

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2016

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

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 October 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.
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 October 2016 of \$3,639,270.

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: 8th November 2016

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

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/ a	Var.
Operating Revenues								
Governance		\$ 3,092	3,092	2,292	2,004	\$ (288)	% (12.57%)	
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,462,397	(10,135)	(0.41%)	
General Purpose Funding - Other		908,482	908,482	246,542	246,223	(319)	(0.13%)	
Law, Order and Public Safety		26,562	26,562	12,287	11,174	(1,113)	(9.06%)	
Education		0	0	0	0	0		
Health		6,330	6,330	3,186	4,299	1,113	34.93%	
Housing		18,653	18,653	5,760	7,354	1,594	27.67%	
Community Amenities		250,040	250,040	214,796	150,490	(64,306)	(29.94%)	▼
Recreation and Culture		455,418	455,418	50,026	36,029	(13,997)	(27.98%)	▼
Transport		191,403	191,403	158,801	169,698	10,897	6.86%	
Economic Services		26,050	26,050	10,300	12,175	1,875	18.20%	
Other Property and Services		67,235	67,235	22,412	44,158	21,746	97.03%	▲
Total Operating Revenue		4,425,797	4,425,797	3,198,934	3,146,001	(52,933)		
Operating Expense								
Governance		(473,423)	(477,023)	(215,288)	(107,453)	107,835	50.09%	▲
General Purpose Funding		(135,494)	(135,494)	(41,193)	(35,046)	6,147	14.92%	
Law, Order and Public Safety		(211,719)	(211,719)	(84,815)	(73,641)	11,174	13.17%	▲
Education and Welfare		(4,450)	(4,450)	(1,450)	(80)	1,370	94.48%	
Health		(8,840)	(8,840)	(2,926)	(3,049)	(123)	(4.20%)	
Housing		(76,849)	(81,349)	(11,806)	(2,819)	8,987	76.12%	
Community Amenities		(946,103)	(945,103)	(314,133)	(178,205)	135,928	43.27%	▲
Recreation and Culture		(706,771)	(704,971)	(257,102)	(206,381)	50,721	19.73%	▲
Transport		(2,138,317)	(2,136,617)	(746,233)	(796,114)	(49,881)	(6.68%)	
Economic Services		(398,953)	(398,953)	(132,957)	(120,734)	12,223	9.19%	
Other Property and Services		(66,785)	(66,785)	(58,547)	(129,073)	(70,526)	(120.46%)	▼
Total Operating Expenditure		(5,167,704)	(5,171,304)	(1,866,450)	(1,652,595)	213,855		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	546,788	737,681	190,893	34.91%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	26,739	0	(26,739)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,252	949,652	1,906,011	2,208,918	302,907		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,884,040	883,436	797,347	(86,089)	(9.74%)	
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	883,436	797,347	(86,089)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,076,139)	(142,490)	(16,693)	125,797	88.28%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(1,788,871)	(634,192)	1,154,680	64.55%	▲
Plant and Equipment	13	(632,789)	(632,789)	(267,800)	(35,393)	232,407	86.78%	▲
Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,563,152)	(2,234,661)	(686,278)	1,548,383		
Net Cash from Capital Activities		(2,474,303)	(2,474,612)	(1,351,225)	111,069	1,462,294		
Financing								
Proceeds from New Debentures		200,000	200,000	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	658,638	662,547	107,686	10,000	(97,686)	(90.71%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(55,991)	(55,991)	(25,773)	(25,773)	0	0.00%	
Transfer to Reserves	7	(536,680)	(536,680)	(3,920)	(3,212)	708	18.06%	
Net Cash from Financing Activities		265,967	269,876	77,993	(18,985)	(96,978)		
Net Operations, Capital and Financing		(1,255,084)	(1,255,084)	632,779	2,301,002	1,668,223		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,255,084	1,338,268	83,184	6.63%	
Closing Funding Surplus(Deficit)	3	0	(0)	1,887,863	3,639,270	1,751,407		

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 October 2016

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Rates	9	\$ 2,472,532	2,472,532	\$ 2,472,532	\$ 2,462,397	\$ (10,135)	(0.41%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,510,073	482,729	423,512	(59,217)	(12.27%)	▼
Fees and Charges		336,500	336,500	213,553	233,069	19,516	9.14%	
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	21,118	21,889	771	3.65%	
Other Revenue		12,000	12,000	4,004	5,135	1,131	28.25%	
Profit on Disposal of Assets	8	43,013	43,013	5,000	0	(5,000)	(100.00%)	
Total Operating Revenue		4,425,798	4,425,798	3,198,936	3,146,002	(52,934)		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(509,952)	(443,565)	66,387	13.02%	▲
Materials and Contracts		(1,550,741)	(1,554,341)	(599,764)	(310,947)	288,817	48.16%	▲
Utility Charges		(64,743)	(64,743)	(21,580)	(8,755)	12,825	59.43%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(546,788)	(737,681)	(190,893)	(34.91%)	▼
Interest Expenses		(9,964)	(9,964)	(3,759)	(3,259)	500	13.30%	▲
Insurance Expenses		(142,028)	(142,028)	(142,018)	(144,969)	(2,951)	(2.08%)	
Other Expenditure		(123,032)	(123,032)	(10,852)	(3,420)	7,432	68.49%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(31,739)	0	31,739	100.00%	
Total Operating Expenditure		(5,167,703)	(5,171,303)	(1,866,452)	(1,652,596)	213,856		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	546,788	737,681	190,893	34.91%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	26,739	0	(26,739)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,254	949,654	1,906,011	2,208,918	302,907		
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Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	883,436	797,347	(86,089)		
Capital Expenses								
Land Held for Resale						0		
Land and Buildings	13	(1,072,230)	(1,076,139)	(142,490)	(16,693)	125,797	88.28%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(1,788,871)	(634,192)	1,154,680	64.55%	▲
Infrastructure - Public Facilities	13	0	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0	0		
Plant and Equipment	13	(632,789)	(632,789)	(267,800)	(35,393)	232,407	86.78%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,563,152)	(2,234,661)	(686,278)	1,548,383		
Net Cash from Capital Activities		(2,474,303)	(2,474,612)	(1,351,225)	111,069	1,462,294		
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 October 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 October 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 October 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 October 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 October 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 October 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 October 2016

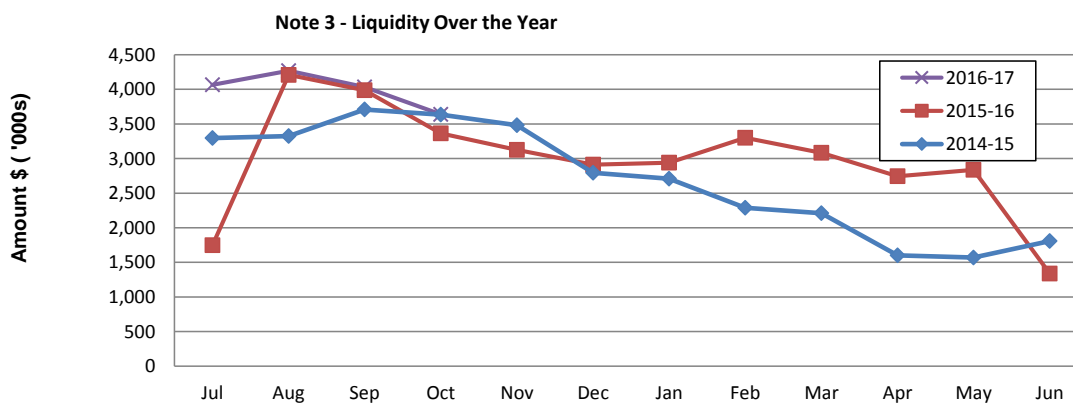
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(288)	(12.57%)			
Housing	1,594	27.67%			
Community Amenities	(64,306)	(29.94%)	▼	Timing	MWDC Grant application unsuccessful
Recreation and Culture	(13,997)	(27.98%)	▼	Timing	Budget profile timing for Bill Hemsley Park project
Transport	10,897	6.86%			Budget profile timing on profit on sale of asset and additional funds received from RRG grant funding
Economic Services	1,875	18.20%			
Other Property and Services	21,746	97.03%	▲	Timing	Central Regional TAFE revenue rec'd to offset training expense not listed in budget
Operating Expense					
General Purpose Funding	6,147	14.92%			
Law, Order and Public Safety	11,174	13.17%	▲	Timing	Budget profile timing on rangers expenditure
Health	(123)	(4.20%)			
Housing	8,987	76.12%			
Community Amenities	135,928	43.27%	▲	Timing	Delayed expenditure for projects & MWDC not to be expended
Recreation and Culture	50,721	19.73%	▲	Timing	Budget profile timing for building maintenance expenditure
Transport	(49,881)	(6.68%)		Timing	Budget profile timing for depot maintenance, asset disposal & asset depreciation to be reviewed
Economic Services	12,223	9.19%		Timing	Admin Allocations
Other Property and Services	(70,526)	(120.46%)	▼	Timing	Asset depreciation to be reviewed
Capital Revenues					
Grants, Subsidies and Contributions	(86,089)	(9.74%)		Timing	Timing of funds claimed for RRG
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	125,797	88.28%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,154,680	64.55%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	232,407	86.78%	▲	Timing	Budget profile timing for plant replacement program
Furniture and Equipment	35,500	100.00%	▲	Timing	Budget profile timing for works vehicle tracking and Water Tank, Rock Breaker for Greens Pit
Financing					
Loan Principal	0	0.00%			

