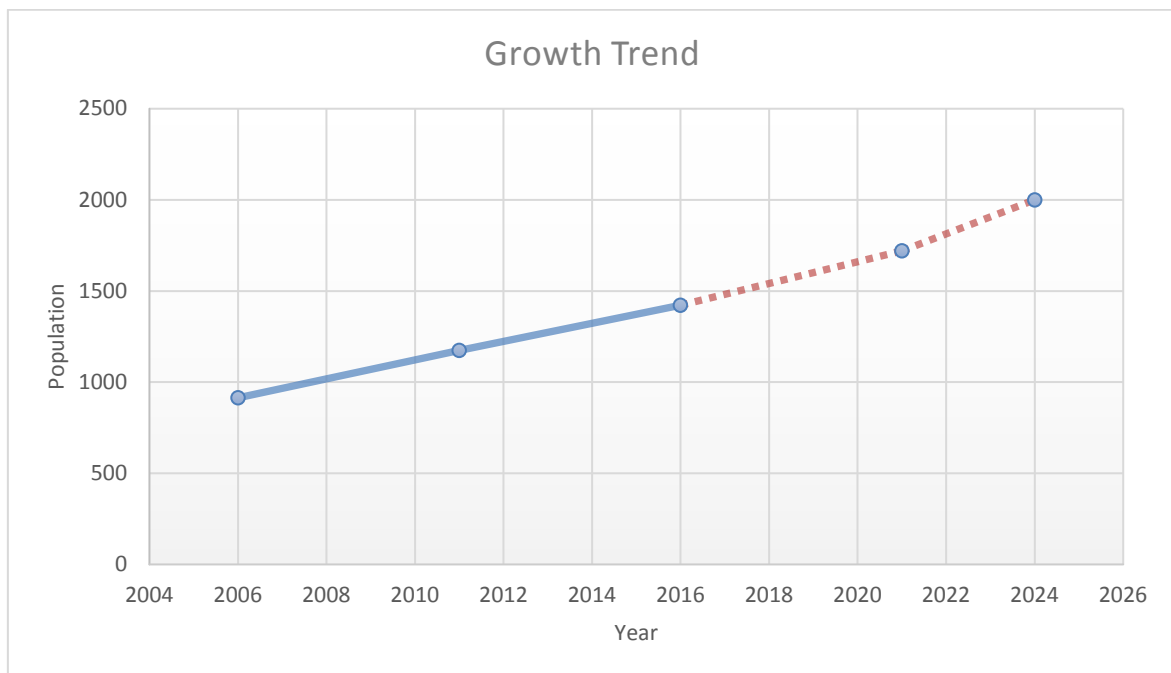
Threats to Long Term Sustainability

The following have been identified as key issues impacting of the Shire’s finances:

- Being able to establish a revenue base so sufficient operational revenue is available to fund all operating expenses;
- The ability to maintain the Shire's asset base by renewing identified ageing infrastructure, ensuring cash reserves are quarantined and undertaking service delivery and asset rationalisation reviews;
- The continued availability of state and commonwealth funding to support asset renewals and the creation of new assets; and
- Managing community aspirations within a confined fiscal envelope.

Growth

The Shire’s population is projected to increase over the next 15 years with a projected annual growth of 5.% per annum. The growth trend chart below is indicative of trends based on 2006 – 2016 census data. This growing population, particularly in the Shire’s coastal and rural-residential areas will place increasing demands on Council for services.



3. MAJOR PROJECTS

Major Projects Proposed in this Long Term Financial Plan

The major projects proposed in this plan are detailed in in the Shires 10 Year Roadworks Program, Plant Replacement Program and capital Buildings Program with estimated costs included in the LTFP. The keys risks associated with these Programs is the ability for the Shire to continue to attract State and Commonwealth grants, specifically for the roadworks scheduled.

4. FINANCIAL MANAGEMENT IN COUNCIL

Regulatory Environment

Council operates in a highly regulated environment driven by legislation policies, procedure, guideline and best practice strategies.



Financial Environment – The State of the Council’s Finances

The Shire is currently in a strong financial position however due to the small size of the Shire it remains exposed to the impact of any major new asset replacement requirement or external shock and is reliant on continued State and Commonwealth funding to maintain its assets and current levels of service.

The LTFP includes Ratios set under legislation upon which local governments are required to report on annually. Though the basis upon which these Ratios are calculated is disputed and will be contested until they have more realistic outcomes, the intention of including the anticipated movement in the Ratios is to help with decision making on the organisations activities into the future.

Financial Management Principles

In preparing the revised LTFP the following underpinning principles have been used:

- Council will maintain its existing service levels to residents;
- Management will continually look for ways to structurally realign resources without changes to service standards;
- While limited growth is expected services and infrastructure in any new areas will be provided when they are needed;
- Council will continue to explore ways to improve its capacity to fund its recurrent operations and renew critical infrastructure;
- Council will manage within the existing financial constraints as much as possible.

In conjunction with these principles, Council's LTFP is guided by a number of policies and strategies which are outlined as follows:

4.1.1 Investments

Council has an Investment Policy, which reinforces an ongoing commitment to maintain a conservative risk/return portfolio, an important component of its ongoing prudent financial management practices.

The policy outlines:

- The manner in which Council may invest funds
- The institutions and products which Council can invest in
- Delegations

4.1.2 Loan Borrowings

Council's past practices for the use of debt (borrowings) is an appropriate guide for the use of this type of revenue to assist with the funding of major new assets or to smooth the cost of major asset renewals. Minor asset acquisitions and a normal level of asset renewals should be funded out of operating revenues.

4.1.3 Cash Reserves and Restrictions

Council has a number of established cash reserves.

The establishment and funding of cash reserves is a financial management strategy to provide funds for future expenditure, which could not otherwise be financed during a single year without having a material impact on the budget.

4.1.4 Discretionary and Regulatory Fees and Charges

Council has the ability to raise revenues through the adoption of a fee or a charge for services or facilities. Fees and charges are reviewed on an annual basis in conjunction with the preparation of the annual budget.

The general principles under which Council sets its fees and charges are predominantly to recover the cost of services provided.

4.1.5 Asset Disposal and Investment Strategy

Asset sales forecast in this LTFP are basically from the sale of plant and equipment traded in on replacement or the disposal of unutilised staff residential properties.



5. LONG TERM FINANCIAL SUSTAINABILITY

5.1 Long Term Financial Sustainability

A financially sustainable council is described as one with the ability to fund ongoing service delivery, and the renewal and replacement of assets without imposing excessive debt or rate increases on future generations. This definition has been translated into four key financial sustainability principles:

- Council should aspire to achieve a **fully funded operating** position reflecting the collection enough revenue from rate revenue, “*as of right*” FAGs and normal, continuing operations, to fund all operational expenditure.
- Council should aspire to **maintain sufficient cash reserves** to ensure it can meet its short-term working capital requirements.
- Council should aspire to have a **fully funded capital program**, where the source of funding is identified and secured for both capital renewal and new capital works.
- Council should aspire to **maintain its asset base**, by renewing ageing infrastructure, which are identified or envisaged.

It is important to note while these principles represent financial sustainability, in the current environment, most councils will find it difficult to obtain this level of sustainability as:

- Funding the life cycle of assets is a major issue for all levels of Government.
- The backlog in asset renewal is a direct result of councils in WA not being able to cash fund the Fair Value replacement cost of assets (represented by the annual depreciation charge). Current asset renewal funding is based on the actual renewals program and this is often modified to fit within budgetary restraints. This means as assets are consumed funds are generally not being put aside to replace the asset at the end of its useful life. This is not a result of poor management; councils simply cannot afford to fund asset renewal without compromising existing levels of service.

5.2 Measuring Long Term Sustainability

Council will review its LTFP against specific indicators as part of assessing the long term financial health of the organisation and its capacity to fund the community’s aspirations outlined in the Strategic Community Plan.

Though the basis upon which these Ratios are calculated is disputed and will be contested until they have some realistic outcomes, the intention of including the anticipated movement in the Ratios is to help with decision making on the organisations activities into the future.

| Ratio | How Calculated | Target |
|-----------------------------------|--|--------|
| Current Ratio | $\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$ | ≥ 1 |
| Asset Sustainability Ratio | $\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$ | ≥ 1.1 |
| Debt Service Cover Ratio | $\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$ | ≥ 5 |
| Operating Surplus Ratio | $\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$ | ≥ 0.15 |
| Own Source Revenue Coverage Ratio | $\frac{\text{own source operating revenue}}{\text{operating expenses}}$ | ≥ 0.9 |

When revenue from grants and contributions is excluded the Council will have an annual operating **deficit** on operations. However, Council maintains a majority of grants received from the Commonwealth and State Governments should be considered **as of right** funding and not simply one-off grants or gifts. Therefore these types of Grants (e.g. FAG, State Road Grants, etc.) should always be considered as part of Council’s generational, operating revenue.

It is not practical or realistic to determine a local government’s viability by removing the **as of right** funding sources from the LTFP. This would be the case with almost every service delivery based Commonwealth, State department and Local Government Authorities.



6. ASSUMPTIONS

6.1 Long Term Financial Plan Assumptions

The long term financial model requires Council to identify all material items of revenue and expenditure, and determine the external and internal influences, which could significantly impact on Council’s finances.

A number of key assumptions underpin the financial projections in the LTFP. The following are the broad assumptions used for revenue and expenditure projections. Due to the nature of forecasting it should be recognised it becomes increasingly difficult to forecast revenues and expenditures the further out you go. All projections in this financial plan are based on the best available data at the time of preparing the plan and reflect the expected revenues and expenditure based on a range of assumptions. The plan will be reviewed and updated on a regular basis and key assumptions and budget forecasts may be revised at that time.

