

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2017

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

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 May 2017

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2017 of \$1,740,898.

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

Prepared by: Midwest Financial Services

Reviewed by: Maurice Battilana

Date prepared: 9th June 2017

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

Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
	\$		\$	\$	\$	%	
Governance	3,092	3,092	2,992	18,600	15,608	521.66%	▲
General Purpose Funding - Rates	2,472,532	2,472,532	2,472,532	2,464,988	(7,544)	(0.31%)	
General Purpose Funding - Other	908,482	908,482	904,479	898,597	(5,882)	(0.65%)	
Law, Order and Public Safety	26,562	26,562	26,562	36,116	9,554	35.97%	
Education	0	0	0	0	0		
Health	6,330	6,330	5,944	6,899	955	16.07%	
Housing	18,653	18,653	18,653	18,514	(139)	(0.75%)	
Community Amenities	250,040	223,768	201,319	215,817	14,498	7.20%	
Recreation and Culture	455,418	455,418	449,255	109,947	(339,308)	(75.53%)	▼
Transport	191,403	205,814	205,237	113,098	(92,139)	(44.89%)	▼
Economic Services	26,050	26,050	24,150	36,119	11,969	49.56%	
Other Property and Services	67,235	67,235	61,519	151,146	89,627	145.69%	
Total Operating Revenue	4,425,797	4,413,936	4,372,642	4,069,844	(302,801)		
Operating Expense							
Governance	(473,423)	(485,889)	(418,473)	(281,448)	137,025	32.74%	▲
General Purpose Funding	(135,494)	(135,494)	(125,894)	(91,835)	34,059	27.05%	▲
Law, Order and Public Safety	(211,719)	(215,819)	(199,619)	(173,569)	26,050	13.05%	▲
Education and Welfare	(4,450)	(4,450)	(3,950)	(450)	3,500	88.61%	
Health	(8,840)	(12,370)	(10,474)	(7,937)	2,537	24.22%	
Housing	(76,849)	(81,349)	(14,915)	(11,221)	3,694	24.77%	
Community Amenities	(946,103)	(931,231)	(827,633)	(538,020)	289,613	34.99%	▲
Recreation and Culture	(706,771)	(714,409)	(649,293)	(544,870)	104,423	16.08%	▲
Transport	(2,138,317)	(2,245,447)	(2,063,243)	(2,345,186)	(281,943)	(13.67%)	▼
Economic Services	(398,953)	(398,953)	(365,788)	(322,025)	43,763	11.96%	▲
Other Property and Services	(66,785)	(66,785)	(65,893)	(215,848)	(149,955)	(227.57%)	▼
Total Operating Expenditure	(5,167,704)	(5,292,196)	(4,745,175)	(4,592,409)	212,766		
Funding Balance Adjustments							
Add back Depreciation	1,640,343	1,640,343	1,503,667	2,018,916	515,249	34.27%	▲
Adjust (Profit)/Loss on Asset Disposal	54,816	54,816	(11,274)	7,097	18,371	(162.95%)	
Realisation on disposal of assets	0	0	0	68,318	68,318		
Changes on Revaluation of Non-Current Assets	0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations	953,252	816,899	1,119,860	1,575,654	387,473		
Capital Revenues							
Grants, Subsidies and Contributions	1,884,040	1,891,767	1,885,067	1,698,878	(186,189)	(9.88%)	
Proceeds from Disposal of Assets	204,500	204,500	0	68,318	68,318		▲
Total Capital Revenues	2,088,540	2,096,267	1,885,067	1,767,196	(117,871)		
Capital Expenses							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(1,072,230)	(1,079,784)	(1,079,784)	(214,405)	865,378	80.14%	▲
Infrastructure - Roads	(2,803,224)	(2,803,224)	(2,759,897)	(2,210,763)	549,133	19.90%	▲
Plant and Equipment	(632,789)	(632,789)	(632,789)	(612,880)	19,909	3.15%	
Tools, Furniture and Equipment	(54,600)	(46,000)	(46,000)	(25,465)	20,535	44.64%	▲
Total Capital Expenditure	(4,562,843)	(4,561,797)	(4,518,469)	(3,063,514)	1,454,955		
Net Cash from Capital Activities	(2,474,303)	(2,465,530)	(2,633,402)	(1,296,318)	1,337,084		
Financing							
Proceeds from New Debentures	200,000	200,000	200,000	200,000	0	0.00%	
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	658,638	662,547	658,205	313,938	(344,267)	(52.30%)	▼
Advances to Community Groups	0	0	0	0	0		
Repayment of Debentures	(55,991)	(55,991)	(53,961)	(53,961)	0	0.00%	
Transfer to Reserves	(536,680)	(474,024)	(10,780)	(314,514)	(303,734)	(2817.57%)	▼
Net Cash from Financing Activities	265,967	332,532	793,464	145,462	(648,001)		
Net Operations, Capital and Financing	(1,255,084)	(1,316,099)	(720,079)	424,799	1,076,556		
Opening Funding Surplus(Deficit)	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%	
Closing Funding Surplus(Deficit)	0	(0)	596,020	1,740,898	1,076,556		

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

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

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

Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	
Operating Revenues								
	\$		\$	\$	\$	%		
9	2,472,532	2,472,532	2,472,532	2,464,988	(7,544)	(0.31%)		
	Operating Grants, Subsidies and Contributions			1,184,208	(289,063)	(19.62%)	▼	
11	1,510,073	1,498,212	1,473,271	358,851	34,634	10.68%	▲	
	Fees and Charges			0	0			
	Service Charges	0	0	0	0			
	Interest Earnings	51,680	51,680	52,097	3,498	7.20%		
	Other Revenue	12,000	12,000	14,308	3,297	29.94%		
8	43,013	43,013	43,013	7,596	(35,417)	(82.34%)		
	Profit on Disposal of Assets							
	Changes on Revaluation of Non-Current Assets	0	0	56,112	56,112			
	Total Operating Revenue	4,425,798	4,413,937	4,138,160	(234,483)			
Operating Expense								
	(1,539,023)	(1,539,023)	(1,407,093)	(1,296,186)	110,907	7.88%		
	Employee Costs				568,719	37.16%	▲	
	Materials and Contracts	(1,550,741)	(1,675,233)	(1,530,400)	(961,681)			
	Utility Charges	(64,743)	(64,743)	(54,967)	(41,673)	13,294	24.19%	▲
	Depreciation on Non-Current Assets	(1,640,343)	(1,640,343)	(1,503,667)	(2,018,916)	(515,249)	(34.27%)	▼
	Interest Expenses	(9,964)	(9,964)	(8,720)	(7,331)	1,389	15.93%	▲
	Insurance Expenses	(142,028)	(142,028)	(142,018)	(145,169)	(3,151)	(2.22%)	
	Other Expenditure	(123,032)	(123,032)	(66,571)	(46,757)	19,814	29.76%	▲
8	(97,829)	(97,829)	(31,739)	(14,693)	17,046	53.71%		
	Loss on Disposal of Assets							
	Realisation on disposal of assets	0	0	(68,318)	(68,318)			
	Total Operating Expenditure	(5,167,703)	(5,292,195)	(4,745,175)	(4,600,725)			
	Funding Balance Adjustments							
	1,640,343	1,640,343	1,503,667	2,018,916	515,249	34.27%	▲	
	Add back Depreciation							
8	54,816	54,816	(11,274)	7,097	18,371	(162.95%)		
	Adjust (Profit)/Loss on Asset Disposal							
	Realisation on disposal of assets	0	0	68,318	68,318			
	Changes on Revaluation of Non-Current Assets	0	0	(56,112)	(56,112)		▼	
	Net Cash from Operations	953,254	816,901	1,119,860	1,575,655			
Capital Revenues								
11	1,884,040	1,891,767	1,885,067	1,698,878	(186,189)	(9.88%)		
	Grants, Subsidies and Contributions							
8	204,500	204,500	0	68,318	68,318		▲	
	Proceeds from Disposal of Assets							
	Total Capital Revenues	2,088,540	2,096,267	1,885,067	1,767,196	(117,871)		
Capital Expenses								
13	(1,072,230)	(1,079,784)	(1,079,784)	(214,405)	865,378	80.14%	▲	
	Land Held for Resale							
13	(2,803,224)	(2,803,224)	(2,759,897)	(2,210,763)	549,133	19.90%	▲	
	Land and Buildings							
13	0	0	0	0	0			
	Infrastructure - Roads							
13	0	0	0	0	0			
	Infrastructure - Public Facilities							
13	0	0	0	0	0			
	Infrastructure - Footpaths							
13	0	0	0	0	0			
	Infrastructure - Drainage							
13	(632,789)	(632,789)	(632,789)	(612,880)	19,909	3.15%		
	Plant and Equipment							
13	(54,600)	(46,000)	(46,000)	(25,465)	20,535	44.64%	▲	
	Tools, Furniture and Equipment							
	Total Capital Expenditure	(4,562,843)	(4,561,797)	(4,518,469)	(3,063,514)	1,454,955		
	Net Cash from Capital Activities	(2,474,303)	(2,465,530)	(2,633,402)	(1,296,318)	1,337,084		
Financing								
	200,000	200,000	200,000	200,000	0	0.00%		
	Proceeds from New Debentures							
	0	0	0	0	0			
	Proceeds from Advances							
	0	0	0	0	0			
	Self-Supporting Loan Principal							
7	658,638	662,547	658,205	313,938	(344,267)	(52.30%)		
	Transfer from Reserves							
	0	0	0	0	0			
	Advances to Community Groups							
10	(55,991)	(55,991)	(53,961)	(53,961)	0	0.00%		
	Repayment of Debentures							
7	(536,680)	(474,024)	(10,780)	(314,514)	(303,734)	(2817.57%)	▼	
	Transfer to Reserves							
	Net Cash from Financing Activities	265,967	332,532	793,464	145,462	(648,001)		
	Net Operations, Capital and Financing	(1,255,084)	(1,316,099)	(720,079)	424,800	1,076,559		
3	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%		
	Opening Funding Surplus(Deficit)							
3	0	(0)	596,020	1,740,898	1,076,559			
	Closing Funding Surplus(Deficit)							

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments 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 statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report 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 financial report 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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 statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government 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.

(e) Goods and Services Tax

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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

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

(h) 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.

(i) Fixed Assets

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads	12 - 50 years
Footpaths	20 years
Sewerage Piping	100 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non current based on Council's intentions to release for sale.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: A strong, resilient and balanced economy.

Environment: Our unique natural and built environment is protected and enhanced.

