

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 2016

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

TABLE OF CONTENTS

Compilation Report

Statement of Financial Activity by Statutory Reporting Program

Statement of Financial Activity By Nature or Type

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Budget by Program

Shire of Chapman Valley

Compilation Report

For the Period Ended 31 July 2016

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 on page 3, 4 and 5.
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 July 2016 of \$4,065,657.

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 August 2016

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 3,092	\$ 100	\$ 1,892	\$ 1,792	1792.00%	
General Purpose Funding - Rates	9	2,472,532	0	2,457,971	2,457,971		▲
General Purpose Funding - Other		908,482	4,194	2,972	(1,222)	(29.14%)	
Law, Order and Public Safety		26,562	0	0	0		
Health		6,330	394	2,559	2,165	549.49%	
Education and Welfare		0	0	0	0		
Housing		18,653	1,440	3,034	1,594	110.69%	
Community Amenities		250,040	2,908	136,104	133,196	4580.33%	▲
Recreation and Culture		455,418	6,167	7,267	1,100	17.84%	
Transport		121,903	117,076	117,277	201	0.17%	
Economic Services		26,050	1,900	884	(1,016)	(53.47%)	
Other Property and Services		67,235	5,489	3,554	(1,935)	(35.25%)	
Total Operating Revenue		4,356,297	139,668	2,733,514	2,593,846		
Operating Expense							
Governance		(473,423)	(88,295)	(45,876)	42,419	48.04%	▲
General Purpose Funding		(135,494)	(9,004)	(11,914)	(2,910)	(32.32%)	
Law, Order and Public Safety		(211,719)	(33,820)	(24,900)	8,920	26.37%	
Health		(8,840)	(364)	(311)	53	14.56%	
Education and Welfare		(4,450)	0	0	0		
Housing		(76,849)	(751)	(505)	246	32.76%	
Community Amenities		(946,103)	(62,854)	(29,727)	33,127	52.70%	▲
Recreation and Culture		(706,771)	(60,073)	(42,346)	17,727	29.51%	▲
Transport		(2,068,817)	(179,627)	(113,524)	66,103	36.80%	▲
Economic Services		(398,953)	(33,158)	(34,772)	(1,614)	(4.87%)	
Other Property and Services		(66,785)	(41,354)	10,288	51,642	124.88%	▲
Total Operating Expenditure		(5,098,204)	(509,300)	(293,587)	215,713		
Funding Balance Adjustments							
Add back Depreciation		1,640,343	136,697	0	(136,697)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	0	0	0		
Adjust Provisions and Accruals		0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,252	(232,935)	2,417,758	2,650,693		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,884,040	366,718	366,721	3	0.00%	
Proceeds from Disposal of Assets	8	204,500	0	0	0		
Total Capital Revenues		2,088,540	366,718	366,721	3		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,072,230)	(2,000)	(1,000)	1,000	50.00%	
Infrastructure - Roads	13	(2,803,224)	(148,152)	(55,136)	93,016	62.78%	▲
Plant and Equipment	13	(632,789)	0	0	0		
Furniture and Equipment	13	(54,600)	0	0	0		
Total Capital Expenditure		(4,562,843)	(150,152)	(56,136)	94,016		
Net Cash from Capital Activities		(2,474,303)	216,566	310,585	94,019		
Financing							
Proceeds from New Debentures		200,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	658,638	54,497	0	(54,497)	(100.00%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(55,991)	0	0	0		
Transfer to Reserves	7	(536,680)	(980)	(893)	87	8.90%	
Net Cash from Financing Activities		265,967	53,517	(893)	(54,410)		
Net Operations, Capital and Financing		(1,255,084)	37,148	2,727,450	2,690,302		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,338,207	83,123	6.62%	
Closing Funding Surplus(Deficit)	3	0	1,292,232	4,065,657	2,773,425		

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 July 2016

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,472,532	\$ 0	\$ 2,457,971	\$ 2,457,971	%	▲
Operating Grants, Subsidies and Contributions	11	1,510,073	120,362	119,513	(849)	(0.71%)	
Fees and Charges		336,500	15,029	152,078	137,049	911.90%	▲
Service Charges		0	0	0	0		
Interest Earnings		51,680	3,276	2,709	(567)	(17.31%)	
Other Revenue		12,000	1,001	1,245	244	24.36%	
Profit on Disposal of Assets	8	43,013	0	0	0		
Total Operating Revenue		4,425,798	139,668	2,733,516	2,593,848		
Operating Expense							
Employee Costs		(1,521,023)	(124,363)	(103,957)	20,406	16.41%	▲
Materials and Contracts		(1,568,741)	(151,494)	(90,326)	61,168	40.38%	▲
Utility Charges		(64,743)	(1,017)	(3,488)	(2,471)	(242.97%)	
Depreciation on Non-Current Assets		(1,640,343)	(136,697)	0	136,697	100.00%	▲
Interest Expenses		(9,964)	(125)	0	125	100.00%	▲
Insurance Expenses		(142,028)	(95,604)	(95,818)	(214)	(0.22%)	
Other Expenditure		(123,034)	0	0	0		
Loss on Disposal of Assets	8	(97,829)	0	0	0		
Total Operating Expenditure		(5,167,705)	(509,300)	(293,589)	215,711		
Funding Balance Adjustments							
Add back Depreciation		1,640,343	136,697	0	(136,697)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	0	0	0		
Adjust Provisions and Accruals		0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,252	(232,935)	2,417,758	2,650,693		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,884,040	366,718	366,721	3	0.00%	
Proceeds from Disposal of Assets	8	204,500	0	0	0		
Total Capital Revenues		2,088,540	366,718	366,721	3		
Capital Expenses							
Land Held for Resale					0		
Land and Buildings	13	(1,072,230)	(2,000)	(1,000)	1,000	50.00%	▲
Infrastructure - Roads	13	(2,803,224)	(148,152)	(55,136)	93,016	62.78%	▲
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0		
Plant and Equipment	13	(632,789)	0	0	0		
Tools, Furniture and Equipment	13	(54,600)	0	0	0		
Total Capital Expenditure		(4,562,843)	(150,152)	(56,136)	94,016		
Net Cash from Capital Activities		(2,474,303)	216,566	310,585	94,019		
Financing							
Proceeds from New Debentures		200,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	658,638	54,497	0	(54,497)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(55,991)	0	0	0		
Transfer to Reserves	7	(536,680)	(980)	(893)	87	8.90%	
Net Cash from Financing Activities		265,967	53,517	(893)	(54,410)		
Net Operations, Capital and Financing		(1,255,084)	37,148	2,727,450	2,690,302		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,338,207	83,123	6.62%	
Closing Funding Surplus(Deficit)	3	0	1,292,232	4,065,657	2,773,425		

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 SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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 July 2016

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 July 2016

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 July 2016

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 July 2016

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 July 2016

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 July 2016

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 July 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

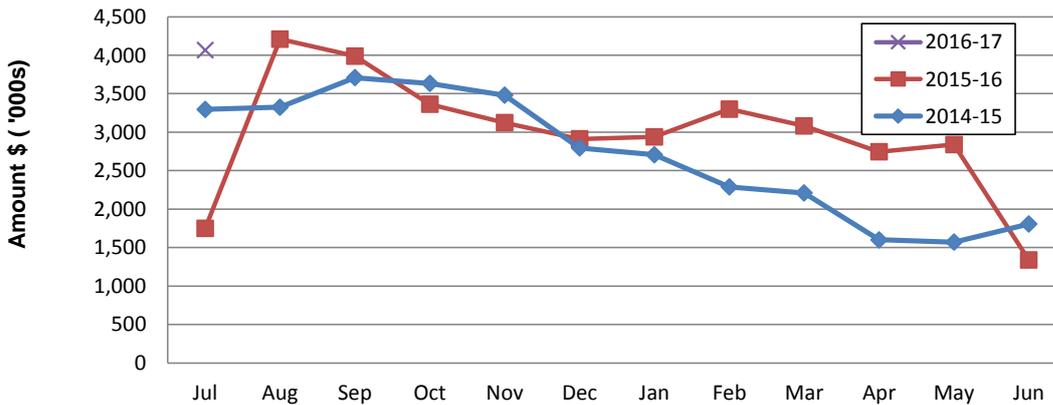
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	1,792	1792.00%			
Housing	1,594	110.69%			
Community Amenities	133,196	4580.33%	▲	Timing	Domestic Rubbish Collections levied in July
Recreation and Culture	1,100	17.84%			
Transport	201	0.17%			
Economic Services	(1,016)	(53.47%)			
Other Property and Services	(1,935)	(35.25%)			
Operating Expense					
General Purpose Funding	(2,910)	(32.32%)			
Law, Order and Public Safety	8,920	26.37%			
Health	53	14.56%			
Housing	246	32.76%			
Community Amenities	33,127	52.70%	▲	Timing	Rubbish collections expenses not fully invoiced, delayed expenditure for Planning Projects
Recreation and Culture	17,727	29.51%	▲	Timing	Depn not run for July due to review
Transport	66,103	36.80%	▲	Timing	Budget profile timing for road maintenance program
Economic Services	(1,614)	(4.87%)			
Other Property and Services	51,642	124.88%	▲	Timing	Depn not run for July due to review & payroll back pay yet to be processed
Capital Revenues					
Grants, Subsidies and Contributions	3	0.00%			
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	1,000	50.00%			
Infrastructure - Roads	93,016	62.78%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	0				
Furniture and Equipment	0				
Financing					
Loan Principal	0				

