

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 2016

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

TABLE OF CONTENTS

Compilation Report

Statement of Financial Activity by Statutory Reporting Program

Statement of Financial Activity By Nature or Type

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Budget by Program

Shire of Chapman Valley

Compilation Report

For the Period Ended 30 September 2016

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 September 2016 of \$4,032,456.

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: 11th October 2016

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 September 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	300	2,004	\$ 1,704	568.00%	
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,462,838	(9,694)	(0.39%)	
General Purpose Funding - Other		908,482	908,482	239,954	238,321	(1,633)	(0.68%)	
Law, Order and Public Safety		26,562	26,562	50	200	150	300.00%	
Education		0	0	0	0	0		
Health		6,330	6,330	2,792	4,299	1,507	53.98%	
Housing		18,653	18,653	4,320	5,914	1,594	36.90%	
Community Amenities		250,040	250,040	186,334	148,703	(37,631)	(20.20%)	▼
Recreation and Culture		455,418	455,418	21,889	28,296	6,407	29.27%	
Transport		191,403	191,403	123,226	168,866	45,640	37.04%	▲
Economic Services		26,050	26,050	8,400	10,986	2,586	30.79%	
Other Property and Services		67,235	67,235	16,695	31,365	14,670	87.87%	▲
Total Operating Revenue		4,425,797	4,425,797	3,076,492	3,101,792	25,300		
Operating Expense								
Governance		(473,423)	(477,023)	(168,998)	(82,311)	86,687	51.29%	▲
General Purpose Funding		(135,494)	(135,494)	(31,089)	(24,195)	6,894	22.18%	
Law, Order and Public Safety		(211,719)	(211,719)	(65,311)	(38,131)	27,180	41.62%	▲
Education and Welfare		(4,450)	(4,450)	(950)	(80)	870	91.58%	
Health		(8,840)	(8,840)	(1,562)	(1,688)	(126)	(8.07%)	
Housing		(76,849)	(76,849)	(3,475)	(1,130)	2,345	67.48%	
Community Amenities		(946,103)	(946,103)	(245,759)	(116,028)	129,731	52.79%	▲
Recreation and Culture		(706,771)	(706,771)	(179,881)	(104,717)	75,164	41.79%	▲
Transport		(2,138,317)	(2,138,317)	(558,903)	(260,082)	298,821	53.47%	▲
Economic Services		(398,953)	(398,953)	(99,699)	(80,450)	19,249	19.31%	▲
Other Property and Services		(66,785)	(66,785)	(43,414)	44,529	87,943	202.57%	▲
Total Operating Expenditure		(5,167,704)	(5,171,304)	(1,399,041)	(664,283)	734,758		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	410,091	0	(410,091)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	19,322	0	(19,322)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,252	949,652	2,106,864	2,415,340	308,476		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,884,040	516,718	579,613	62,895	12.17%	▲
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	516,718	579,613	62,895		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,072,230)	(30,990)	(7,890)	23,100	74.54%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(1,362,038)	(274,586)	1,087,452	79.84%	▲
Plant and Equipment	13	(632,789)	(632,789)	(201,800)	0	201,800	100.00%	▲
Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,559,243)	(1,630,328)	(282,476)	1,347,852		
Net Cash from Capital Activities		(2,474,303)	(2,470,703)	(1,113,610)	297,137	1,410,747		
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	658,638	103,340	10,000	(93,340)	(90.32%)	▼
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)	(2,940)	(2,516)	424	14.41%	
Net Cash from Financing Activities		265,967	265,967	74,627	(18,289)	(92,916)		
Net Operations, Capital and Financing		(1,255,084)	(1,255,084)	1,067,881	2,694,188	1,626,307		
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	2,322,965	4,032,456	1,709,491		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 September 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	\$ 2,462,838	\$ (9,694)	% (0.39%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,510,073	389,040	408,170	19,130	4.92%	
Fees and Charges		336,500	336,500	191,055	211,226	20,171	10.56%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	15,863	15,810	(53)	(0.33%)	
Other Revenue		12,000	12,000	3,003	3,748	745	24.81%	
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	3,076,493	3,101,792	25,299		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(384,589)	(328,346)	56,243	14.62%	▲
Materials and Contracts		(1,550,741)	(1,554,341)	(458,996)	(226,320)	232,676	50.69%	▲
Utility Charges		(64,743)	(64,743)	(11,807)	(7,124)	4,683	39.66%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(410,091)	0	410,091	100.00%	▲
Interest Expenses		(9,964)	(9,964)	(3,633)	(3,258)	375	10.32%	▲
Insurance Expenses		(142,028)	(142,028)	(95,604)	(95,815)	(211)	(0.22%)	
Other Expenditure		(123,032)	(123,032)	(10,000)	(3,420)	6,580	65.80%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(24,322)	0	24,322	100.00%	
Total Operating Expenditure		(5,167,703)	(5,171,303)	(1,399,042)	(664,283)	734,759		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	410,091	0	(410,091)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	19,322	0	(19,322)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,254	949,654	2,106,864	2,415,340	308,476		
Capital Revenues								
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Total Capital Revenues		2,088,540	2,088,540	516,718	579,613	62,895		
Capital Expenses								
Land Held for Resale						0		
Land and Buildings	13	(1,072,230)	(1,072,230)	(30,990)	(7,890)	23,100	74.54%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(1,362,038)	(274,586)	1,087,452	79.84%	▲
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)	(201,800)	0	201,800	100.00%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,559,243)	(1,630,328)	(282,476)	1,347,852		
Net Cash from Capital Activities		(2,474,303)	(2,470,703)	(1,113,610)	297,137	1,410,747		
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 2016