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps, foreshore, public halls and Shark Bay Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services, caravan parks and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

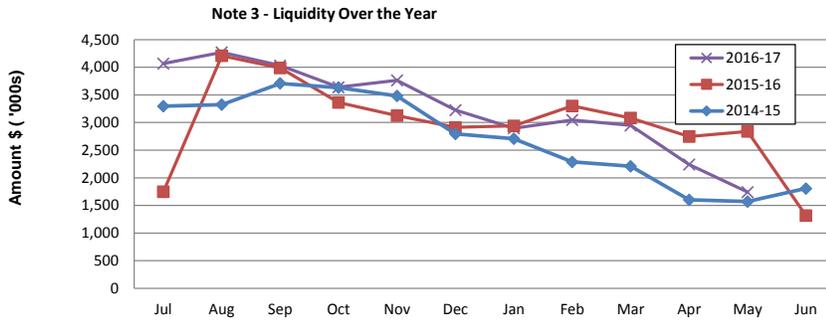
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,608	521.66%	▲	Permanent	Reimbursement of LSL contribution
Housing	(139)	(0.75%)			
Community Amenities	14,498	7.20%			
Recreation and Culture	(339,308)	(75.53%)	▼	Timing	Grant funding and other revenue for Bill Hemsley Park project
Transport	(92,139)	(44.89%)	▼	Timing	Proceeds and profit on asset disposals
Economic Services	11,969	49.56%			
Other Property and Services	89,627	145.69%			
Operating Expense					
General Purpose Funding	34,059	27.05%	▲	Timing	Expenses for admin allocations under budget YTD
Law, Order and Public Safety	26,050	13.05%	▲	Timing	Ranger LSL and admin allocations under budget YTD
Health	2,537	24.22%			
Housing	3,694	24.77%			
Community Amenities	289,613	34.99%	▲	Timing	Delayed expenditure for CGF projects; external contractor and consultant costs under YTD budget
Recreation and Culture	104,423	16.08%	▲	Timing	Employee costs and Labour overheads under budget YTD staff deployed in other areas
Transport	(281,943)	(13.67%)	▼	Timing	Roadworks maintenance program expenditure higher than budget profile year to date
Economic Services	43,763	11.96%	▲	Timing	Internal admin allocations less than budget YTD
Other Property and Services	(149,955)	(227.57%)	▼	Timing	Plant Asset depreciation higher than estimated
Capital Revenues					
Grants, Subsidies and Contributions	(186,189)	(9.88%)		Timing	Timing of funds claimed from road funding
Proceeds from Disposal of Assets	68,318		▲	Timing	Budget profile for sale of assets
Capital Expenses					
Land and Buildings	865,378	80.14%	▲	Timing	Budget profile timing for Bill Hemsley Park expenses
Infrastructure - Roads	549,133	19.90%	▲	Timing	Budget profile timing for roadworks program
Plant and Equipment	19,909	3.15%			
Tools, Furniture and Equipment	20,535	44.64%	▲	Timing	Budget profile timing for vehicle tracking and Water Tank
Financing					
Loan Principal	0	0.00%			

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 31 May 2017	30th June 2016	YTD 31 May 2016	
	\$	\$	\$	
Current Assets				
Cash Unrestricted	1,706,873	1,518,535	2,753,640	4
Cash Restricted	1,179,644	1,179,068	963,009	4
Receivables - Rates & Rubbish	106,559	98,478	102,830	6
Receivables -Other	7,503	37,666	84,034	6
Interest / ATO Receivable/Trust		66,287	451	
Inventories	2,065	2,065	2,086	
	3,002,645	2,902,099	3,906,051	
Less: Current Liabilities				
Payables	(79,531)	(406,932)	(45,895)	
ATO Payables	(2,572)	0	(58,776)	
Provisions	(319,560)	(319,560)	(314,941)	
	(401,663)	(726,492)	(419,612)	
Less: Cash Reserves	(1,179,644)	(1,179,068)	(963,009)	7
Add: Leave Provisions	319,560	319,560	314,941	
Net Current Funding Position	1,740,898	1,316,099	2,838,370	



Comments - Net Current Funding Position

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account (000040)		7,634			7,634	WBC	At Call
Municipal Investment (305784)		1,698,539			1,698,539	WBC	At Call
Trust Account (000067)				87,090	87,090	WBC	At Call
Cash On Hand		700				WBC	On hand
(b) Term Deposits							
Reserve Account - Leave	1.87%		114,391		114,391	WBC	At Call
Reserve Account - Water	1.87%		14,082		14,082	WBC	At Call
Reserve Account - Office & Equipment	1.87%		19,319		19,319	WBC	At Call
Reserve Account - Plant/Light Vehicle	1.87%		366,920		366,920	WBC	At Call
Reserve Account - Legal	1.87%		39,579		39,579	WBC	At Call
Reserve Account - Unspent Grants	1.87%		15,617		15,617	WBC	At Call
Reserve Account - Land Development	1.87%		62,569		62,569	WBC	At Call
Reserve Account - Roadworks	1.87%		1,060		1,060	WBC	At Call
Reserve Account - Landcare	1.87%		15,676		15,676	WBC	At Call
Reserve Account - Building	1.87%		530,432		530,432	WBC	At Call
TD 462763 - POS Bill Hemsley Park	1.87%			270,085	270,085	WBC	At Call
TD 454181 - POS Wokarena	2.29%			134,232	134,232	WBC	30.07.2017
TD 454202 - Wokarena Intersection Upgrade	2.29%			119,186	119,186	WBC	30.07.2017
Total		1,706,873	1,179,644	610,592	3,496,410		

Comments/Notes - Investments

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
30/06/2017

Note 5: BUDGET AMENDMENTS

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

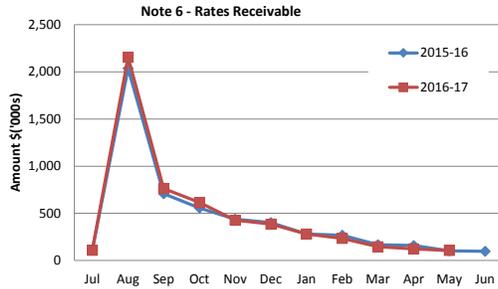
Budget Amendment within Governance/Administration program

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<i>Budget Adoption</i>		<i>Opening Surplus</i>	\$	\$	\$	\$
	<i>Permanent Changes</i>						0
	<i>Opening surplus adjustment</i>						0
0364	Office Furniture & Equipment (CAPEX)	Within Program Not Req'd	Capital Expenses		3,600		3,600
0512	Furniture & Equipment - (Expensed)	Within Program Not Req'd	Operating Expenses			(3,600)	0
0355	Tfr From Building Reserve	Min Ref 09/16-18	Capital Revenue		3,909	0	3,909
0564	Building Improvements (CAPEX)	Min Ref 09/16-18	Capital Expenses			(3,909)	0
	Sports Pavilion & Basketball Stadium (Nabawa Recreation Centre)	Min Ref 10/16-5	Operating Expenses			(1,000)	(1,000)
2702	Nabawa Community Centre Expenses	Min Ref 10/16-5	Operating Expenses			(500)	(1,500)
3502	Depot Maintenance	Min Ref 10/16-5	Operating Expenses			(1,700)	(3,200)
2722	Public Halls & Showgrounds Expense	Min Ref 10/16-5	Operating Expenses			(300)	(3,500)
3102	Cemetery Expenses	Min Ref 10/16-5	Operating Expenses			(1,000)	(4,500)
2512	Repairs & Maintenance - Non Employee Housing	Min Ref 10/16-5	Operating Expenses	4,500			0
0744	Capital Exp. - Land & Buildings	Min Ref 09/16-11	Operating Expenses			(7,000)	(7,000)
3132	Community Development Expenses Job CD017 + CD018	Min Ref 09/16-11	Operating Expenses			(30,000)	(37,000)
3132	Community Development Expenses Job CD019	Min Ref 09/16-11	Operating Expenses		37,000		0
	Additional Surplus End of Year		Operating Revenue		61,015		61,015
0502	Computer Hardware Service & Repair	Min Ref 02/17-6	Operating Expenses			(5,866)	55,149
0722	Accounting Software Operating Expenditure	Min Ref 02/17-6	Operating Expenses			(3,000)	52,149
1292	Health Expenses General	Min Ref 02/17-6	Operating Expenses			(3,530)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue			(50,000)	(1,381)
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses		50,000		48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		3,728		52,347
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(3,728)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		20,000		68,619
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(20,000)	48,619
1762	Domestic Rubbish Collection Expenses	Min Ref 02/17-6	Operating Expenses			(9,000)	39,619
3423	Grant Income Community Buildings	Min Ref 02/17-6	Operating Revenue			(40,000)	(381)
2644	Capital Exp. - Land & Buildings	Min Ref 02/17-6	Operating Expenses	40,000			39,619
2644	Capital Exp. - Land & Buildings	Min Ref12/16-9	Operating Expenses			(51,145)	(11,526)
3423	Grant Income Community Buildings	Min Ref12/16-9	Operating Revenue		47,727		36,201
1482	Sporting Clubs Expenses	Min Ref12/16-8	Operating Expenses			(9,438)	26,763
7572	Traffic Counters Expense	Min Ref 02/17-6	Operating Expenses			(1,330)	25,433
3502	Depot Maintenance	Min Ref 02/17-6	Operating Expenses			(2,500)	22,933
3584	Tools & Other Equipment.	Min Ref 02/17-6	Capital Expenses	5,000			27,933
3592	Works Tools (Not Capitalised)	Min Ref 02/17-6	Operating Expenses			(5,000)	22,933
3393	Hudson Resources - Dartmoor Road	Min Ref 02/17-6	Operating Revenue		14,411		37,344
4781	Transfer to Plant/Light Vehicle Reserve	Min Ref 02/17-6	Capital Revenue			(37,344)	0
4840	Tfr to Roadworks Reserve	Min Ref 03/17-28	Capital Expenses		100,000		100,000
3372	Road Maintenance Expense	Min Ref 03/17-28	Capital Expenses			(100,000)	0
0192	Members Conference & Training Expenses	Min Ref 04/17-14	Operating Expenses		6,000		6,000
0462	Meeting & Refreshments Expense	Min Ref 04/17-14	Operating Expenses			(6,000)	0
				0	396,890	(396,890)	

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

Note 6: RECEIVABLES

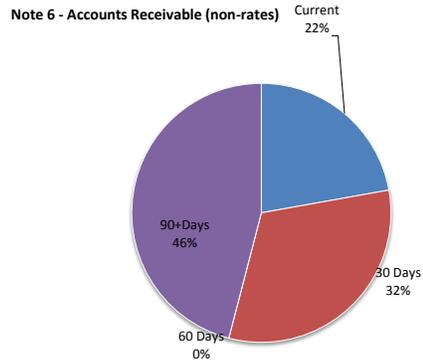
Receivables - Rates & Rubbish Receivable	YTD 31 May 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied	2,464,988	2,343,564
Rubbish & other levies	123,127	121,766
Less Collections to date	(2,580,034)	(2,492,816)
Equals Current Outstanding	106,559	98,478
Net Rates Collectable	106,559	98,478
% Collected	96.03%	96.20%



Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	1,665	2,391	0	3,448
Total Receivables General Outstanding				7,503

Amounts shown above include GST (where applicable)



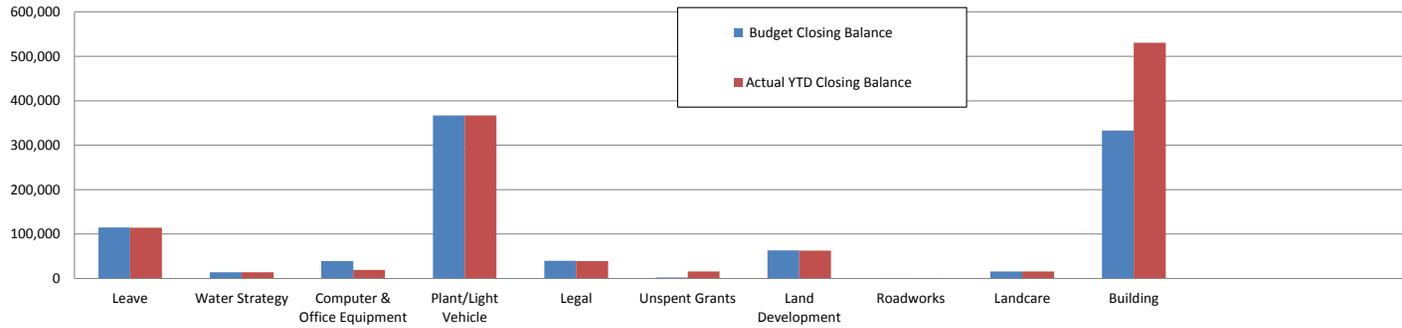
Comments/Notes - Receivables General

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

Note 7: Cash Backed Reserve

2016-17 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	93,784	1,000	607	20,000	20,000	0	0		114,784	114,391
Water Strategy	13,992	180	90	0	0	0	0		14,172	14,082
Computer & Office Equipment	19,195	200	124	20,000	0	0	0		39,395	19,319
Plant/Light Vehicle	262,094	1,500	1,471	287,344	287,344	(183,989)	(183,989)	Purchase of Backhoe 2015/16	366,949	366,920
Legal	39,325	500	254	0	0	0	0		39,825	39,579
Unspent Grants	134,863	0	703	0	0	(132,449)	(119,949)	Grant funds expended	2,414	15,617
Land Development	62,168	1,000	401	0	0	0	0		63,168	62,569
Roadworks	1,060	0	0	0	0	0	0	March OCM Min Ref 03/17-27	1,060	1,060
Landcare	25,557	300	119	0	0	(10,000)	(10,000)		15,857	15,676
Building	527,030	7,000	3,402	135,000	0	(336,109)	0		332,922	530,432
	1,179,068	11,680	7,170	462,344	307,344	(662,547)	(313,938)		990,546	1,179,644