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
	YTD 31 Jul 2016	30th June 2016	YTD 31 Jul 2015	
Note	\$	\$	\$	
Current Assets				
Cash Unrestricted	4	1,460,790	1,518,474	1,728,010
Cash Restricted	4	1,180,022	1,179,127	1,171,537
Receivables - Rates & Rubbish	6	2,760,014	98,478	108,095
Receivables -Other	6	17,302	33,297	15,069
Interest / ATO Receivable/Trust		0	66,738	3,729
Inventories		2,065	2,065	2,086
		5,420,193	2,898,179	3,028,526
Less: Current Liabilities				
Payables		(129,319)	(380,845)	(86,812)
ATO Payables		(45,195)	0	(22,671)
Provisions		(314,941)	(314,941)	(343,551)
		(489,455)	(695,786)	(453,034)
Less: Cash Reserves	7	(1,180,022)	(1,179,127)	(1,171,537)
Add: Leave Provisions		314,941	314,941	343,551
Net Current Funding Position		4,065,657	1,338,207	1,747,506

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		73,404			73,404	WBC	
At Call (305784)		1,386,686			1,386,686	WBC	
TD 473702 (YFIG Contribution)		0			0	WBC	
At Call (000067)				76,017	76,017	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,855		93,855	WBC	
TD 39-6938 - Water	2.10%		14,003		14,003	WBC	
TD 39-6903 - Office	2.10%		19,210		19,210	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,293		262,293	WBC	
TD 39-2582 - Legal	2.10%		39,355		39,355	WBC	
TD 39-6946 - Grants	2.10%		135,027		135,027	WBC	
TD 39-2574 - Land	2.10%		62,215		62,215	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		25,576		25,576	WBC	
TD 39-2558 - Building	2.10%		527,429		527,429	WBC	
TD 462763 - POS Bill Hemsley Park	2.46%			291,658	291,658	WBC	11.08.2016
TD 454181 - POS Wokarena	2.35%			130,825	130,825	WBC	31.10.2016
TD 454202 - Wokarena Intersection Upgrade	2.35%			116,161	116,161	WBC	31.10.2016
Total		1,460,790	1,180,022	614,661	3,254,773		

Comments/Notes - Investments

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 5: BUDGET AMENDMENTS

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

Nil.

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 6: RECEIVABLES

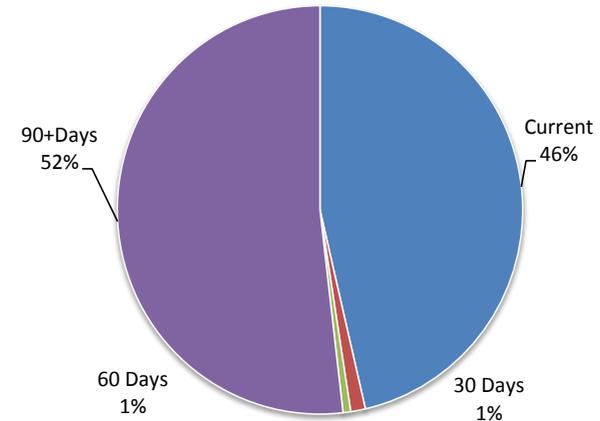
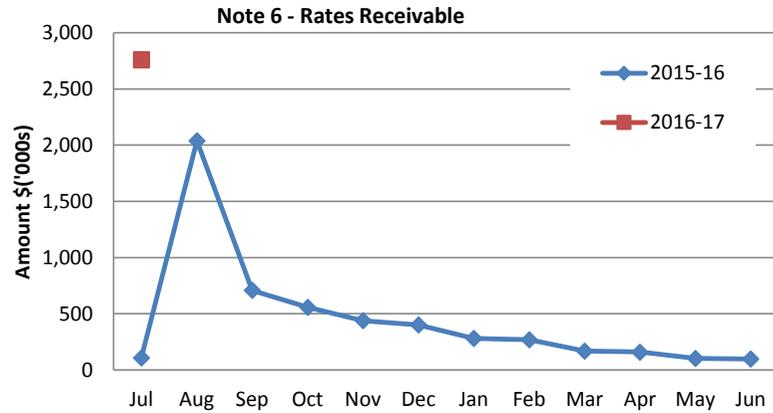
Receivables - Rates & Rubbish Receivable

	YTD 31 Jul 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied this year	2,457,971	2,343,564
Rubbish & other levies	203,565	121,766
Less Collections to date	0	(2,492,816)
Equals Current Outstanding	2,760,014	98,478
Net Rates Collectable	2,760,014	98,478
% Collected	0.00%	96.20%

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	8,028	204	105	8,965
Total Receivables General Outstanding				17,302

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

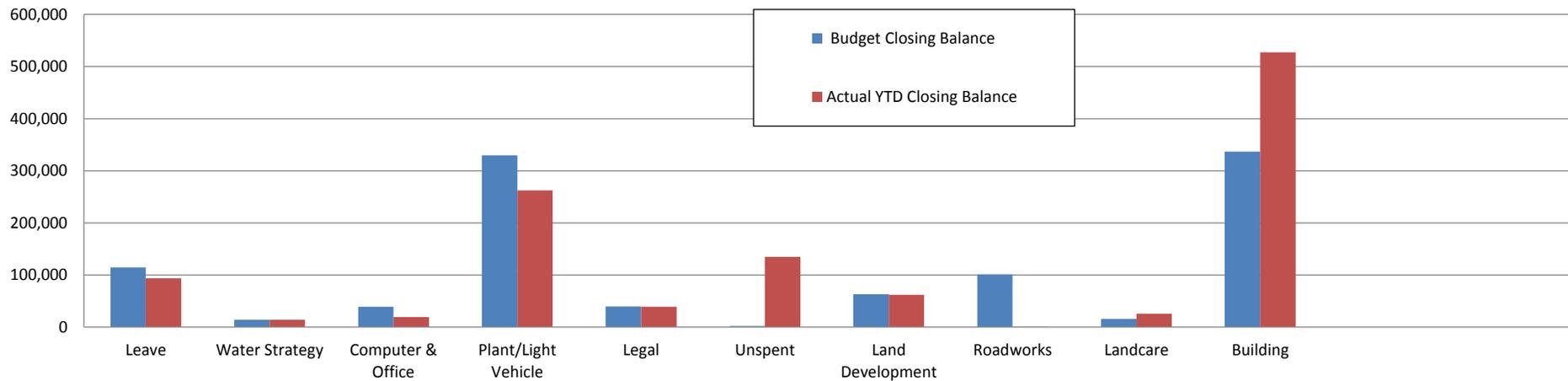
Comments/Notes - Receivables General

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 7: Cash Backed Reserve

2016-17										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	93,784	1,000	71	20,000	0	0	0		114,784	93,855
Water Strategy	13,992	180	11	0	0	0	0		14,172	14,003
Computer & Office	19,195	200	15	20,000	0	0	0		39,395	19,210
Plant/Light Vehicle	262,094	1,500	199	250,000	0	(183,989)	0		329,605	262,293
Legal	39,325	500	30	0	0	0	0		39,825	39,355
Unspent	134,924	0	103	0	0	(132,449)	0		2,475	135,027
Land Development	62,168	1,000	47	0	0	0	0		63,168	62,215
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	19	0	0	(10,000)	0		15,857	25,576
Building	527,030	7,000	399	135,000	0	(332,200)	0		336,830	527,429
	1,179,129	11,680	893	525,000	0	(658,638)	0		1,057,171	1,180,022