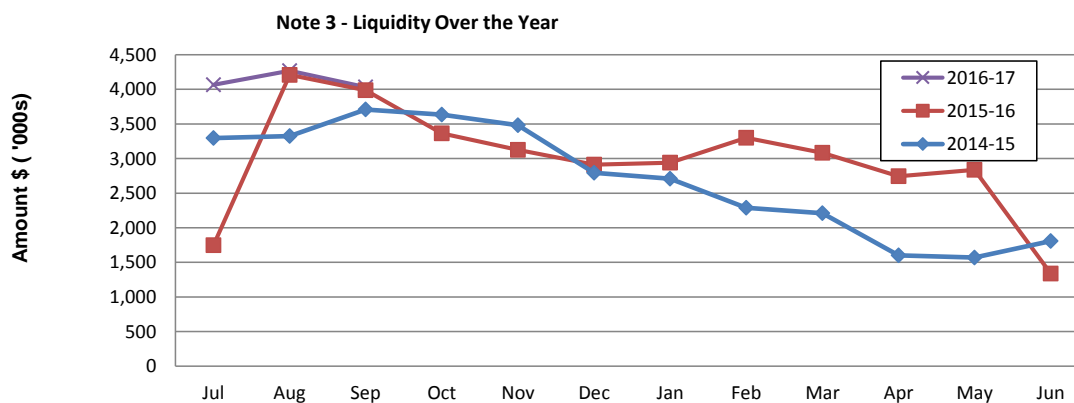
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	1,704	568.00%			
Housing	1,594	36.90%			
Community Amenities	(37,631)	(20.20%)	▼	Timing	MWDC Grant application unsuccessful
Recreation and Culture	6,407	29.27%			
Transport	45,640	37.04%	▲	Timing	RRG grant funding received earlier than budget profile
Economic Services	2,586	30.79%			
Other Property and Services	14,670	87.87%	▲	Timing	Central Regional TAFE revenue rec'd to offset training expense not listed in budget
Operating Expense					
General Purpose Funding	6,894	22.18%			
Law, Order and Public Safety	27,180	41.62%	▲	Timing	Depn - non cash item
Health	(126)	(8.07%)			
Housing	2,345	67.48%			
Community Amenities	129,731	52.79%	▲	Timing	Delayed expenditure for projects & MWDC not to be expended
Recreation and Culture	75,164	41.79%	▲	Timing	Budget profile timing for building maintenance expenditure & asset depreciation in review with auditors
Transport	298,821	53.47%	▲	Timing	Budget profile timing for road maintenance program
Economic Services	19,249	19.31%	▲	Timing	Admin Allocations
Other Property and Services	87,943	202.57%	▲	Timing	Asset depreciation in review with auditors
Capital Revenues					
Grants, Subsidies and Contributions	62,895	12.17%	▲	Timing	Timing of funds claimed for RRG
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	23,100	74.54%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,087,452	79.84%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	201,800	100.00%	▲	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 30 September 2016

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 30 Sep 2016	30th June 2016	YTD 30 Sep 2015
	\$	\$	\$
Current Assets			
Cash Unrestricted	4 3,286,659	1,518,535	1,728,010
Cash Restricted	4 1,171,584	1,179,068	1,171,537
Receivables - Rates & Rubbish	6 762,331	98,478	108,095
Receivables -Other	6 24,075	33,297	15,069
Interest / ATO Receivable/Trust	0	66,738	3,729
Inventories	2,065	2,065	2,086
	5,246,714	2,898,181	3,028,526
Less: Current Liabilities			
Payables	(22,395)	(380,845)	(86,812)
ATO Payables	(20,280)	0	(22,671)
Provisions	(319,560)	(314,941)	(343,551)
	(362,235)	(695,786)	(453,034)
Less: Cash Reserves	7 (1,171,584)	(1,179,068)	(1,171,537)
Add: Leave Provisions	319,560	314,941	343,551
Net Current Funding Position	4,032,454	1,338,268	1,747,506



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		70,272			70,272	WBC	
At Call (305784)		3,215,686			3,215,686	WBC	
At Call (000067)				87,994	87,994	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,985		93,985	WBC	
TD 39-6938 - Water	2.10%		14,022		14,022	WBC	
TD 39-6903 - Office & Equipment	2.10%		19,236		19,236	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,654		262,654	WBC	
TD 39-2582 - Legal	2.10%		39,409		39,409	WBC	
TD 39-6946 - Unspent Grants	2.10%		135,152		135,152	WBC	
TD 39-2574 - Land Development	2.10%		62,301		62,301	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		15,608		15,608	WBC	
TD 39-2558 - Building	2.10%		528,157		528,157	WBC	
TD 462763 - POS Bill Hemsley Park	2.70%			293,466	293,466	WBC	11.11.2016
TD 454181 - POS Wokarena	2.35%			131,739	131,739	WBC	31.10.2016
TD 454202 - Wokarena Intersection Upgrade	2.35%			116,972	116,972	WBC	31.10.2016
Total		3,286,659	1,171,584	630,171	5,087,715		

Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2016

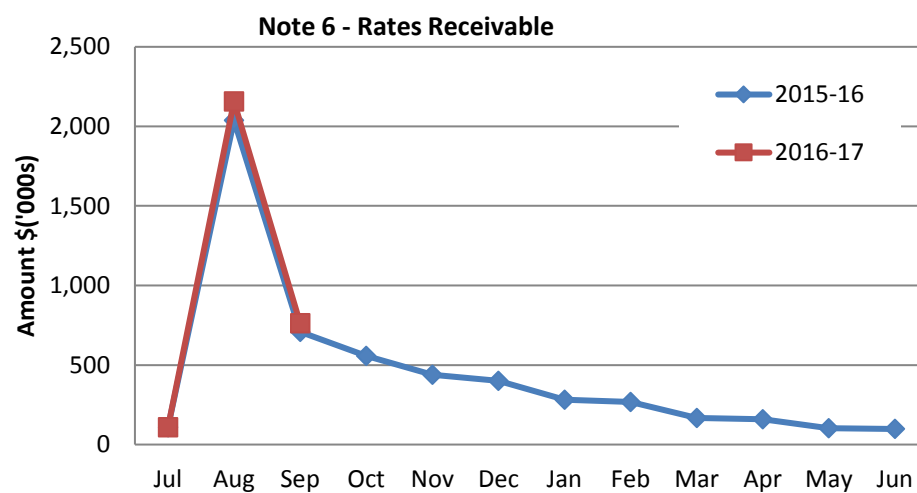
Note 6: RECEIVABLES

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 30 Sep 2016	30 June 2016
\$ 98,478	\$ 125,964
2,462,838	2,343,564
100,275	121,766
(1,899,260)	(2,492,816)
762,331	98,478
762,331	98,478
74.15%	96.20%