6.1.1 Revenue

- All rates revenue will be collected;
- State and Federal Government grants will continue to be available at current levels and will be adjusted for inflation annually;
- FAGs are considered as an “*as of right*” funding source in accordance with *Local Government (Financial Assistance) Act, 1995*; and
- Other revenues will be collected at the levels budgeted in the LTFP.

6.1.2 Expenditure

The cost of labour, materials and services will increase by an annual factor, based on expected inflation, national salary & wage movements, etc., and will not be adversely affected by any other external factors such as supply shortages or other abnormal events.

6.2 Population Forecasts and Growth in the Rating Base

6.2.1 Population

The next 15 years are expected to see approximately another 700 people living in the Shire of Chapman Valley if current trends persist (this population projection should be considered a conservative estimate).

The following table provides details of population movements across the past four Census data collection periods:

| Shire of Chapman Valley | 2001 | 2006 | 2011 | 2016 |
|------------------------------------|------|------|------|------|
| Actual Population (Census) | 875 | 914 | 1174 | 1422 |
| Actual Change in Population | - | +39 | +260 | +248 |
| Total Increase 2011 to 2016 | +547 | | | |

6.2.2 Rating Base

An increasing population usually means the rating base (number and value of properties) is also growing.

The LTFP has been based on a “*rate revenue*” increase of approximately 5% per annum.

6.3 Asset Management

The objective of asset management is to meet a required Level of Service in the most cost effective manner through the management of assets for present and future customers.

The capital works program included within the LTFP has been developed based on the projections in Council's various Capital Works Plan (e.g. Roadworks, Plant, and Building). This is dealt with in more detail in the Shire's Asset management Plan, which is fully integrated with the LTFP.



APPENDIX A

FINANCIAL STATEMENTS

Shire of Chapman Valley
LONG TERM STRATEGIC FINANCIAL PLAN

For the period

2020-2021

to

2029-2030



SHIRE OF

Chapman Valley

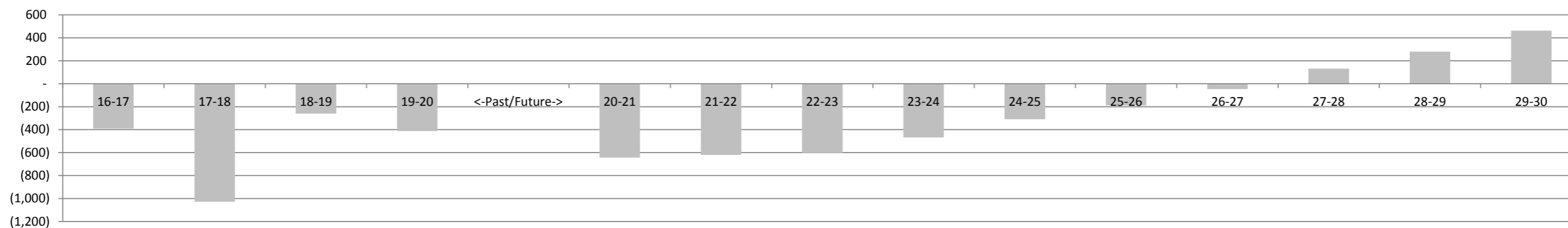
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| | Projections/Predictions | | | | | | | | | | Ratio Average | Basic Standard Target |
|-----------------------------------|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|--------------------------------|-----------------------|
| | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 | | |
| RATIO ANALYSIS | | | | | | | | | | | | |
| Financial Ratios | | | | | | | | | | | | |
| Current Ratio | 1.84 | 1.95 | 1.99 | 2.04 | 2.04 | 2.23 | 2.26 | 2.21 | 2.31 | 2.39 | 2.13 | ≥1 |
| Asset Sustainability Ratio | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 | 1.05 | 1.04 | 1.05 | 1.04 | 1.05 | ≥0.9 |
| Debt Service Cover Ratio | 56.87 | 61.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Note: No borrowings after 2022 | ≥2 |
| Operating Surplus Ratio | -0.20 | -0.19 | -0.18 | -0.13 | -0.08 | -0.05 | -0.01 | 0.03 | 0.06 | 0.10 | (0.06) | ≥0.01 to ≥0.15 |
| Own Source Revenue Coverage Ratio | 0.60 | 0.61 | 0.61 | 0.64 | 0.66 | 0.69 | 0.71 | 0.74 | 0.77 | 0.80 | 0.68 | ≥0.4 to ≥0.6 |
| Asset Consumption Ratio | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | 0.97 | ≥0.50 |
| Asset Renewal Funding Ratio | 0.84 | 0.97 | 1.00 | 0.99 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.84 | ≥0.75 |

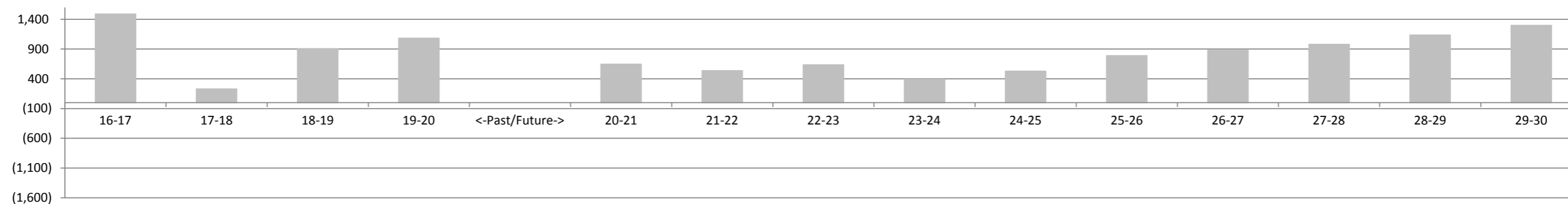
Income Statement

| INCOME STATEMENT | Actual | | | | Predictions | | | | | | | | | |
|---|--------------|------------|------------|--------------|-------------|------------|------------|------------|------------|------------|------------|------------|--------------|--------------|
| | Actual | | Calc Base | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) | \$('000) |
| | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 |
| Operating Revenues (see exclusions below) | | | | | | | | | | | | | | |
| Rates - Base | 2,486 | 2,590 | 2,743 | 2,858 | 2,858 | 2,901 | 2,974 | 3,123 | 3,279 | 3,443 | 3,615 | 3,796 | 3,986 | 4,185 |
| Operating grants, subsidies and contributions | 1,795 | 1,756 | 1,550 | 1,495 | 1,510 | 1,524 | 1,538 | 1,551 | 1,563 | 1,575 | 1,586 | 1,596 | 1,606 | 1,615 |
| Fees and charges | 386 | 339 | 334 | 303 | 303 | 307 | 309 | 312 | 315 | 318 | 321 | 324 | 327 | 330 |
| Interest earnings - General | 47 | 45 | 55 | 53 | 53 | 56 | 59 | 62 | 65 | 68 | 71 | 75 | 79 | 79 |
| Interest earnings - Reserves | 8 | 7 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Strategic projects | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | 16 | 13 | 45 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Fair Value Adjustments to Assets | - | - | 478 | 53 | 2 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Operating Expenses | | | | | | | | | | | | | | |
| Employee costs | (1,492) | (1,661) | (1,873) | (1,804) | (1,836) | (1,868) | (1,901) | (1,934) | (1,968) | (2,002) | (2,037) | (2,073) | (2,109) | (2,146) |
| Materials and contracts | (1,125) | (1,507) | (1,363) | (1,105) | (1,127) | (1,151) | (1,176) | (1,203) | (1,232) | (1,263) | (1,296) | (1,331) | (1,368) | (1,408) |
| Utility charges (electricity, gas, water etc.) | (52) | (58) | (49) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) |
| Depreciation on non-current assets | (2,203) | (2,292) | (1,895) | (1,971) | (2,110) | (2,095) | (2,109) | (2,078) | (2,027) | (2,021) | (1,995) | (1,939) | (1,921) | (1,869) |
| Interest expense | (10) | (12) | (8) | (6) | (3) | (1) | - | - | - | - | - | - | - | - |
| Insurance expense | (145) | (152) | (152) | (163) | (165) | (167) | (169) | (171) | (173) | (175) | (177) | (179) | (181) | (183) |
| Other expenditure | (102) | (96) | (128) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) |
| | (391) | (1,028) | (260) | (413) | (643) | (620) | (603) | (467) | (309) | (190) | (47) | 132 | 280 | 462 |
| Operating Revenue (Asset related) | | | | | | | | | | | | | | |
| Non-Operating grants, subsidies and contributions | 1,888 | 1,254 | 1,139 | 1,515 | 1,228 | 1,072 | 1,080 | 736 | 792 | 840 | 840 | 840 | 840 | 840 |
| Profit on asset disposal | 8 | 77 | 30 | 4 | 80 | 106 | 180 | 142 | 65 | 159 | 105 | 29 | 36 | 18 |
| Loss on asset disposal | (15) | (72) | (2) | (23) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) |
| NET OPERATING RESULT | 1,490 | 231 | 907 | 1,083 | 645 | 538 | 637 | 391 | 528 | 789 | 878 | 981 | 1,136 | 1,300 |