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Oct 2016	30th June 2016	YTD 31 Oct 2015
Note				
		\$	\$	\$
Current Assets				
	Cash Unrestricted	3,171,617	1,518,535	2,793,234
4	Cash Restricted	1,172,280	1,179,068	1,175,438
6	Receivables - Rates & Rubbish	615,327	98,478	556,612
6	Receivables -Other	17,660	33,297	37,510
	Interest / ATO Receivable/Trust	0	66,738	20,281
	Inventories	2,065	2,065	2,086
		4,978,950	2,898,181	4,585,161
Less: Current Liabilities				
	Payables	(156,664)	(380,845)	(45,928)
	ATO Payables	(10,736)	0	0
	Provisions	(319,560)	(314,941)	(314,941)
		(486,959)	(695,786)	(360,869)
7	Less: Cash Reserves	(1,172,280)	(1,179,068)	(1,175,438)
	Add: Leave Provisions	319,560	314,941	314,941
	Net Current Funding Position	3,639,270	1,338,268	3,363,795



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		110,231			110,231	WBC	
At Call (305784)		3,060,686			3,060,686	WBC	
At Call (000067)				87,272	87,272	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		94,040		94,040	WBC	
TD 39-6938 - Water	2.10%		14,030		14,030	WBC	
TD 39-6903 - Office & Equipment	2.10%		19,247		19,247	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,811		262,811	WBC	
TD 39-2582 - Legal	2.10%		39,433		39,433	WBC	
TD 39-6946 - Unspent Grants	2.10%		135,232		135,232	WBC	
TD 39-2574 - Land Development	2.10%		62,338		62,338	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		15,618		15,618	WBC	
TD 39-2558 - Building	2.10%		528,471		528,471	WBC	
TD 462763 - POS Bill Hemsley Park	2.70%			293,466	293,466	WBC	11.11.2016
TD 454181 - POS Wokarena	2.39%			131,739	131,739	WBC	31.01.2017
TD 454202 - Wokarena Intersection Upgrade	2.39%			116,972	116,972	WBC	31.01.2017
Total		3,171,617	1,172,280	629,450	4,972,647		

Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

Note 6: RECEIVABLES

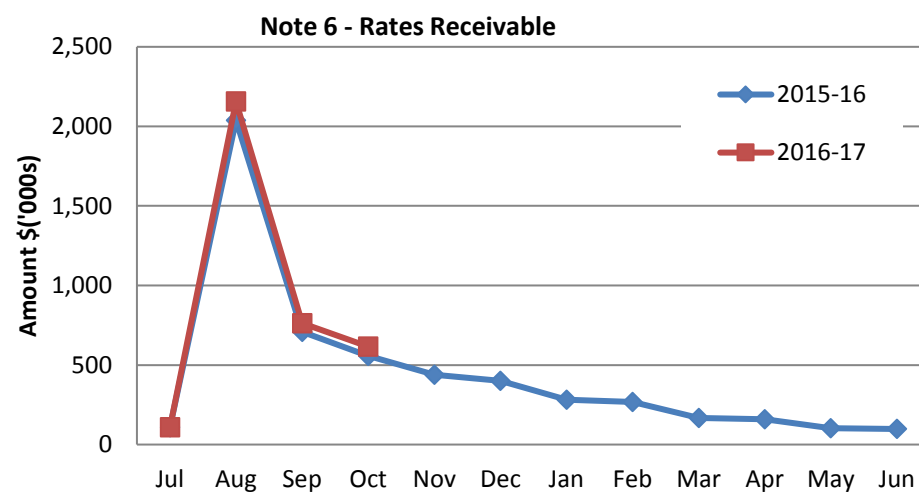
Receivables - Rates & Rubbish Receivable

Opening Arrears Previous Years
Rates Levied
Rubbish & other levies
Less Collections to date
Equals Current Outstanding

Net Rates Collectable
% Collected

YTD 31 Oct 2016	30 June 2016
\$ 98,478	\$ 125,964
2,462,397	2,343,564
100,275	121,766
(2,045,823)	(2,492,816)
615,327	98,478
615,327	98,478
79.89%	96.20%

0



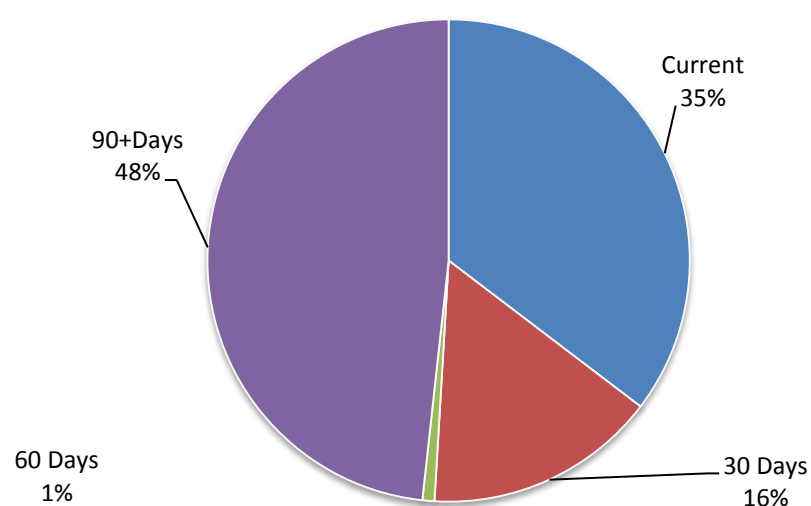
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	6,243	2,753	142	8,523
Total Receivables General Outstanding				17,660

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



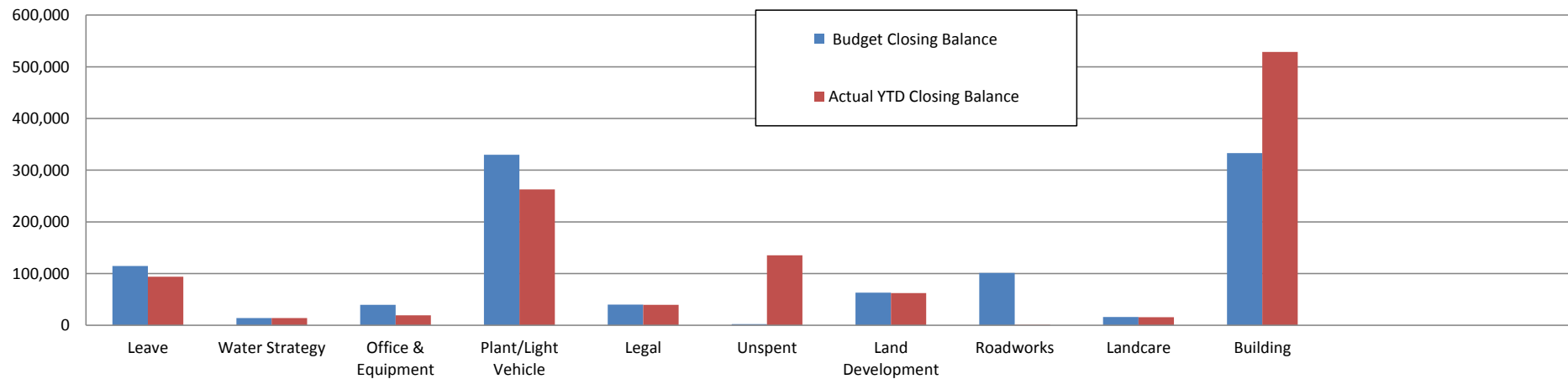
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	256	20,000	0	0	0		114,784	94,040
Water Strategy	13,992	180	38	0	0	0	0		14,172	14,030
Office & Equipment	19,195	200	52	20,000	0	0	0		39,395	19,247
Plant/Light Vehicle	262,094	1,500	717	250,000	0	(183,989)	0		329,605	262,811
Legal	39,325	500	108	0	0	0	0		39,825	39,433
Unspent	134,863	0	369	0	0	(132,449)	0		2,414	135,232
Land Development	62,168	1,000	170	0	0	0	0		63,168	62,338
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	61	0	0	(10,000)	(10,000)		15,857	15,618
Building	527,030	7,000	1,441	135,000	0	(336,109)	0		332,922	528,471
	1,179,068	11,680	3,212	525,000	0	(662,547)	(10,000)		1,053,202	1,172,280

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



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			
					YTD 31 10 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Housing	\$	\$	\$	
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
				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	0	0	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 CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	8,257	862	386,330	377,211	0	0	377,211
UV Rural	0.010057	421	179,065,217	1,800,859	(4,695)	2	1,796,166	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	3,562	864	2,360,127	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							2,476,957				2,472,532
Amount from General Rates							2,476,957				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,462,397				2,472,532