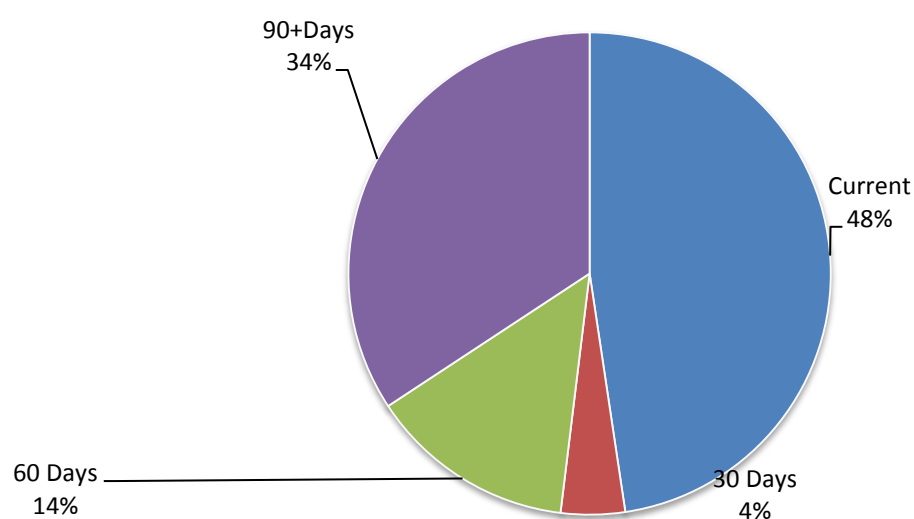
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	11,468	1,034	3,325	8,248
Total Receivables General Outstanding				24,075

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



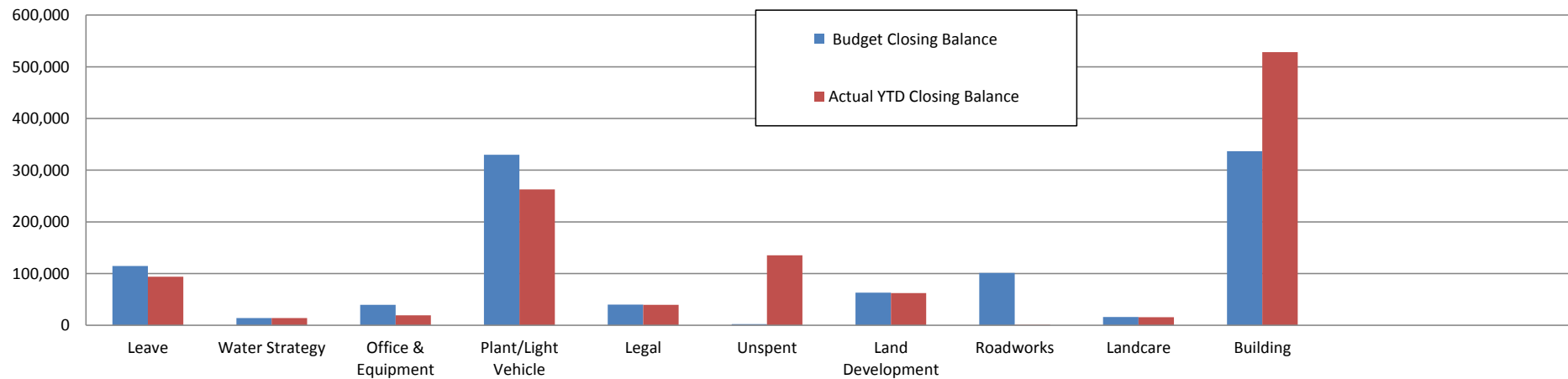
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	201	20,000	0	0	0		114,784	93,985
Water Strategy	13,992	180	30	0	0	0	0		14,172	14,022
Office & Equipment	19,195	200	41	20,000	0	0	0		39,395	19,236
Plant/Light Vehicle	262,094	1,500	560	250,000	0	(183,989)	0		329,605	262,654
Legal	39,325	500	84	0	0	0	0		39,825	39,409
Unspent	134,863	0	289	0	0	(132,449)	0		2,414	135,152
Land Development	62,168	1,000	133	0	0	0	0		63,168	62,301
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	51	0	0	(10,000)	(10,000)		15,857	15,608
Building	527,030	7,000	1,127	135,000	0	(332,200)	0		336,830	528,157
	1,179,068	11,680	2,516	525,000	0	(658,638)	(10,000)		1,057,110	1,171,584

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



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			
					YTD 30 09 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Housing	\$	\$	\$	Delicensed
			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 30 September 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	4,334	862	382,407	377,211	0	0	377,211
UV Rural	0.010057	421	179,065,217	1,800,859	(350)	0	1,800,509	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	20	0	177,652	177,632	0	0	177,632
Sub-Totals		888	193,149,288	2,355,701	4,004	862	2,360,568	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							2,477,398				2,472,532
Amount from General Rates							2,477,398				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,462,838				2,472,532

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 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		0	17,212
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		0	3,400
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	380,905	724,280
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		9,245	30,755
Other minor	Various		2,365		2,365		1,517	848
Public Works Overheads	Various		0	11,995	11,995		11,995	(0)
TOTALS			3,394,113	0	1,510,073	1,884,040	975,788	2,418,325