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



SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 07 2016			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	Housing				
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
			0					
			0	Plant and Equipment				
			0	2004 Case Vibe Roller	(24,322)	0	24,322	
			0	2008 Caterpillar Skid Steer Loader	(7,417)	0	7,417	
			0	2001 Mazda Bravo	5,000	0	(5,000)	
			0	2012 Ford Ranger XL	28,000	0	(28,000)	
0	0	0	0		(54,817)	0	54,817	

Comments - Capital Disposal/Replacements

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 9: RATING INFORMATION

	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 \$
RATE TYPE											
Differential General Rate											
GRV	0.071835	465	5,251,071	377,211	0	0	377,211	377,211	0	0	377,211
UV Rural	0.010057	421	179,065,217	1,800,859	0	0	1,800,859	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	0	0	177,632	177,632	0	0	177,632
Sub-Totals		888	193,149,288	2,355,701	0	0	2,355,701	2,355,702	0	0	2,355,702
Minimum Payment											
	Minimum \$										
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							2,472,531			2,472,532	
Amount from General Rates							2,472,531			2,472,532	
Ex-Gratia Rates							0			0	
Excess Rates							(14,560)			0	
Totals							2,457,971			2,472,532	

Comments - Rating Information

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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		0	7,940	39,761	31,821	0	2,485
Loan 96 - Plant	94,210		0	30,259	94,210	63,951	0	3,762
Loan 97 - Plant	73,885		0	17,791	73,885	56,094	0	2,217
Loan - Bill Hemsley Park Development		200,000	0	0	200,000	200,000	0	0
	207,856	200,000	0	55,991	407,856	351,865	0	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 SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361			488,361
Grants Commission - General	WALGGC	Y	339,632		339,632			339,632
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730			10,730
GOVERNANCE								
Minor Income Received	Various		1,200		1,200			1,200
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		1,892	0
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212			17,212
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000			15,000
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000		50,000			50,000
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		300	
Cemetery Fees & Charges	Various		3,400		3,400			
Chapman Valley Menshed	Chapman Valley Menshed		1,000		1,000			
RECREATION AND CULTURE								
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000			40,000		0
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust T18 \$278,030		378,030		378,030			0
	Grant funds -Lotterywest \$100,000	Y						
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	366,721	(366,721)
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855		0
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000		35,000			0
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750			750
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000			40,000
Other minor	Various	Y	1,365		1,365		820	(820)
TOTALS			3,394,113	0	1,510,073	1,884,040	486,234	595,344

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

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-Jul-16
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	530	0	2,110
Nomination Deposits	0	0	0	0
Building Commission	1,168	422	0	1,590
CTF Levy	1,265	88	0	1,353
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	0	0	603,243
Post Office Deposit	1,262	0	0	1,262
Engineering Bond	0	0	0	0
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	1,040	0	614,661

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 July 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land & Buildings								
	Governance								
○	Shire Office - Office Extensions & Modifications	105640	200,000		2,000	0	(2,000)	0	
○	Governance Total		200,000	0	2,000	0	(2,000)	0	
	Law, Order and Fire Safety								
○	Bushfire Radio Mast	107440	12,000		0	0	0	0	
○	Law, Order and Fire Safety Total		12,000	0	0	0	0	0	
	Recreation And Culture								
○	Bill Hemsley Park Project	128340	810,230		0	1,000	1,000	0	
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000		0	0	0	0	
○	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000		0	0	0	0	
○	Recreation And Culture Total		860,230	0	0	1,000	1,000	0	
	Land & Buildings Total		1,072,230	0	2,000	1,000	(1,000)	0	
	Tools, Furniture and Other Equipment								
	Governance								
○	Office Workstations	103640	3,600		0	0	0	0	
○	Governance Total		3,600	0	0	0	0	0	
	Town Planning and Regional Development								
○	Standing Desk DCEO	122840	7,000		0	0	0	0	
○	Town Planning and Regional Development Total		7,000	0	0	0	0	0	
	Transport								
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000		0	0	0	0	
○	Vehicle Tracking Devices	175740	27,000		0	0	0	0	
○	Transport Total		44,000	0	0	0	0	0	
○	Tools, Furniture and Other Equipment Total		54,600	0	0	0	0	0	
	Infrastructure - Roads								
	Transport								
○	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500		104,790	1,711	(103,078)		C08
○	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983		0	0	0		C130
○	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		0	0	0		C13
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456		0	15,853	15,853		C16
○	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		0	0	0		C97
○	Indialla Road - reconstruct and gravel sheet	131140	256,944		21,413	0	(21,413)		C11
○	Durawah Road Gravel Sheetting	131840	289,678		0	4,135	4,135		C01
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184		0	0	0		C82
○	Hickety Road - reconstruct and gravel sheet	131840	24,683		0	0	0		C67
○	Olsen Rd/NWCH Junction Realignment	131840	40,000		0	0	0		C28
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915		12,160	33,436	21,276		CPKFL
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451		9,789	0	(9,789)		C04
○	Murphy Norris Road - Reconstruct and gravel sheet - not budgeted								C09
○	Transport Total		2,803,224	0	148,152	55,136	(93,016)	0	
○	Infrastructure - Roads Total		2,803,224	0	148,152	55,136	(93,016)	0	
	Plant & Equipment								
	Transport								
○	Replace Plant Item P299 - New Steel Drum roller	135540	195,000		0	0	0		
○	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000		0	0	0		
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000		0	0	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800		0	0	0		
○	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000		0	0	0		
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000		0	0	0		
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989		0	0	0		
○	Transport Total		632,789	0	0	0	0	0	
○	Plant & Equipment Total		632,789	0	0	0	0	0	
○	Capital Expenditure Total		4,562,843	0	150,152	56,136	(94,016)	0	

Appendix A

Summary by Program

	31/07/2016	31/07/2016	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	11,914	9,004	135,494	103,899
Governance	45,876	88,295	473,423	350,037
Law, Order and Public Safety	24,900	33,820	211,719	181,457
Education	0	0	4,450	2,067
Health	311	364	8,840	8,410
Housing	505	751	76,849	8,645
Community Amenities	29,727	62,853	946,103	712,416
Recreation and Culture	42,346	60,073	706,771	555,946
Transport	113,524	179,627	2,138,317	5,064,244
Economic Services	34,772	33,158	398,953	332,443
Other Property and Services	(7,598)	41,355	66,786	61,741
Total Expenditure (E)	296,278	509,300	5,167,704	7,381,303
	31/07/2016	31/07/2016	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
General Purpose Funding	(2,460,944)	(4,194)	(3,381,014)	(2,840,825)
Governance	(1,892)	(100)	(3,092)	(19,925)
Law, Order and Public Safety	0	0	(26,562)	(151,422)
Education	0	0	0	0
Health	(2,559)	(394)	(6,330)	(6,482)
Housing	(3,034)	(1,440)	(18,653)	(18,806)
Community Amenities	(136,104)	(2,908)	(250,040)	(340,828)
Recreation and Culture	(7,267)	(6,167)	(495,418)	(133,273)
Transport	(483,998)	(483,794)	(2,035,443)	(2,070,730)
Economic Services	(884)	(1,900)	(26,050)	(37,625)
Other Property and Services	(6,245)	(5,489)	(67,235)	(105,733)
Total Revenue (R)	(3,102,925)	(506,386)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(2,806,647)	2,914	(1,142,133)	1,655,655