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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		1,941	7,940	37,820	31,821	595	2,485
Loan 96 - Plant	94,210		14,991	30,259	79,219	63,951	920	3,762
Loan 97 - Plant	73,885		8,841	17,791	65,044	56,094	920	2,217
New Loan - Bill Hemsley Park Development		200,000	0	0	0	200,000	0	0
	207,856	200,000	25,773	55,991	182,083	351,865	2,435	8,464

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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		121,901	366,460
Grants Commission - General	WALGGC	Y	339,632		339,632		84,776	254,856
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		10,631	99
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		0	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		6,819	10,393
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		0	15,000
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000		50,000		0	50,000
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		300	9,700
Cemetery Fees & Charges	Various		3,400		3,400		250	3,150
RECREATION AND CULTURE								
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000			40,000	0	40,000
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust							
	T18 \$278,030		378,030		378,030		0	378,030
	Grant funds -Lotterywest \$100,000	Y						
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	598,639	506,546
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	198,708	540,147
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		49,411	(14,411)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		0	750
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		17,120	22,880
Other minor	Various		2,365		2,365		1,915	450
Public Works Overheads	Various		0	11,995	11,995		11,995	(0)
TOTALS			3,394,113	11,995	1,522,068	1,884,040	1,220,858	2,185,250

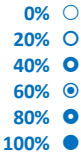
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

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-Oct-16
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	2,220	(1,640)	2,160
Nomination Deposits	0	0	0	0
Building Commission	1,168	3,717	(2,602)	2,283
CTF Levy	1,265	4,057	(2,563)	2,759
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	5,244	0	608,487
Post Office Deposit	1,262	50	(122)	1,190
Engineering Bond	0	7,468	0	7,468
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	613,621	22,756	(6,927)	629,450

Level of Completion Indicators



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	7,000	5,040	(1,960)		5,040	Revised technical drawings to be brought back to OCM, budget amendment for Solar Return system
○	Governance Total		200,000	203,909	7,000	5,040	(1,960)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	12,000	8,000	3,353	(4,647)		3,353	Job near completion under budget
○	Law, Order and Fire Safety Total		12,000	12,000	8,000	3,353	(4,647)		3,353	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	117,490	8,300	(109,190)		8,300	Nature Playground to Nov OCM: Building tender closing 21 Nov 2016
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	40,000	0	0	0		0	No grant funding available - amend at budget review
○	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000	10,000	10,000	0	(10,000)		0	Pending response from CVAS
○	Recreation And Culture Total		860,230	860,230	127,490	8,300	(119,190)		8,300	
○	Land & Buildings Total		1,072,230	1,076,139	142,490	16,693	(125,797)		13,340	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	0	0		0	
	Town Planning and Regional Development									
○	Standing Desk DCEO	122840	7,000	7,000	3,500	0	(3,500)		0	Utilise for several standing desks across all officers
○	Town Planning and Regional Development Total		7,000	7,000	3,500	0	(3,500)		0	
	Transport									
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000	17,000	17,000	0	(17,000)		0	Quotes to be obtained
○	Vehicle Tracking Devices	175740	27,000	27,000	15,000	0	(15,000)		0	
○	Transport Total		44,000	44,000	32,000	0	(32,000)		0	
○	Tools, Furniture and Other Equipment Total		54,600	51,000	35,500	0	(35,500)		0	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	416,397	(27,103)		416,397	C08 Mid West Regional Road Group Project 16/17 - Near completion, pit rehabilitation to be done
○	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	114,466	(306,517)		114,466	C130 Mid West Regional Road Group Project 16/17 - In progress
○	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	309,700	30,972	(278,728)		30,972	C13 Mid West Regional Road Group Project 16/17 - In progress
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	314,700	30,626	(284,074)		30,626	C16 Mid West Regional Road Group Project 16/17
○	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	86,540	980	(85,560)	86,540		C97 - RRG Blackspot
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	85,652	0	(85,652)	85,652		C11 - Council own source job
○	Durawah Road Gravel Sheeting	131840	289,678	289,678	0	4,135	4,135	0		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184	67,184	0	0	0	0		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	0	0	0	0		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	0	(40,000)		0	C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915	145,915	48,640	36,616	(12,024)		36,616	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	39,156	0	(39,156)	0		C04 - Council own resource job \$276,269.62
	<i>Murphy Norris Road - Reconstruct and gravel sheet - not budgeted</i>									<i>C09</i>
○	Transport Total		2,803,224	2,803,224	1,788,871	634,192	(1,154,680)	172,192	629,077	
○	Infrastructure - Roads Total		2,803,224	2,803,224	1,788,871	634,192	(1,154,680)	172,192	629,077	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	0	(195,000)	0		2017 compliance plates for replacement vehicles
○	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	0	(66,000)	0		
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	0	0	0	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	0	(6,800)	0		
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	0	35,393	35,393	35,393		Purchase completed
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	0	0	0	0		
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	0	0	0	0		
○	Transport Total		632,789	632,789	267,800	35,393	(232,407)	35,393		
○	Plant & Equipment Total		632,789	632,789	267,800	35,393	(232,407)	35,393		
○	Capital Expenditure Total		4,562,843	4,563,152	2,234,661	686,278	(1,548,383)	207,585	642,417	

Appendix A				
Summary by Program				
	31/10/2016	31/10/2016	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	35,046	41,193	135,494	103,899
Governance	107,453	215,288	477,023	365,799
Law, Order and Public Safety	73,641	84,815	211,719	178,724
Education	80	1,450	4,450	2,067
Health	3,049	2,926	8,840	8,410
Housing	2,819	11,806	81,349	8,645
Community Amenities	178,205	314,133	945,103	692,304
Recreation and Culture	206,381	257,102	704,971	555,946
Transport	796,114	746,233	2,136,617	2,880,003
Economic Services	120,734	132,957	398,953	325,986
Other Property and Services	138,481	58,547	66,786	85,165
Total Expenditure (E)	1,662,004	1,866,451	5,171,304	5,206,946
	31/10/2016	31/10/2016	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
General Purpose Funding	(2,708,620)	(2,719,074)	(3,381,014)	(2,840,825)
Governance	(2,004)	(2,292)	(3,092)	(19,925)
Law, Order and Public Safety	(11,174)	(12,287)	(26,562)	(151,422)
Education	0	0	0	0
Health	(4,299)	(3,186)	(6,330)	(6,482)
Housing	(7,354)	(5,760)	(18,653)	(18,806)
Community Amenities	(150,490)	(214,796)	(250,040)	(340,828)
Recreation and Culture	(36,029)	(50,026)	(495,418)	(133,273)
Transport	(967,045)	(1,042,237)	(2,035,443)	(2,070,730)
Economic Services	(12,175)	(10,300)	(26,050)	(37,625)
Other Property and Services	(53,568)	(22,412)	(67,235)	(105,733)
Total Revenue (R)	(3,952,758)	(4,082,371)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(2,290,754)	(2,215,920)	(1,138,533)	(518,702)

	31/10/2016	31/10/2016	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Depreciation	737,681	546,788	1,640,343	1,754,957
Profit/Loss on Sale of Asset	0	26,739	54,817	(9,874)
Movement in wage accruals	(22,169)	0	0	22,169
Movement in leave accruals	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	(1,750)
Interfund tfr				
Total Non-Cash Items (NC)	715,512	573,527	1,695,160	1,775,387
	31/10/2016	31/10/2016	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Land and Buildings	16,694	142,490	1,076,139	237,718
Plant and Equipment	35,393	267,800	632,789	781,041
Furniture and Equipment	0	3,500	7,000	30,285
Roads	634,192	1,788,871	2,803,224	1,837,557
Tools and Equipment	0	32,000	44,000	23,315
Parks and Ovals	0	0	0	4,100
Transfer from Reserves	(9,998)	(107,686)	(662,547)	(329,152)
Transfer to Reserves	3,209	3,920	536,680	338,046
Repayment of Debentures	25,773	25,773	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
	705,263	2,156,668	4,088,776	2,726,735
Opening (Surplus)/Deficit	(1,338,268)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(3,639,271)	(1,887,863)	0	(1,338,268)