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30-Sep-16
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	2,170	(1,640)	2,110
Nomination Deposits	0	0	0	0
Building Commission	1,168	3,409	(1,332)	3,245
CTF Levy	1,265	3,999	(1,047)	4,217
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	3,533	0	606,776
Post Office Deposit	1,262	50	(60)	1,252
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	20,629	(4,079)	630,171

Level of Completion Indicators

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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		4,500	5,040	540		5,040	Forum Session OCM August, technical drawings review
○	Governance Total		200,000	0	4,500	5,040	540		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000		4,000	0	(4,000)		0	In progress
○	Law, Order and Fire Safety Total		12,000	0	4,000	0	(4,000)		0	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230		17,490	2,850	(14,640)		2,850	Nature Playground grant approval received; Building plans progressing
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000		0	0	0		0	Grant reliant
○	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000		5,000	0	(5,000)		0	
○	Recreation And Culture Total		860,230	0	22,490	2,850	(19,640)		2,850	
○	Land & Buildings Total		1,072,230	0	30,990	7,890	(23,100)		7,890	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	(3,600)	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	(3,600)	0	0	0		0	
	Town Planning and Regional Development									
○	Standing Desk DCEO	122840	7,000		3,500	0	(3,500)		0	Utilise for several standing desks across all officers
○	Town Planning and Regional Development Total		7,000	0	3,500	0	(3,500)		0	
	Transport									
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000		17,000	0	(17,000)		0	Quotes to be obtained
○	Vehicle Tracking Devices	175740	27,000		15,000	0	(15,000)		0	
○	Transport Total		44,000	0	32,000	0	(32,000)		0	
○	Tools, Furniture and Other Equipment Total		54,600	(3,600)	35,500	0	(39,500)		0	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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		354,369	179,758	(174,611)		179,758	C08 Mid West Regional Road Group Project 16/17
○	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983		420,983	14,779	(406,204)		14,779	C130 Mid West Regional Road Group Project 16/17
○	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		209,800	10,963	(198,837)		10,963	C13 Mid West Regional Road Group Project 16/17
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456		209,800	30,626	(179,174)		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		17,000	980	(16,020)	17,000		C97 - RRG Blackspot
○	Indialla Road - reconstruct and gravel sheet	131140	256,944		64,239	0	(64,239)	64,239		C11 - Council own source job
○	Durawah Road Gravel Sheetting	131840	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		0	0	0	0		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683		0	0	0	0		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000		20,000	0	(20,000)		0	C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915		36,480	33,345	(3,135)		33,345	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451		29,367	0	(29,367)	0		C04 - Council own resource job \$276,269.62
	Murphy Norris Road - Reconstruct and gravel sheet - not budgeted									C09
○	Transport Total		2,803,224	0	1,362,038	274,586	(1,087,452)	81,239	269,471	
○	Infrastructure - Roads Total		2,803,224		1,362,038	274,586	(1,087,452)	81,239	269,471	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	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		0	0	0	0		
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000		0	0	0	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800		6,800	0	(6,800)	0		
○	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000		0	0	0	0		
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000		0	0	0	0		
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989		0	0	0	0		
○	Transport Total		632,789	0	201,800	0	(201,800)	0		
○	Plant & Equipment Total		632,789	0	201,800	0	(201,800)	0		
○	Capital Expenditure Total		4,562,843	(3,600)	1,630,328	282,476	(1,347,852)	81,239	277,361	

Appendix A				
Summary by Program				
	30/09/2016	30/09/2016	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	24,195	31,089	135,494	103,899
Governance	82,311	168,998	477,023	365,799
Law, Order and Public Safety	38,131	65,311	211,719	178,724
Education	80	950	4,450	2,067
Health	1,688	1,562	8,840	8,410
Housing	1,130	3,475	76,849	8,645
Community Amenities	116,028	245,759	946,103	692,304
Recreation and Culture	104,717	179,881	706,771	555,946
Transport	260,082	558,903	2,138,317	5,064,244
Economic Services	80,450	99,699	398,953	325,986
Other Property and Services	(35,119)	43,415	66,786	85,165
Total Expenditure (E)	673,693	1,399,042	5,171,304	7,391,188
	30/09/2016	30/09/2016	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
General Purpose Funding	(2,701,159)	(2,712,486)	(3,381,014)	(2,840,825)
Governance	(2,004)	(300)	(3,092)	(19,925)
Law, Order and Public Safety	(200)	(50)	(26,562)	(151,422)
Education	0	0	0	0
Health	(4,299)	(2,792)	(6,330)	(6,482)
Housing	(5,914)	(4,320)	(18,653)	(18,806)
Community Amenities	(148,703)	(186,334)	(250,040)	(340,828)
Recreation and Culture	(28,296)	(21,889)	(495,418)	(133,273)
Transport	(748,479)	(639,944)	(2,035,443)	(2,070,730)
Economic Services	(10,986)	(8,400)	(26,050)	(37,625)
Other Property and Services	(40,775)	(16,695)	(67,235)	(105,733)
Total Revenue (R)	(3,690,815)	(3,593,210)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(3,017,122)	(2,194,168)	(1,138,533)	1,665,540

	30/09/2016	30/09/2016	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Depreciation	0	410,091	1,640,343	3,939,199
Profit/Loss on Sale of Asset	0	19,322	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)	(22,169)	429,413	1,695,160	3,959,629
	30/09/2016	30/09/2016	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Land and Buildings	7,891	30,990	1,072,230	273,757
Plant and Equipment	0	201,800	632,789	781,041
Furniture and Equipment	0	3,500	7,000	30,285
Roads	274,586	1,362,038	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	(10,000)	(103,340)	(658,638)	(329,152)
Transfer to Reserves	2,516	2,940	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
	300,765	1,555,701	4,088,776	2,762,774
Opening (Surplus)/Deficit	(1,338,268)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(4,032,456)	(2,322,965)	0	(1,338,268)