Adjustment for Non-Cash Items	31/07/2016 YTD Actual	31/07/2016 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual
Depreciation	0	136,697	1,640,343	3,939,199
Profit/Loss on Sale of Asset	0	0	54,817	(9,874)
Movement in wage accruals	(22,169)	0	0	22,169
Movement in deferred pensioner rates	0	0	0	(1,750)
Interfund tfr				
Total Non-Cash Items (NC)	(22,169)	136,697	1,695,160	3,949,744
Capital Expenditure	31/07/2016 YTD Actual	31/07/2016 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual
Land and Buildings	1,000	2,000	1,072,230	273,757
Plant and Equipment	0	0	632,789	781,041
Furniture and Equipment	0	0	10,600	30,285
Roads	55,136	148,152	2,803,224	1,837,557
Tools and Equipment	0	0	44,000	23,315
Parks and Ovals	0	0	0	4,100
Transfer from Reserves	3	(54,497)	(658,638)	(329,092)
Transfer to Reserves	889	980	536,680	338,046
Repayment of Debentures	0	0	55,991	58,888
Proceeds from new loans	0	0	(200,000)	(73,885)
Proceeds from sale of equipment	0	0	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	0
	57,029	96,635	4,092,376	2,762,834
Opening (Surplus)/Deficit	(1,338,208)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(4,065,657)	(1,292,232)	0	(1,338,208)

COA	Rate Revenue	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	0	0	10,000	6,506	0		
0032	Rates Stationary/postage	2,113	0	3,950	2,591	(2,113)		
0062	Sundry Expenses	2	42	500	234	40		
0082	Rates - Other Costs.	0	125	1,500	0	125		
0132	Valuation Expenses	0	0	13,500	13,231	0		
0352	Rates - Administration Allocation	9,800	8,712	104,544	81,337	(1,088)		
	Total Operating Expenditure	11,914	8,879	133,994	103,898			
	Operating Revenue							
0030	General Rates Income	(2,457,971)	0	(2,472,531)	(2,321,370)	2,457,971	*	Rate date of issue 05.08.2016 for Budget Profile
0012	Legal Fees GST Free	0	(833)	(10,000)	(7,834)	(833)		
0033	Back Rates	0	0	0	(239)	0		
0061	Ex Gratia Rates	0	0	(10,730)	(10,077)	0		
0071	Interim Rates Raised	0	0	0	(22,080)	0		
0113	Interest - Overdue Rates	(742)	(220)	(10,000)	(16,560)	522		
0123	Interest - Instalment Payments	(8)	0	(5,000)	(6,582)	8		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(9)	0	(4,000)	(4,689)	9		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(255)	(85)	(4,080)	(5,442)	170		
	Total Operating Revenue	(2,458,986)	(1,138)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,447,071)	7,741	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	125	1,500	0	125		
	Operating Revenue							
0201	Legal Reserve Income	(30)	(42)	(500)	(447)	(12)		
0203	Leave Reserve Income	(71)	(83)	(1,000)	(1,201)	(12)		
0204	Land Development Reserve Income	(47)	(83)	(1,000)	(1,113)	(36)		
0205	Building Reserve Income	(399)	(583)	(7,000)	(6,873)	(184)		
0206	Roadworks Reserve Income	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(103)	0	0	(658)	103		
0223	Water Strategy Reserve Income	(11)	(15)	(180)	(179)	(4)		
0233	Grants Commission - Road Funding	0	0	(488,361)	(225,934)	0		
0243	Office & Equipment Reserve Income	(15)	(17)	(200)	(550)	(2)		
0253	Grants Commission - Equalisation (General Purpose)	0	0	(339,632)	(172,671)	0		
0273	Plant/Light Vehicle Reserve Income	(199)	(125)	(1,500)	(1,761)	74		
0453	Interest Received - Municipal Account	(1,065)	(2,083)	(25,000)	(33,490)	(1,018)		
0506	Landcare Reserve Income	(19)	(25)	(300)	(468)	(6)		
	Total Operating Revenue	(1,958)	(3,056)	(864,673)	(445,952)			
	Total General Purpose Income	(1,958)	(2,931)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,449,029)	4,810	(3,245,520)	(2,736,926)			

COA	Governance	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	0	9,000	8,382	0		
0182	Subscriptions & Memberships Expense	14,333	13,990	22,560	17,033	(343)		
0192	Members Conference & Training Expenses	0	0	20,000	17,806	0		
0202	Members Insurance Expense	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	0	2,083	25,000	7,463	2,083		
0242	Members Sitting Fees.	0	0	75,280	30,071	0		
0252	Members Remuneration Expenses	0	0	4,400	16,950	0		
0262	President & Deputy Allowances.	0	0	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	0	725	10,202	97	725		
0332	Furniture & Equipment	0	0	1,200	7,302	0		
0442	Members Administration Allocation	20,825	17,966	215,596	172,840	(2,859)		
0462	Meeting & Refreshments Expense	135	2,142	27,700	19,708	2,007		
1822	Accounting & Audit Expenses	0	0	36,500	26,300	0		
3112	Rangers Expenses Allocation	0	0	0	0	0		
7202	Members Depreciation	0	242	2,902	2,902	242		
	Total Operating Expenditure	45,876	47,731	473,423	350,037			
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	45,876	47,731	473,423	350,037			

COA	Administation	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	0	0		
0222	Fringe Benefits Tax	0	0	31,000	38,578	0		
0282	Administration SGC 9.50%	3,424	4,361	52,329	47,990	937		
0292	Admin Salaries Expense	56,645	47,019	564,225	571,230	(9,626)		
0294	Admin Staff Housing Allowance	815	1,049	12,589	14,477	234		
0312	Admin - Max 3% Council Additional Contr	624	1,000	12,000	10,293	376		
0372	Admin Workers Compensation Expense	7,048	7,048	14,095	16,878	0		
0402	Insurance Expense	1,928	1,542	3,085	2,760	(386)		
0422	Office Gardens Expenses	1,625	3,464	50,016	28,770	1,839		
0432	Admin Building Operations	3,510	3,426	28,708	18,696	(84)		
0472	Office Expenses - General	1,953	5,395	17,290	16,434	3,442		
0473	Admin Building Repairs & Maintenance	345	0	22,500	6,299	(345)		
0482	Office Telephone & Internet Expenses	1,994	5,057	30,830	24,485	3,063		
0492	Advertising Expenses	0	1,100	18,500	8,586	1,100		
0502	Computer Hardware Service & Repair	0	1,844	22,134	16,463	1,844		
0512	Furniture & Equipment - (Expensed)	245	0	11,800	1,204	(245)		
0522	Freight & Postage Expense	0	208	2,500	2,110	208		
0542	Printing & Stationary Expense	373	2,000	30,000	25,709	1,627		
0552	Motor Vehicle Expenses	0	417	5,000	4,610	417		
0562	Administation LSL Expense	0	833	10,000	5,149	833		
0592	Admin Allocated to Programs	(122,498)	(104,947)	(1,259,367)	(1,016,709)	17,551	*	Admin Allocations will be reviewed
0622	Uniform Expense	55	275	3,300	1,319	220		
0632	Staff Training, Conference and Recruitment	0	0	31,000	6,162	0		
0662	Public Liability Insurance	8,390	8,390	16,780	18,099	0		
0682	Consultancy Fees	1,600	12,808	160,700	40,438	11,208	*	Outsourced accounting services invoice yet to be rec'd for July
0702	Bank Fees & Charges	297	440	6,100	5,164	143		
0712	Occupational Health & Safety	0	417	5,000	529	417		
0722	Accounting Software Operating Expenditure	31,628	33,239	47,743	34,136	1,611		
7002	Admin Depreciation	0	4,179	50,143	50,143	4,179		
	Total Operating Expenditure	0	40,564	(0)	0			

COA	Adminstration	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	0	(100)	(1,200)	(1,564)	(100)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(1,892)	0	(1,892)	(18,362)	1,892		
	Total Operating Revenue	(1,892)	(100)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (F&E)	0	0	3,600	30,285	0		
0355	Tfr From Building Reserve	0	0	(200,000)	0	0		
0371	T/f From Office Eq Reserve	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	0	2,000	200,000	19,068	2,000		
4750	Tfr to Leave Reserve	71	80	21,000	1,201	9		
4785	Transfer from Unspent Grant Fund	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	15	15	20,200	550	0		
4780	Tfr to Plant/Light Vehicle Reserve	199	125	1,500	1,761	(74)		
	Total Capital Expenditure / Reserve Transfers	284	2,220	46,300	15,459			
	Total Administration	(1,608)	42,684	43,208	(4,466)			
	Total Governance/Administration	44,268	90,415	516,631	345,571			