COA	Rate Revenue	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	393	1,600	10,000	6,506	1,207		
0032	Rates Stationary/postage	2,842	1,700	3,950	2,591	(1,142)		
0062	Sundry Expenses	8	168	500	234	160		
0082	Rates - Other Costs.	0	500	1,500	0	500		
0132	Valuation Expenses	790	1,877	13,500	13,231	1,087		
0352	Rates - Administration Allocation	31,014	34,848	104,544	81,337	3,834		
	Total Operating Expenditure	35,046	40,693	133,994	103,898			
	Operating Revenue							
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0012	Legal Fees GST Free	(94)	(3,332)	(10,000)	(7,834)	(3,238)		
0033	Back Rates	(864)	0	0	(239)	864		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(3,562)	0	0	(22,080)	3,562		
0113	Interest - Overdue Rates	(5,296)	(4,040)	(10,000)	(16,560)	1,256		
0123	Interest - Instalment Payments	(7,528)	(4,854)	(5,000)	(6,582)	2,674		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,094)	(3,770)	(4,000)	(4,689)	1,324		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,838)	(595)	(4,080)	(5,442)	1,243		
	Total Operating Revenue	(2,492,878)	(2,499,852)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,457,831)	(2,459,159)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	500	1,500	0	500		
	Operating Revenue							
0201	Legal Reserve Income	(108)	(168)	(500)	(447)	(61)		
0203	Leave Reserve Income	(256)	(332)	(1,000)	(1,201)	(76)		
0204	Land Development Reserve Income	(170)	(332)	(1,000)	(1,113)	(162)		
0205	Building Reserve Income	(1,441)	(2,332)	(7,000)	(6,873)	(891)		
0206	Roadworks Reserve Income	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(369)	0	0	(658)	369		
0223	Water Strategy Reserve Income	(38)	(60)	(180)	(179)	(22)		
0233	Grants Commission - Road Funding	(121,901)	(122,090)	(488,361)	(225,934)	(189)		
0243	Office & Equipment Reserve Income	(52)	(68)	(200)	(550)	(16)		
0253	Grants Commission - Equalisation (General Purpose)	(84,776)	(84,908)	(339,632)	(172,671)	(132)		
0273	Plant/Light Vehicle Reserve Income	(717)	(500)	(1,500)	(1,761)	217		
0453	Interest Received - Municipal Account	(5,853)	(8,332)	(25,000)	(33,490)	(2,479)		
0506	Landcare Reserve Income	(61)	(100)	(300)	(468)	(39)		
	Total Operating Revenue	(215,742)	(219,222)	(864,673)	(445,952)			
	Total General Purpose Income	(215,742)	(218,722)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,673,573)	(2,677,881)	(3,245,520)	(2,736,926)			

COA	Governance	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	1,000	9,000	8,382	1,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	6,848	10,000	20,000	17,806	3,152		
0202	Members Insurance Expense	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	8,332	25,000	7,463	7,672		
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	728	3,900	10,202	97	3,172		
0332	Furniture & Equipment	897	800	1,200	7,302	(97)		
0442	Members Administration Allocation	65,904	71,864	215,596	172,840	5,960		
0462	Meeting & Refreshments Expense	4,182	10,568	27,700	19,708	6,386		
1822	Accounting & Audit Expenses	0	11,500	36,500	26,300	11,500	*	Timing
3112	Rangers Expenses Allocation	0	0	0	0	0		
7202	Members Depreciation	1,037	968	2,902	2,902	(69)		
	Total Operating Expenditure	107,453	152,075	473,423	350,037			
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	107,453	152,075	473,423	350,037			

COA	Administation	31-Oct-16 YTD Actual	31-Oct-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	10,853	0		
0222	Fringe Benefits Tax	7,715	8,000	31,000	38,578	285		
0282	Administration SGC 9.50%	15,378	17,444	52,329	47,990	2,066		
0292	Admin Salaries Expense	157,026	188,076	564,225	571,230	31,050	*	Timing - under budget YTD
0294	Admin Staff Housing Allowance	3,985	4,196	12,589	14,477	211		
0312	Admin - Max 3% Council Additional Contr	2,770	4,000	12,000	10,293	1,230		
0362	Acc Annual Leave - Admin	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	14,433	14,096	14,095	16,878	(337)		
0402	Insurance Expense	3,084	3,084	3,085	2,760	0		
0422	Office Gardens Expenses	6,938	16,672	50,016	28,770	9,734		
0432	Admin Building Operations	8,642	12,029	28,708	18,696	3,387		
0472	Office Expenses - General	2,972	9,089	17,290	16,434	6,117		
0473	Admin Building Repairs & Maintenance	10,372	2,750	22,500	6,299	(7,622)		
0482	Office Telephone & Internet Expenses	5,310	10,521	30,830	24,485	5,211		
0492	Advertising Expenses	6,387	11,400	18,500	8,586	5,013		
0502	Computer Hardware Service & Repair	8,108	7,376	22,134	16,463	(732)		
0512	Furniture & Equipment - (Expensed)	4,961	10,600	15,400	1,204	5,639		
0522	Freight & Postage Expense	383	832	2,500	2,110	449		
0542	Printing & Stationary Expense	6,638	9,500	30,000	25,709	2,862		
0552	Motor Vehicle Expenses	1,431	1,668	5,000	4,610	237		
0562	Administation LSL Expense	2,447	3,332	10,000	5,149	886		
0592	Admin Allocated to Programs	(387,671)	(419,788)	(1,259,367)	(1,016,709)	(32,117)	*	All Allocations will be reviewed during the annual budget review process
0622	Uniform Expense	755	1,100	3,300	1,319	345		
0632	Staff Training, Conference and Recruitment	7,446	10,500	31,000	6,162	3,054		
0662	Public Liability Insurance	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	36,336	58,232	160,700	40,438	21,896	*	Timng
0702	Bank Fees & Charges	2,628	2,509	6,100	5,164	(119)		
0712	Occupational Health & Safety	972	1,668	5,000	529	696		
0722	Accounting Software Operating Expenditure	35,051	40,831	47,743	34,136	5,780		
7002	Admin Depreciation	18,723	16,716	50,143	50,143	(2,007)		
	Total Operating Expenditure	0	63,213	3,600	15,762			

COA	Adminstation	31-Oct-16 YTD Actual	31-Oct-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	(112)	(400)	(1,200)	(1,564)	(288)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(1,892)	(1,892)	(1,892)	(18,362)	0		
	Total Operating Revenue	(2,004)	(2,292)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (F&E)	0	0	0	30,285	0		
0355	Tfr From Building Reserve	0	0	(203,909)	0	0		
0371	T/f From Office Eq Reserve	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	7,000	203,909	19,068	1,960		
4750	Tfr to Leave Reserve	256	320	21,000	1,201	64		
4785	Transfer from Unspent Grant Fund	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	52	60	20,200	550	8		
4780	Tfr to Plant/Light Vehicle Reserve	717	500	1,500	1,761	(217)		
	Total Capital Expenditure / Reserve Transfers	6,066	7,880	42,700	15,459			
	Total Administration	4,062	68,801	43,208	11,296			
	Total Governance/Administration	111,515	220,876	516,631	361,333			

COA	Fire Prevention	31-Oct-16 YTD Actual	31-Oct-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	3,877	4,808	14,422	10,167	931		
0672	Fire Break Inspection Fees	0	2,000	2,000	1,477	2,000		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	5,408	5,828	17,480	15,745	420		
0832	ESL - Shire Properties.	0	852	852	748	852		
0882	Fire Prevention Enforcement Expenditure	0	332	1,000	0	332		
1722	Brigades Operating Expenses	24,416	23,029	35,318	36,098	(1,387)		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	23,684	21,776	65,326	66,278	(1,908)		
	Total Operating Expenditure	57,385	58,625	136,398	130,513			
	Operating Revenue							
0703	Fines & Penalties Income	0	(250)	(1,250)	(2,250)	(250)		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(6,819)	(5,737)	(17,212)	(24,195)	1,082		
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	(10,819)	(9,987)	(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	3,353	8,000	12,000	0	4,647		
	Total Capital Expenditure / Reserve Transfers	3,353	8,000	12,000	115,819			
	Total Fire Prevention	49,919	56,638	125,937	100,068			

COA	Animal Control	31-Oct-16 YTD Actual	31-Oct-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	7,753	8,956	26,866	20,334	1,203		
0842	Animal Control Expenses	391	332	1,130	6,991	(59)		
0852	Rangers Allocation	5,408	5,828	17,480	15,745	420		
	Total Operating Expenditure	13,552	15,116	45,476	43,071			
	Operating Revenue							
0843	Impoundment Fees	0	(50)	(300)	(362)	(50)		
0853	Dog/Cat Registrations Income	(355)	(2,000)	(3,300)	(4,396)	(1,645)		
0863	Fines & Penalties	0	(250)	(500)	(400)	(250)		
	Total Operating Revenue	(355)	(2,300)	(4,100)	(5,158)			
	Total Animal Control	13,197	12,816	41,376	37,913			

COA	Other Law, Order and Public Safety	31-Oct-16 YTD Actual	31-Oct-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	2,704	2,912	8,740	7,873	208		
0962	Misc. Expenses - Other Law and Order	0	332	1,000	0	332		
	Total Operating Expenditure	2,704	3,244	9,740	7,873			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	2,704	3,244	9,740	7,873			

COA	Rangers Expenses	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	588	648	1,947	1,915	60		
0892	Salary & Wages Expense-Rangers	20,598	27,032	81,097	58,380	6,434		
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	1,863	2,108	6,327	6,064	245		
0932	Conference & Training	0	332	1,000	0	332		
0952	Rangers Expenses Allocated	(27,038)	(29,132)	(87,400)	(78,727)	(2,094)		
0982	Rangers Expense	2,291	1,812	5,435	10,835	(479)		
1012	Tools & Equipment - Low Value	0	332	1,000	0	332		
0152	Provision for LSL	0	3,000	9,000	(4,407)	3,000		
3872	Accrued Annual Leave - Rangers	0	0	0	1,675	0		
	Total Operating Expenditure	(0)	7,830	20,105	(2,732)			
	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)	7,830	20,105	(4,246)			
	Total Law, Order and Fire Safety	65,821	80,528	197,157	141,608			