COA	Rate Revenue	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	110	1,000	10,000	6,506	890		
0032	Rates Stationary/postage	2,735	1,200	3,950	2,591	(1,535)		
0062	Sundry Expenses	5	126	500	234	121		
0082	Rates - Other Costs.	0	375	1,500	0	375		
0132	Valuation Expenses	352	1,877	13,500	13,231	1,525		
0352	Rates - Administration Allocation	20,993	26,136	104,544	81,337	5,143		
	Total Operating Expenditure	24,195	30,714	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	190	(2,499)	(10,000)	(7,834)	(2,689)		
0033	Back Rates	(862)	0	0	(239)	862		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(4,004)	0	0	(22,080)	4,004		
0113	Interest - Overdue Rates	(2,949)	(2,651)	(10,000)	(16,560)	298		
0123	Interest - Instalment Payments	(6,382)	(4,044)	(5,000)	(6,582)	2,338		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(4,203)	(3,440)	(4,000)	(4,689)	763		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(1,190)	(425)	(4,080)	(5,442)	765		
	Total Operating Revenue	(2,488,003)	(2,496,320)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,463,807)	(2,465,606)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	375	1,500	0	375		
	Operating Revenue							
0201	Legal Reserve Income	(84)	(126)	(500)	(447)	(42)		
0203	Leave Reserve Income	(201)	(249)	(1,000)	(1,201)	(48)		
0204	Land Development Reserve Income	(133)	(249)	(1,000)	(1,113)	(116)		
0205	Building Reserve Income	(1,127)	(1,749)	(7,000)	(6,873)	(622)		
0206	Roadworks Reserve Income	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(289)	0	0	(658)	289		
0223	Water Strategy Reserve Income	(30)	(45)	(180)	(179)	(15)		
0233	Grants Commission - Road Funding	(121,901)	(122,090)	(488,361)	(225,934)	(189)		
0243	Office & Equipment Reserve Income	(41)	(51)	(200)	(550)	(10)		
0253	Grants Commission - Equalisation (General Purpose)	(84,776)	(84,908)	(339,632)	(172,671)	(132)		
0273	Plant/Light Vehicle Reserve Income	(560)	(375)	(1,500)	(1,761)	185		
0453	Interest Received - Municipal Account	(3,963)	(6,249)	(25,000)	(33,490)	(2,286)		
0506	Landcare Reserve Income	(51)	(75)	(300)	(468)	(24)		
	Total Operating Revenue	(213,157)	(216,166)	(864,673)	(445,952)			
	Total General Purpose Income	(213,157)	(215,791)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,676,964)	(2,681,397)	(3,245,520)	(2,736,926)			

COA	Governance	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	0	9,000	8,382	0		
0182	Subscriptions & Memberships Expense	14,913	20,260	22,560	17,033	5,347		
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	6,249	25,000	7,463	5,589		
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	292	3,175	10,202	97	2,883		
0332	Furniture & Equipment	459	800	1,200	7,302	341		
0442	Members Administration Allocation	44,610	53,898	215,596	172,840	9,288		
0462	Meeting & Refreshments Expense	3,159	6,426	27,700	19,708	3,267		
1822	Accounting & Audit Expenses	0	6,500	36,500	26,300	6,500		
3112	Rangers Expenses Allocation	0	0	0	0	0		
7202	Members Depreciation	0	726	2,902	2,902	726		
	Total Operating Expenditure	81,525	118,617	473,423	350,037			
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	81,525	118,617	473,423	350,037			

COA	Administation	30-Sep-16 YTD Actual	30-Sep-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	0	8,000	31,000	38,578	8,000		
0282	Administration SGC 9.50%	11,240	13,083	52,329	47,990	1,843		
0292	Admin Salaries Expense	114,315	141,057	564,225	571,230	26,742	*	Timing - under budget YTD
0294	Admin Staff Housing Allowance	2,969	3,147	12,589	14,477	178		
0312	Admin - Max 3% Council Additional Contr	2,051	3,000	12,000	10,293	949		
0362	Acc Annual Leave - Admin	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	7,048	7,048	14,095	16,878	0		
0402	Insurance Expense	1,928	1,542	3,085	2,760	(386)		
0422	Office Gardens Expenses	5,116	11,800	50,016	28,770	6,684		
0432	Admin Building Operations	5,605	7,640	28,708	18,696	2,035		
0472	Office Expenses - General	2,586	7,635	17,290	16,434	5,049		
0473	Admin Building Repairs & Maintenance	10,064	1,375	22,500	6,299	(8,689)		
0482	Office Telephone & Internet Expenses	5,310	8,716	30,830	24,485	3,406		
0492	Advertising Expenses	1,259	10,300	18,500	8,586	9,041		
0502	Computer Hardware Service & Repair	5,898	5,532	22,134	16,463	(366)		
0512	Furniture & Equipment - (Expensed)	4,798	9,600	15,400	1,204	4,802		
0522	Freight & Postage Expense	254	624	2,500	2,110	370		
0542	Printing & Stationary Expense	4,541	7,500	30,000	25,709	2,959		
0552	Motor Vehicle Expenses	988	1,251	5,000	4,610	263		
0562	Administation LSL Expense	2,447	2,499	10,000	5,149	53		
0592	Admin Allocated to Programs	(262,412)	(314,841)	(1,259,367)	(1,016,709)	(52,429)	*	Admin Allocations will be reviewed
0622	Uniform Expense	406	825	3,300	1,319	419		
0632	Staff Training, Conference and Recruitment	4,017	8,000	31,000	6,162	3,983		
0662	Public Liability Insurance	8,390	8,390	16,780	18,099	0		
0682	Consultancy Fees	26,623	41,924	160,700	40,438	15,301	*	Timng
0702	Bank Fees & Charges	907	979	6,100	5,164	72		
0712	Occupational Health & Safety	972	1,251	5,000	529	279		
0722	Accounting Software Operating Expenditure	33,468	39,967	47,743	34,136	6,499		
7002	Admin Depreciation	0	12,537	50,143	50,143	12,537		
	Total Operating Expenditure	786	50,381	3,600	15,762			