Operating Result - Before Asset Related Items



Operating Result - After Asset Related Items



**SHIRE OF CHAPMAN VALLEY
Balance Sheet**

Long Term Financial Plan

| BALANCE SHEET | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 16-17 | 17-18 | 18-19 | 19-20 | 19-20 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) |
| CURRENT ASSETS | | | | | | | | | | | | | | | |
| Unrestricted Cash and Equivalents | 1,724 | 1,293 | 1,468 | 1,971 | | 1,525 | 1,557 | 1,662 | 1,728 | 1,758 | 1,965 | 2,028 | 2,075 | 2,212 | 2,324 |
| Restricted Cash and Cash Equivalent | 1,279 | 787 | 880 | 1,045 | | 785 | 896 | 1,047 | 1,048 | 1,124 | 1,170 | 1,171 | 884 | 743 | 638 |
| Non-Cash Investments | - | - | - | - | | - | - | - | - | - | - | - | - | - | - |
| Receivables | 160 | 178 | 102 | 94 | | 99 | 104 | 109 | 114 | 120 | 126 | 132 | 139 | 146 | 153 |
| Inventories | 1 | 2 | 4 | 1 | | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 |
| Prepayments | - | - | - | 8 | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| TOTAL CURRENT ASSETS | 3,164 | 2,260 | 2,454 | 3,119 | | 2,414 | 2,561 | 2,824 | 2,896 | 3,008 | 3,267 | 3,337 | 3,105 | 3,108 | 3,123 |
| NON-CURRENT ASSETS | | | | | | | | | | | | | | | |
| Other Receivables | 7 | 6 | 6 | 5 | | - | - | - | - | - | - | - | - | - | - |
| Other Assets | - | - | - | 118 | | - | - | - | - | - | - | - | - | - | - |
| Property Plant and Equipment | 18,346 | 18,939 | 19,326 | 17,759 | | 17,931 | 17,587 | 17,333 | 17,004 | 16,672 | 16,279 | 16,039 | 15,635 | 15,336 | 14,855 |
| Infrastructure Roads | 102,704 | 128,645 | 129,027 | 129,789 | | 130,298 | 130,345 | 130,556 | 130,358 | 130,157 | 129,982 | 129,739 | 129,616 | 129,494 | 129,237 |
| Infrastructure Other | - | - | - | - | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CURRENT ASSETS | 121,057 | 147,590 | 148,359 | 147,671 | | 148,229 | 147,932 | 147,889 | 147,362 | 146,829 | 146,261 | 145,779 | 145,251 | 144,830 | 144,092 |
| TOTAL ASSETS | 124,221 | 149,850 | 150,813 | 150,790 | | 150,643 | 150,494 | 150,712 | 150,258 | 149,837 | 149,528 | 149,116 | 148,356 | 147,937 | 147,215 |
| CURRENT LIABILITIES | | | | | | | | | | | | | | | |
| Trade and Other Payables | 194 | 105 | 93 | 239 | | 287 | 293 | 298 | 304 | 310 | 317 | 323 | 329 | 336 | 343 |
| Current Portion of Long-term Liabilities | 96 | 99 | 69 | 54 | | 42 | - | - | - | - | - | - | - | - | - |
| Provisions | 333 | 314 | 423 | 436 | | 654 | 664 | 674 | 684 | 694 | 705 | 715 | 726 | 737 | 748 |
| TOTAL CURRENT LIABILITIES | 623 | 518 | 585 | 729 | | 983 | 956 | 972 | 988 | 1,005 | 1,021 | 1,038 | 1,055 | 1,073 | 1,091 |
| NON-CURRENT LIABILITIES | | | | | | | | | | | | | | | |
| Long-term Borrowings | 256 | 157 | 88 | 100 | | - | - | - | - | - | - | - | - | - | - |
| Provisions | 54 | 60 | 30 | 17 | | 20 | 24 | 29 | 35 | 42 | 51 | 61 | 73 | 88 | 105 |
| Contract Liability | - | - | - | 159 | | 100 | 100 | 80 | 80 | 80 | 80 | 80 | 50 | 50 | 50 |
| TOTAL NON-CURRENT LIABILITIES | 310 | 217 | 118 | 276 | | 120 | 124 | 109 | 115 | 122 | 131 | 141 | 123 | 138 | 155 |
| TOTAL LIABILITIES | 933 | 735 | 703 | 1,005 | | 1,103 | 1,081 | 1,082 | 1,103 | 1,127 | 1,152 | 1,179 | 1,178 | 1,210 | 1,246 |
| NET ASSETS | 123,288 | 149,115 | 150,110 | 149,785 | | 149,539 | 149,413 | 149,631 | 149,155 | 148,710 | 148,376 | 147,937 | 147,178 | 146,727 | 145,969 |
| EQUITY | | | | | | | | | | | | | | | |
| Retained Surplus | 30,277 | 31,000 | 31,385 | 32,385 | | 33,084 | 33,512 | 33,997 | 34,387 | 34,839 | 35,582 | 36,460 | 37,728 | 39,004 | 40,409 |
| Reserves - Cash Backed | 1,279 | 787 | 833 | 839 | | 785 | 896 | 1,047 | 1,048 | 1,124 | 1,170 | 1,171 | 884 | 743 | 638 |
| Reserves - Revaluation | 91,731 | 117,328 | 117,892 | 116,561 | | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 | 116,561 |
| TOTAL EQUITY | 123,287 | 149,115 | 150,110 | 149,785 | | 150,430 | 150,968 | 151,605 | 151,996 | 152,524 | 153,313 | 154,192 | 155,172 | 156,308 | 157,608 |
| General Balance Audit | | | | | | | | | | | | | | | |
| Cash Reserves Match Equity | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

SHIRE OF CHAPMAN VALLEY
Funding Statement

| FUNDING STATEMENT | Actual | | | | Calc Base | Projections/Predictions | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|--|
| | 16-17 | 17-18 | 18-19 | 19-20 | 19-20 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | (\$'000) | |
| Operating | | | | | | | | | | | | | | | | |
| Operating Revenues | | | | | | | | | | | | | | | | |
| Rates | 2,486 | 2,590 | 2,743 | 2,858 | 2,858 | 2,901 | 2,974 | 3,123 | 3,279 | 3,443 | 3,615 | 3,796 | 3,986 | 4,185 | | |
| Operating grants, subsidies and contributions | 1,795 | 1,756 | 1,550 | 1,495 | 1,510 | 1,524 | 1,538 | 1,551 | 1,563 | 1,575 | 1,586 | 1,596 | 1,606 | 1,615 | | |
| Profit on Asset Disposal | 8 | 77 | 30 | 4 | 80 | 106 | 180 | 142 | 65 | 159 | 105 | 29 | 36 | 18 | | |
| Fees and charges | 386 | 339 | 334 | 303 | 303 | 307 | 309 | 312 | 315 | 318 | 321 | 324 | 327 | 330 | | |
| Service charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Interest earnings - General | 47 | 45 | 55 | 53 | 53 | 56 | 59 | 62 | 65 | 68 | 71 | 75 | 79 | 79 | | |
| Interest earnings - Reserves | 8 | 7 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | |
| Other revenue | 16 | 13 | 45 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | | |
| Total Revenue | 4,746 | 4,827 | 4,760 | 4,734 | 4,825 | 4,915 | 5,081 | 5,211 | 5,308 | 5,584 | 5,719 | 5,841 | 6,055 | 6,248 | | |
| Operating Expenses | | | | | | | | | | | | | | | | |
| Employee costs | (1,492) | (1,661) | (1,873) | (1,804) | (1,836) | (1,868) | (1,901) | (1,934) | (1,968) | (2,002) | (2,037) | (2,073) | (2,109) | (2,146) | | |
| Materials and contracts | (1,125) | (1,507) | (1,363) | (1,105) | (1,127) | (1,151) | (1,176) | (1,203) | (1,232) | (1,263) | (1,296) | (1,331) | (1,368) | (1,408) | | |
| Utility charges (electricity, gas, water etc.) | (52) | (58) | (49) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | | |
| Depreciation on non-current assets | (2,203) | (2,292) | (1,895) | (1,971) | (2,110) | (2,095) | (2,109) | (2,078) | (2,027) | (2,021) | (1,995) | (1,939) | (1,921) | (1,869) | | |
| Loss on Asset Disposal | (15) | (72) | (2) | (23) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | (20) | | |
| Interest Expense | (10) | (12) | (8) | (6) | (3) | (1) | - | - | - | - | - | - | - | - | | |
| Insurance expense | (145) | (152) | (152) | (163) | (165) | (167) | (169) | (171) | (173) | (175) | (177) | (179) | (181) | (183) | | |
| Other expenditure | (102) | (96) | (128) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | | |
| Total Expenses | (5,144) | (5,850) | (5,470) | (5,219) | (5,410) | (5,453) | (5,528) | (5,561) | (5,577) | (5,640) | (5,686) | (5,705) | (5,764) | (5,793) | | |
| FUNDING FROM GENERAL OPERATIONS | (398) | (1,023) | (710) | (485) | (585) | (538) | (447) | (350) | (269) | (56) | 33 | 136 | 291 | 455 | | |
| Funding Position Adjustments | | | | | | | | | | | | | | | | |
| Depreciation on non-current assets | 2,203 | 2,292 | 1,895 | 1,971 | 2,110 | 2,095 | 2,109 | 2,078 | 2,027 | 2,021 | 1,995 | 1,939 | 1,921 | 1,869 | | |
| Net profit and losses on Disposal | (6) | (5) | (28) | 19 | (60) | (86) | (160) | (122) | (45) | (139) | (85) | (9) | (16) | 2 | | |
| Other Non Cash Items | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| NET OPERATIONS | 2,197 | 2,287 | 1,867 | 1,990 | 2,050 | 2,009 | 1,949 | 1,956 | 1,982 | 1,882 | 1,910 | 1,930 | 1,905 | 1,871 | | |
| Strategic Projects and New Assets | | | | | | | | | | | | | | | | |
| Strategic-Capital | - | 923 | 110 | 135 | (447) | (57) | - | (25) | - | - | - | - | - | - | | |
| Strategic-Net Impact Operations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Non-Operating grants, subsidies and contributions | - | (42) | (39) | (107) | - | - | - | - | - | - | - | - | - | - | | |
| NET FUNDING BEFORE FINANCING | - | 881 | 71 | 28 | (447) | (57) | - | (25) | - | - | - | - | - | - | | |
| Asset Renewal | | | | | | | | | | | | | | | | |
| Acquisitions | | | | | | | | | | | | | | | | |
| Property Plant and Equipment | (931) | (2,393) | (836) | (788) | (580) | (484) | (716) | (570) | (445) | (475) | (550) | (255) | (350) | (100) | | |
| Infrastructure - Roads | (2,533) | (1,659) | (1,872) | (1,934) | (1,826) | (1,364) | (1,530) | (1,119) | (1,114) | (1,138) | (1,068) | (1,186) | (1,186) | (1,049) | | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Proceeds on Disposal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Non-Operating grants, subsidies and contributions | 1,139 | 1,254 | 1,888 | 1,515 | 1,228 | 1,072 | 1,080 | 736 | 792 | 840 | 840 | 840 | 840 | 840 | | |
| NET FUNDING BEFORE FINANCING | (2,325) | (2,798) | (820) | (1,207) | (1,178) | (776) | (1,166) | (953) | (767) | (773) | (778) | (601) | (696) | (309) | | |
| Financing | | | | | | | | | | | | | | | | |
| Inflows | | | | | | | | | | | | | | | | |
| Transfer in from Reserves | 523 | 87 | 809 | 333 | 255 | 150 | 150 | 150 | 150 | 150 | 150 | 439 | 292 | 255 | | |
| New Borrowings | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Self Supporting Loan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Outflows | | | | | | | | | | | | | | | | |
| Transfer to Reserves | (422) | (591) | (327) | (342) | (201) | (261) | (301) | (151) | (226) | (196) | (151) | (151) | (151) | (151) | | |
| Repayment of Past Borrowings | (56) | (96) | (99) | (69) | (46) | (42) | - | - | - | - | - | - | - | - | | |
| NET FINANCING | 245 | (600) | 383 | (78) | 8 | (153) | (151) | (1) | (76) | (46) | (1) | 288 | 141 | 104 | | |
| Period Balances | | | | | | | | | | | | | | | | |
| Opening Balance | 180 | 297 | 67 | 1,568 | 2,301 | 2,149 | 2,634 | 2,819 | 3,446 | 4,316 | 5,323 | 6,487 | 8,240 | 9,881 | | |
| Closing Balance | 297 | 67 | 1,568 | 2,301 | 2,149 | 2,634 | 2,819 | 3,446 | 4,316 | 5,323 | 6,487 | 8,240 | 9,881 | 12,002 | | |