COA	Education	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	80	1,450	4,450	2,067	1,370		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	80	1,450	4,450	2,067			

COA	Health Inspection and Administration	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,352	1,456	4,370	3,936	104		
1292	Health Expenses General	1,697	1,470	4,470	4,473	(227)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	3,049	2,926	8,840	8,410			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(634)	(350)	(350)	(354)	284		
1573	Health Septic Fees	(1,180)	(788)	(2,360)	(2,478)	392		
1583	Health Administration Fees	(1,180)	(788)	(2,360)	(2,478)	392		
	Total Operating Revenue	(4,299)	(3,186)	(6,330)	(6,482)			
	Total Health Inspection and Administration	(1,250)	(260)	2,510	1,927			

COA	Housing	31-Oct-16 YTD Actual	31-Oct-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	1,741	10,738	12,058	5,445	8,997		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	1,068	3,200	0	1,068		
7172	Staff Housing Depreciation	1,078	0	0	3,200	(1,078)		
8022	Loss on Sale of Assets.	0	0	66,091	0	0		
	Total Operating Expenditure	2,819	11,806	81,349	8,645			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(7,354)	(5,760)	(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	(7,354)	(5,760)	(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	1,441	2,380	142,000	6,873	939		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	0	0		
	Total Capital / Reserves	1,441	2,380	7,000	6,873			
	Total Housing	(3,094)	8,426	69,696	(3,288)			

COA	Natural Resource Management	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure							
	NRM Expenditure	0	0	15,000	90,091	0		Job: 2111 - Coastal Boxthorne
	Total Operating Expenditure	0	0	15,000	90,091			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	(15,000)	(15,000)	(73,000)	(15,000)	*	State NRM funds Balance of Coastal Boxthorne Project managed by NACC refer COAGL 2032
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	(15,000)	(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	(15,000)	0	5,559			

COA		31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Sanitation - Household Refuse							
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	30,728	45,000	135,000	116,950	14,272	*	Toxfree invoice timing
1772	Sanitation Household Refuse Depreciation	1,263	1,248	3,748	3,748	(15)		
1792	Refuse Site Repairs & Maintenance	4,692	37,738	71,671	15,064	33,046	*	Instal barriers/bollards work not yet commenced
2502	Domestic Rubbish - Admin Allocation	15,507	15,172	45,514	40,668	(335)		
	Total Operating Expenditure	52,189	99,158	255,933	176,429			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(135,159)	(128,640)	(128,640)	(125,195)	6,519		
	Total Operating Revenue	(135,159)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(82,970)	(29,482)	127,293	51,234			
	Sanitation - Other							
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	2,404	5,820	9,093	11,838	3,416		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0		
1912	Refuse Collection Expenses	0	1,668	5,000	0	1,668		
	Total Operating Expenditure	2,404	7,488	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	2,404	7,488	14,093	11,838			

COA	Protection of Environment	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	500	1,500	300	500		
2002	Project Management Fees	163	3,332	10,000	500	3,170		
2022	Landcare Expenditure	0	0	0	0	0		
2040	Dolby Creek Expenditure	0	3,000	10,000	15,975	3,000		
2042	Declared Species Group Expenses	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	2,500	10,000	24,341	(7,500)		
	Total Operating Expenditure	10,163	9,332	31,500	52,521			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(300)	(3,000)	(10,000)	(15,975)	(2,700)		
	Total Operating Revenue	(300)	(3,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	12	0	0	(14,873)	(12)		
2080	Tfr to Landcare Reserve	61	100	300	468	39		
2071	Tfr from Unspent Grant Res.	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,927)	(9,900)	(9,700)	(14,960)			
	Total Protection of Environment	(64)	(3,568)	11,800	12,586			

COA	Town Planning and Regional Development	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	1,864	5,586	5,586	1,864		
0162	Provision for LSL	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	0	10,000	30,000	0	10,000	*	Budget profile timing - committed purchase orders \$9360
2102	Workers Compensation Insurance	2,545	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	35,030	38,872	116,619	140,596	3,842		
2122	Superannuation - Council Maximum of 3%	1,038	1,148	3,442	3,379	110		
2132	Superannuation - SGC 9.50%	3,286	3,632	10,899	11,126	346		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	2,132	6,400	1,831	2,132		
2192	Heritage Expenses	0	0	0	2,700	0		
2202	Town Planners Expenses	138	136	412	1,548	(2)		
2222	Motor Vehicle Expenses	1,217	1,432	4,300	4,663	215		
2232	Legal Expenses - Town Planners	0	5,000	15,000	10,472	5,000		
2242	Engineering Expenses	650	5,000	15,000	5,843	4,350		
2252	Advertising Expenses	0	668	2,000	0	668		
3012	Admin Allocation Expenses	15,507	18,256	54,769	40,668	2,749		
7052	Surveying & Land Expenses	4,392	13,332	40,000	8,954	8,940		
7062	T/P Expenses Recoverable	0	0	0	0	0		
7072	Planning Projects - Expenses	14,309	29,847	85,247	34,666	15,538	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	78,111	133,865	392,220	254,990			
	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	(9,939)	(9,102)	(20,000)	(22,290)	837		
2243	Outsourced Planning Fees - Other LGs	(4,819)	(7,590)	(16,000)	(16,652)	(2,771)		
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	(14,781)	(16,692)	(42,000)	(104,182)			

	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	(17,384)	(52,147)	(10,029)	(17,384)	*	Timing - Projects Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
2264	Land Development	1	0	0	60,000	(1)		
2284	Furniture & Equipment - Capital Expenses	0	3,500	7,000	0	3,500		
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 Reserv	170	332	1,000	1,113	162		
4810	Tfr from Land Development Reserve	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	108	168	500	10,947	61		
	Total Capital Expenditure/Reserve Transfers	278	(13,384)	(43,647)	3,032			
	Total Town Planning and Regional Development	63,609	103,789	306,573	153,840			

COA	Other Community Amenities	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3102	Operating Expenditure Cemetery Expenses	2,142	7,824	23,270	7,084	5,682		
3132	Community Development Expenses	5,382	19,246	101,434	26,972	13,864	*	MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
3162	Administration Allocated	23,260	26,168	78,500	61,002	2,908		
3212	Other Community Amenities Depreciation	1,534	1,052	3,153	3,510	(482)		
3222	Community Growth Fund	3,020	10,000	30,000	7,865	6,980		
	Total Operating Expenditure	35,338	64,290	236,358	106,433			
	Operating Revenue							
3113	Cemetery Income Received	(250)	(1,132)	(3,400)	(1,809)	(882)		
3613	Reimbursements & Contributions	0	(332)	(1,000)	(5,000)	(332)		
3633	Grant - Community Development	0	(50,000)	(50,000)	(6,667)	(50,000)	*	MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
	Total Operating Revenue	(250)	(51,464)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	(19,603)			
	Total Other Community Amenities	35,088	12,826	181,958	73,355			
	Total Community Amenities	18,067	76,053	641,716	308,413			

		31-Oct-16	31-Oct-16	2016/2017	30-Jun-16			
COA	Public Halls and Civic Centres	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	18,510	17,848	53,545	44,019	(662)		
2722	Public Halls & Showgrounds Expense	24,133	19,296	39,971	40,375	(4,837)		
2732	Nabawa Community Centre Expenses	11,067	23,992	62,822	50,229	12,925	*	Timing of building program
2742	Loan 89 Interest - Nabawa Stadium Upgrade	595	595	2,485	2,988	0		
3202	Public Halls Admin Allocation	7,753	7,496	22,493	20,334	(257)		
	Total Operating Expenditure	62,059	69,227	181,316	157,944			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,002)	(1,668)	(5,000)	(4,253)	2,334		
2683	Contributions & Reimbursements	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(37,500)	0		
	Total Operating Revenue	(4,002)	(1,668)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	10,000	50,000	158,650	10,000	*	Chapman Valley Agriculture Society under cover area Nanson Showgrounds job pending; Grant reliant chair lift to be revised during Annual Budget Review process
4925	Principal Repayment - Loan 89	1,941	1,941	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	1,941	11,941	57,940	156,132			
	Total Public Halls and Civic Centres	59,998	79,500	194,256	269,119			
COA	Swimming Areas and Beaches	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	7,753	7,352	22,059	20,334	(401)		
3412	Coronation Beach Expenses	11,178	18,894	54,907	41,919	7,716		
7082	Beaches Depreciation	1,593	1,556	4,673	4,673	(37)		
	Total Operating Expenditure	20,524	27,802	81,639	66,926			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(26,476)	(21,668)	(65,000)	(74,142)	4,808		
	Total Operating Revenue	(26,476)	(21,668)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	0	0		
	Total Swimming Areas and Beaches	(5,953)	6,134	16,639	(7,215)			