COA	Fire Prevention	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	1,225	1,202	14,422	10,167	(23)		
0672	Fire Break Inspection Fees	0	0	2,000	1,477	0		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	1,245	1,457	17,480	15,745	212		
0832	ESL - Shire Properties.	0	0	852	748	0		
0882	Fire Prevention Enforcement Expenditure	0	83	1,000	0	83		
1722	Brigades Operating Expenses	18,083	18,662	35,318	36,098	579		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	5,444	65,326	66,278	5,444		
	Total Operating Expenditure	20,553	26,848	136,398	130,513			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(2,250)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	FESA Grant Income	0	0	(17,212)	(24,195)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	0	0	0		
0915	Capital Grant - FESA	0	0	0	(115,819)	0		
	Total Operating Revenue	0	0	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	0	0	12,000	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	12,000	115,819			
	Total Fire Prevention	20,553	26,848	125,937	100,068			

COA	Animal Control	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	2,450	2,239	26,866	20,334	(211)		
0842	Animal Control Expenses	31	83	1,130	6,991	52		
0852	Rangers Allocation	1,245	1,457	17,480	15,745	212		
	Total Operating Expenditure	3,725	3,779	45,476	43,071			
	Operating Revenue							
0843	Impoundment Fees	0	0	(300)	(362)	0		
0853	Dog/Cat Registrations Income	0	0	(3,300)	(4,396)	0		
0863	Fines & Penalties	0	0	(500)	(400)	0		
	Total Operating Revenue	0	0	(4,100)	(5,158)			
	Total Animal Control	3,725	3,779	41,376	37,913			

COA	Other Law, Order and Public Safety	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	0	0		
0902	Rangers Allocation	622	728	8,740	7,873	106		
0962	Misc. Expenses - Other Law and Order	0	83	1,000	0	83		
	Total Operating Expenditure	622	811	9,740	7,873			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	622	811	9,740	7,873			

COA	Rangers Expenses	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	131	162	1,947	1,915	31		
0892	Salary & Wages Expense-Rangers	4,501	6,758	81,097	58,380	2,257		
0912	Rangers Workers Compensation Expense	849	849	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	415	527	6,327	6,064	112		
0932	Conference & Training	0	83	1,000	0	83		
0952	Rangers Expenses Allocated	(6,223)	(7,283)	(87,400)	(78,727)	(1,060)		
0982	Rangers Expense	327	453	5,435	10,835	126		
1012	Tools & Equipment - Low Value	0	83	1,000	0	83		
0152	Provision for LSL	0	750	9,000	0	750		
	Total Operating Expenditure	(0)	2,382	20,105	(0)			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(1,514)			
	Total Rangers Expenses	(0)	2,382	20,105	(1,514)			
	Total Law, Order and Fire Safety	24,900	33,820	197,157	144,340			

COA	Education	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	0	0	4,450	2,067	0		
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	0	0	4,450	2,067			

COA	Health Inspection and Administration	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	311	364	4,370	3,936	53		
1292	Health Expenses General	0	0	4,470	4,473	0		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	311	364	8,840	8,410			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,335)	0	(1,260)	(1,172)	1,335		
1393	Licences Income Received - Caravan Park	(280)	0	(350)	(354)	280		
1573	Health Septic Fees	(472)	(197)	(2,360)	(2,478)	275		
1583	Health Administration Fees	(472)	(197)	(2,360)	(2,478)	275		
	Total Operating Revenue	(2,559)	(394)	(6,330)	(6,482)			
	Total Health Inspection and Administration	(2,248)	(30)	2,510	1,927			

COA	Housing	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	505	484	7,558	5,445	(21)		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	267	3,200	0	267		
7172	Staff Housing Depreciation	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	0	0		
	Total Operating Expenditure	505	751	76,849	8,645			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(3,034)	(1,440)	(8,640)	(18,806)	1,594		
2563	Staff Housing Income	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	(10,013)	0	0		
	Total Operating Revenue	(3,034)	(1,440)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	399	595	142,000	6,873	196		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	0	0		
	Total Capital / Reserves	399	595	7,000	6,873			
	Total Housing	(2,130)	(94)	65,196	(3,288)			

COA	Natural Resource Management	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	0	0	15,000	90,091	0		
	Total Operating Expenditure	0	0	15,000	90,091			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	(15,000)	(73,000)	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	(11,532)			
	Total Natural Resource Management	0	0	0	5,559			

COA	Sanitation - Household Refuse	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	0	11,250	135,000	116,950	11,250	*	Toxfree July invoice yet to be rec'd
1772	Sanitation Household Refuse Depreciation	0	312	3,748	3,748	312		
1792	Refuse Site Repairs & Maintenance	918	2,377	71,671	15,064	1,459		
2502	Domestic Rubbish - Admin Allocation	4,900	3,793	45,514	40,668	(1,107)		
	Total Operating Expenditure	5,818	17,732	255,933	176,429			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(135,340)	0	(128,640)	(125,195)	135,340	*	Rate Billing run in July for a date of issue 05.08.2016
	Total Operating Revenue	(135,340)	0	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(129,522)	17,732	127,293	51,234			
COA	Sanitation - Other	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	449	1,455	9,093	11,838	1,006		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0		
1912	Refuse Collection Expenses	0	417	5,000	0	417		
	Total Operating Expenditure	449	1,872	14,093	11,838			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	449	1,872	14,093	11,838			

COA	Protection of Environment	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	125	1,500	300	125		
2002	Project Management Fees	0	833	10,000	500	833		
2022	Landcare Expenditure	0	0	0	0	0		
2040	Dolby Creek Expenditure	0	0	10,000	15,975	0		
2042	Declared Species Group Expenses	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	0	0	10,000	24,341	0		
	Total Operating Expenditure	0	958	31,500	52,521			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(300)	0	(10,000)	(15,975)	300		
	Total Operating Revenue	(300)	0	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	(10,000)	(10,000)	0	(10,000)	*	Reserve Transfer will be done at time of expenditure
2054	Tfr to/from Unspent Grant Reserve	0	0	0	(14,873)	0		
2080	Tfr to Landcare Reserve	19	25	300	468	6		
2071	Tfr from Unspent Grant Res.	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	19	(9,975)	(9,700)	(14,960)			
	Total Protection of Environment	(281)	(9,017)	11,800	12,586			

COA	Town Planning and Regional Development	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	466	5,586	5,586	466		
0162	Provision for LSL	0	0	0	0	0		
1992	Planning Consultancy Expenses	0	0	30,000	0	0		
2102	Workers Compensation Insurance	1,273	1,273	2,546	3,070	0		
2112	Salary & Wages Expense-T/Plan	8,130	9,718	116,619	140,596	1,588		
2122	Superannuation - Council Maximum of 3%	233	287	3,442	3,379	54		
2132	Superannuation - SGC 9.50%	737	908	10,899	11,126	171		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0		
2182	Other Employee Expenses	0	533	6,400	1,831	533		
2192	Heritage Expenses	0	0	0	2,700	0		
2202	Town Planners Expenses	48	34	412	1,548	(14)		
2222	Motor Vehicle Expenses	0	358	4,300	4,663	358		
2232	Legal Expenses - Town Planners	0	1,250	15,000	10,472	1,250		
2242	Engineering Expenses	0	1,250	15,000	5,843	1,250		
2252	Advertising Expenses	0	167	2,000	0	167		
3012	Admin Allocation Expenses	4,900	4,564	54,769	40,668	(336)		
7052	Surveying & Land Expenses	0	3,333	40,000	8,954	3,333		
7062	T/P Expenses Recoverable	0	0	0	0	0		
7072	Planning Projects - Expenses	0	9,072	85,247	34,666	9,072		
	Total Operating Expenditure	15,320	33,213	392,220	275,102			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(441)	(2,542)	(20,000)	(22,290)	(2,101)		
2243	Outsourced Planning Fees - Other LGs	0	0	(16,000)	(16,652)	0		
2263	Town Planning Fees Income - GST inc	0	0	(6,000)	(6,839)	0		
3603	Heritage Income	(23)	0	0	0	23		
	Total Operating Revenue	(464)	(2,542)	(42,000)	(104,182)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	2	(4,346)	(52,147)	(10,028)	(4,348)		
2264	Land Development	0	0	0	60,000	0		
2284	Furniture & Equipment - Capital Expenses	0	0	7,000	0	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0		
4745	T/F From Lt Vehicle Reser	0	0	0	0	0		
4801	Tfr to Land Development Reser	47	83	1,000	1,113	36		
4810	Tfr from Land Development Reserve	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	30	42	500	10,947	12		
	Total Capital Expenditure/Reserve Transfers	79	(4,221)	(43,647)	3,033			
	Total Town Planning and Regional Development	14,935	26,450	306,573	173,953			