**SHIRE OF CHAPMAN VALLEY
Capital Contributions**

| | Actual | | | | Predictions | | | | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 16-17 | 17-18 | 18-19 | #REF! 19-20 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 |
| Asset Renewal | Link | | | | | | | | | | | | | |
| Black Spot | | | | | | | | | | | | | | |
| Roads to Recovery | 734,746 | 240,000 | 244,109 | 328,620 | 328,260 | 328,620 | 328,620 | 328,620 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| Regional Road Group | | | | | | | | | | | | | | |
| Funding | 1,185,547 | 1,233,366 | 1,170,666 | 1,186,000 | 900,000 | 743,000 | 751,667 | 407,333 | 552,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Regional Development | | | | | | | | | | | | | | |
| Grants | | | | | | | | | | | | | | |
| Closing balance | 1,920,293 | 1,473,366 | 1,414,775 | 1,514,620 | 1,228,260 | 1,071,620 | 1,080,287 | 735,953 | 792,000 | 840,000 | 840,000 | 840,000 | 840,000 | 840,000 |
| Grant Utilisation | Information Only | | | | | | | | | | | | | |
| Infrastructure | 1,920,293 | 1,473,366 | 1,414,775 | 1,514,620 | 1,228,260 | 1,071,620 | 1,080,287 | 735,953 | 792,000 | 840,000 | 840,000 | 840,000 | 840,000 | 840,000 |
| Land Use | | | | | | | | | | | | | | |
| Community Enrichment | | | | | | | | | | | | | | |
| Community Services | | | | | | | | | | | | | | |
| Governance | | | | | | | | | | | | | | |
| Creating Opportunities | | | | | | | | | | | | | | |
| Transfer to Reserve Funds | | | | | | | | | | | | | | |
| Total | 1,920,293 | 1,473,366 | 1,414,775 | 1,514,620 | 1,228,260 | 1,071,620 | 1,080,287 | 735,953 | 792,000 | 840,000 | 840,000 | 840,000 | 840,000 | 840,000 |
| Variance | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**SHIRE OF CHAPMAN VALLEY
Strategic (New) Projects**

| Doc Ref | STRATEGIC REFERENCE | Notes | Actual | | | | Predictions | | | | | | | | | |
|---|---------------------------------|-------|-----------|-----------|----------|-----------------|-------------|----------|----------|----------|---------|---------|---------|---------|---------|----------|
| | | | 16-17 | 17-18 | 18-19 | Calc Base 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Summary | | | | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | | | | |
| | New Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | New Buildings | | - | 922,679 | 110,082 | 134,560 | 446,660 | 56,810 | - | 25,000 | - | - | - | - | - | - |
| | New Plant & Equip | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | New Furn & Equip | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | New Infra. Roads | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | New Infra. Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Borrowings | | - | (200,000) | - | - | - | - | - | - | - | - | - | - | - | - |
| | Cash Reserves | | - | (680,679) | (71,194) | (27,961) | (55,000) | (56,810) | - | (25,000) | - | - | - | - | - | - |
| | Proceeds from Sale of Asset | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Grants and Contributions | | - | (42,000) | (38,888) | (106,599) | (391,660) | - | - | - | - | - | - | - | - | - |
| | Net Capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Three Community Enrichment Information | | | | | | | | | | | | | | | | |
| 3.1.1 Bill Hemsley Park Developments | | | | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | |
| | New Buildings | | 205,284 | 646,946 | 64,330 | 106,599 | | 23,950 | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | |
| | Borrowings | | | (200,000) | | | | | | | | | | | | |
| | Cash Reserves | | (105,284) | (404,946) | (25,442) | | | (23,950) | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | |
| | Grants and Contributions | | (100,000) | (42,000) | (38,888) | (106,599) | | | | | | | | | | |
| | Net Capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Net Community Enrichment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Four Community Services Information | | | | | | | | | | | | | | | | |
| 4.1.1 Nanson Showgrounds | | | | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | |
| | New Buildings | | | | 12,791 | 593 | 90,500 | | 25,000 | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | (12,791) | (593) | | | (25,000) | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | (90,500) | | | | | | | | | |
| | Net Capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**SHIRE OF CHAPMAN VALLEY
Strategic (New) Projects**

| Doc Ref | STRATEGIC REFERENCE | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--------------|---------------------------------|-------|--------|-------|-------|----------|-----------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|----|
| | | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | |
| 4.1.2 | Nabawa Cemetery | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | 11,175 | | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | (11,175) | | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | | | | | | | | | | | |
| | Net Capital | | | | | - | - | - | - | - | - | - | - | - | - | - | |
| 4.1.3 | Nabawa Recreation Centre | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | 16,193 | 165,000 | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | (16,193) | (55,000) | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | (110,000) | | | | | | | | | | |
| | Net Capital | | | | | - | - | - | - | - | - | - | - | - | - | - | |
| 4.1.4 | Yuna Hall | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | | 39,360 | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | | | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | (39,360) | | | | | | | | | | |
| | Net Capital | | | | | - | - | - | - | - | - | - | - | - | - | - | |

**SHIRE OF CHAPMAN VALLEY
Strategic (New) Projects**

| Doc Ref | STRATEGIC REFERENCE | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--------------|-------------------------------|--------------------|--------|-------|-------|-------|-----------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|----|
| | | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | |
| 4.1.5 | Yuna Rockwell | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | | 111,600 | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | | | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | (111,600) | | | | | | | | | | |
| | Net Capital | | | | | | - | - | - | - | - | - | - | - | - | - | |
| 4.1.6 | Coronation Beach | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | | 40,200 | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | | | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | (40,200) | | | | | | | | | | |
| | Net Capital | | | | | | - | - | - | - | - | - | - | - | - | - | |
| | Net Community Services | | | | | | - | - | - | - | - | - | - | - | - | - | |
| Five | Governance | Information | | | | | | | | | | | | | | | |
| 5.1.1 | Office | | | | | | | | | | | | | | | | |
| | Capital | | | | | | | | | | | | | | | | |
| | New Land | | | | | | | | | | | | | | | | |
| | New Buildings | | | | | | | | | | | | | | | | |
| | New Plant & Equip | | | | | | | | | | | | | | | | |
| | New Furn & Equip | | | | | | | | | | | | | | | | |
| | New Infra. Roads | | | | | | | | | | | | | | | | |
| | New Infra. Other | | | | | | | | | | | | | | | | |
| | Borrowings | | | | | | | | | | | | | | | | |
| | Cash Reserves | | | | | | | | | | | | | | | | |
| | Proceeds from Sale of Asset | | | | | | | | | | | | | | | | |
| | Grants and Contributions | | | | | | | | | | | | | | | | |
| | Net Capital | | | | | | | | | | | | | | | | |
| | Net Governance | | | | | | | | | | | | | | | | |