COA	Adminstation	30-Sep-16 YTD Actual	30-Sep-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)	(300)	(1,200)	(1,564)	(188)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(1,892)	0	(1,892)	(18,362)	1,892		
	Total Operating Revenue	(2,004)	(300)	(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	(200,000)	0	0		
0371	T/f From Office Eq Reserve	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	4,500	200,000	19,068	(540)		
4750	Tfr to Leave Reserve	201	240	21,000	1,201	39		
4785	Transfer from Unspent Grant Fund	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	41	45	20,200	550	4		
4780	Tfr to Plant/Light Vehicle Reserve	560	375	1,500	1,761	(185)		
	Total Capital Expenditure / Reserve Transfers	5,842	5,160	42,700	15,459			
	Total Administration	4,625	55,241	43,208	11,296			
	Total Governance/Administration	86,149	173,858	516,631	361,333			

COA	Fire Prevention	30-Sep-16 YTD Actual	30-Sep-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	2,624	3,606	14,422	10,167	982		
0672	Fire Break Inspection Fees	795	0	2,000	1,477	(795)		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	3,781	4,371	17,480	15,745	590		
0832	ESL - Shire Properties.	0	0	852	748	0		
0882	Fire Prevention Enforcement Expenditure	0	249	1,000	0	249		
1722	Brigades Operating Expenses	19,347	21,535	35,318	36,098	2,188		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	16,332	65,326	66,278	16,332	*	Non Cash Item Depn being reviewed with auditors
	Total Operating Expenditure	26,546	46,093	136,398	130,513			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(2,250)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	FESA Grant Income	0	0	(17,212)	(24,195)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	0	0	0		
0915	Capital Grant - FESA	0	0	0	(115,819)	0		
	Total Operating Revenue	0	0	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	0	4,000	12,000	0	4,000		
	Total Capital Expenditure / Reserve Transfers	0	4,000	12,000	115,819			
	Total Fire Prevention	26,546	50,093	125,937	100,068			

COA	Animal Control	30-Sep-16 YTD Actual	30-Sep-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	5,248	6,717	26,866	20,334	1,469		
0842	Animal Control Expenses	304	249	1,130	6,991	(55)		
0852	Rangers Allocation	3,781	4,371	17,480	15,745	590		
	Total Operating Expenditure	9,333	11,337	45,476	43,071			
	Operating Revenue							
0843	Impoundment Fees	0	(50)	(300)	(362)	(50)		
0853	Dog/Cat Registrations Income	(200)	0	(3,300)	(4,396)	200		
0863	Fines & Penalties	0	0	(500)	(400)	0		
	Total Operating Revenue	(200)	(50)	(4,100)	(5,158)			
	Total Animal Control	9,133	11,287	41,376	37,913			

COA	Other Law, Order and Public Safety	30-Sep-16 YTD Actual	30-Sep-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	1,890	2,184	8,740	7,873	294		
0962	Misc. Expenses - Other Law and Order	0	249	1,000	0	249		
	Total Operating Expenditure	1,890	2,433	9,740	7,873			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	1,890	2,433	9,740	7,873			

COA	Rangers Expenses	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	437	486	1,947	1,915	49		
0892	Salary & Wages Expense-Rangers	15,438	20,274	81,097	58,380	4,836		
0912	Rangers Workers Compensation Expense	849	849	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	1,384	1,581	6,327	6,064	197		
0932	Conference & Training	0	249	1,000	0	249		
0952	Rangers Expenses Allocated	(18,904)	(21,849)	(87,400)	(78,727)	(2,945)		
0982	Rangers Expense	1,157	1,359	5,435	10,835	202		
1012	Tools & Equipment - Low Value	0	249	1,000	0	249		
0152	Provision for LSL	0	2,250	9,000	(4,407)	2,250		
3872	Accrued Annual Leave - Rangers	0	0	0	1,675	0		
	Total Operating Expenditure	361	5,448	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	361	5,448	20,105	(4,246)			
	Total Law, Order and Fire Safety	37,931	69,261	197,157	141,608			

COA	Education	30-Sep-16 YTD Actual	30-Sep-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	950	4,450	2,067	870		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0		
	Total Education	80	950	4,450	2,067			

COA	Health Inspection and Administration	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	945	1,092	4,370	3,936	147		
1292	Health Expenses General	742	470	4,470	4,473	(272)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	1,688	1,562	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)	(591)	(2,360)	(2,478)	589		
1583	Health Administration Fees	(1,180)	(591)	(2,360)	(2,478)	589		
	Total Operating Revenue	(4,299)	(2,792)	(6,330)	(6,482)			
	Total Health Inspection and Administration	(2,611)	(1,230)	2,510	1,927			

COA	Housing	30-Sep-16 YTD Actual	30-Sep-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	1,130	2,674	7,558	5,445	1,544		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	801	3,200	0	801		
7172	Staff Housing Depreciation	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	0	0		
	Total Operating Expenditure	1,130	3,475	76,849	8,645			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(5,914)	(4,320)	(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	(5,914)	(4,320)	(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	1,127	1,785	142,000	6,873	658		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	0	0		
	Total Capital / Reserves	1,127	1,785	7,000	6,873			
	Total Housing	(3,657)	940	65,196	(3,288)			

COA	Natural Resource Management	30-Sep-16 YTD Actual	30-Sep-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		
	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)	*	
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	Sanitation - Household Refuse	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	10,610	33,750	135,000	116,950	23,140	*	Toxfree invoice timing
1772	Sanitation Household Refuse Depreciation	0	936	3,748	3,748	936		
1792	Refuse Site Repairs & Maintenance	2,805	35,861	71,671	15,064	33,056	*	Instal barriers/bollards work not yet commenced
2502	Domestic Rubbish - Admin Allocation	10,496	11,379	45,514	40,668	883		
	Total Operating Expenditure	23,911	81,926	255,933	176,429			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(134,063)	(128,640)	(128,640)	(125,195)	5,423		
	Total Operating Revenue	(134,063)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(110,152)	(46,714)	127,293	51,234			