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 31 05 2017			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Housing				
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	Property not sold April OCM Min Ref 04/17-6 Retain property for 3 years
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
				Plant and Equipment				
32,000	(6,863)	21,000	(4,137)	2004 Case Vibe Roller	(24,322)	(4,137)	20,185	Asset Disposed
32,000	(2,402)	19,500	(10,098)	2008 Caterpillar Skid Steer Loader	(7,417)	(10,098)	(2,681)	Asset Disposed
0	0	0	0	2001 Mazda Bravo	5,000	(458)	(5,458)	Asset Disposed
28,900	(8,678)	27,273	7,051	2012 Ford Ranger XL	28,000	7,051	(20,949)	Asset Disposed
7,925	(7,925)	545	545	Rubbish Trailer	0	545	545	Asset Disposed
100,825	(25,868)	68,318	(6,639)		(54,817)	(7,097)	47,720	

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	0.071835	466	5,252,702	377,211	10,965	862	389,038	377,211	0	0	377,211
UV Rural	0.010057	425	179,065,200	1,800,859	(4,833)	2	1,796,028	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	20	0	177,652	177,632	0	0	177,632
Sub-Totals		893	193,150,902	2,355,701	6,153	864	2,362,717	2,355,702	0	0	2,355,702
Minimum Payment \$											
GRV	560.00	198		110,880	0	0	110,880	110,880	0	0	110,880
UV Rural	350.00	17		5,950	0	0	5,950	5,950	0	0	5,950
UV Oakajee Industrial Estate	350.00	0		0	0	0	0	0	0	0	0
Sub-Totals		215	0	116,830	0	0	116,830	116,830	0	0	116,830
Concession							2,479,547				2,472,532
Amount from General Rates							2,479,547				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,464,988				2,472,532

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	39,761		5,911	7,940	33,850	31,821	1,845	2,485
Loan 96 - Plant	94,210		30,259	30,259	63,951	63,951	3,511	3,762
Loan 97 - Plant	73,885		17,791	17,791	56,094	56,094	1,975	2,217
Loan 98 - Bill Hemsley Park Development		200,000	0	0	200,000	200,000	0	0
	207,856	200,000	53,961	55,991	353,895	351,865	7,331	8,464

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating Budget	Capital Budget	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		487,604	757
Grants Commission - General	WALGGC	Y	339,632		339,632		339,105	527
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		10,631	99
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		13,977	(12,777)
Reimbursements & Contributions	Various		1,892		1,892		4,511	(2,619)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		22,949	(5,737)
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		15,000	0
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000	(50,000)	0		0	0
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		7,780	2,220
Cemetery Fees & Charges	Various		3,400		3,400		1,729	1,671
Pool Revitalisation Grant - Yuna Pool	Department Sport and Recreation			3,728	3,728		3,728	(0)
Chapman Valley Tennis Club Fencing	Mid West Development Commission	Y		20,000	20,000		0	20,000
RECREATION AND CULTURE								
Nanson Showgrounds Shade Shelter Structure	Mid West Development Commission & User Group	Y		47,727		47,727	41,027	6,700
Chair Lift - Sports pavilion & basketball stadium	No current funding source Developer Contributions Reimbursed from Trust		40,000	(40,000)				
Bill Hemsley Park Project	T18 \$278,030 Grant funds -Lotterywest \$100,000	Y	378,030		378,030		27,930	350,100
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	923,105	182,080
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	734,746	4,109
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000	14,411	49,411		49,411	(0)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		44,782	(4,782)
Other minor	Various		2,365		2,365		22,216	(19,851)
PWO & other contributions/reimbursements	Various		0		0		14,990	(14,990)
TOTALS			3,394,113	(4,134)	1,498,212	1,891,767	2,883,086	506,893

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31-May-17
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	3,960	(3,330)	2,210
Nomination Deposits	0	0	0	0
Building Commission	1,167	11,486	(8,950)	3,703
CTF Levy	1,265	14,083	(10,980)	4,368
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,247	19,063	(35,710)	586,600
Post Office Deposit	1,262	62	(182)	1,142
Engineering Bond	0	7,468	0	7,468
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	613,621	56,122	(59,152)	610,592

Level of Completion Indicators

- 0% ○
- 20% ○
- 40% ○
- 60% ○
- 80% ○
- 100% ●

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	203,909	5,040	(198,869)		5,040	Draft plans to be taken back to June/July OCM Forum Session
○	Governance Total		200,000	203,909	203,909	5,040	(198,869)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	4,500	4,500	4,617	117		4,617	Revised budget Nov OCM Min Ref 11/16-11 - Job complete
○	Law, Order and Fire Safety Total		12,000	4,500	4,500	4,617	117		4,617	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	810,230	148,052	(662,178)		148,052	AK Homes - completion date August 2017
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	0	0	0	0		0	Revised budget Feb OCM Min Ref 02/17-6
●	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	61,145	61,145	61,145	56,695	(4,450)		56,695	Completed and acquitted
○	Recreation And Culture Total		911,375	871,375	871,375	204,747	(666,628)		204,747	
○	Land & Buildings Total		1,123,375	1,079,784	1,079,784	214,405	(908,970)		214,404	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	0	0		0	
	Town Planning and Regional Development									
●	Standing Desks	122840	7,000	7,000	7,000	6,601	(399)		6,601	4 workstations completed
●	Town Planning and Regional Development Total		7,000	7,000	7,000	6,601	(399)		6,601	
	Transport									
○	Works additional equipment - Water Tank	135840	12,000	12,000	12,000	0	(12,000)		0	In progress - pad down, completed by 30 June 2017
●	Vehicle Tracking Devices	175740	27,000	27,000	27,000	18,864	(8,136)		18,864	New tracking device fitted to Gardener Utility, Grader and maintenance utility, Building Surveyor new vehicle
○	Transport Total		39,000	39,000	39,000	18,864	(20,136)		18,864	
○	Tools, Furniture and Other Equipment Total		49,600	46,000	46,000	25,465	(24,535)		25,465	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	441,133	(2,367)		441,133	C08 Mid West Regional Road Group Project 16/17 - Complete
●	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	418,480	(2,503)		418,480	C130 Mid West Regional Road Group Project 16/17 - Complete
●	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	397,731	474,323	76,592		474,323	C13 Mid West Regional Road Group Project 16/17 - Complete additional employee hours & traffic management required due to heavy traffic in harvest season
●	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	413,456	584,168	170,712		584,168	C16 Mid West Regional Road Group Project 16/17 - complete
●	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	185,700	91,924	(93,775)	185,700		C97 - RRG Blackspot - In progress
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	235,543	0	(235,543)	235,543		C11 - Council own source job
○	Durawah Road Gravel Sheetting	131840	289,678	289,678	289,678	4,135	(285,543)	289,678		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184	67,184	67,184	0	(67,184)	67,184		C82 - Council own source job
●	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	24,683	53,396	28,713	24,683		C67 - Council own source job
●	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	40,000	0		40,000	C28 - Main Roads WA
●	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park in-house Earthworks	131840	145,915	145,915	133,760	103,204	(30,556)		103,204	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	107,679	0	(107,679)	0		C04 - Council own resource job
	<i>Murphy Norris Road - Reconstruct and gravel sheet - not budgeted</i>									C09
●	Transport Total		2,803,224	2,803,224	2,759,897	2,210,763	(549,133)	802,787	2,061,308	
●	Infrastructure - Roads Total		2,803,224	2,803,224	2,759,897	2,210,763	(549,133)	802,787	2,061,308	
	Plant & Equipment									
	Transport									
●	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	182,442	(12,558)	182,442		2017 compliance plates for replacement vehicles Purchase Complete
●	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	66,129	129	66,129		Purchase Complete
●	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	90,000	87,330	(2,670)	87,330		Purchase Complete
●	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	7,273	473	7,273		Purchase Complete
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase Complete
●	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	51,000	50,327	(673)	50,327		Purchase complete
●	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	183,989	183,986	(3)	183,986		Purchase complete
●	Transport Total		632,789	632,789	632,789	612,880	(19,909)	612,880		
●	Plant & Equipment Total		632,789	632,789	632,789	612,880	(19,909)	612,880		
●	Capital Expenditure Total		4,608,988	4,561,797	4,518,469	3,063,514	(1,454,954)	1,415,668	2,301,177	

Appendix A Summary by Program					
	31/05/2017	31/05/2017	2016/2017	2016/2017	30-Jun-16
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Operating Expenditure					
General Purpose Funding	91,835	125,894	135,494	135,494	103,899
Governance	281,468	418,473	485,889	473,423	365,799
Law, Order and Public Safety	173,569	199,619	215,819	211,719	178,724
Education	450	3,950	4,450	4,450	2,067
Health	7,937	10,474	12,370	8,840	8,410
Housing	11,221	14,915	81,349	76,849	8,645
Community Amenities	538,020	827,633	931,231	946,103	692,304
Recreation and Culture	545,117	649,293	714,409	706,771	555,946
Transport	2,413,504	2,240,222	2,438,520	2,138,317	3,020,990
Economic Services	322,025	365,788	398,953	398,953	325,986
Other Property and Services	224,504	382,935	412,650	66,786	85,165
Total Expenditure (E)	4,609,648	5,239,196	5,831,133	5,167,704	5,347,934
Operating Revenue					
General Purpose Funding	(3,363,585)	(3,377,011)	(3,381,014)	(3,381,014)	(2,840,825)
Governance	(18,600)	(2,992)	(3,092)	(3,092)	(19,925)
Law, Order and Public Safety	(36,116)	(26,562)	(26,562)	(26,562)	(151,422)
Education	0	0	0	0	0
Health	(6,899)	(5,944)	(6,330)	(6,330)	(6,482)
Housing	(18,514)	(18,653)	(18,653)	(18,653)	(18,806)
Community Amenities	(215,817)	(201,319)	(223,768)	(250,040)	(340,828)
Recreation and Culture	(151,209)	(490,282)	(503,145)	(495,418)	(133,273)
Transport	(1,839,267)	(2,049,277)	(2,049,854)	(2,035,443)	(2,070,730)
Economic Services	(36,119)	(24,150)	(26,050)	(26,050)	(37,625)
Other Property and Services	(160,556)	(61,519)	(67,235)	(67,235)	(105,733)
Total Revenue (R)	(5,846,682)	(6,257,708)	(6,305,702)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(1,237,034)	(1,018,512)	(474,570)	(1,142,133)	(377,715)
Adjustment for Non-Cash Items					
Depreciation	2,018,916	1,997,688	2,179,280	1,640,343	1,714,765
Profit/Loss on Sale of Asset	7,097	(11,274)	54,817	54,817	(9,874)
Movement in wage accruals	0	0	0	0	0
Movement in leave accruals	0	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	0	(1,750)
Realisation on disposal assets	68,318	0	0	0	181,179
Changes on Revaluation on non-current assets	(56,112)	0	0	0	0
Total Non-Cash Items (NC)	2,038,220	1,986,414	2,234,097	1,695,160	1,894,205
Capital Expenditure					
Land and Buildings	214,404	1,079,784	1,079,784	1,072,230	241,818
Plant and Equipment	612,880	632,789	632,789	632,789	781,041
Furniture and Equipment	6,601	7,000	7,000	10,600	35,992
Roads	2,211,485	2,759,897	2,803,224	2,803,224	1,851,927
Tools and Equipment	18,864	39,000	39,000	44,000	33,999
Parks and Ovals	0	0	0	0	5,279
Transfer from Reserves	(313,910)	(658,205)	(662,547)	(658,638)	(329,152)
Transfer to Reserves	314,486	10,780	474,024	536,680	338,046
Repayment of Debentures	53,961	53,961	55,991	55,991	58,888
Proceeds from new loans	(200,000)	(200,000)	(200,000)	(200,000)	(73,885)
Proceeds from sale of equipment	(68,318)	0	(69,500)	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	(135,000)	0
Total Capital	2,850,454	3,725,006	4,024,765	4,092,376	2,762,775
Opening (Surplus)/Deficit	(1,316,099)	(1,316,099)	(1,316,099)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(1,740,898)	(596,020)	(0)	0	(1,316,099)
Adjusting items					
Unspent Loan funds	170000				
Major Project Expenditure to be rebudgeted	690000				
Estimated Closing (Surplus)/Deficit 31st May 2017	(880,898)	(596,020)	(0)	0	(1,316,099)