SHIRE OF CHAPMAN VALLEY
Property, Plant and Equipment

Long Term Financial Plan

| SUMMARY OF PPE | Link/Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | | | | |
|--|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|--|--|--|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |
| | | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | | | |
| Class Summary Totals | | | | | | | | | | | | | | | | | | | |
| Opening Balance | | 18,802,626 | 19,355,540 | 20,882,609 | 24,731,684 | 18,972,173 | 19,938,333 | 20,373,143 | 20,908,643 | 21,341,143 | 21,721,143 | 22,037,143 | 22,481,643 | 22,707,143 | 23,020,643 | | | | |
| Accumulated Depreciation | | (3,459,194) | (4,343,225) | (5,993,450) | (5,299,183) | (1,213,493) | (2,007,728) | (2,786,101) | (3,576,128) | (4,337,463) | (5,049,543) | (5,758,029) | (6,442,196) | (7,071,730) | (7,684,863) | | | | |
| Written Down Value | Balance Sheet | 15,343,432 | 15,012,315 | 14,889,159 | 19,432,501 | 17,758,680 | 17,930,605 | 17,587,042 | 17,332,515 | 17,003,680 | 16,671,600 | 16,279,114 | 16,039,447 | 15,635,413 | 15,335,780 | | | | |
| Additions | | | | | | | | | | | | | | | | | | | |
| Assets at no cost | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| New | | - | 205,284 | - | - | 446,660 | 56,810 | - | 25,000 | - | - | - | - | - | - | | | | |
| Renewal | | 931,030 | 1,470,095 | 726,358 | 653,049 | 579,500 | 484,000 | 715,500 | 570,000 | 445,000 | 475,000 | 550,000 | 255,000 | 350,000 | 100,000 | | | | |
| Disposals | | | | | | | | | | | | | | | | | | | |
| Cost | Asset write out | (75,972) | (92,135) | (57,842) | (28,009) | (60,000) | (106,000) | (180,000) | (162,500) | (65,000) | (159,000) | (105,500) | (29,500) | (36,500) | (18,000) | | | | |
| Write offs | | (4,550) | (77,770) | - | (74,081) | - | - | - | - | - | - | - | - | - | - | | | | |
| Revaluation | | | | | | | | | | | | | | | | | | | |
| Increment | Balance sheet | 122,331 | 21,595 | 477,526 | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Decrement | Balance sheet | (419,925) | - | - | (1,437,952) | - | - | - | - | - | - | - | - | - | - | | | | |
| Depreciation | | | | | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (884,031) | (1,650,225) | (759,750) | (786,856) | (794,235) | (778,373) | (790,027) | (761,335) | (712,080) | (708,486) | (684,167) | (629,534) | (613,133) | (563,130) | | | | |
| Accumulated Depreciation | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Closing balance WDV | Balance sheet | 15,012,315 | 14,889,159 | 15,275,451 | 17,758,652 | 17,930,605 | 17,587,042 | 17,332,515 | 17,003,680 | 16,671,600 | 16,279,114 | 16,039,447 | 15,635,413 | 15,335,780 | 14,854,650 | | | | |
| Funding Sources | Link/Notes | | | | | | | | | | | | | | | | | | |
| Proceeds on sale | Source for RSS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Government Grants | | - | - | - | - | (391,660) | - | - | - | - | - | - | - | - | - | | | | |
| Total Capital Contributions | | - | - | - | - | (391,660) | - | - | - | - | - | - | - | - | - | | | | |
| Net Cost General Purpose Revenue | | 931,030 | 1,675,379 | 726,358 | 653,049 | 634,500 | 540,810 | 715,500 | 595,000 | 445,000 | 475,000 | 550,000 | 255,000 | 350,000 | 100,000 | | | | |
| Gains or losses on disposal | Link/Notes | | | | | | | | | | | | | | | | | | |
| Gains on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |

| LAND & BUILDINGS | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | | | | |
|--|------------------------------------|------------|------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|--|--|--|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | |
| | | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | | | |
| Class Summary Totals | Link/Notes | | | | | | | | | | | | | | | | | | |
| Opening Balance | | 12,379,272 | 12,283,434 | 12,205,664 | 15,512,124 | 14,381,028 | 14,827,688 | 14,884,498 | 14,884,498 | 14,909,498 | 14,909,498 | 14,909,498 | 14,909,498 | 14,909,498 | 14,909,498 | | | | |
| Accumulated Depreciation | | (764,927) | (948,922) | (1,160,005) | (211,083) | (675,665) | (887,945) | (1,097,893) | (1,304,692) | (1,508,764) | (1,709,775) | (1,907,771) | (2,102,797) | (2,294,898) | (2,484,117) | | | | |
| Written down Value | Balance Sheet | 11,614,345 | 11,334,512 | 11,045,659 | 15,301,041 | 13,705,363 | 13,939,743 | 13,786,605 | 13,579,806 | 13,400,734 | 13,199,723 | 13,001,727 | 12,806,701 | 12,614,600 | 12,425,381 | | | | |
| Additions | | | | | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | - | - | - | 446,660 | 56,810 | - | 25,000 | - | - | - | - | - | - | | | | |
| Asset Reclassification | | 3,358,907 | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Renewal | Replacing Existing | 277,025 | - | 152,023 | 134,561 | - | - | - | - | - | - | - | - | - | - | | | | |
| Disposals | | | | | | | | | | | | | | | | | | | |
| Written Down Value | Asset write out | (557) | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Write offs | | - | (77,770) | - | (74,081) | - | - | - | - | - | - | - | - | - | - | | | | |
| Revaluation | | | | | | | | | | | | | | | | | | | |
| Increment | Balance sheet | 47,619 | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Decrement | Balance sheet | (419,925) | - | - | (1,413,121) | - | - | - | - | - | - | - | - | - | - | | | | |
| Depreciation | | | | | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (183,995) | (211,083) | (234,144) | (243,037) | (212,280) | (209,948) | (206,799) | (204,072) | (201,011) | (197,996) | (195,026) | (192,101) | (189,219) | (186,381) | | | | |
| Closing balance WDV | | 14,693,419 | 11,045,659 | 10,963,538 | 13,705,363 | 13,939,743 | 13,786,605 | 13,579,806 | 13,400,734 | 13,199,723 | 13,001,727 | 12,806,701 | 12,614,600 | 12,425,381 | 12,239,000 | | | | |

**SHIRE OF CHAPMAN VALLEY
Property, Plant and Equipment**

| Funding Sources | Link/Notes | | | | | | | | | | | | | |
|------------------------------------|-------------------|---------|---|---------|---------|-----------|--------|---|--------|---|---|---|---|---|
| Proceeds on sale | Source for RSS | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Contributions | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Government Grants | Information only | - | - | - | - | (391,660) | - | - | - | - | - | - | - | - |
| Total Capital Contributions | | - | - | - | - | (391,660) | - | - | - | - | - | - | - | - |
| Net Cost | | 277,025 | - | 152,023 | 134,561 | 55,000 | 56,810 | - | 25,000 | - | - | - | - | - |

| Gains or losses on disposal | Link/Notes | | | | | | | | | | | | | |
|--|-------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gains on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Losses on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Tools and Equipment | Notes | Actual | | | | Predictions | | | | | | | | | |
|--|------------------------------------|---------------|--------------|--------------|------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| | | 16-17 | 17-18 | 18-19 | Calc Base 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Class Summary Totals | Link/Notes | | | | | | | | | | | | | | |
| Opening Balance | | 309,055 | 332,212 | 570,713 | 135,637 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 | 56,540 |
| Accumulated Depreciation | | (206,836) | (229,792) | (284,058) | (54,266) | (7,232) | (13,396) | (18,789) | (23,507) | (27,637) | (31,249) | (34,411) | (37,177) | (39,597) | (41,715) |
| Written down Value | Balance Sheet | 102,219 | 102,420 | 286,655 | 81,371 | 49,308 | 43,145 | 37,751 | 33,033 | 28,903 | 25,291 | 22,129 | 19,363 | 16,943 | 14,825 |
| Additions | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | 205,284 | - | - | - | - | - | - | - | - | - | - | - | - |
| Renewal | Replacing Existing | 23,615 | 32,683 | 6,069 | - | - | - | - | - | - | - | - | - | - | - |
| Disposals | | | | | | | | | | | | | | | |
| Cost | Asset write out | (458) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Write offs | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | | | | | | | | | | | | | | |
| Increment | Balance sheet | - | 534 | 10,259 | - | - | - | - | - | - | - | - | - | - | - |
| Decrement | Balance sheet | - | - | - | (24,831) | - | - | - | - | - | - | - | - | - | - |
| Depreciation | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (22,956) | (54,266) | (41,159) | (7,232) | (6,164) | (5,393) | (4,719) | (4,129) | (3,613) | (3,161) | (2,766) | (2,420) | (2,118) | (1,853) |
| Accumulated Depreciation | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance WDV | Balance sheet | 102,420 | 286,655 | 261,824 | 49,308 | 43,145 | 37,751 | 33,033 | 28,903 | 25,291 | 22,129 | 19,363 | 16,943 | 14,825 | 12,972 |

| Funding Sources | Link/Notes | | | | | | | | | | | | | |
|------------------------------------|-------------------|--------|---------|-------|---|---|---|---|---|---|---|---|---|---|
| Proceeds on sale | Source for RSS | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Government Grants | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cost General Purpose Revenue | | 23,615 | 237,967 | 6,069 | - | - | - | - | - | - | - | - | - | - |

| Gains or losses on disposal | Link/Notes | | | | | | | | | | | | | |
|--|-------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gains on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Losses on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |

SHIRE OF CHAPMAN VALLEY
Property, Plant and Equipment

Long Term Financial Plan

| PLANT AND EQUIPMENT | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| | | 16-17 | 17-18 | 18-19 | 19-20 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | | | | | |
| Class Summary Totals | Link/Notes | | | | | | | | | | | | | | | |
| Opening Balance | | 5,530,820 | 6,075,102 | 7,387,051 | 8,326,044 | 4,344,856 | 4,864,356 | 5,242,356 | 5,777,856 | 6,185,356 | 6,565,356 | 6,881,356 | 7,325,856 | 7,551,356 | 7,864,856 | |
| Accumulated Depreciation | | (2,062,075) | (2,706,329) | (4,025,623) | (4,465,676) | (526,743) | (1,083,945) | (1,630,246) | (2,193,697) | (2,733,280) | (3,228,539) | (3,724,891) | (4,201,387) | (4,627,508) | (5,041,302) | |
| Written down Value | Balance Sheet | 3,468,745 | 3,368,773 | 3,361,428 | 3,860,368 | 3,818,113 | 3,780,411 | 3,612,110 | 3,584,159 | 3,452,076 | 3,336,817 | 3,156,465 | 3,124,469 | 2,923,848 | 2,823,554 | |
| Additions | | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Renewal | Plant Replacement | 623,789 | 1,401,562 | 567,493 | 518,488 | 579,500 | 484,000 | 715,500 | 570,000 | 445,000 | 475,000 | 550,000 | 255,000 | 350,000 | 100,000 | |
| Disposals | | | | | | | | | | | | | | | | |
| Cost | Asset write out | (74,957) | (92,135) | (57,435) | (28,009) | (60,000) | (106,000) | (180,000) | (162,500) | (65,000) | (159,000) | (105,500) | (29,500) | (36,500) | (18,000) | |
| Asset Reclassification | | (4,550) | | | | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | | | | | | |
| Increment | Balance sheet | | 2,522 | 428,935 | | | | | | | | | | | | |
| Decrement | Balance sheet | | | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (644,254) | (1,319,294) | (440,053) | (532,734) | (557,202) | (546,301) | (563,451) | (539,582) | (495,260) | (496,352) | (476,496) | (426,121) | (413,793) | (367,694) | |
| Accumulated Depreciation | Balance sheet | | | | | | | | | | | | | | | |
| Closing balance WDV | Balance sheet | 3,368,773 | 3,361,428 | 3,860,368 | 3,818,113 | 3,780,411 | 3,612,110 | 3,584,159 | 3,452,076 | 3,336,817 | 3,156,465 | 3,124,469 | 2,923,848 | 2,823,554 | 2,537,860 | |
| Funding Sources | Link/Notes | | | | | | | | | | | | | | | |
| Proceeds on sale | Source for RSS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Reserves Transfers | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Government Grants | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Net Cost General Purpose Revenue | | 623,789 | 1,401,562 | 567,493 | 518,488 | 579,500 | 484,000 | 715,500 | 570,000 | 445,000 | 475,000 | 550,000 | 255,000 | 350,000 | 100,000 | |
| Gains or losses on disposal | Link/Notes | | | | | | | | | | | | | | | |
| Gains on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

SHIRE OF CHAPMAN VALLEY
Property, Plant and Equipment

Long Term Financial Plan

| FURNITURE AND EQUIPMENT | Notes | Actual | | | | Predictions | | | | | | | | | |
|--|------------------------------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| | | 16-17 | 17-18 | 18-19 | Calc Base 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Class Summary Totals | | | | | | | | | | | | | | | |
| Opening Balance | Link/Notes | 583,479 | 664,792 | 719,181 | 757,879 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 | 189,749 |
| Accumulated Depreciation | | (425,356) | (458,182) | (523,764) | (568,158) | (3,853) | (22,443) | (39,173) | (54,231) | (67,783) | (79,979) | (90,956) | (100,836) | (109,727) | (117,729) |
| Written down Value | Balance Sheet | 158,123 | 206,610 | 195,417 | 189,721 | 185,896 | 167,306 | 150,576 | 135,518 | 121,966 | 109,770 | 98,793 | 88,913 | 80,022 | 72,020 |
| Additions | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Renewal | | 6,601 | 35,850 | 773 | - | - | - | - | - | - | - | - | - | - | - |
| Disposals | | | | | | | | | | | | | | | |
| Written Down Value | Asset write out | - | - | (407) | - | - | - | - | - | - | - | - | - | - | - |
| Write offs | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | | | | | | | | | | | | | | |
| Increment | Balance sheet | 74,712 | 18,539 | 38,332 | - | - | - | - | - | - | - | - | - | - | - |
| Decrement | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (32,826) | (65,582) | (44,394) | (3,853) | (18,590) | (16,731) | (15,058) | (13,552) | (12,197) | (10,977) | (9,879) | (8,891) | (8,002) | (7,202) |
| Accumulated Depreciation | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance WDV | Balance sheet | 206,610 | 195,417 | 189,721 | 185,868 | 167,306 | 150,576 | 135,518 | 121,966 | 109,770 | 98,793 | 88,913 | 80,022 | 72,020 | 64,818 |
| Funding Sources | | | | | | | | | | | | | | | |
| Proceeds on sale | Source for RSS | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Government Grants | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cost General Purpose Revenue | | 6,601 | 35,850 | 773 | - | - | - | - | - | - | - | - | - | - | - |
| Gains or losses on disposal | | | | | | | | | | | | | | | |
| Gains on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Losses on Disposal | Information only | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

**SHIRE OF CHAPMAN VALLEY
Roadworks Construction**

Long Term Financial Plan

| INFRASTRUCTURE ROADWORKS | Notes | Actual | | | | Projections/Predictions | | | | | | | | | |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 16-17 | 17-18 | 18-19 | Calc Base 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Class Summary Totals | | | | | | | | | | | | | | | |
| Opening Balance | Link | 121,749,284 | 124,282,303 | 151,653,990 | 153,143,136 | 132,096,154 | 133,921,654 | 135,285,154 | 136,814,904 | 137,933,904 | 139,047,504 | 140,185,004 | 141,253,084 | 142,438,884 | 143,624,684 |
| Accumulated Depreciation | | (20,285,686) | (21,578,759) | (22,921,989) | (24,115,836) | (2,307,246) | (3,623,390) | (4,940,008) | (6,258,757) | (7,575,508) | (8,890,228) | (10,203,176) | (11,513,675) | (12,822,927) | (14,130,945) |
| Written down Value | | 101,463,598 | 102,703,544 | 128,732,001 | 129,027,300 | 129,788,908 | 130,298,264 | 130,345,146 | 130,556,147 | 130,358,396 | 130,157,276 | 129,981,828 | 129,739,409 | 129,615,957 | 129,493,739 |
| Additions | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | | | | | | | | | | | | | | |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Renewal Priority One | Priority 1 | 2,533,019 | 1,658,941 | 1,871,914 | 1,933,835 | 1,825,500 | 1,363,500 | 1,529,750 | 1,119,000 | 1,113,600 | 1,137,500 | 1,068,080 | 1,185,800 | 1,185,800 | 1,049,000 |
| Disposals | | | | | | | | | | | | | | | |
| Write offs | | | | | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | | | | | |
| Increment | Balance sheet | | 25,712,746 | | | | | | | | | | | | |
| Decrement | Balance sheet | | | (382,768) | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | (1,293,073) | (1,343,230) | (1,193,847) | (1,172,227) | (1,316,144) | (1,316,618) | (1,318,749) | (1,316,751) | (1,314,720) | (1,312,948) | (1,310,499) | (1,309,252) | (1,308,018) | (1,305,427) |
| Closing balance WDV | Balance sheet | 102,703,544 | 128,732,001 | 129,027,300 | 129,788,908 | 130,298,264 | 130,345,146 | 130,556,147 | 130,358,396 | 130,157,276 | 129,981,828 | 129,739,409 | 129,615,957 | 129,493,739 | 129,237,312 |
| Funding Sources | | | | | | | | | | | | | | | |
| Information | | | | | | | | | | | | | | | |
| Proceeds on sale | | | | | | | | | | | | | | | |
| Borrowings | | | | | | | | | | | | | | | |
| Private Contributions | | | | | | | | | | | | | | | |
| Government Grants | | (1,920,293) | (1,473,366) | (1,414,775) | (1,514,620) | (1,528,620) | (1,227,953) | (1,228,620) | (1,084,620) | (1,081,020) | (1,048,620) | (1,040,673) | (1,119,153) | (1,119,153) | (1,027,953) |
| Total Capital Contributions | | (1,920,293) | (1,473,366) | (1,414,775) | (1,514,620) | (1,528,620) | (1,227,953) | (1,228,620) | (1,084,620) | (1,081,020) | (1,048,620) | (1,040,673) | (1,119,153) | (1,119,153) | (1,027,953) |
| Net Cost General Purpose Revenue | | 612,726 | 185,575 | 457,139 | 419,215 | 296,880 | 135,547 | 301,130 | 34,380 | 32,580 | 88,880 | 27,407 | 66,647 | 66,647 | 21,047 |