COA	Other Recreation and Sport	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	0	4,668	14,000	14,634	4,668		
1472	Yuna Oval Expenses	0	168	500	370	168		
1522	Consultancy/Project Management Fees	0	10,000	20,000	0	10,000	*	Timing - Consultancy/Drafting/Project Management Fees - Bill Hemsley Park Project
1482	Sporting Clubs Expenses	20,683	21,566	69,840	70,684	883		
2642	Parks, Gardens Expense	29,134	39,602	119,966	58,303	10,468	*	Timing & includes internal allocations to be reviewed
2702	Indoor Complex Expense	10,097	13,256	25,136	15,973	3,159		
2712	Tennis Clubs Expenses	1,768	2,630	6,263	4,151	862		
2752	Nabawa - Sport Complex Expense	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	718	1,832	5,500	5,032	1,114		
2812	Golf Courses	1,537	1,536	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	3,877	3,000	8,996	10,167	(877)		
7022	Parks & Gardens Depreciation	8,106	6,812	20,434	20,434	(1,294)		
7092	Other Rec & Sports Depreciation	21,910	21,476	64,424	64,424	(434)		
	Total Operating Expenditure	97,829	126,546	356,595	267,522			
COA	Other Recreation and Sport	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(3,328)	(3,388)	(3,388)	(3,379)	(60)		
2803	Grants & Other Income Received	0	(21,970)	(378,030)	(6,183)	(21,970)	*	Timing - Bill Hemsley Park Project
3444	Fig Tree Camping Fees	(2,223)	(1,332)	(4,000)	(4,611)	891		
	Total Operating Revenue	(5,551)	(26,690)	(385,418)	(14,174)			
	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	8,300	117,490	810,230	4,100	109,190	*	Timing - Bill Hemsley Park Project
7275	Loan Funds	0	0	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	8,300	117,490	478,030	4,100			
	Total Other Recreation and Sport	100,578	217,346	449,207	257,448			

COA		31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Libraries							
	Operating Expenditure							
2902	Library Expense	804	3,866	10,358	2,006	3,062		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	19,384	19,180	57,545	50,836	(204)		
6922	Libraries Depreciation	19	20	56	56	1		
	Total Operating Expenditure	20,207	23,066	68,959	53,898			
COA		31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Other Culture							
	Operating Expenditure							
3626	Museum & Road Board Expense	4,369	9,085	12,330	5,522	4,716		
3652	Other Culture Depreciation	1,393	1,376	4,133	4,133	(17)		
3662	Community Heritage Programs	0	0	0	0	0		
	Total Operating Expenditure	5,762	10,461	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	5,762	10,461	16,463	9,655			
	Total Recreation and Culture	180,592	336,507	745,524	582,905			

COA	Road Constuction	31-Oct-16 YTD Actual	31-Oct-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	(598,639)	(733,436)	(1,105,185)	(472,948)	(134,797)	*	Timing of roadworks for which funds can be claimed	
3183	R4R Grant Income	0	0	0	0	0			
3193	R2R (Construction) Income	(198,708)	(150,000)	(738,855)	(697,621)	48,708	*	16/17 Quarterly payment includes balance of 2015/16 funds	
	Total Operating Revenue	(797,347)	(883,436)	(1,844,040)	(1,185,274)				

COA	Road Constuction	31-Oct-16 YTD Actual	31-Oct-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	593,441	1,661,075	2,118,314	0	1,067,634	*	Timing of projects within the budget profile. Note:Roadworks has been concentrated on maintenance	
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	(80,302)	(80,302)	0	(80,302)	*	Reserve Transfer as funds expended	
3170	Tfr to Unspent Grants Reserve	357	0	0	130,360	(357)			
3184	Council Funded Roadworks Expenditure	40,751	127,796	684,910	435,116	87,045	*	Roadworks has been concentrated on maintenance and grant funded projects	
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	634,548	1,708,569	2,822,922	1,968,524				
	Total Road Construction	(162,798)	825,133	978,882	783,250				

COA	Road Maintenance	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments	
	Operating Expenditure								
3372	Road Maintenance Expense	286,260	279,326	837,992	572,696	(6,934)			
3502	Depot Maintenance	26,425	12,834	36,350	51,216	(13,591)	*	Timing - Expenses focused on safety audit items	
3512	Street Lighting Expense	2,224	3,236	9,705	9,377	1,012			
3522	Depreciation	8,926	4,236	12,708	13,017	(4,690)			
3532	Street Trees	4,953	2,332	7,000	6,667	(2,621)			
3542	License & Subscriptions	8,948	11,425	13,385	7,200	2,477			
3562	Road Sign Expense	956	1,668	5,000	309	712			
3382	Flood Damage Expense	0	0	0	856,888	0			
3592	Works Tools (Not Capitalised)	0	6,700	8,700	2,241	6,700			
3802	Road Maintenance Admin Allocation	0	0	0	0	0			
3822	Bore Maintenance	2,016	3,332	10,000	13,317	1,316			
3832	Crossover Reimbursements	0	1,500	5,000	0	1,500			
6912	Roads Depreciation	435,748	366,668	1,100,000	1,280,496	(69,080)	*	Non Cash Item - Depn has been reviewed with auditors to reduce 2015/16 depreciation with further data analysing for 2016/17 to done	
	Total Operating Expenditure	776,456	693,257	2,045,840	2,813,423				
COA	Road Maintenance	31-Oct-16 YTD Actual	31-Oct-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	(49,411)	(35,000)	(35,000)	(22,368)	14,411	*	Additional funds received August 2016	
3583	Contributions & Reimbursements	0	0	0	(6,292)	0			
3803	Contributions - Flood Damage.	0	0	0	(708,836)	0			
	Total Operating Revenue	(165,912)	(151,501)	(151,501)	(847,996)				
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0			
3171	Tfr from Unspent Grants Reserve	0	0	0	(58)	0			
3205	Tfr from Roadworks Reserve	0	0	0	(112,000)	0			
	Total Capital Expenditure / Reserve Transfers	0	0	0	(112,058)				
	Total Road Maintenance	610,543	541,756	1,894,339	1,853,369				

COA	Road Plant Purchases	31-Oct-16 YTD Actual	31-Oct-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	Loan 97 - Interest Expense	920	920	2,217	594	0			
3642	Loss on Sale Assets.	0	31,739	31,739	19,818	31,739	*	Timing - Vehicle P299 Roller & P33 Skid Steer Loader	
3912	Loan 96 - Interest Expense	1,743	1,743	3,762	4,704	0			
	Total Operating Expenditure	2,663	34,401	37,718	25,813				
	Operating Revenue								
3543	Profit on Sale of Assets	0	(5,000)	(33,000)	(29,692)	(5,000)			
	Total Operating Revenue	0	(5,000)	(33,000)	(29,692)				
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	35,393	267,800	632,789	665,222	232,407	*	Timing - Backhoe purchase pending	
3584	Tools & Other Equipment.	0	17,000	17,000	0	17,000	*	Timing	
3914	Principal Repayments - Loan 96	14,991	14,991	30,259	29,170	0			
3577	Principal Repayments - Loan 95	0	0	0	22,236	0			
3587	Principal Repayments-Loan 97	8,841	8,841	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	59,225	308,632	694,351	592,968				
	Total Road Plant Purchases	61,887	338,033	699,068	589,090				

COA	Traffic Control	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments	
	Operating Expenditure								
4102	Traffic Admin Allocation	11,630	14,328	42,984	30,501	2,698			
6502	Vehicle Examination Expense	2,836	3,047	8,875	9,675	212			
7672	Loss on Sale of Assets	0	0	0	0	0			
7572	Traffic Counters Expense	2,530	1,200	1,200	590	(1,330)			
	Total Operating Expenditure	16,996	18,575	53,059	40,766				
	Operating Revenue								
7513	Licensing Commission Income	(2,255)	(1,668)	(5,000)	(5,714)	587			
7533	Licensing Transactions - In	0	0	0	0	0			
7523	Vehicle Examination Fees Received	(1,532)	(632)	(1,902)	(2,053)	900			
	Total Operating Revenue	(3,786)	(2,300)	(6,902)	(7,768)				
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	0	15,000	27,000	23,315	15,000	*	Timing - Vehicle Tracking	
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	15,000	27,000	23,315				
	Total Traffic Control	13,210	31,275	73,157	56,314				
	Total Transport	522,842	1,736,197	3,645,446	3,282,022				

COA	Rural Services	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
4462	Operating Expenditure							
	Rural Services Admin Allocation	4,056	4,368	13,110	11,809	312		
6722	Noxious Weeds & Pest Expense	2,000	2,012	6,239	5,499	12		
	Total Operating Expenditure	6,056	6,380	19,349	17,307			
4404	Capital Expenditure / Reserve Transfers							
	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	6,056	6,380	19,349	17,307			

COA	Tourism and Area Promotion	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	332	1,000	0	332		
3982	Tourism Expense	644	1,736	5,210	2,475	1,092		
4282	Promotional Expense	710	400	1,200	810	(310)		
	Total Operating Expenditure	1,354	2,468	7,410	3,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	(248)	(750)	0	(248)		
	Total Operating Revenue	0	(248)	(750)	0			
	Total Tourism and Area Promotion	1,354	2,220	6,660	3,285			