COA	Rate Revenue	31-May-17	31-May-17	Amended	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget	Full Year Budget		YTD Actual			
	Operating Expenditure								
0022	Rates - Legal Expenses	393	9,400	10,000	10,000	6,506	9,007		
0032	Rates Stationary/postage	3,569	3,950	3,950	3,950	2,591	381		
0062	Sundry Expenses	16	462	500	500	234	446		
0082	Rates - Other Costs.	174	1,375	1,500	1,500	0	1,201		
0132	Valuation Expenses	10,109	13,500	13,500	13,500	13,231	3,391		
0352	Rates - Administration Allocation	77,572	95,832	104,544	104,544	81,337	18,260	*	Admin costs are currently below YTD budget profile
	Total Operating Expenditure	91,835	124,519	133,994	133,994	103,898			
	Operating Revenue								
0002	Reimbursement - Debtors Refunds	105	0	0	0	0	(105)		
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0010	Rates Written Off	3,895	0	0	0	0	(3,895)		Properties transferred into SoCV Minute Ref 12/13-2
0012	Legal Fees GST Free	(119)	(9,163)	(10,000)	(10,000)	(7,834)	(9,044)		
0033	Back Rates	(864)	0	0	0	(239)	864		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(10,048)	0	0	0	(22,080)	10,048	*	Interim rates not budgeted, offsets movement in excess
0113	Interest - Overdue Rates	(14,271)	(9,983)	(10,000)	(10,000)	(16,560)	4,288		
0123	Interest - Instalment Payments	(7,447)	(5,000)	(5,000)	(5,000)	(6,582)	2,447		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,184)	(4,000)	(4,000)	(4,000)	(4,689)	1,184		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(3,963)	(3,995)	(4,080)	(4,080)	(5,442)	(32)		
	Total Operating Revenue	(2,506,497)	(2,515,402)	(2,516,341)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,414,663)	(2,390,883)	(2,382,347)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-May-17	31-May-17	Amended Full Year Budget	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
9992	Operating Expenditure								
	Interest & Overdraft Fees	0	1,375	1,500	1,500	0	1,375		
	Operating Revenue								
0201	Legal Reserve Income	(254)	(462)	(500)	(500)	(447)	(208)		
0203	Leave Reserve Income	(607)	(913)	(1,000)	(1,000)	(1,201)	(306)		
0204	Land Development Reserve Income	(401)	(913)	(1,000)	(1,000)	(1,113)	(512)		
0205	Building Reserve Income	(3,402)	(6,413)	(7,000)	(7,000)	(6,873)	(3,011)		
0206	Roadworks Reserve Income	0	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(703)	0	0	0	(658)	703		
0223	Water Strategy Reserve Income	(90)	(165)	(180)	(180)	(179)	(75)		
0233	Grants Commission - Road Funding	(487,604)	(488,361)	(488,361)	(488,361)	(225,934)	(757)		
0243	Office & Equipment Reserve Income	(124)	(187)	(200)	(200)	(550)	(63)		
0253	Grants Commission - Equalisation (General Purpose)	(339,105)	(339,632)	(339,632)	(339,632)	(172,671)	(527)		
0273	Plant/Light Vehicle Reserve Income	(1,471)	(1,375)	(1,500)	(1,500)	(1,761)	96		
0453	Interest Received - Municipal Account	(23,209)	(22,913)	(25,000)	(25,000)	(33,490)	296		
0506	Landcare Reserve Income	(119)	(275)	(300)	(300)	(468)	(156)		
	Total Operating Revenue	(857,088)	(861,609)	(864,673)	(864,673)	(445,952)			
	Total General Purpose Income	(857,088)	(860,234)	(863,173)	(863,173)	(445,952)			
	Total General Purpose Funding	(3,271,751)	(3,251,117)	(3,245,520)	(3,245,520)	(2,736,926)			

COA	Governance	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full YearBudget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0112	Election & Poll Expenses.	0	9,000	9,000	9,000	8,382	9,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	7,176	12,837	14,000	20,000	17,806	5,661		
0202	Members Insurance Expense	10,583	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	22,913	25,000	25,000	7,463	22,253	*	Includes Legal agreement/easement to Nabawa Hill Communication Tower on Marshall Gould's property \$10,000
0242	Members Sitting Fees.	37,640	37,280	75,280	75,280	30,071	(360)		
0252	Members Remuneration Expenses	2,200	2,200	4,400	4,400	16,950	0		
0262	President & Deputy Allowances.	6,250	6,250	12,500	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	1,691	9,975	10,202	10,202	97	8,284		
0332	Furniture & Equipment	897	1,200	1,200	1,200	7,302	303		
0442	Members Administration Allocation	164,842	197,626	215,596	215,596	172,840	32,785	*	Admin costs are currently below YTD budget profile
0462	Meeting & Refreshments Expense	14,903	30,888	33,700	27,700	19,708	15,985	*	Timing - Budget amendment for June function
1822	Accounting & Audit Expenses	6,865	36,500	36,500	36,500	26,300	29,635	*	Timing - Interim Audit and FBT yet to be invoiced
3112	Rangers Expenses Allocation	0	0	0	0	0	0		
7202	Members Depreciation	2,824	2,662	2,902	2,902	2,902	(162)		
	Total Operating Expenditure	273,144	402,474	473,423	473,423	350,037			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0	0		
	Total Governance	273,144	402,474	473,423	473,423	350,037			

COA	Administration	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0102	Provision for LSL	0	0	0	0	10,853	0		
0222	Fringe Benefits Tax	31,449	24,000	31,000	31,000	38,578	(7,449)		
0282	Administration SGC 9.50%	47,316	47,971	52,329	52,329	47,990	655		
0292	Admin Salaries Expense	488,393	517,209	564,225	564,225	571,230	28,816	*	Budget profile timing & additional hours budgeted
0294	Admin Staff Housing Allowance	12,576	11,539	12,589	12,589	14,477	(1,037)		
0312	Admin - Max 3% Council Additional Contr	10,011	11,000	12,000	12,000	10,293	989		
0362	Acc Annual Leave - Admin	0	0	0	0	4,908	0		
0372	Admin Workers Compensation Insurance	14,433	14,096	14,095	14,095	16,878	(337)		
0402	Insurance Expense	3,084	3,084	3,085	3,085	2,760	0		
0422	Office Gardens Expenses	26,833	45,144	50,016	50,016	28,770	18,311	*	Admin Office Gardening wages under budget profile YTD - Gardeners deployed to other areas
0432	Admin Building Operations	20,029	26,021	28,708	28,708	18,696	5,991		
0472	Office Expenses - General	7,710	17,290	17,290	17,290	16,434	9,580		
0473	Admin Building Repairs & Maintenance	12,662	21,125	22,500	22,500	6,299	8,463		
0482	Office Telephone & Internet Expenses	21,350	29,015	30,830	30,830	24,485	7,665		
0492	Advertising Expenses	10,848	17,700	18,500	18,500	8,586	6,852		
0502	Computer Hardware Service & Repair	20,202	24,908	28,000	22,134	16,463	4,706		
0512	Furniture & Equipment - (Expensed)	6,490	15,400	15,400	11,800	1,204	8,910		
0522	Freight & Postage Expense	1,505	2,288	2,500	2,500	2,110	783		
0542	Printing & Stationary Expense	16,186	26,500	30,000	30,000	25,709	10,314	*	Base stock stationary brand refresh pending
0552	Motor Vehicle Expenses	5,361	4,587	5,000	5,000	4,610	(774)		
0562	Administration LSL Expense	10,042	9,163	10,000	10,000	5,149	(879)		
0592	Admin Allocated to Programs	(969,656)	(1,154,417)	(1,259,367)	(1,259,367)	(1,016,709)	(184,761)	*	Admin costs are currently below YTD budget profile
0622	Uniform Expense	1,264	3,025	3,300	3,300	1,319	1,761		
0632	Staff Training, Conference and Recruitment	13,769	28,500	31,000	31,000	6,162	14,731	*	Timing - training & workshops scheduled May/June; recruitment & relocation expenses not required
0662	Public Liability Insurance	16,780	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	91,510	147,888	160,700	160,700	40,438	56,378	*	Budget timing Land & Building revaluation & internal IPR review invoices to be relisted 2017/18 budget
0702	Bank Fees & Charges	5,878	5,748	6,100	6,100	5,163	(130)		
0712	Occupational Health & Safety	1,190	4,587	5,000	5,000	529	3,397		
0722	Accounting Software Operating Expenditure	43,008	49,879	50,743	47,743	34,136	6,871		
7002	Admin Depreciation	38,103	45,969	50,143	50,143	50,143	7,866		
	Total Operating Expenditure	8,324	15,999	12,466	(0)	15,762			

COA	Administration	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
0383	Minor Income Received - Other General	(1,548)	(1,100)	(1,200)	(1,200)	(1,564)	448		
0553	Grant Income - Admin	0	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(4,511)	(1,892)	(1,892)	(1,892)	(18,362)	2,619		
1243	LSL Reimbursement	(12,541)	0	0	0	0	12,541	*	CoGG LSL entitlement recovered for admin staff leave to be taken 2016/2017
	Total Operating Revenue	(18,600)	(2,992)	(3,092)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (CAPEX)	0	0	0	3,600	30,285	0		
0355	Tfr From Building Reserve	0	(203,908)	(203,909)	(200,000)	0	(203,908)	*	Timing - Reserve funds not yet required
0371	T/f From Office Eq Reserve	0	0	0	0	(25,000)	0		
0564	Building Improvements (CAPEX)	5,040	203,909	203,909	200,000	19,068	198,869	*	Budget profile timing for Office Extensions & Modifications from LTFP
4750	Tfr to Leave Reserve	20,607	880	21,000	21,000	1,201	(19,727)	*	Reserve transfers budgeted for 30.06.2017 done in May 2017
4785	Transfer from Unspent Grant Fund	0	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	124	165	20,200	20,200	550	41		
4780	Tfr to Plant/Light Vehicle Reserve	1,471	1,375	1,500	1,500	1,761	(96)		
	Total Capital Expenditure / Reserve Transfers	27,242	2,421	42,700	46,300	15,459			
	Total Administration	16,966	15,427	52,074	43,208	11,296			
	Total Governance/Administration	290,110	417,901	525,497	516,631	361,333			