Infrastructure Other

| SUMMARY OTHER INFRASTRUCTURE | Actual | | | Calc Base | Predictions | | | | | | | | | |
|--|--|-----------|-----------|-----------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| | 16-17 | 17-18 | 18-19 | 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Class Summary Totals | Link | | | | | | | | | | | | | |
| Opening Balance | 3,553,794 | 1,674,850 | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | (130,942) | (37,495) | - | - | - | - | - | - | - | - | - | - | - | - |
| Written down Value | Balance Sheet | 3,422,852 | 1,637,355 | - | - | - | - | - | - | - | - | - | - | - |
| Additions | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Renewal | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Disposals | | | | | | | | | | | | | | |
| Written Down Value | Asset write out | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Write offs | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | | | | | | | | | | | | | |
| Increment | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrement | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance WDV | Balance sheet | 3,422,852 | 1,637,355 | - | - | - | - | - | - | - | - | - | - | - |
| Funding Sources | Information only | | | | | | | | | | | | | |
| Proceeds on sale | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Government Grants | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cost General Purpose Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains or losses on disposal | Information only | | | | | | | | | | | | | |
| Gains on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |

Infrastructure Other

| INFRASTRUCTURE PARKS & GARDENS | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--|------------------------------------|-------------|-----------|-------|-------|-----------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Class Summary Totals | | | | | | | | | | | | | | | | |
| Opening Balance | | 1,674,850 | 1,674,850 | | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | | (37,495) | (37,495) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Written down Value | Balance Sheet | 1,637,355 | 1,637,355 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Additions | | | | | | | | | | | | | | | | |
| Assets at no cost | Free or discounted | | | | | | | | | | | | | | | |
| Transfer from Strategic Projects (New) | See Strategic Projects for Details | | | | | | | | | | | | | | | |
| Renewal | Replacing Existing | | | | | | | | | | | | | | | |
| Disposals | | | | | | | | | | | | | | | | |
| Written Down Value | Asset write out | | | | | | | | | | | | | | | |
| Write offs | | | | | | | | | | | | | | | | |
| Asset Reclassification | | (1,637,355) | | | | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | | | | | | |
| Increment | Balance sheet | | | | | | | | | | | | | | | |
| Decrement | Balance sheet | | | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | Balance sheet | | | | | | | | | | | | | | | |
| Closing balance WDV | Balance sheet | - | 1,637,355 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Funding Sources | | | | | | | | | | | | | | | | |
| Proceeds on sale | Information only | | | | | | | | | | | | | | | |
| Borrowings | Information only | | | | | | | | | | | | | | | |
| Private Contributions | Information only | | | | | | | | | | | | | | | |
| Government Grants | Information only | | | | | | | | | | | | | | | |
| Total Capital Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cost | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains or losses on disposal | | | | | | | | | | | | | | | | |
| Gains on Disposal | Information only | | | | | | | | | | | | | | | |
| Losses on Disposal | Information only | | | | | | | | | | | | | | | |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Infrastructure Other

| INFRASTRUCTURE OTHER | Notes | 16-17 | Actual 17-18 | 18-19 | Calc Base 19-20 | Predictions | | | | | | | | | | |
|--|---|-------------|-----------------|-------|--------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|---|
| | | | | | | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 | |
| Class Summary Totals | | | | | | | | | | | | | | | | |
| Opening Balance | Link | 1,878,944 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | | (93,447) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Written down Value | Balance Sheet | 1,785,497 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Additions | | | | | | | | | | | | | | | | |
| Assets at no cost | | | | | | | | | | | | | | | | |
| Transfer from Strategic Projects (New) | Airstrip Upgrade & Bridge Construction Airstrip re-seal and lighting | | | | | | | | | | | | | | | |
| Renewal | | | | | | | | | | | | | | | | |
| Disposals | | | | | | | | | | | | | | | | |
| Cost | | | | | | | | | | | | | | | | |
| Write offs | | (1,785,497) | | | | | | | | | | | | | | |
| Asset Reclassification | | | | | | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | | | | | | |
| Increment | | | | | | | | | | | | | | | | |
| Decrement | | | | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | | | | |
| Depreciation Charge | Income statement | - | | | | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | Balance sheet | | | | | | | | | | | | | | | |
| Closing balance WDV | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Funding Sources | | | | | | | | | | | | | | | | |
| Information | | | | | | | | | | | | | | | | |
| Proceeds on sale | | | | | | | | | | | | | | | | |
| Borrowings | | | | | | | | | | | | | | | | |
| Private Contributions | | | | | | | | | | | | | | | | |
| Government Grants | | | | | | | | | | | | | | | | |
| Total Capital Private Contributions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cost | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gains or losses on disposal | | | | | | | | | | | | | | | | |
| Information | | | | | | | | | | | | | | | | |
| Gains on Disposal | | | | | | | | | | | | | | | | |
| Losses on Disposal | | | | | | | | | | | | | | | | |
| Net Gains or Losses on Disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

SHIRE OF CHAPMAN VALLEY
RESERVES

Long Term Financial Plan

| SUMMARY RESERVES LG PURPOSES | | Actual | | | | Calc Base | Projections/Predictions | | | | | | | | | |
|---------------------------------|-------------------|------------------|----------------|----------------|----------------|----------------|-------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|-------------|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| Summary | | Link | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 1,179,068 | 1,278,810 | 786,849 | 832,616 | 839,450 | 785,022 | 895,807 | 1,046,704 | 1,047,751 | 1,123,799 | 1,169,923 | 1,171,093 | 883,765 | 743,150 | |
| Interest transfer | Funding statement | 7,739 | 6,835 | 3,245 | 922 | 840 | 785 | 897 | 1,047 | 1,048 | 1,124 | 1,170 | 1,172 | 884 | 744 | |
| Increasing | Funding statement | 434,944 | 294,772 | 300,781 | 68,807 | 200,000 | 260,000 | 300,000 | 150,000 | 225,000 | 195,000 | 150,000 | 150,000 | 150,000 | 150,000 | |
| Utilisation | Funding statement | (342,941) | (793,568) | (258,259) | (62,895) | (255,268) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (438,500) | (291,500) | (255,421) | |
| Closing balance | Balance sheet | 1,278,810 | 786,849 | 832,616 | 839,450 | 785,022 | 895,807 | 1,046,704 | 1,047,751 | 1,123,799 | 1,169,923 | 1,171,093 | 883,765 | 743,149 | 638,473 | |
| Unspent Grants and Loans | | Link | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 134,864 | 7,602 | 13,617 | 47,013 | 9,500 | 9,510 | 9,520 | 9,530 | 9,540 | 9,550 | 9,560 | 9,570 | 9,580 | 9,590 | |
| Interest Transfer | Funding statement | 676 | - | - | 34 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | |
| Increasing | Funding statement | 7,600 | 13,617 | 47,013 | 9,500 | | | | | | | | | | | |
| Utilisation | Funding statement | (135,538) | (7,602) | (13,617) | (47,047) | | | | | | | | | | | |
| Closing balance | Balance sheet | 7,602 | 13,617 | 47,013 | 9,500 | 9,510 | 9,520 | 9,530 | 9,540 | 9,550 | 9,560 | 9,570 | 9,580 | 9,590 | 9,600 | |
| Building | | Link | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 527,030 | 517,276 | 181,901 | 149,617 | 209,126 | 209,335 | 209,544 | 209,754 | 209,964 | 210,174 | 210,384 | 210,594 | 210,805 | 211,016 | |
| Interest Transfer | Funding statement | 3,660 | 2,903 | 677 | 202 | 209 | 209 | 210 | 210 | 210 | 210 | 210 | 211 | 211 | 211 | |
| Increasing | Funding statement | - | 69,655 | - | 59,307 | | | | | | | | | | | |
| Utilisation | Funding statement | (13,414) | (407,933) | (32,961) | | | | | | | | | | | | |
| Closing balance | Balance sheet | 517,276 | 181,901 | 149,617 | 209,126 | 209,335 | 209,544 | 209,754 | 209,964 | 210,174 | 210,384 | 210,594 | 210,805 | 211,016 | 211,227 | |