COA	Sanitation - Other	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	1,950	4,365	9,093	11,838	2,415		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0		
1912	Refuse Collection Expenses	0	1,251	5,000	0	1,251		
	Total Operating Expenditure	1,950	5,616	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	1,950	5,616	14,093	11,838			

COA	Protection of Environment	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	375	1,500	300	375		
2002	Project Management Fees	0	2,499	10,000	500	2,499		
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	0	10,000	24,341	(10,000)	*	Timing - North Coronation Beach Rehabilitation Works project management paid to NACC
	Total Operating Expenditure	10,000	5,874	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		North Coronation Beach Rehabilitation Works
2054	Tfr to/from Unspent Grant Reserve	10	0	0	(14,873)	(10)		
2080	Tfr to Landcare Reserve	51	75	300	468	24		
2071	Tfr from Unspent Grant Res.	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,939)	(9,925)	(9,700)	(14,960)			
	Total Protection of Environment	(239)	(7,051)	11,800	12,586			

COA	Town Planning and Regional Development	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	1,398	5,586	5,586	1,398		
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 \$15k
2102	Workers Compensation Insurance	1,273	1,273	2,546	3,070	0		
2112	Salary & Wages Expense-T/Plan	26,089	29,154	116,619	140,596	3,065		
2122	Superannuation - Council Maximum of 3%	772	861	3,442	3,379	89		
2132	Superannuation - SGC 9.50%	2,443	2,724	10,899	11,126	281		
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	1,599	6,400	1,831	1,599		
2192	Heritage Expenses	0	0	0	2,700	0		
2202	Town Planners Expenses	138	102	412	1,548	(36)		
2222	Motor Vehicle Expenses	951	1,074	4,300	4,663	123		
2232	Legal Expenses - Town Planners	0	3,750	15,000	10,472	3,750		
2242	Engineering Expenses	650	3,750	15,000	5,843	3,100		
2252	Advertising Expenses	0	501	2,000	0	501		
3012	Admin Allocation Expenses	10,496	13,692	54,769	40,668	3,196		
7052	Surveying & Land Expenses	4,212	9,999	40,000	8,954	5,787		
7062	T/P Expenses Recoverable	0	0	0	0	0		
7072	Planning Projects - Expenses	7,569	22,922	85,247	34,666	15,353	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	54,593	102,799	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	(9,498)	(6,006)	(20,000)	(22,290)	3,492		
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	(14,340)	(13,596)	(42,000)	(104,182)			

	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	(13,038)	(52,147)	(10,029)	(13,038)	*	Timing - 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	133	249	1,000	1,113	116		
4810	Tfr from Land Development Reserve	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	84	126	500	10,947	42		
	Total Capital Expenditure/Reserve Transfers	218	(9,163)	(43,647)	3,032			
	Total Town Planning and Regional Development	40,471	80,040	306,573	153,840			

COA	Other Community Amenities	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3102	Operating Expenditure Cemetery Expenses	1,628	5,341	24,270	7,084	3,713		
3132	Community Development Expenses	5,182	13,788	101,434	26,972	8,606		MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
3162	Administration Allocated	15,744	19,626	78,500	61,002	3,882		
3212	Other Community Amenities Depreciation	0	789	3,153	3,510	789		
3222	Community Growth Fund	3,020	10,000	30,000	7,865	6,980		
	Total Operating Expenditure	25,575	49,544	237,358	106,433			
	Operating Revenue							
3113	Cemetery Income Received	0	(849)	(3,400)	(1,809)	(849)		
3613	Reimbursements & Contributions	0	(249)	(1,000)	(5,000)	(249)		
3633	Grant - Community Development	0	(25,000)	(50,000)	(6,667)	(25,000)	*	MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
	Total Operating Revenue	0	(26,098)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	17,591	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	(2,011)			
	Total Other Community Amenities	25,575	23,446	182,958	90,946			
	Total Community Amenities	(42,396)	40,337	642,716	326,004			

COA	Public Halls and Civic Centres	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	13,386	53,545	44,019	13,386	*	Non Cash Item Depn being reviewed with auditors
2722	Public Halls & Showgrounds Expense	17,742	9,138	40,271	40,375	(8,604)		
2732	Nabawa Community Centre Expenses	5,836	19,308	63,322	50,229	13,472	*	Timing of building program
2742	Loan 89 Interest - Nabawa Stadium Upgrade	595	595	2,485	2,988	0		
3202	Public Halls Admin Allocation	5,248	5,622	22,493	20,334	374		
	Total Operating Expenditure	29,421	48,049	182,116	157,944			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(3,271)	(1,251)	(5,000)	(4,253)	2,020		
2683	Contributions & Reimbursements	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(37,500)	0		
	Total Operating Revenue	(3,271)	(1,251)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	5,000	50,000	164,357	5,000		
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	6,941	57,940	161,839			
	Total Public Halls and Civic Centres	28,092	53,739	195,056	274,825			

COA	Swimming Areas and Beaches	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	5,248	5,514	22,059	20,334	266		
3412	Coronation Beach Expenses	7,138	13,948	54,907	41,919	6,810		
7082	Beaches Depreciation	0	1,167	4,673	4,673	1,167		
	Total Operating Expenditure	12,386	20,629	81,639	66,926			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(19,848)	(16,251)	(65,000)	(74,142)	3,597		
	Total Operating Revenue	(19,848)	(16,251)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	5,279	0		
	Total Swimming Areas and Beaches	(7,462)	4,378	16,639	(1,936)			