COA	Fire Prevention	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	9,697	13,222	14,422	14,422	10,167	3,525		
0672	Fire Break Inspection Fees	1,405	2,000	2,000	2,000	1,477	595		
0752	FESA - Shire Operating Expenses	0	0	0	0	0	0		
0762	Ranger's Allocation Expenses	15,714	16,027	17,480	17,480	15,745	313		
0832	ESL - Shire Properties.	639	852	852	852	748	213		
0882	Fire Prevention Enforcement Expenditure	636	913	1,000	1,000	0	277		
1722	Brigades Operating Expenses	38,045	37,540	39,418	35,318	36,098	(505)		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	63,481	59,884	65,326	65,326	66,278	(3,597)		
	Total Operating Expenditure	129,616	130,438	140,498	136,398	130,513			
	Operating Revenue								
0703	Fines & Penalties Income	(4,000)	(1,250)	(1,250)	(1,250)	(2,250)	2,750		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(22,949)	(17,212)	(17,212)	(17,212)	(24,195)	5,737		
0765	Proceeds from Disposal of Assets	0	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	(636)	0	0	0	0	636		
0915	Capital Grant - FESA	0	0	0	0	(115,819)	0		
	Total Operating Revenue	(31,585)	(22,462)	(22,462)	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers								
0884	Purchase Plant & Equipment	0	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	4,617	4,500	4,500	12,000	0	(117)		
	Total Capital Expenditure / Reserve Transfers	4,617	4,500	4,500	12,000	115,819			
	Total Fire Prevention	102,647	112,476	122,536	125,937	100,068			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Animal Control								
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	19,393	24,629	26,866	26,866	20,334	5,236		
0812	Depn - Animal Control	164	0	0	0	0	(164)		
0842	Animal Control Expenses	825	1,043	1,130	1,130	6,991	218		
0852	Rangers Allocation	15,714	16,027	17,480	17,480	15,745	313		
	Total Operating Expenditure	36,096	41,699	45,476	45,476	43,071			
	Operating Revenue								
0843	Impoundment Fees	0	(300)	(300)	(300)	(362)	(300)		
0853	Dog/Cat Registrations Income	(4,331)	(3,300)	(3,300)	(3,300)	(4,396)	1,031		
0863	Fines & Penalties	(200)	(500)	(500)	(500)	(400)	(300)		
	Total Operating Revenue	(4,531)	(4,100)	(4,100)	(4,100)	(5,158)			
	Total Animal Control	31,565	37,599	41,376	41,376	37,913			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Other Law, Order and Public Safety								
	Operating Expenditure								
0862	Community Safety and Crime Prevention	0	0	0	0	0	0		
0902	Rangers Allocation	7,857	8,008	8,740	8,740	7,873	151		
0962	Misc. Expenses - Other Law and Order	0	913	1,000	1,000	0	913		
	Total Operating Expenditure	7,857	8,921	9,740	9,740	7,873			
	Operating Revenue								
0973	Community safety & Crime Prevention.	0	0	0	0	0	0		
	Total Other Law, Order and Public Safety	7,857	8,921	9,740	9,740	7,873			

COA	Rangers Expenses	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	815	1,782	1,947	1,947	1,915	967		
0892	Salary & Wages Expense-Rangers	62,918	74,338	81,097	81,097	58,380	11,420	*	Includes potential leave coverage not yet required
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	5,688	5,797	6,327	6,327	6,064	109		
0932	Conference & Training	0	913	1,000	1,000	0	913		
0952	Rangers Expenses Allocated	(78,569)	(80,113)	(87,400)	(87,400)	(78,727)	(1,544)		
0982	Rangers Depn Expense	7,450	4,983	5,435	5,435	10,835	(2,467)		
1012	Tools & Equipment - Low Value	0	913	1,000	1,000	0	913		
0152	Provision for LSL	0	8,250	9,000	9,000	(4,407)	8,250		
3872	Accrued Annual Leave - Rangers	0	0	0	0	1,675	0		
	Total Operating Expenditure	0	18,561	20,105	20,105	(2,732)			
	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment - Rangers	0	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(1,514)			
	Total Rangers Expenses	0	18,561	20,105	20,105	(4,246)			
	Total Law, Order and Fire Safety	142,069	177,557	193,757	197,157	141,608			

COA	Education	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	450	3,950	4,450	4,450	2,067	3,500		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0		
Total Education		450	3,950	4,450	4,450	2,067			

COA	Health Inspection and Administration	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full YearBudget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1282	Pool Inspections Expense	3,929	4,004	4,370	4,370	3,936	75		
1292	Health Expenses General	4,009	6,470	8,000	4,470	4,473	2,461		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	7,937	10,474	12,370	8,840	8,410			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(874)	(350)	(350)	(350)	(354)	524		
1573	Health Septic Fees	(2,360)	(2,167)	(2,360)	(2,360)	(2,478)	193		
1583	Health Administration Fees	(2,360)	(2,167)	(2,360)	(2,360)	(2,478)	193		
	Total Operating Revenue	(6,899)	(5,944)	(6,330)	(6,330)	(6,482)			
	Total Health Inspection and Administration	1,038	4,530	6,040	2,510	1,927			

COA	Housing	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2302	Staff Housing - Admin Allocation	0	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	8,284	11,978	12,058	7,558	5,445	3,694		
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	2,937	2,937	3,200	3,200	0	0		
7172	Staff Housing Depreciation	0	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	66,091	0	0		
	Total Operating Expenditure	11,221	14,915	81,349	76,849	8,645			
	Operating Revenue								
2543	Rental Income - Staff Housing	0	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(18,514)	(8,640)	(8,640)	(8,640)	(18,806)	9,874		
2563	Staff Housing Income	0	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	(10,013)	(10,013)	(10,013)	0	(10,013)	*	April OCM Min Ref 04/17-6 Retain property for 3 years
	Total Operating Revenue	(18,514)	(18,653)	(18,653)	(18,653)	(18,806)			
	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	3,402	6,545	142,000	142,000	6,873	3,143		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	(135,000)	0	0		Note: Lot 23 Chapman Valley Rd no longer to be sold 2016/2017 (Min Ref 04/17-60)
	Total Capital / Reserves	3,402	6,545	7,000	7,000	6,873			
	Total Housing	(3,892)	2,807	69,696	65,196	(3,288)			

COA	Natural Resource Management	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure								
	NRM Expenditure	15,000	15,000	15,000	15,000	90,091	0		
	Total Operating Expenditure	15,000	15,000	15,000	15,000	90,091			
	Operating Revenue								
2033	Nacc (Other) Grants Income.	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)	0		
2123	State NRM Community Grant	0	0	0	0	0	0		
	Total Operating Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers								
2075	Proceeds from Disposal of Assets	0	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	0	(11,532)			
	Total Natural Resource Management	0	0	0	0	5,559			

COA	Sanitation - Household Refuse	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	103,930	132,750	144,000	135,000	116,950	28,820	*	Contractor Toxfree invoice timing Replacement of barriers/bollards under budget YTD; Disposal of industrial waste (bury or transport to Meru) under budget YTD
1772	Sanitation Household Refuse Depreciation	3,408	3,432	3,748	3,748	3,748	24		
1792	Refuse Site Repairs & Maintenance	28,308	69,932	71,671	71,671	15,064	41,624	*	
2502	Domestic Rubbish - Admin Allocation	38,786	41,723	45,514	45,514	40,668	2,937		
	Total Operating Expenditure	174,432	247,837	264,933	255,933	176,429			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(136,090)	(128,640)	(128,640)	(128,640)	(125,195)	7,450		
	Total Operating Revenue	(136,090)	(128,640)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	38,342	119,197	136,293	127,293	51,234			
COA	Sanitation - Other	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1872	Street Rubbish Collection Expenses	0	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	5,878	9,094	9,093	9,093	11,838	3,216		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
1912	Refuse Collection Expenses	2,320	4,587	5,000	5,000	0	2,267		
	Total Operating Expenditure	8,198	13,681	14,093	14,093	11,838			
	Operating Revenue								
1883	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
	Total Sanitation - Other	8,198	13,681	14,093	14,093	11,838			

COA	Protection of Environment	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1962	Abandoned Vehicle Expense	727	1,375	1,500	1,500	300	648		
2002	Project Management Fees	163	9,163	10,000	10,000	500	9,001		
2022	Landcare Expenditure	0	0	0	0	0	0		
2040	Dolby Creek Expenditure	7,780	9,000	10,000	10,000	15,975	1,220		**Offset Accounts refer COA GL 2923
2042	Declared Species Group Expenses	0	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	10,000	10,000	10,000	24,341	0		
	Total Operating Expenditure	18,670	29,538	31,500	31,500	52,521			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	(9,000)	0		
2923	Dolby Creek Management Plan Income (gst free)	(7,780)	(9,163)	(10,000)	0	0	(1,383)		**Offset Accounts refer COA GL 2040
2933	Reimbursements & Sundry Income (P of E)	0	0	0	(10,000)	(15,975)	0		
	Total Operating Revenue	(7,780)	(9,163)	(10,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers								
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	28	0	0	0	(14,873)	(28)		
2080	Tfr to Landcare Reserve	119	275	300	300	468	156		
2071	Tfr from Unspent Grant Res.	0	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,853)	(9,725)	(9,700)	(9,700)	(14,960)			
	Total Protection of Environment	1,037	10,650	11,800	11,800	12,586			

COA	Town Planning and Regional Development	31-May-17	31-May-17	Amended Full Year Budget	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Expenditure								
0942	Town Planning Depreciation	0	5,126	5,586	5,586	5,586	5,126		
0162	Provision for LSL	0	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	4,330	30,000	30,000	30,000	0	25,670	*	Expenses currently under budget YTD
2102	Workers Compensation Insurance	2,545	2,546	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	106,940	106,898	116,619	116,619	140,596	(42)		
2122	Superannuation - Council Maximum of 3%	3,165	3,157	3,442	3,442	3,379	(8)		
2132	Superannuation - SGC 9.50%	10,023	9,988	10,899	10,899	11,126	(35)		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	5,863	6,400	6,400	1,831	5,863		
2192	Heritage Expenses	0	0	0	0	2,700	0		
2202	Town Planners Expenses	706	374	412	412	1,548	(332)		
2222	Motor Vehicle Expenses	3,095	3,938	4,300	4,300	4,663	843		
2232	Legal Expenses - Town Planners	6,365	13,750	15,000	15,000	10,472	7,385		
2242	Engineering Expenses	7,567	13,750	15,000	15,000	5,843	6,183		
2252	Advertising Expenses	1,711	1,837	2,000	2,000	0	126		
3012	Admin Allocation Expenses	38,786	50,204	54,769	54,769	40,668	11,418	*	Admin Allocations under budget YTD
7052	Surveying & Land Expenses	12,728	36,663	40,000	40,000	8,954	23,935	*	Expenses currently under budget YTD
7062	T/P Expenses Recoverable	0	0	0	0	0	0		
7072	Planning Projects - Expenses	35,669	78,322	85,247	85,247	34,666	42,653	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	233,632	362,416	392,220	392,220	254,990			
	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(29,655)	(18,760)	(20,000)	(20,000)	(22,290)	10,895	*	Fees collected more than anticipated budget
2243	Outsourced Planning Fees - Other LGs	(16,812)	(16,002)	(16,000)	(16,000)	(16,652)	810		
2263	Town Planning Fees Income - GST inc	0	(6,000)	(6,000)	(6,000)	(6,839)	(6,000)		
3603	Heritage Income	(23)	0	0	0	0	23		
	Total Operating Revenue	(46,490)	(40,762)	(42,000)	(42,000)	(104,182)			