COA	Building Control	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	35,844	37,328	111,982	101,956	1,484		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	34,890	38,592	115,777	91,504	3,702		
	Total Operating Expenditure	70,735	75,920	227,759	193,459			
	Operating Revenue							
4153	Building Licenses Income	(6,375)	(5,000)	(15,000)	(19,919)	1,375		
4173	CTF Commissions Received	(59)	(152)	(450)	(443)	(93)		
4213	Building Commissions Received	(96)	(152)	(450)	(455)	(56)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	(2,806)	0		
	Total Operating Revenue	(6,530)	(5,304)	(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	64,205	70,616	211,859	169,837			

COA	Other Economic Services	31-Oct-16 YTD Actual	31-Oct-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	125	250	114	125		
4222	Administration Allocation	38,767	43,212	129,635	101,671	4,445		
4242	Rehab. Gravel Pits Expense	0	1,668	5,000	893	1,668		
4252	Purchase of Stamps.	34	68	200	165	34		
4272	Other Expenditure	3,788	3,116	9,350	9,091	(672)		
	Total Operating Expenditure	42,589	48,189	144,435	111,934			
	Operating Revenue							
4223	Commission Received Australia Post	(2,566)	(2,000)	(6,000)	(6,744)	566		
4243	Annual Post Office Box Fee	(2,714)	(2,400)	(2,800)	(2,781)	314		
4253	Postage Stamp Income	(48)	(32)	(100)	(94)	16		
4263	Income Received	0	0	0	(3,875)	0		
4333	Photocopying Income	(17)	(16)	(50)	(61)	1		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0		
	Total Operating Revenue	(5,645)	(4,748)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	38	60	180	179	22		
	Total Other Economic Services	36,982	43,501	135,215	98,110			
	Total Economic Services	108,597	122,717	373,083	288,540			

COA	Plant Depreciation	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
6890	Plant Depreciation	188,782	77,616	232,848	175,854	(111,166)	*	Internal allocations only will be reviewed
	Depn Posted to Jobs	(58,243)	(77,616)	(232,848)	(165,764)	(19,373)	*	Internal allocations only will be reviewed
	Total Plant Depreciation	130,539	0	0	10,090			
COA	Private Works	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	5,779	8,440	25,320	13,918	2,661		
7333	Operating Income							
	Private Works Income	(12,171)	(8,624)	(25,870)	(20,706)	3,547		
	Total Private Works	(6,393)	(184)	(550)	(6,788)			

COA	Public Works Overheads	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	9,486	6,668	20,000	3,045	(2,818)		
4312	Superannuation - Max 3% Works Staff	2,823	3,424	10,270	8,684	601		
4322	Superannuation Guarantee - Works Manager	2,911	3,192	9,577	9,249	281		
4332	Superannuation Guarantee - Works Staff	19,288	19,788	59,367	63,318	500		
4342	Salary Works Manager	25,466	30,136	90,414	89,346	4,670		
4352	Superannuation Max 3% - Works Manager	896	1,008	3,024	2,944	112		
4372	Public Works Sundry Expense	2,847	5,336	16,000	21,985	2,489		
4382	Works Manager - Contract Allowances	2,562	2,332	3,000	1,162	(230)		
4392	External Engineering Services	0	6,668	20,000	15,098	6,668		
4402	Sick Leave	9,874	10,552	31,658	17,000	678		
4412	Annual Leave	11,592	24,308	72,927	52,217	12,716	*	Timing
4432	Public Holiday Pay	3,447	10,552	31,658	41,159	7,105		
4422	Works LSL Expense	0	5,332	16,000	19,515	5,332		
4442	Occupational Health & Safety Expense	3,460	5,000	10,000	8,422	1,540		
4452	Protective Uniform/ Minor Workwear	962	4,432	13,300	10,048	3,470		
4582	Accrued Leave Works Crew	0	0	0	20,380	0		
4652	Works Staff - Allowances	17,091	13,868	41,608	26,717	(3,223)		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	96,918	103,556	310,671	254,177	6,638		
6782	Workers Compensation Insurance	19,813	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(208,646)	(259,652)	(778,951)	(656,570)	(51,006)	*	Internal allocations only will be reviewed
	Total Operating Expenditure	20,789	15,976	0	23,424			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(11,989)	0	0	0	11,989	*	Revenue rec'd to offset expense - Central Regional TAFE - refer COA GL 4602
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	8,800	15,976	0	23,424			

COA	Plant Operation Costs	31-Oct-16 YTD Actual	31-Oct-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	47,622	47,232	141,694	88,702	(390)		
4482	Tyre Purchase Expense	4,400	17,000	51,000	34,810	12,600	*	Timing - below budget profile YTD
4492	Parts & Outside Repairs Expense	60,995	100,000	300,000	268,000	39,005	*	Timing - below budget profile YTD
4502	Plant Licences Expense	7,169	9,000	10,000	7,390	1,831		
4532	Tools & Consumables	7,636	5,900	17,700	19,685	(1,736)		
4542	Fuel, Oil & Grease	57,577	89,336	268,000	217,903	31,759	*	Timing - below budget profile YTD
4552	Cutting Edges & Tips	5,095	4,168	12,500	10,065	(927)		
4602	Training Expense	17,929	6,000	18,000	20,190	(11,929)	*	Grader Driver training expense is offset for continuation of Grader Operator Qualifications - refer COA GL 4602
5112	Plant Operator - Admin Allocation	3,877	3,000	8,996	10,167	(877)		
6772	Plant Insurance Expense	21,949	21,950	21,950	15,773	1		
4512	Less POC Allocated to W & S	(251,275)	(269,912)	(809,739)	(692,684)	(18,637)	*	Internal allocations only will be reviewed
	Total Operating Expenditure	(17,027)	33,674	40,101	0			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(17,120)	(13,332)	(40,000)	(45,264)	3,788		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(17,120)	(13,332)	(40,000)	(45,264)			
	Total Plant Operation Costs	(34,147)	20,342	101	(45,264)			

		31-Oct-16	31-Oct-16	2016/2017	30-Jun-16			
COA	Salaries and Wages	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	222,467	281,164	843,492	779,104	58,697	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	311,455	332,856	998,563	902,800	21,401	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	20,448	(1,775)		
4600	Less Salary & Wages Allocated	(549,305)	(614,020)	(1,842,055)	(1,681,904)	(64,715)	*	Internal allocations only will be reviewed
4692	Paid Parental Leave Scheme	10,083	0	0	13,797	(10,083)	*	Revenue Offset COA GL 4613
	Total Operating Expenditure	(3,525)	1	0	34,245			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(444)	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(9,416)	0	0	(14,463)	9,416		Refer COA GL 4623
	Total Operating Revenue	(9,861)	0	0	(37,077)			
	Total Salaries and Wages	(13,386)	1	0	(2,832)			
COA	Unclassified	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	1,927	456	1,365	3,470	(1,471)		
	Total Operating Expenditure	1,927	456	1,365	3,487			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(2,427)	(456)	(1,365)	(2,686)	1,971		
	Total Unclassified	(500)	0	0	801			
	Total Other Property and Services	84,913	36,135	(449)	(20,568)			

List of Accounts Paid - October 2016

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD15467.1	05/10/2016	LGSP	-8354.90
DD15467.2	05/10/2016	Colonial First State First Choice Wholesale Personal Super	-463.14
DD15467.3	05/10/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15467.4	05/10/2016	Hostplus Superannuation	-134.20
DD15467.5	04/10/2016	Rest Superannuation	-146.68
DD15467.6	05/10/2016	BT Business Super	-216.21
DD15484.1	04/10/2016	Westpac Geraldton	-612.79
DD15489.1	19/10/2016	LGSP	-8379.57
DD15489.2	19/10/2016	Colonial First State First Choice Wholesale Personal Super	-900.45
DD15489.3	19/10/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15489.4	19/10/2016	Hostplus Superannuation	-134.20
DD15489.5	18/10/2016	Rest Superannuation	-146.68
DD15489.6	19/10/2016	BT Business Super	-216.21
EFT19847	12/10/2016	Synergy	-160.50
EFT19848	10/10/2016	Australian Government Child Support Agency	-140.94
EFT19849	10/10/2016	Australian Service Union	-26.35
EFT19850	10/10/2016	Blacktop Materials Engineering	-2389.75
EFT19851	10/10/2016	Bridgestone Tyre Centre	-356.00
EFT19852	10/10/2016	Cleanpak Total Solutions	-206.92
EFT19853	10/10/2016	Courier Australia - Toll Ipec	-47.84
EFT19855	10/10/2016	Geraldton Sign Makers	-190.19
EFT19856	10/10/2016	KW & V Farrell & Sons	-1386.30
EFT19857	10/10/2016	Leading Edge Computers	-2250.00
EFT19859	10/10/2016	Local Government Insurance Services Wa	-2672.04
EFT19860	10/10/2016	Think Water Geraldton	-144.55
EFT19864	17/10/2016	Water Corporation	-782.45
EFT19865	14/10/2016	APV Valuers And Asset Management	-655.33
EFT19866	14/10/2016	BluSteel	-347.71
EFT19867	14/10/2016	Carlo Fernandes Photography	-200.00
EFT19868	14/10/2016	Victor Forrester	-16500.00
EFT19869	14/10/2016	GBH Earthmoving	-1056.00
EFT19870	14/10/2016	Geraldton Fuel	-18438.36
EFT19871	14/10/2016	Gpc Earthmoving	-12863.95
EFT19872	14/10/2016	Great Northern Rural Services	-1562.15
EFT19873	14/10/2016	Guardian Print & Graphics	-389.00
EFT19874	14/10/2016	Leading Edge Computers	-594.00
EFT19875	14/10/2016	Local Community Insurance Services	-790.47
EFT19876	14/10/2016	Local Government Insurance Services Wa	-742.74
EFT19877	14/10/2016	Mach 1 Auto One	-2999.00
EFT19878	14/10/2016	MI Communications	-605.51
EFT19879	14/10/2016	Patience Sandland Pty Ltd.	-301.50
EFT19880	14/10/2016	Queens IGA	-477.27
EFT19881	14/10/2016	Shire Of Murchison	-9485.50
EFT19882	14/10/2016	Shire Of Northampton	-1039.50
EFT19883	14/10/2016	TeletracNavman Australia	-384.73
EFT19886	21/10/2016	Australian Taxation Office	-21385.00
EFT19887	21/10/2016	Synergy	-868.25
EFT19888	21/10/2016	Boc Limited	-192.06