COA	Other Community Amenities	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	745	1,815	24,270	7,084	1,070		
3132	Community Development Expenses	45	458	101,434	26,972	413		
3162	Administration Allocated	7,350	6,542	78,500	61,002	(808)		
3212	Other Community Amenities Depreciation	0	263	3,153	3,510	263		
3222	Community Growth Fund	0	0	30,000	7,865	0		
	Total Operating Expenditure	8,139	9,078	237,358	106,433			
	Operating Revenue							
3113	Cemetery Income Received	0	(283)	(3,400)	(1,809)	(283)		
3613	Reimbursements & Contributions	0	(83)	(1,000)	(5,000)	(83)		
3633	Grant - Community Development	0	0	(50,000)	(6,667)	0		
	Total Operating Revenue	0	(366)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	17,591	0		
0471	Tf From Unspent Grants/loans Res.	2	0	0	(19,602)	(2)		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	2	0	0	(2,010)			
	Total Other Community Amenities	8,141	8,712	182,958	90,947			
	Total Community Amenities	(106,277)	45,749	642,716	346,118			

COA	Public Halls and Civic Centres	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	4,462	53,545	44,019	4,462		
2722	Public Halls & Showgrounds Expense	5,610	4,797	40,271	40,375	(813)		
2732	Nabawa Community Centre Expenses	3,380	5,623	63,322	50,229	2,243		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	0	0	2,485	2,988	0		
3202	Public Halls Admin Allocation	2,450	1,874	22,493	20,334	(576)		
	Total Operating Expenditure	11,439	16,756	182,116	157,944			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(716)	(417)	(5,000)	(4,253)	299		
2683	Contributions & Reimbursements	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(37,500)	0		
	Total Operating Revenue	(716)	(417)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	0	50,000	164,357	0		
4925	Principal Repayment - Loan 89	0	0	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	57,940	161,839			
	Total Public Halls and Civic Centres	10,724	16,339	195,056	274,825			

COA	Swimming Areas and Beaches	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	2,450	1,838	22,059	20,334	(612)		
3412	Coronation Beach Expenses	2,861	4,946	54,907	41,919	2,085		
7082	Beaches Depreciation	0	389	4,673	4,673	389		
	Total Operating Expenditure	5,311	7,173	81,639	66,926			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(6,015)	(5,417)	(65,000)	(74,142)	598		
3444	Fig Tree Camping Fees	(535)	(333)	(4,000)	(4,611)	202		
	Total Operating Revenue	(6,551)	(5,750)	(69,000)	(78,753)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	5,279	0		
	Total Swimming Areas and Beaches	(1,240)	1,423	12,639	(6,547)			

COA	Other Recreation and Sport	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	0	1,167	14,000	14,634	1,167		
1472	Yuna Oval Expenses	0	42	500	370	42		
1522	Consultancy/Project Management Fees	0	0	20,000	0	0		
1482	Sporting Clubs Expenses	3,116	4,467	69,840	70,684	1,351		
2642	Parks, Gardens Expense	6,945	9,664	119,966	58,303	2,719		
2702	Indoor Complex Expense	4,504	4,023	26,136	15,973	(481)		
2712	Tennis Clubs Expenses	712	935	6,263	4,151	223		
2752	Nabawa - Sport Complex Expense	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	0	458	5,500	5,032	458		
2812	Golf Courses	769	768	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	1,225	750	8,996	10,167	(475)		
7022	Parks & Gardens Depreciation	0	1,703	20,434	20,434	1,703		
7092	Other Rec & Sports Depreciation	0	5,369	64,424	64,424	5,369		
	Total Operating Expenditure	17,270	29,346	357,595	267,522			
COA	Other Recreation and Sport	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	0	0	(3,388)	(3,379)	0		
2803	Grants & Other Income Received	0	0	(378,030)	(6,183)	0		
	Total Operating Revenue	0	0	(381,418)	(9,562)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	1,000	0	810,230	4,100	(1,000)		
7275	Loan Funds	0	0	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	1,000	0	478,030	4,100			
	Total Other Recreation and Sport	18,270	29,346	454,207	262,060			

COA	Libraries	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	231	372	10,358	2,006	141		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	6,125	4,795	57,545	50,836	(1,330)		
6922	Libraries Depreciation	0	5	56	56	5		
	Total Operating Expenditure	6,355	5,172	68,959	53,898			
COA	Other Culture	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	1,970	1,282	12,330	5,522	(688)		
3652	Other Culture Depreciation	0	344	4,133	4,133	344		
3662	Community Heritage Programs	0	0	0	0	0		
	Total Operating Expenditure	1,970	1,626	16,463	9,655			
	Operating Revenue							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	1,970	1,626	16,463	9,655			
	Total Recreation and Culture	36,079	53,906	747,324	593,891			

COA	Road Constuction	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(366,721)	(366,718)	(1,105,185)	(472,948)	3		
3183	R4R Grant Income	0	0	0	0	0		
3193	R2R (Construction) Income	0	0	(738,855)	(697,621)	0		
	Total Operating Revenue	(366,721)	(366,718)	(1,844,040)	(1,185,274)			

COA	Road Constuction	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Grant Funded Jobs	17,565	126,203	2,118,314	0	108,638	*	Budget profile timing
3124	Roads to Recovery (R2R) Expenditure	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	0	(40,151)	(80,302)	0	(40,151)	*	Reserve Transfer will be done at time of expenditure
3170	Tfr to Unspent Grants Reserve	99	0	0	130,360	(99)		
3184	Council Funded Roadworks Expenditure	37,571	21,949	684,910	435,116	(15,622)	*	Budget profile timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	55,235	108,001	2,822,922	1,968,524			
	Total Road Construction	(311,486)	(258,717)	978,882	783,250			

COA	Road Maintenance	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	95,616	69,565	837,992	572,696	(26,051)	*	Budget profile timing
3502	Depot Maintenance	6,871	2,464	38,050	51,216	(4,407)		
3512	Street Lighting Expense	0	809	9,705	9,377	809		
3522	Depreciation	0	1,059	12,708	13,017	1,059		
3532	Street Trees	0	583	7,000	6,667	583		
3542	License & Subscriptions	6,583	6,585	13,385	7,200	2		
3562	Road Sign Expense	0	417	5,000	309	417		
3382	Flood Damage Expense	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	0	0	8,700	2,241	0		
3802	Road Maintenance Admin Allocation	0	0	0	0	0		
3822	Bore Maintenance	26	833	10,000	13,317	807		
3832	Crossover Reimbursements	0	0	5,000	0	0		
6912	Roads Depreciation	0	91,667	1,100,000	3,464,738	91,667	*	Non Cash Item being reviewed with auditors
	Total Operating Expenditure	109,095	173,982	2,047,540	4,997,665			
COA	Road Maintenance	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(108,000)	0		
3153	Other General Income	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	0	0	(35,000)	(22,368)	0		
3583	Contributions & Reimbursements	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	(708,836)	0		
	Total Operating Revenue	(116,501)	(116,501)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	7,462	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(104,538)			
	Total Road Maintenance	(7,406)	57,481	1,896,039	4,045,131			

COA	Road Plant Purchases	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3576	Interest Expense - Loan 95	0	0	0	696	0		
3586	Interest Expense-Loan 97	0	0	2,217	594	0		
3642	Loss on Sale Assets.	0	0	31,739	19,818	0		
3912	Interest Expense - Loan 96	0	0	3,762	4,704	0		
	Total Operating Expenditure	0	0	37,718	25,813			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(33,000)	(29,692)	0		
	Total Operating Revenue	0	0	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	0	632,789	665,222	0		
3584	Tools & Other Equipment.	0	0	17,000	0	0		
3914	Principal Repayments - Loan 96	0	0	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	0	0	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(183,989)	(52,582)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(69,500)	(181,179)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	694,351	592,968			
	Total Road Plant Purchases	0	0	699,068	589,090			