COA	Town Planning and Regional Development cont.	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	(37,500)	(47,806)	(52,147)	(52,147)	(10,029)	(10,306)	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan.All Unspent Grant Reserve transfers will be done YTD in June 2017
2264	Land Development	0	0	0	0	60,000	0		
2284	Furniture & Equipment - Capital Expenses	6,601	7,000	7,000	7,000	0	399		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	401	913	1,000	1,000	1,113	512		
4810	Tfr from Land Development Reserve	0	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	254	462	500	500	10,947	208		
	Total Capital Expenditure/Reserve Transfers	(30,244)	(39,431)	(43,647)	(43,647)	3,032			
	Total Town Planning and Regional Development	156,899	282,223	306,573	306,573	153,840			

COA	Other Community Amenities	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	9,394	21,334	23,270	24,270	7,084	11,940	*	Employee and internal costs under YTD budget
3132	Community Development Expenses	11,425	42,972	78,562	101,434	26,972	31,548	*	Project costs not expended
3162	Administration Allocated	58,179	71,962	78,500	78,500	61,002	13,783	*	Admin costs are currently below YTD budget profile
3212	Other Community Amenities Depreciation	5,265	2,893	3,153	3,153	3,510	(2,372)		
3222	Community Growth Fund	3,826	20,000	30,000	30,000	7,865	16,174	*	Budget profile timing - full acquittals with claims not received to date. Tennis Club may have unspent funds to be reallocated 2017/2018
	Total Operating Expenditure	88,088	159,161	213,486	237,358	106,433			
	Operating Revenue								
3113	Cemetery Income Received	(1,729)	(3,113)	(3,400)	(3,400)	(1,809)	(1,384)		
3613	Reimbursements & Contributions	(5,000)	(913)	(1,000)	(1,000)	(5,000)	4,087		
3633	Grant - Community Development	(3,728)	(3,728)	(23,728)	(50,000)	(6,667)	0		Grants funds rec'd for Pool Revitalisation Project DSR
	Total Operating Revenue	(10,457)	(7,754)	(28,128)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	(2,147)	0	0	0	(19,603)	2,147		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	(2,147)	0	0	0	(19,603)			
	Total Other Community Amenities	75,484	151,407	185,358	182,958	73,355			
	Total Community Amenities	279,959	577,158	654,116	642,716	308,413			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Public Halls and Civic Centres								
	Operating Expenditure								
2602	Public Halls Depreciation	52,363	49,082	53,545	53,545	44,019	(3,281)		Employee costs and Labour overheads under budget YTD staff deployed in other areas
2722	Public Halls & Showgrounds Expense	40,643	36,805	39,971	40,271	40,375	(3,838)	*	
2732	Nabawa Community Centre Expenses	28,350	57,483	62,822	63,322	50,229	29,133		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,845	1,845	2,485	2,485	2,988	0		
3202	Public Halls Admin Allocation	19,393	20,614	22,493	22,493	20,334	1,221		
	Total Operating Expenditure	142,595	165,829	181,316	182,116	157,944			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(5,186)	(4,587)	(5,000)	(5,000)	(4,253)	599		
2683	Contributions & Reimbursements	0	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	(41,027)	(41,027)	(47,727)	(40,000)	(37,500)	0		
	Total Operating Revenue	(46,213)	(45,614)	(52,727)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	56,695	61,145	61,145	50,000	158,650	4,450		
4925	Principal Repayment - Loan 89	5,911	5,911	7,940	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	62,606	67,056	69,085	57,940	156,132			
	Total Public Halls and Civic Centres	158,987	187,271	197,674	195,056	269,119			
	Swimming Areas and Beaches								
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	19,393	20,218	22,059	22,059	20,334	825		Employee costs and Labour overheads under budget YTD
3412	Coronation Beach Expenses	36,308	50,401	54,907	54,907	41,919	14,093	*	
7082	Beaches Depreciation	4,985	4,279	4,673	4,673	4,673	(706)		
	Total Operating Expenditure	60,686	74,898	81,639	81,639	66,926			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(69,033)	(59,587)	(65,000)	(65,000)	(74,142)	9,446		
	Total Operating Revenue	(69,033)	(59,587)	(65,000)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	0	0	0	0	0	0		
	Total Swimming Areas and Beaches	(8,347)	15,311	16,639	16,639	(7,215)			

COA	Other Recreation and Sport	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1462	Mower Repairs & Maintenance	0	12,837	14,000	14,000	14,634	12,837	*	Internal Costs only Bill Hemsley Park Project Water Ground testing invoice Over budget profile YTD however will be on budget for end of financial year Employee costs and Labour overheads under budget YTD staff deployed in other areas Full expenditure for 5 Year Building Program items yet to be finalised
1472	Yuna Oval Expenses	0	462	500	500	370	462		
1522	Consultancy/Project Management Fees	19,800	20,000	20,000	20,000	0	200		
1482	Sporting Clubs Expenses	76,048	65,662	79,278	69,840	70,684	(10,386)	*	
2642	Parks, Gardens Expense	61,918	109,065	119,966	119,966	58,303	47,147	*	
2702	Sports Pavilion & Basketball Stadium (Nabawa Recreation	12,513	23,651	25,136	26,136	15,973	11,138	*	
2712	Tennis Clubs Expenses	2,744	5,690	6,263	6,263	4,151	2,946		
2752	Nabawa - Sport Complex Expense	0	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	2,203	5,038	5,500	5,500	5,032	2,835		
2812	Golf Courses	1,537	1,536	1,537	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	9,697	8,250	8,996	8,996	10,167	(1,447)		
7022	Parks & Gardens Depreciation	22,226	18,733	20,434	20,434	20,434	(3,493)		
7092	Other Rec & Sports Depreciation	58,123	59,059	64,424	64,424	64,424	936		
	Total Operating Expenditure	266,809	329,983	366,033	357,595	267,522			
COA	Other Recreation and Sport	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
2743	Sports Club Hire Income	(3,328)	(3,388)	(3,388)	(3,388)	(3,379)	(60)	*	Timing - Bill Hemsley Park Project
2803	Grants & Other Income Received	(27,930)	(378,030)	(378,030)	(378,030)	(6,183)	(350,100)		
3444	Fig Tree Camping Fees	(4,662)	(3,663)	(4,000)	(4,000)	(4,611)	999		
	Total Operating Revenue	(35,920)	(385,081)	(385,418)	(385,418)	(14,174)			
	Capital Expenditure / Reserve Transfers								
1304	Capital Expenditure Plant & Equip	0	0	0	0	0	0	*	Required funds will be transferred at 30 June 2017 Timing - Bill Hemsley Park Project
1315	Tfr From Building Reserve	0	(132,200)	(132,200)	(132,200)	0	(132,200)		
2834	Land & Buildings - Capital Expense	148,052	810,230	810,230	810,230	4,100	662,178		
7275	Loan Funds	(200,000)	(200,000)	(200,000)	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	(51,948)	478,030	478,030	478,030	4,100			
	Total Other Recreation and Sport	178,941	422,932	458,645	450,207	257,448			

COA	Libraries	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	1,623	10,145	10,358	10,358	2,006	8,522		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	48,483	52,745	57,545	57,545	50,836	4,262		
6922	Libraries Depreciation	51	55	56	56	56	4		
	Total Operating Expenditure	50,657	63,445	68,959	68,959	53,898			
COA	Other Culture	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	6,254	11,354	12,330	12,330	5,522	5,100		Depreciation higher across programs due to updates in asset register
3652	Other Culture Depreciation	18,116	3,784	4,133	4,133	4,133	(14,332)	*	
3662	Community Heritage Programs	0	0	0	0	0	0		
	Total Operating Expenditure	24,370	15,138	16,463	16,463	9,655			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
2983	Reimbursements Costs	(42)	0	0	0	0	42		
	Total Operating Revenue	(42)	0	0	0	0			
	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	24,328	15,138	16,463	16,463	9,655			
Total Recreation and Culture		404,566	704,097	758,380	747,324	582,905			

COA	Road Constuction	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0	0		Chapman Valley & East Nabawa Rds final claims done in June 2017
3133	Operating Revenue Income Received - Cons. STS	0	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(923,105)	(1,105,185)	(1,105,185)	(1,105,185)	(472,948)	(182,080)	*	
3183	R4R Grant Income	0	0	0	0	0	0		
3193	R2R (Construction) Income	(734,746)	(738,855)	(738,855)	(738,855)	(697,621)	(4,109)		
	Total Operating Revenue	(1,657,851)	(1,844,040)	(1,844,040)	(1,844,040)	(1,185,274)			

COA	Road Constuction	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								Grant funded jobs to be completed by 30th June
3114	Capital Roadworks Program - Grant Funded Jobs	2,010,751	2,096,913	2,118,314	2,118,314	0	86,162	*	
3124	Roads to Recovery (R2R) Expenditure	0	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	(80,302)	(80,302)	(80,302)	(80,302)	0	0		
3170	Tfr to Unspent Grants Reserve	675	0	0	0	130,360	(675)		
3184	Council Funded Roadworks Expenditure	200,735	662,984	684,910	684,910	435,116	462,249	*	
3234	Blackspot Program Expenditure	0	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	0	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	2,131,858	2,679,595	2,722,922	2,822,922	1,968,524			
	Total Road Construction	474,007	835,555	878,882	978,882	783,250			

COA	Road Plant Purchases	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3576	Interest Expense - Loan 95	0	0	0	0	696	0		
3586	Loan 97 - Interest Expense	1,975	1,989	2,217	2,217	594	13		
3642	Loss on Sale Assets.	14,693	31,739	31,739	31,739	19,818	17,045	*	P299 Roller & P33 Skid Steer Loader- lessor impact than estimated
3912	Loan 96 - Interest Expense	3,511	3,511	3,762	3,762	4,704	0		
6225	Realisation on Disposal of Assets	68,318	0	0	0	181,179	(68,318)	*	account offset by proceeds of assets COA GL 3575
	Total Operating Expenditure	88,498	37,238	37,718	37,718	206,992			
	Operating Revenue								
3543	Profit on Sale of Assets	(7,596)	(33,000)	(33,000)	(33,000)	(29,692)	(25,404)	*	Asset Register processed profit on P38 Ford Ranger Crew Cab April 2017 ; Utility Mazda Bravo - Plant No P2544 disposed no value
	Total Operating Revenue	(7,596)	(33,000)	(33,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	612,880	632,789	632,789	632,789	665,222	19,909	*	Plant purchases under budget YTD - see Note 13 Management Report
3584	Tools & Other Equipment.	0	12,000	12,000	17,000	0	12,000	*	Timing - Water tank storage solution in progress to be completed 30 June 2017
3914	Principal Repayments - Loan 96	30,259	30,259	30,259	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	17,791	17,791	17,791	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	287,344	0	287,344	250,000	183,986	(287,344)	*	Budget profile timing within full budget allocation
7135	Loan Funds Rec'd.	0	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	(183,989)	(183,989)	(183,989)	(183,989)	(52,582)	0		
3575	Proceeds from Sale of Plant & Equip	(68,318)	0	(69,500)	(69,500)	(181,179)	68,318	*	Budget profile timing within full budget allocation
	Total Capital Expenditure / Reserve Transfers	695,968	508,851	726,695	694,351	592,968			
	Total Road Plant Purchases	776,869	513,089	731,412	699,068	770,269			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Traffic Control								
	Operating Expenditure								
4102	Traffic Admin Allocation	29,090	39,402	42,984	42,984	30,501	10,312	*	Admin costs are currently below YTD budget profile
6502	Vehicle Examination Expense	7,989	8,143	8,875	8,875	9,675	154		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	2,530	2,530	1,200	590	0		
	Total Operating Expenditure	39,608	50,075	54,389	53,059	40,766			
	Operating Revenue								
7513	Licensing Commission Income	(4,770)	(4,587)	(5,000)	(5,000)	(5,714)	183		
7533	Licensing Transactions - In	0	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(3,137)	(1,738)	(1,902)	(1,902)	(2,053)	1,399		
	Total Operating Revenue	(7,907)	(6,325)	(6,902)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	18,864	27,000	27,000	27,000	23,315	8,136		
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	18,864	27,000	27,000	27,000	23,315			
	Total Traffic Control	50,565	70,750	74,487	73,157	56,314			
	Total Transport	3,420,926	3,406,390	3,865,282	3,647,146	3,443,106			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	11,785	12,012	13,110	13,110	11,809	227		
6722	Noxious Weeds & Pest Expense	3,020	5,783	6,239	6,239	5,499	2,763		
	Total Operating Expenditure	14,805	17,795	19,349	19,349	17,307			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	14,805	17,795	19,349	19,349	17,307			