SHIRE OF CHAPMAN VALLEY
RESERVES

Long Term Financial Plan

| SUMMARY RESERVES LG PURPOSES | Notes | Actual | | | | Calc Base | Projections/Predictions | | | | | | | | | |
|------------------------------------|-------------------|----------------|----------------|----------------|----------------|-----------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 16-17 | 17-18 | 18-19 | 19-20 | 19-20 | 1 20-21 | 2 21-22 | 3 22-23 | 4 23-24 | 5 24-25 | 6 25-26 | 7 26-27 | 8 27-28 | 9 28-29 | 10 29-30 |
| DISCRETIONARY | | | | | | | | | | | | | | | | |
| Leave | | | | | | | | | | | | | | | | |
| | Link | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 93,784 | 114,448 | 115,054 | 115,552 | | 115,678 | 115,794 | 115,909 | 116,025 | 116,141 | 116,258 | 116,374 | 116,490 | 116,607 | 116,723 |
| Interest transfer | Funding statement | 664 | 606 | 498 | 126 | | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 117 | 117 |
| Increasing | Funding statement | 20,000 | | | | | | | | | | | | | | |
| Utilisation | Funding statement | - | | | | | | | | | | | | | | |
| Closing balance | Balance sheet | 114,448 | 115,054 | 115,552 | 115,678 | | 115,794 | 115,909 | 116,025 | 116,141 | 116,258 | 116,374 | 116,490 | 116,607 | 116,723 | 116,840 |
| Water Strategy | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 13,992 | 14,089 | 14,164 | 14,225 | | 14,240 | 14,254 | 14,268 | 14,283 | 14,297 | 14,311 | 14,326 | 14,340 | 14,354 | 14,369 |
| Interest transfer | Funding statement | 97 | 75 | 61 | 15 | | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Increasing | Funding statement | | | | | | | | | | | | | | | |
| Utilisation | Funding statement | | | | | | | | | | | | | | | |
| Closing balance | Balance sheet | 14,089 | 14,164 | 14,225 | 14,240 | | 14,254 | 14,268 | 14,283 | 14,297 | 14,311 | 14,326 | 14,340 | 14,354 | 14,369 | 14,383 |
| Computer and Office Reserve | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 19,195 | 39,329 | 39,537 | 39,708 | | 39,751 | 39,791 | 39,831 | 39,870 | 39,910 | 39,950 | 39,990 | 40,030 | 40,070 | 40,110 |
| Interest transfer | Funding statement | 134 | 208 | 171 | 43 | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Increasing | Funding statement | 20,000 | | | | | | | | | | | | | | |
| Utilisation | Funding statement | | | | | | | | | | | | | | | |
| Closing balance | Balance sheet | 39,329 | 39,537 | 39,708 | 39,751 | | 39,791 | 39,831 | 39,870 | 39,910 | 39,950 | 39,990 | 40,030 | 40,070 | 40,110 | 40,150 |
| Legal | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 39,325 | 39,598 | 39,808 | 39,980 | | 40,023 | 40,063 | 40,103 | 40,143 | 40,183 | 40,224 | 40,264 | 40,304 | 40,344 | 40,385 |
| Interest transfer | Funding statement | 273 | 210 | 172 | 43 | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Increasing | Funding statement | | | | | | | | | | | | | | | |
| Utilisation | Funding statement | | | | | | | | | | | | | | | |
| Closing balance | Balance sheet | 39,598 | 39,808 | 39,980 | 40,023 | | 40,063 | 40,103 | 40,143 | 40,183 | 40,224 | 40,264 | 40,304 | 40,344 | 40,385 | 40,425 |

SHIRE OF CHAPMAN VALLEY
RESERVES

Long Term Financial Plan

| SUMMARY RESERVES LG PURPOSES | | Actual | | | | Projections/Predictions | | | | | | | | | |
|---------------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 16-17 | 17-18 | 18-19 | 19-20 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Notes | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 |
| Land Development | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 62,167 | 62,599 | 51,803 | 52,028 | 52,084 | 52,136 | 52,188 | 52,240 | 52,293 | 52,345 | 52,397 | 52,450 | 52,502 | 52,555 |
| Interest transfer | Funding statement | 432 | 317 | 225 | 56 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 53 | 53 |
| Increasing | Funding statement | | | | | | | | | | | | | | |
| Utilisation | Funding statement | | (11,113) | | | | | | | | | | | | |
| Closing balance | Balance sheet | 62,599 | 51,803 | 52,028 | 52,084 | 52,136 | 52,188 | 52,240 | 52,293 | 52,345 | 52,397 | 52,450 | 52,502 | 52,555 | 52,607 |
| Roadworks | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 1,060 | 101,085 | 101,620 | 102,060 | 102,171 | 152,273 | 262,425 | 412,688 | 413,101 | 488,514 | 534,002 | 534,536 | 245,071 | 105,316 |
| Interest transfer | Funding statement | 25 | 535 | 440 | 111 | 102 | 152 | 262 | 413 | 413 | 489 | 534 | 535 | 245 | 105 |
| Increasing | Funding statement | 100,000 | | | | 50,000 | 110,000 | 150,000 | - | 75,000 | 45,000 | | | | |
| Utilisation | Funding statement | | | | | | | | | | | | (290,000) | (140,000) | (105,421) |
| Closing balance | Balance sheet | 101,085 | 101,620 | 102,060 | 102,171 | 152,273 | 262,425 | 412,688 | 413,101 | 488,514 | 534,002 | 534,536 | 245,071 | 105,316 | 0 |
| Landcare | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 25,557 | 15,683 | 15,766 | 15,834 | - | - | - | - | - | - | - | - | - | - |
| Interest transfer | Funding statement | 126 | 83 | 68 | 14 | - | - | - | - | - | - | - | - | - | - |
| Increasing | Funding statement | | | | | | | | | | | | | | |
| Utilisation | Funding statement | (10,000) | | | (15,848) | | | | | | | | | | |
| Closing balance | Balance sheet | 15,683 | 15,766 | 15,834 | - | - | - | - | - | - | - | - | - | - | - |
| Plant/Light Vehicle | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 262,094 | 367,101 | 213,579 | 256,599 | 256,877 | 151,866 | 152,018 | 152,170 | 152,322 | 152,474 | 152,627 | 152,779 | 154,432 | 153,087 |
| Interest transfer | Funding statement | 1,652 | 1,898 | 933 | 278 | 257 | 152 | 152 | 152 | 152 | 152 | 153 | 153 | 154 | 153 |
| Increasing | Funding statement | 287,344 | 211,500 | 253,768 | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Utilisation | Funding statement | (183,989) | (366,920) | (211,681) | - | (255,268) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (148,500) | (151,500) | (150,000) |
| Closing balance | Balance sheet | 367,101 | 213,579 | 256,599 | 256,877 | 151,866 | 152,018 | 152,170 | 152,322 | 152,474 | 152,627 | 152,779 | 154,432 | 153,087 | 153,240 |

**SHIRE OF CHAPMAN VALLEY
Borrowings**

| BORROWINGS | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|--|-------------------|----------------|----------------|----------------|---------------|---------------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Summary | | | | | | | | | | | | | | | | |
| | Link | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 207,857 | 351,867 | 255,883 | 156,747 | 88,121 | 42,126 | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | 200,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Principal repayments | Funding statement | (55,990) | (95,984) | (99,136) | (68,626) | (45,996) | (42,126) | - | - | - | - | - | - | - | - | |
| Closing balance | Balance sheet | 351,867 | 255,883 | 156,747 | 88,121 | 42,125 | - | - | - | - | - | - | - | - | - | |
| Interest expense | Income statement | (9,938) | (11,544) | (7,713) | (4,480) | (2,503) | (836) | - | - | - | - | - | - | - | - | |
| Total Principal and Interest | Information only | (65,928) | (107,528) | (106,849) | (73,106) | (48,499) | (42,962) | - | - | - | - | - | - | - | - | |
| LG PURPOSES | | | | | | | | | | | | | | | | |
| | Link | | | | | | | | | | | | | | | |
| Loan 89 - Community Centre Upgrades | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 39,762 | 31,822 | 23,395 | 14,452 | 4,961 | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Principal repayments | Funding statement | (7,940) | (8,427) | (8,943) | (9,491) | (4,961) | - | - | - | - | - | - | - | - | - | |
| Closing balance | Balance sheet | 31,822 | 23,395 | 14,452 | 4,961 | - | - | - | - | - | - | - | - | - | - | |
| Loan 93 | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Principal repayments | Funding statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Closing balance | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Loan 94 | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Principal repayments | Funding statement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Closing balance | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

Borrowings

| BORROWINGS | Notes | Actual | | | | Calc Base | Predictions | | | | | | | | | |
|---|-------------------|----------|-----------|-----------|----------|-----------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|----|
| | | 16-17 | 17-18 | 18-19 | 19-20 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | |
| Loan 95 | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | | | | | | | | | | | | | | | |
| Principal repayments | Funding statement | | | | | | | | | | | | | | | |
| Closing balance | Balance sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Loan 96 - Side Tipper & Water Tanker | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 94,210 | 63,951 | 32,561 | - | - | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | | | | | | | | | | | | | | | |
| Principal repayments | Funding statement | (30,259) | (31,390) | (32,561) | | | | | | | | | | | | |
| Closing balance | Balance sheet | 63,951 | 32,561 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Loan 97 - Grader | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | 73,885 | 56,094 | 37,857 | 19,163 | - | - | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | | | | | | | | | | | | | | | |
| Principal repayments | Funding statement | (17,791) | (18,237) | (18,694) | (19,163) | | | | | | | | | | | |
| Closing balance | Balance sheet | 56,094 | 37,857 | 19,163 | - | - | - | - | - | - | - | - | - | - | - | |
| Loan 98 - Hemsley Park Building | | | | | | | | | | | | | | | | |
| Opening balance | Balance Sheet | | 200,000 | 162,070 | 123,132 | 83,160 | 42,126 | - | - | - | - | - | - | - | - | |
| New borrowings | Funding statement | 200,000 | | - | - | | | | | | | | | | | |
| Principal repayments | Funding statement | | (37,930) | (38,938) | (39,972) | (41,035) | (42,126) | | | | | | | | | |
| Closing balance | Balance sheet | 200,000 | 162,070 | 123,132 | 83,160 | 42,126 | - | - | - | - | - | - | - | - | - | |
| Interest expense | Income statement | (9,938) | (11,544) | (7,713) | (4,480) | (2,503) | (836) | | | | | | | | | |
| Total Principal and Interest | Information only | (65,928) | (107,528) | (106,849) | (73,106) | (48,499) | (42,962) | - | - | - | - | - | - | - | - | |
| Allocated Purpose | | | | | | | | | | | | | | | | |
| Infrastructure | Information | 73,885 | 200,000 | | | | | | | | | | | | | |
| Land Use | | | | | | | | | | | | | | | | |
| Community Enrichment | | | | | | | | | | | | | | | | |
| Community Services | | | | | | | | | | | | | | | | |
| Governance | | | | | | | | | | | | | | | | |
| Creating Opportunities | | | | | | | | | | | | | | | | |
| Total | | 73,885 | 200,000 | - | - | - | - | - | - | - | - | - | - | - | - | |