COA	Traffic Control	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	3,675	3,582	42,984	30,501	(93)		
6502	Vehicle Examination Expense	754	863	8,875	9,675	109		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	1,200	1,200	590	1,200		
	Total Operating Expenditure	4,429	5,645	53,059	40,766			
	Operating Revenue							
7513	Licensing Commission Income	(418)	(417)	(5,000)	(5,714)	1		
7533	Licensing Transactions - In	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(357)	(158)	(1,902)	(2,053)	199		
	Total Operating Revenue	(776)	(575)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	27,000	23,315	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	27,000	23,315			
	Total Traffic Control	3,653	5,070	73,157	56,314			
	Total Transport	(315,239)	(196,166)	3,647,146	5,473,784			

COA	Rural Services	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	933	1,092	13,110	11,809	159		
6722	Noxious Weeds & Pest Expense	480	453	6,239	5,499	(27)		
	Total Operating Expenditure	1,413	1,545	19,349	17,307			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	1,413	1,545	19,349	17,307			

COA	Tourism and Area Promotion	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	83	1,000	0	83		
3982	Tourism Expense	1,475	434	5,210	2,475	(1,041)		
4282	Promotional Expense	310	100	1,200	810	(210)		
	Total Operating Expenditure	1,785	617	7,410	3,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	(62)	(750)	0	(62)		
	Total Operating Revenue	0	(62)	(750)	0			
	Total Tourism and Area Promotion	1,785	555	6,660	3,285			

COA	Building Control	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	6,784	9,332	111,982	108,413	2,548		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	11,025	9,648	115,777	91,504	(1,377)		
	Total Operating Expenditure	17,809	18,980	227,759	199,917			
	Operating Revenue							
4153	Building Licenses Income	(525)	(1,250)	(15,000)	(19,919)	(725)		
4173	CTF Commissions Received	0	(38)	(450)	(443)	(38)		
4213	Building Commissions Received	0	(38)	(450)	(455)	(38)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	(2,806)	0		
	Total Operating Revenue	(525)	(1,326)	(15,900)	(23,622)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	17,284	17,654	211,859	176,295			

COA	Other Economic Services	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	0	250	114	0		
4222	Administration Allocation	12,250	10,803	129,635	101,671	(1,447)		
4242	Rehab. Gravel Pits Expense	0	417	5,000	893	417		
4252	Purchase of Stamps.	0	17	200	165	17		
4272	Other Expenditure	1,515	779	9,350	9,091	(736)		
	Total Operating Expenditure	13,765	12,016	144,435	111,934			
	Operating Revenue							
4223	Commission Received Australia Post	(352)	(500)	(6,000)	(6,744)	(148)		
4243	Annual Post Office Box Fee	0	0	(2,800)	(2,781)	0		
4253	Postage Stamp Income	(6)	(8)	(100)	(94)	(2)		
4263	Income Received	0	0	0	(3,875)	0		
4333	Photocopying Income	0	(4)	(50)	(61)	(4)		
4913	Shire Leased Reserves Income	0	0	(450)	(450)	0		
	Total Operating Revenue	(358)	(512)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	11	15	180	179	4		
	Total Other Economic Services	13,417	11,519	135,215	98,110			
	Total Economic Services	33,899	31,273	373,083	294,997			

COA	Plant Depreciation	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
	Plant Depreciation	0	19,404	232,848	175,854	19,404	*	Non Cash Item Depn being reviewed with auditors
6890	Depn Posted to Jobs	(11,079)	(19,404)	(232,848)	(165,764)	(8,326)		
	Total Plant Depreciation	(11,079)	0	0	10,090			
COA	Private Works	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	1,737	2,110	25,320	13,918	373		
7333	Operating Income							
	Private Works Income	(2,290)	(2,156)	(25,870)	(20,706)	134		
	Total Private Works	(553)	(46)	(550)	(6,788)			

COA	Public Works Overheads	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	1,667	20,000	0	1,667		
4312	Superannuation - Max 3% Works Staff	602	856	10,270	8,684	254		
4322	Superannuation Guarantee - Works Manager	713	798	9,577	9,249	85		
4332	Superannuation Guarantee - Works Staff	4,124	4,947	59,367	63,318	823		
4342	Salary Works Manager	5,107	7,534	90,414	89,346	2,427		
4352	Superannuation Max 3% - Works Manager	202	252	3,024	2,944	50		
4372	Public Works Sundry Expense	568	1,334	16,000	21,985	766		
4382	Works Manager - Contract Allowances	1,159	2,083	3,000	1,162	924		
4392	External Engineering Services	0	1,667	20,000	15,098	1,667		
4402	Sick Leave	1,887	2,638	31,658	17,000	751		
4412	Annual Leave	2,021	6,077	72,927	52,217	4,056		
4432	Public Holiday Pay	0	2,638	31,658	41,159	2,638		
4422	Works LSL Expense	0	1,333	16,000	19,515	1,333		
4442	Occupational Health & Safety Expense	0	0	10,000	8,422	0		
4452	Protective Uniform/ Minor Workwear	186	1,108	13,300	10,048	922		
4652	Works Staff - Allowances	3,373	3,467	41,608	26,717	94		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	30,624	25,889	310,671	254,177	(4,735)		
6782	Workers Compensation Insurance	9,738	9,738	19,476	15,345	0		
7422	Less PWO Allocated to W & S	(57,488)	(64,913)	(778,951)	(656,570)	(7,425)		
	Total Operating Expenditure	2,815	9,113	0	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	2,815	9,113	0	0			

COA	Plant Operation Costs	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	9,766	11,808	141,694	88,702	2,042		
4482	Tyre Purchase Expense	423	4,250	51,000	34,810	3,827		
4492	Parts & Outside Repairs Expense	7,299	25,000	300,000	268,000	17,701	*	Contractor works not fully invoiced
4502	Plant Licences Expense	6,916	9,000	10,000	7,390	2,084		
4532	Tools & Consumables	2,196	1,475	17,700	19,685	(721)		
4542	Fuel, Oil & Grease	2,090	22,334	268,000	217,903	20,244	*	Below budget profile YTD
4552	Cutting Edges & Tips	0	1,042	12,500	10,065	1,042		
4602	Training Expense	0	0	18,000	20,190	0		
5112	Plant Operator - Admin Allocation	1,225	750	8,996	10,167	(475)		
6772	Plant Insurance Expense	21,949	21,950	21,950	15,773	1		
4512	Less POC Allocated to W & S	(56,507)	(67,478)	(809,739)	(692,684)	(10,971)	*	Allocations will be reviewed against budget profile
	Total Operating Expenditure	(4,642)	30,131	40,101	0			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	0	(3,333)	(40,000)	(45,264)	(3,333)		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	0	(3,333)	(40,000)	(45,264)			
	Total Plant Operation Costs	(4,642)	26,798	101	(45,264)			

COA	Salaries and Wages	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	54,088	70,291	843,492	779,104	16,203	*	New budget payroll backpay yet to be processed
4580	Salary & Wages Expense - Outside Staff	74,565	83,214	998,563	902,800	8,649		
4592	Workers Compensation Paid	0	0	0	20,448	0		
4600	Less Salary & Wages Allocated	(128,653)	(153,505)	(1,842,055)	(1,681,904)	(24,852)	*	Allocations will be reviewed against budget profile
4692	Paid Parental Leave Scheme	2,684	0	0	13,797	(2,684)		
	Total Operating Expenditure	2,684	1	0	34,245			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(444)	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(2,690)	0	0	(14,463)	2,690		
	Total Operating Revenue	(3,135)	0	0	(37,077)			
	Total Salaries and Wages	(450)	1	0	(2,832)			
COA	Unclassified	31-Jul-16 YTD Actual	31-Jul-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	887	0	1,365	3,470	(887)		
	Total Operating Expenditure	887	0	1,365	3,487			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(820)	0	(1,365)	(2,686)	820		
	Total Unclassified	67	0	0	801			
	Total Other Property and Services	(13,842)	35,866	(449)	(43,992)			