List of Accounts Paid - October 2016

Chq/EFT	Date	Name	Amount
EFT19889	21/10/2016	Bolts R Us	-19.95
EFT19890	21/10/2016	Champion Bay Settlements	-197.40
EFT19891	21/10/2016	Complete Landscape Solutions	-7434.90
EFT19892	21/10/2016	Courier Australia - Toll Ipec	-30.28
EFT19893	21/10/2016	Geraldton Toyota	-39413.54
EFT19894	21/10/2016	Landgate	-119.85
EFT19895	21/10/2016	Landmark	-1032.70
EFT19896	21/10/2016	Midwest Financial	-2989.25
EFT19897	21/10/2016	Midwest Top Notch Tree Services	-19783.50
EFT19898	21/10/2016	Northern Country Zone Of WALGA - Executive Officer	-1700.00
EFT19899	21/10/2016	Risk Id	-3300.00
EFT19900	21/10/2016	State Law Publisher	-4971.00
EFT19901	21/10/2016	Thurkles Dozing	-13871.00
EFT19902	21/10/2016	Toxfree	-11251.14
EFT19903	21/10/2016	Western Resource Recovery Pty Ltd	-625.00
EFT19904	28/10/2016	City Of Greater Geraldton	-1980.00
EFT19905	28/10/2016	Afgri (Waltons)	-171.67
EFT19906	28/10/2016	Ampac Debt Recovery (WA) Pty Ltd	-311.49
EFT19907	28/10/2016	Atom Supplies	-1112.54
EFT19908	28/10/2016	Auslec	-51.58
EFT19909	28/10/2016	Aussie Tree Services	-5448.80
EFT19910	28/10/2016	Australia Post	-247.83
EFT19911	28/10/2016	Australian Government Child Support Agency	-140.94
EFT19912	28/10/2016	Australian Service Union	-26.35
EFT19913	28/10/2016	Battery Mart	-141.90
EFT19914	28/10/2016	Bitutek Pty Ltd	-87152.12
EFT19915	28/10/2016	Bridgestone Tyre Centre	-1806.00
EFT19916	28/10/2016	Bunnings Group Limited	-2239.02
EFT19917	28/10/2016	Chapman Valley Historical Society	-162.50
EFT19918	28/10/2016	Construction Hydraulic Design	-4400.00
EFT19919	28/10/2016	Courier Australia - Toll Ipec	-12.50
EFT19920	28/10/2016	Department Of Fire And Emergency Services	-639.00
EFT19921	28/10/2016	GHD Pty Ltd	-7414.33
EFT19922	28/10/2016	Geraldton Ag Services	-2129.14
EFT19923	28/10/2016	Geraldton Lock And Key	-80.30
EFT19924	28/10/2016	Geraldton Mower & Repair Specialists	-590.60
EFT19925	28/10/2016	Geraldton Plumbing Services	-320.00
EFT19926	28/10/2016	Geraldton Toyota	-683.33
EFT19927	28/10/2016	Geraldton Trophy Centre	-50.00
EFT19928	28/10/2016	Geraldton Tyrepower	-802.67
EFT19929	28/10/2016	Glenfield Iga	-8.99
EFT19930	28/10/2016	Great Northern Rural Services	-242.00
EFT19931	28/10/2016	Instant Racking	-3495.10
EFT19932	28/10/2016	K10 Electrical	-105.15
EFT19933	28/10/2016	Landgate	-318.40
EFT19934	28/10/2016	Lind Consulting	-1000.00
EFT19935	28/10/2016	Local Government Insurance Services WA	-49804.78
EFT19936	28/10/2016	M & B Quality Building Products	-45.18
EFT19937	28/10/2016	Market Creations	-3388.19

List of Accounts Paid - October 2016

Chq/EFT	Date	Name	Amount
EFT19938	28/10/2016	Midwest Mowers And Small Engines	-36.00
EFT19939	28/10/2016	Mitchell & Brown	-125.00
EFT19940	28/10/2016	Mitchell & Brown Communications	-402.60
EFT19941	28/10/2016	Moore Stephens	-3128.40
EFT19942	28/10/2016	Nabawa Valley Tavern	-833.35
EFT19943	28/10/2016	Option Refrigeration & Air Conditioning	-479.60
EFT19944	28/10/2016	Purcher International	-9301.88
EFT19945	28/10/2016	Red Dust Holdings	-6160.00
EFT19946	28/10/2016	Southside Mechanical Services	-491.85
EFT19948	28/10/2016	Staples Australia Pty Limited	-338.96
EFT19949	28/10/2016	Structerre Consulting Engineers	-1287.00
EFT19950	28/10/2016	Sun City Plumbing	-385.00
EFT19951	28/10/2016	The West Australian	-458.92
EFT19952	28/10/2016	Toxfree	-11824.55
EFT19953	28/10/2016	Truckline	-212.92
EFT19954	28/10/2016	Westrac Pty Ltd	-6558.56
		Total Municipal Fund Payments	-448496.77
TRUST ACCOUNT			
EFT19861	10/10/2016	Building And Construction Industry Training Fund	-1501.10
EFT19862	10/10/2016	Building Commission / Department Of Commerce	-1235.81
EFT19863	10/10/2016	Shire Of Chapman Valley - Muni Account	-50.06
EFT19885	21/10/2016	Shire Of Chapman Valley - Muni Account	-62.00
		Total Trust Fund Payments	-2848.97
			-451345.74

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st October 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	110,231.31
Balance as per Cash at Bank Account GL 170000	3,060,686.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$3,170,917.76

BANK

Business Account (Account No 000040)	105,065.41
Investment Account (Account No 305784)	2,560,686.45
Investment Account (Account No 502999)	500,000.00
Term Deposit	
	<u>3,165,751.86</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	5,165.90
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$3,170,917.76

Difference Check 0.00

Completed by:


 Moreen Stewart - Works Admin Officer

01 / 11 / 16
 Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

2 / 11 / 2016
 Date



052

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

Facility Number

00018023 20000001

Payment Due Date

31 October 2016

Closing Balance

\$1,244.82

This amount will be swept from a nominated account.

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

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

Company Name		Number of Cards		Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Sep 2016	20 Oct 2016	31 Oct 2016	612.79	1,244.82	8,755.18

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		
612.79	612.79 -	1,244.82	0.00	0.00	0.00	1,244.82	0.00

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	4,755.18

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 OCT	Payments AUTOMATIC PAYMENT	580.79-	
	Sub Total:	580.79-	
20 SEP	Purchases THE MURRAY HOTEL WEST PERTH AUS	19.00	106320-51 (c)
14 OCT	HOTELS, MOTELS, RESORTS - LO		150220
14 OCT	WEBJET <i>Cancelled</i> MELBOURNE AUS	608.80	106320-51 (c)
14 OCT	TRAVEL AGENCIES AND TOUR OPE		
14 OCT	PAGODA RESORT SPA COMO AUS	617.02	
	HOTELS, MOTELS, RESORTS - LO		
	Sub Total:	1,244.82	

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		
580.79	580.79 -	1,244.82	0.00	0.00	0.00	1,244.82	0.00

① * Dispute lodged with westpac

Received: _____
 Authorised: _____
 GL: _____
 Gaspar Statements
 JOB: _____
 JOB: _____ PO: _____

SHIRE OF CHAPMAN VALLEY
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ADMINISTRATION
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NABAWA W A WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	4,000.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 OCT	Payments AUTOMATIC PAYMENT	32.00-	
	Sub Total:	32.00-	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
32.00	32.00 -	0.00	0.00	0.00	0.00	0.00	0.00

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

Cardholder Signature _____ Date _____

Transactions examined and approved.

Manager/Supervisor Signature _____ Date _____

NOT REQ'D