COA		31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	0	913	1,000	1,000	0	913		
3982	Tourism Expense	1,999	4,774	5,210	5,210	2,475	2,776		
4282	Promotional Expense	710	1,100	1,200	1,200	810	390		
	Total Operating Expenditure	2,709	6,787	7,410	7,410	3,285			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	(1,364)	(682)	(750)	(750)	0	682		
	Total Operating Revenue	(1,364)	(682)	(750)	(750)	0			
	Total Tourism and Area Promotion	1,345	6,105	6,660	6,660	3,285			

COA	Building Control	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	107,626	102,652	111,982	111,982	101,956	(4,974)		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	87,269	106,128	115,777	115,777	91,504	18,859	*	Admin costs are currently below YTD
	Total Operating Expenditure	194,895	208,780	227,759	227,759	193,459			
	Operating Revenue								
4153	Building Licenses Income	(21,964)	(13,750)	(15,000)	(15,000)	(19,919)	8,214		
4173	CTF Commissions Received	(190)	(418)	(450)	(450)	(443)	(228)		
4213	Building Commissions Received	(241)	(418)	(450)	(450)	(455)	(177)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	(2,806)	0		
	Total Operating Revenue	(22,395)	(14,586)	(15,900)	(15,900)	(23,622)			
	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	172,500	194,194	211,859	211,859	169,837			

COA	Other Economic Services	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	114	250	250	250	114	136		
4222	Administration Allocation	96,966	118,833	129,635	129,635	101,671	21,867	*	Admin costs are currently below YTD
4242	Rehab. Gravel Pits Expense	3,360	4,587	5,000	5,000	893	1,227		
4252	Purchase of Stamps.	85	187	200	200	165	102		
4272	Other Expenditure	9,091	8,569	9,350	9,350	9,091	(522)		
	Total Operating Expenditure	109,616	132,426	144,435	144,435	111,934			
	Operating Revenue								
4223	Commission Received Australia Post	(9,006)	(5,500)	(6,000)	(6,000)	(6,744)	3,506		
4243	Annual Post Office Box Fee	(2,714)	(2,800)	(2,800)	(2,800)	(2,781)	(86)		
4253	Postage Stamp Income	(94)	(88)	(100)	(100)	(94)	6		
4263	Income Received	0	0	0	0	(3,875)	0		
4333	Photocopying Income	(97)	(44)	(50)	(50)	(61)	53		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(12,361)	(8,882)	(9,400)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	90	165	180	180	179	75		
	Total Other Economic Services	97,346	123,709	135,215	135,215	98,110			
	Total Economic Services	285,996	341,803	373,083	373,083	288,540			

COA	Plant Depreciation	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure Plant Depreciation	529,101	530,486	578,712	232,848	175,854	1,385		Depn posted from Asset Register - Plant & Equipment revaluation has amended RUL & Depn rates Depn posted directly from payroll plant usage
6890	Depn Posted to Jobs	(218,234)	(213,444)	(232,848)	(232,848)	(165,764)	4,790		
	Total Plant Depreciation	310,867	317,042	345,864	0	10,090			
COA	Private Works	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure Private Works Expense	11,769	23,210	25,320	25,320	13,918	11,441	*	Expenditure under budget YTD, Private Works income offsets expenditure
7333	Operating Income Private Works Income	(17,624)	(23,716)	(25,870)	(25,870)	(20,706)	(6,092)		
	Total Private Works	(5,855)	(506)	(550)	(550)	(6,788)			

COA	Public Works Overheads	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0342	Provision for LSL	9,486	18,337	20,000	20,000	3,045	8,852		
4312	Superannuation - Max 3% Works Staff	8,639	9,416	10,270	10,270	8,684	777		
4322	Superannuation Guarantee - Works Manager	8,734	8,778	9,577	9,577	9,249	44		
4332	Superannuation Guarantee - Works Staff	60,940	54,417	59,367	59,367	63,318	(6,523)		
4342	Salary Works Manager	68,922	82,874	90,414	90,414	89,346	13,952	*	Annual Leave posted COA GL 4412
4352	Superannuation Max 3% - Works Manager	2,735	2,772	3,024	3,024	2,944	37		
4372	Public Works Sundry Expense	21,628	14,674	16,000	16,000	21,985	(6,954)		
4382	Works Manager - Expenses	3,178	2,913	3,000	3,000	1,162	(265)		
4392	External Engineering Services	1,240	18,337	20,000	20,000	15,098	17,097	*	Engineering Services generally expensed directly to Jobs YTD. Annual roadwork program yet to be invoiced
4402	Sick Leave	24,260	29,018	31,658	31,658	17,000	4,758		
4412	Annual Leave	79,448	66,847	72,927	72,927	52,217	(12,601)	*	Budget profile is even spread of annual 4 weeks expense, works crew cleared additional annual leave
4432	Public Holiday Pay	33,924	29,018	31,658	31,658	41,159	(4,906)		
4422	Works LSL Expense	0	14,663	16,000	16,000	19,515	14,663	*	LSL yet to be taken M Elks & T Jeffrey
4442	Occupational Health & Safety Expense	3,460	10,000	10,000	10,000	8,422	6,540		
4452	Protective Uniform/ Minor Workwear	2,260	12,188	13,300	13,300	10,048	9,928		
4582	Accrued Leave Works Crew	0	0	0	0	20,380	0		
4652	Works Staff - Allowances	51,498	38,137	41,608	41,608	26,717	(13,361)	*	Overheads posted to this account
4662	Public Works Expense Recoverable	0	0	0	0	0	0		
4982	Staff Medicals	0	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	242,414	284,779	310,671	310,671	254,177	42,365	*	Admin costs are currently below YTD
6782	Workers Compensation Insurance	19,813	19,476	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(696,850)	(714,043)	(778,951)	(778,951)	(656,570)	(17,193)	*	Non Cash Item allocations received across all jobs end of June 2017
	Total Operating Expenditure	(54,272)	2,601	0	0	23,424			
	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	(14,540)	0	0	0	0	14,540	*	** Revenue rec'd to offset expense - Central Regional TAFE - refer POC COA GL 4602
	Capital Expenditure / Reserve Transfers								
7631	T/f From Leav Reserve-pwo	0	0	0	0	0	0		
	Total Public Works Overheads	(68,811)	2,601	0	0	23,424			

COA	Plant Operation Costs	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	105,295	129,888	141,694	141,694	88,702	24,593	*	Actuals currently below Budget YTD
4482	Tyre Purchase Expense	21,206	46,750	51,000	51,000	34,810	25,544	*	Actuals currently below Budget YTD
4492	Parts & Outside Repairs Expense	241,150	275,000	300,000	300,000	268,000	33,850	*	Actuals currently below Budget YTD
4502	Plant Licences Expense	8,355	9,500	10,000	10,000	7,390	1,145		
4532	Tools & Consumables	16,533	16,225	17,700	17,700	19,685	(308)		
4542	Fuel, Oil & Grease	198,446	245,674	268,000	268,000	217,903	47,228	*	Actuals currently below Budget YTD
4552	Cutting Edges & Tips	5,334	11,462	12,500	12,500	10,065	6,128		
4602	Training Expense	16,373	16,500	18,000	18,000	20,190	127		** Grader Driver training expense is offset with contra revenue - refer PWO COA GL 0333
5112	Plant Operator - Admin Allocation	9,697	8,250	8,996	8,996	10,167	(1,447)		
6772	Plant Insurance Expense	21,494	21,950	21,950	21,950	15,773	456		
4512	Less POC Allocated to W & S	(717,936)	(742,258)	(809,739)	(809,739)	(692,684)	(24,322)	*	Non Cash Item allocations received across all jobs end of June 2017
	Total Operating Expenditure	(74,053)	38,941	40,101	40,101	0			
	Operating Revenue								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(44,782)	(36,663)	(40,000)	(40,000)	(45,264)	8,119		Higher revenue than estimated
4983	Income Received	0	0	0	0	0	0		
	Total Operating Revenue	(44,782)	(36,663)	(40,000)	(40,000)	(45,264)			
	Total Plant Operation Costs	(118,835)	2,278	101	101	(45,264)			

COA	Salaries and Wages	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	760,975	773,201	843,492	843,492	779,104	12,226	*	Below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	886,504	915,354	998,563	998,563	902,800	28,850	*	Below budget profile YTD
4600	Less Salary & Wages Allocated	(1,647,478)	(1,688,555)	(1,842,055)	(1,842,055)	(1,681,904)	(41,077)	*	Below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	0	20,448	(1,775)		
4692	Paid Parental Leave Scheme	10,083	0	0	0	13,797	(10,083)	*	*** Revenue Offset COA GL 4623
	Total Operating Expenditure	11,858	1	0	0	34,245			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(444)	0	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(9,416)	0	0	0	(14,463)	9,416		*** Refer COA GL 4692
	Total Operating Revenue	(9,861)	0	0	0	(37,077)			
	Total Salaries and Wages	1,997	1	0	0	(2,832)			
COA	Unclassified	31-May-17 YTD Actual	31-May-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4722	Land Expenses Green Drive	(18)	0	0	0	18	18		
5022	Overpayments/Recoverables - Expenditure	18,352	1,140	1,365	1,365	3,470	(17,212)	*	** Refer COA GL 5023
	Total Operating Expenditure	18,334	1,140	1,365	1,365	3,487			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(17,638)	(1,140)	(1,365)	(1,365)	(2,686)	16,498	*	** Refer COA GL 5022
3813	Profit on Revaluation	(56,112)	0	0	0	(774,429)	56,112		
	Total Operating Revenue	(73,750)	(1,140)	(1,365)	(1,365)	(777,115)			
	Total Unclassified	(55,416)	0	0	0	(773,628)			
	Total Other Property and Services	63,948	321,416	345,415	(449)	(794,997)			