List of Accounts Paid - July 2016

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4953	08/07/2016	Jan Elizabeth Gould	-500.00
4954	08/07/2016	Petty Cash	-303.40
DD15385.1	13/07/2016	LGSP	-8019.69
DD15385.2	13/07/2016	Colonial First State First Choice Wholesale Personal Super	-307.29
DD15385.3	13/07/2016	IOOF Portfolio Service Superannuation Fund	-106.87
DD15385.4	12/07/2016	Hostplus Superannuation	-130.01
DD15385.5	12/07/2016	Rest Superannuation	-142.68
DD15385.6	12/07/2016	Colonial First State First Choice Wholesale Personal Super	-192.05
DD15385.7	12/07/2016	IOOF Portfolio Service Superannuation Fund	-267.17
DD15385.8	12/07/2016	BT Business Super	-209.47
DD15397.1	27/07/2016	LGSP	-8096.33
DD15397.2	27/07/2016	Colonial First State First Choice Wholesale Personal Super	-422.74
DD15397.3	27/07/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15397.4	27/07/2016	Hostplus Superannuation	-130.01
DD15397.5	26/07/2016	Rest Superannuation	-144.78
DD15397.6	27/07/2016	BT Business Super	-209.47
EFT19561	08/07/2016	Aussie Tree Services	-3203.20
EFT19562	08/07/2016	Coffey, Kathrine	-201.47
EFT19564	08/07/2016	Geraldton Regional Cricket Board	-7360.00
EFT19565	08/07/2016	Ian Kenneth Maluish	-4431.19
EFT19566	08/07/2016	Local Community Insurance Services	-715.00
EFT19567	08/07/2016	Market Creations	-7392.34
EFT19568	08/07/2016	Midwest Traffic Controllers Pty Ltd	-10000.00
EFT19569	08/07/2016	Nabawa Valley Tavern	-833.35
EFT19570	08/07/2016	Pauline Faye Forrester	-5949.21
EFT19571	08/07/2016	Peter John Humphrey	-6691.37
EFT19572	08/07/2016	Shire Of Cv Trust Account	-7654.80
EFT19573	08/07/2016	Shire Of Northampton	-957.00
EFT19574	08/07/2016	Trevor Leonard Royce	-4666.97
EFT19575	08/07/2016	Warr, Kirralee Jane	-5354.88
EFT19576	15/07/2016	Department Of Health - Pesticide Safety	-480.00
EFT19577	15/07/2016	Elgas	-39.60
EFT19578	15/07/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT19579	15/07/2016	AustStab Ltd	-1190.00
EFT19580	15/07/2016	Australia Post	-187.65
EFT19581	15/07/2016	Broadview Venture	-1100.00
EFT19582	15/07/2016	Chapman Valley Agricultural Society Inc	-3915.00
EFT19583	15/07/2016	Chem-dry Power - Carpet Cleaning	-241.00
EFT19584	15/07/2016	Geraldton Fuel	-14976.27
EFT19585	15/07/2016	Greenfield Technical Services	-1408.00
EFT19586	15/07/2016	Greymach Pty Ltd T/a Agwest Machinery & Midwest Isuzu	-132427.00
EFT19587	15/07/2016	Ian Kelly	-1774.40
EFT19588	15/07/2016	Jungle News & Lotto	-5.60
EFT19589	15/07/2016	N.A.C.C.	-96800.00
EFT19590	15/07/2016	Quantum Surveys	-500.00
EFT19591	15/07/2016	Queens IGA	-465.10
EFT19592	15/07/2016	RAMM Software Ltd	-7241.17
EFT19593	15/07/2016	Reach World Wide Web	-700.00

List of Accounts Paid - July 2016

Chq/EFT	Date	Name	Amount
EFT19594	15/07/2016	Shire Of Northampton	-1782.00
EFT19595	15/07/2016	St John Ambulance Australia (wa) Inc	-261.22
EFT19596	15/07/2016	Valley Vibes	-200.00
EFT19597	15/07/2016	Western Australian Local Government Association.	-15766.36
EFT19600	19/07/2016	Lgis Insurance Broking - Jlt P/l A/c	-44741.16
EFT19601	19/07/2016	Local Government Insurance Services Wa	-60632.74
EFT19602	22/07/2016	Synergy	-1070.75
EFT19603	22/07/2016	Australian Government Child Support Agency	-103.61
EFT19604	22/07/2016	Australian Service Union	-25.80
EFT19605	22/07/2016	Have A Go News	-236.12
EFT19606	22/07/2016	Landgate	-417.70
EFT19607	22/07/2016	Southgate Engineering	-2831.40
EFT19608	22/07/2016	Western Australian Treasury Corporation	-668.01
EFT19609	29/07/2016	Synergy	-3796.30
EFT19610	29/07/2016	Telstra	-1949.20
EFT19611	29/07/2016	Ampac Debt Recovery (WA) Pty Ltd	-78.54
EFT19613	29/07/2016	Atom Supplies	-97.76
EFT19614	29/07/2016	Australian Government Child Support Agency	-103.61
EFT19615	29/07/2016	Australian Service Union	-25.80
EFT19616	29/07/2016	Boc Limited	-404.22
EFT19617	29/07/2016	Coates Hire Operations Pty Ltd	-11393.82
EFT19618	29/07/2016	Courier Australia - Toll Ipec	-30.43
EFT19619	29/07/2016	D-trans	-5251.68
EFT19620	29/07/2016	Department Of Transport- Department Of Finance Shared Services	-131.70
EFT19621	29/07/2016	Engineering Online Australia Pty Ltd	-594.00
EFT19622	29/07/2016	Erik Postmus Quantity Surveyor	-1100.00
EFT19623	29/07/2016	Geraldton Toyota	-498.47
EFT19624	29/07/2016	Greenfield Technical Services	-8256.60
EFT19625	29/07/2016	Guardian Print & Graphics	-2324.00
EFT19627	29/07/2016	K10 Electrical	-105.15
EFT19628	29/07/2016	Landgate	-49.20
EFT19629	29/07/2016	Lind Consulting	-1000.00
EFT19630	29/07/2016	M & B Quality Building Products	-315.51
EFT19631	29/07/2016	Market Creations	-2004.65
EFT19632	29/07/2016	Maurice John Battilana	-7348.43
EFT19633	29/07/2016	Midwest Financial	-24326.50
EFT19634	29/07/2016	Nabawa Valley Tavern	-833.35
EFT19635	29/07/2016	Stewart, Moreen Sian	-59.99
EFT19636	29/07/2016	Total Trenching	-330.00
EFT19637	29/07/2016	Toxfree	-11363.10
EFT19638	29/07/2016	Western Resource Recovery Pty Ltd	-625.00
EFT19639	29/07/2016	Westrac Pty Ltd	-469.88
EFT19640	29/07/2016	I T Vision User Group Inc	-715.00
EFT19641	29/07/2016	It Vision	-34075.80
EFT19642	29/07/2016	Graeme Garraway	-160.00
		Total Municipal Fund Payments	-597121.13

List of Accounts Paid - July 2016

Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
		Total Trust Fund Payments	0.00

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 31st July 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	73,403.75
Balance as per Cash at Bank Account GL 170000	1,386,686.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	100.00
Less Expenditure on Bank Stmt not in system	-
	\$1,460,190.20

BANK

Business Account (Account No 000040)	72,069.40
Investment Accounts (Account No 305784)	1,386,686.45
Term Deposit	
	<u>1,458,755.85</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	1,496.00
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	(61.65)
	\$1,460,190.20

Difference Check 0.00

Completed by:

Moreen Stewart
Moreen Stewart - Works Admin Officer

01/08/16
Date

Reviewed by:

Dianne Raymond
Dianne Raymond - Mgr Finance & Corporate Services

4/8/2016
Date

28 JUL 2016



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

Facility Number	00018023 20000001
Payment Due Date	01 August 2016
Closing Balance	\$86.57

This amount will be swept from a nominated account.

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

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name	Number of Cards	Annual % Rate			
Shire Of Chapman Valley	1	15.65%			
Contact Name	Facility Number	Credit Limit			
The Shire Clerk	00018023 20000001	4,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Jun 2016	20 Jul 2016	01 Aug 2016	0.00	86.57	3,913.43

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,913.43

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
17 JUN	Purchases AUSTRALIAN FLAG MAKE BRENDALE AUS PIECE GOODS, NOTIONS AND OTH	86.57	104720-02 (c)
	Sub Total:	86.57	

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		
0.00	0.00 -	86.57	0.00	0.00	0.00	86.57	0.00

S000828 / M000304 / 203 / CN1VP4P1

Corporate Card Statement

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

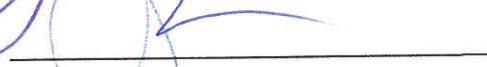
Cardholder Signature



Date _____

Transactions examined and approved.

Manager/Supervisor Signature



Date 29/7/16