List of Accounts Paid - May 2017

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4961	12/05/2017	Petty Cash	-206.65
DD15672.1	02/05/2017	LGSP	-7382.30
DD15672.2	02/05/2017	Asgard	-310.10
DD15672.3	02/05/2017	Australian Super	-1606.40
DD15672.4	02/05/2017	Wealth Personal Superannuation and Pension Fund	-436.69
DD15672.5	02/05/2017	Hostplus Superannuation	-134.20
DD15672.6	02/05/2017	UniSuper	-75.97
DD15672.7	02/05/2017	Amp Flexible Super - Amp Retirement Trust	-181.40
DD15672.8	02/05/2017	BT Business Super	-216.21
DD15672.9	02/05/2017	Prime Super	-201.00
DD15681.1	03/05/2017	Westpac Geraldton	-304.15
DD15685.1	16/05/2017	LGSP	-7455.10
DD15685.2	16/05/2017	Asgard	-310.10
DD15685.3	16/05/2017	Australian Super	-1588.94
DD15685.4	16/05/2017	Wealth Personal Superannuation and Pension Fund	-436.69
DD15685.5	16/05/2017	Hostplus Superannuation	-134.20
DD15685.6	16/05/2017	UniSuper	-137.69
DD15685.7	16/05/2017	BT Business Super	-216.21
DD15685.8	16/05/2017	Prime Super	-201.00
DD15692.1	31/05/2017	LGSP	-7409.58
DD15692.2	30/05/2017	Asgard	-310.10
DD15692.3	30/05/2017	Australian Super	-1327.03
DD15692.4	31/05/2017	Wealth Personal Superannuation and Pension Fund	-436.69
DD15692.5	31/05/2017	Hostplus Superannuation	-134.20
DD15692.6	30/05/2017	UniSuper	-96.54
DD15692.7	31/05/2017	BT Business Super	-216.21
DD15692.8	30/05/2017	Prime Super	-199.68
EFT20591	12/05/2017	Australian Communications And Media Authority	-109.00
EFT20592	12/05/2017	ALTUS Planning & Appeals	-1784.20
EFT20593	12/05/2017	All Over Traffic Pty Ltd	-3660.25
EFT20594	12/05/2017	Ausrecord Pty Ltd.	-10.45
EFT20595	12/05/2017	Aussie Natural Spring Water Geraldton	-149.00
EFT20596	12/05/2017	Australia Post	-174.22
EFT20597	12/05/2017	Australian Performing Right Association Ltd	-70.47
EFT20598	12/05/2017	Australian Service Union	-26.35
EFT20600	12/05/2017	Clark Rubber Geraldton	-4100.80
EFT20601	12/05/2017	Comms Tech Services	-5478.00
EFT20602	12/05/2017	Country Womens Association Yuna Branch	-385.00
EFT20603	12/05/2017	Courier Australia - Toll Ipec	-95.71
EFT20604	12/05/2017	Five Star Business Equipment And Communications	-552.75
EFT20605	12/05/2017	Flash Flowers	-70.00
EFT20606	12/05/2017	Geraldton Bobcat	-550.00
EFT20607	12/05/2017	Geraldton Sheetmetal And Roofing	-330.00
EFT20608	12/05/2017	KW & V Farrell & Sons	-12650.00
EFT20609	12/05/2017	Keith Gregory Bobcat Hire	-3498.00
EFT20610	12/05/2017	Magor Swartz Pty Ltd	-13200.00
EFT20611	12/05/2017	Mid West Group Of Affiliated Agricultural Soc	-250
EFT20612	12/05/2017	Mitchell & Brown	-120.00

List of Accounts Paid - May 2017

Chq/EFT	Date	Name	Amount
EFT20613	12/05/2017	Patience Sandland Pty Ltd	-552.20
EFT20614	12/05/2017	Queens Supa IGA Supermarket	-93.26
EFT20615	12/05/2017	Reel Boats & Maintenance	-3120.15
EFT20616	12/05/2017	Refuel Australia	-24699.66
EFT20617	12/05/2017	TeletracNavman Australia	-769.46
EFT20618	12/05/2017	Thurkles Dozing	-7117.00
EFT20619	12/05/2017	Toll Express.	-385.00
EFT20620	23/05/2017	Synergy	-857.25
EFT20621	19/05/2017	Brenda Myers	-118.00
EFT20622	19/05/2017	Bridgestone Tyre Centre	-854.00
EFT20623	19/05/2017	CJ Stokes & Son	-6083.00
EFT20624	19/05/2017	Geraldton Property Team	-330.00
EFT20625	19/05/2017	Geraldton Sign Makers	-2281.95
EFT20626	19/05/2017	Karen McKay	-131.85
EFT20627	19/05/2017	Keith Gregory Bobcat Hire	-3696.00
EFT20628	19/05/2017	Mach 1 Auto One	-976.00
EFT20629	19/05/2017	Magor Swartz Pty Ltd	-9528.75
EFT20630	19/05/2017	Meedac Inc	-115.50
EFT20631	19/05/2017	Midwest Mowers And Small Engines	-105.00
EFT20632	19/05/2017	Russell Coupe & Associates	-440.00
EFT20633	19/05/2017	Shire Of Cv Trust Account	-512.90
EFT20634	28/05/2017	City Of Greater Geraldton	-1320.00
EFT20635	28/05/2017	Synergy	-3075.65
EFT20636	28/05/2017	Telstra	-1575.52
EFT20637	26/05/2017	Australian Service Union	-26.35
EFT20638	26/05/2017	Comms Tech Services	-5478.00
EFT20639	26/05/2017	Courier Australia - Toll Ipec	-10.32
EFT20640	26/05/2017	Gail & Brendan Francis Bunter	-500.00
EFT20641	26/05/2017	Jupps Carpets & Ceramics Pty Ltd	-780.00
EFT20642	26/05/2017	Mach 1 Auto One	-300.20
EFT20643	26/05/2017	Midwest Financial	-1650.00
EFT20644	26/05/2017	Midwest Trailers	-7400.00
EFT20645	26/05/2017	Nature Playgrounds	-45631.27
EFT20646	26/05/2017	Pagoda Resort & Spa	-389.70
EFT20647	26/05/2017	Shire Of Cv Trust Account	-92.15
EFT20648	26/05/2017	Southside Mechanical Services	-320.20
EFT20649	26/05/2017	Thurkles Dozing	-3696.00
EFT20650	26/05/2017	Western Resource Recovery Pty Ltd	-685.00
EFT20651	31/05/2017	Abrolhos Steel	-506.50
EFT20652	31/05/2017	Atom Supplies	-2638.46
EFT20653	31/05/2017	Auslec	-644.87
EFT20654	31/05/2017	Bitutek Pty Ltd	-254893.58
EFT20655	31/05/2017	Bridgestone Tyre Centre	-34.50
EFT20656	31/05/2017	Bunnings Group Limited	-35.11
EFT20657	31/05/2017	Buxton Resources Limited	-105.17
EFT20658	31/05/2017	Coates Hire Operations Pty Ltd	-306.39
EFT20659	31/05/2017	D-trans	-29.47
EFT20660	31/05/2017	Geraldton Ag Services	-599.89
EFT20661	31/05/2017	Geraldton Lock And Key	-294.78

List of Accounts Paid - May 2017

Chq/EFT	Date	Name	Amount
EFT20662	31/05/2017	Geraldton Mower & Repair Specialists	-138.00
EFT20663	31/05/2017	Greenfield Technical Service	-8651.50
EFT20664	31/05/2017	Hitachi Construction Machinery Australia Pty Ltd	-1077.74
EFT20665	31/05/2017	Hosexpress	-461.80
EFT20666	31/05/2017	Landgate	-7544.45
EFT20667	31/05/2017	Leading Edge Electronics	-753.93
EFT20668	31/05/2017	Market Creations	-3638.91
EFT20669	31/05/2017	Mcintosh & Son	-89.09
EFT20670	31/05/2017	Midwest Chemical & Paper	-99.40
EFT20671	31/05/2017	Miralec	-1408.00
EFT20672	31/05/2017	Moore Stephens	-2310.00
EFT20673	31/05/2017	Nabawa Valley Tavern	-833.35
EFT20674	31/05/2017	Novus	-395.00
EFT20675	31/05/2017	Paper Plus Office National	-394.30
EFT20676	31/05/2017	Purcher International	-1544.11
EFT20677	31/05/2017	Toxfree	-11328.10
EFT20678	31/05/2017	Truckline	-148.50
EFT20679	31/05/2017	Westrac Pty Ltd	-5383.97
EFT20680	31/05/2017	Australian Taxation Office	-8303.74
		Total Municipal Fund Payments	-529219.13
TRUST ACCOUNT			
EFT20586	12/05/2017	Building And Construction Industry Training Fund	-591.75
EFT20587	12/05/2017	Building Commission / Department Of Commerce	-56.64
EFT20588	12/05/2017	Loretta Routledge	-50.00
EFT20589	12/05/2017	Meedac Inc	-530.00
EFT20590	12/05/2017	Shire Of Chapman Valley - Muni Account	-13.26
		Total Trust Fund Payments	-1241.65

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	7,633.77
Balance as per Cash at Bank Account GL 170000	1,698,539.45
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	-
	\$1,706,173.22

BANK

Business Account (Account No 000040)	7,633.77
Investment Account (Account No 305784)	598,539.45
Investment Account (Account No 502999)	1,100,000.00
Term Deposit	
	1,706,173.22
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$1,706,173.22

Difference Check 0.00

Completed by:



 Moreen Stewart - Senior Finance Officer

01/06/17

 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

21/06/2017

 Date



Corporate Card Statement

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

RECEIVED
26 MAY 2017

Facility Number: 00018023 20000001
Payment Due Date: 31 May 2017
Closing Balance: \$217.83

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.



Table with account details: Company Name (Shire Of Chapman Valley), Number of Cards (2), Contact Name (The Shire Clerk), Facility Number (00018023 20000001), Annual % Rate (15.65%), Credit Limit (10,000), Statement From (21 Apr 2017), Statement To (21 May 2017), Payment Due Date (31 May 2017), Opening Balance (304.15), Closing Balance (217.83), Available Credit (9,782.17)

ENTERED
26 MAY 2017

Summary of Changes in Your Account Since Last Statement

Summary table with columns: From Your Opening Balance of (304.15), We Deducted Payments and Other Credits (304.15 -), And We Added (New purchases: 181.33, Cash advances: 0.00, Fees, Interest & Government Charges: 36.50, Miscellaneous Transactions: 0.00), To Arrive at Your Closing Balance of (217.83), Total Past Due / Overlimit balances (0.00)

S001269 / M000483 / 140 / CN1VP4P1

CSF VP4

Westpac Banking Corporation ABN 33 007 457 141
A4WFGI (12/09)

26 MAY 2017

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,981.75

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
02 MAY	Payments AUTOMATIC PAYMENT	68.55-	
	Sub Total:	68.55-	
21 MAY	Interest, Fees & Government Charges CARD FEE	18.25	107020 02
	Sub Total:	18.25	



Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
68.55	68.55 -	0.00	0.00	18.25	0.00	18.25	0.00

S001271 / M000483 / 140 / CN / VP4P1

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

Cardholder Signature _____ Date 26/5/17

Transactions examined and approved.

Manager/Supervisor Signature _____ Date 25/5/17

CSF VP4



Corporate Card Statement

RECEIVED
26 MAY 2017

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,800.42

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
02 MAY	Payments AUTOMATIC PAYMENT	235.60-	
	Sub Total:	235.60-	
18 MAY	Purchases VIRGIN AUSTRALIA AIRLI SPRING HILL AUS AIRLINES, AIR CARRIERS	179.00	} 106320.51 Dragonair - Flight to France w/ship trans 10/5/17
18 MAY	VIRGIN AUSTRALIA AIRLI SPRING HILL AUS AIRLINES, AIR CARRIERS	2.33	
	Sub Total:	181.33	
21 MAY	Interest, Fees & Government Charges CARD FEE	18.25	107020.02
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
235.60	235.60 -	181.33	0.00	18.25	0.00	199.58	0.00

S001270 / M000483 / 140 / CN11VP4P1

CSF VP4

Westpac Banking Corporation ABN 33 007 457 141
A4WFGI (1 2/09)