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COA		30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Libraries							
	Operating Expenditure							
2902	Library Expense	584	3,494	10,358	2,006	2,910		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	13,121	14,385	57,545	50,836	1,264		
6922	Libraries Depreciation	0	15	56	56	15		
	Total Operating Expenditure	13,705	17,894	68,959	53,898			
COA		30-Sep-16 YTD Actual	30-Sep-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	2,225	6,005	12,330	5,522	3,780		
3652	Other Culture Depreciation	0	1,032	4,133	4,133	1,032		
3662	Community Heritage Programs	0	0	0	0	0		
	Total Operating Expenditure	2,225	7,037	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	2,225	7,037	16,463	9,655			
	Total Recreation and Culture	81,212	182,423	747,324	593,891			

COA	Road Constuction	30-Sep-16 YTD Actual	30-Sep-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			
	Operating Revenue								
3133	Income Received - Cons. STS	0	0	0	(14,705)	0			
3173	MW Regional Road Funding	(380,905)	(366,718)	(1,105,185)	(472,948)	14,187	*	Timing of funds claimed YTD	
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	(579,613)	(516,718)	(1,844,040)	(1,185,274)				

COA	Road Constuction	30-Sep-16 YTD Actual	30-Sep-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	237,106	1,276,191	2,118,314	0	1,039,085	*	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 fund expended	
3170	Tfr to Unspent Grants Reserve	279	0	0	130,360	(279)			
3184	Council Funded Roadworks Expenditure	37,480	85,847	684,910	435,116	48,367	*	Roadworks has been concentrated on maintenance	
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	274,865	1,281,736	2,822,922	1,968,524				
	Total Road Construction	(304,748)	765,018	978,882	783,250				

COA	Road Maintenance	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments	
	Operating Expenditure								
3372	Road Maintenance Expense	215,373	209,228	837,992	572,696	(6,145)			
3502	Depot Maintenance	20,508	7,631	38,050	51,216	(12,877)	*	Timing - Expenses focused on safety audit items	
3512	Street Lighting Expense	1,434	2,427	9,705	9,377	993			
3522	Depreciation	0	3,177	12,708	13,017	3,177			
3532	Street Trees	0	1,749	7,000	6,667	1,749			
3542	License & Subscriptions	6,583	10,690	13,385	7,200	4,107			
3562	Road Sign Expense	956	1,251	5,000	309	295			
3382	Flood Damage Expense	0	0	0	856,888	0			
3592	Works Tools (Not Capitalised)	0	3,000	8,700	2,241	3,000			
3802	Road Maintenance Admin Allocation	0	0	0	0	0			
3822	Bore Maintenance	140	2,499	10,000	13,317	2,359			
3832	Crossover Reimbursements	0	1,000	5,000	0	1,000			
6912	Roads Depreciation	0	275,001	1,100,000	3,464,738	275,001	*	Non Cash Item Depn being reviewed with auditors	
	Total Operating Expenditure	244,995	517,653	2,047,540	4,997,665				
COA	Road Maintenance	30-Sep-16 YTD Actual	30-Sep-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)	0	(35,000)	(22,368)	49,411	*	Timing funds rec'd earlier than anticipated	
3583	Contributions & Reimbursements	0	0	0	(6,292)	0			
3803	Contributions - Flood Damage.	0	0	0	(708,836)	0			
	Total Operating Revenue	(165,912)	(116,501)	(151,501)	(847,996)				
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	7,462	0			
3171	Tfr from Unspent Grants Reserve	0	0	0	(58)	0			
3205	Tfr from Roadworks Reserve	0	0	0	(112,000)	0			
	Total Capital Expenditure / Reserve Transfers	0	0	0	(104,596)				
	Total Road Maintenance	79,082	401,152	1,896,039	4,045,073				

COA	Road Plant Purchases	30-Sep-16 YTD Actual	30-Sep-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	24,322	31,739	19,818	24,322	*	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	26,985	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	0	201,800	632,789	665,222	201,800	*	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	23,832	242,632	694,351	592,968				
	Total Road Plant Purchases	26,494	264,616	699,068	589,090				

COA	Traffic Control	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments	
	Operating Expenditure								
4102	Traffic Admin Allocation	7,872	10,746	42,984	30,501	2,874			
6502	Vehicle Examination Expense	2,022	2,319	8,875	9,675	297			
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	12,425	14,265	53,059	40,766				
	Operating Revenue								
7513	Licensing Commission Income	(1,577)	(1,251)	(5,000)	(5,714)	326			
7533	Licensing Transactions - In	0	0	0	0	0			
7523	Vehicle Examination Fees Received	(1,376)	(474)	(1,902)	(2,053)	902			
	Total Operating Revenue	(2,953)	(1,725)	(6,902)	(7,768)				
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	0	15,000	27,000	23,315	15,000	*	Timing	
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	9,471	27,540	73,157	56,314				
	Total Transport	(189,700)	1,458,326	3,647,146	5,473,726				

COA	Rural Services	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
4462	Operating Expenditure							
	Rural Services Admin Allocation	2,836	3,276	13,110	11,809	440		
6722	Noxious Weeds & Pest Expense	480	1,459	6,239	5,499	979		
	Total Operating Expenditure	3,316	4,735	19,349	17,307			
4404	Capital Expenditure / Reserve Transfers							
	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	3,316	4,735	19,349	17,307			

COA	Tourism and Area Promotion	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	249	1,000	0	249		
3982	Tourism Expense	644	1,302	5,210	2,475	658		
4282	Promotional Expense	710	300	1,200	810	(410)		
	Total Operating Expenditure	1,354	1,851	7,410	3,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	(186)	(750)	0	(186)		
	Total Operating Revenue	0	(186)	(750)	0			
	Total Tourism and Area Promotion	1,354	1,665	6,660	3,285			

COA	Building Control	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	22,857	27,996	111,982	101,956	5,139		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	23,617	28,944	115,777	91,504	5,327		
	Total Operating Expenditure	46,475	56,940	227,759	193,459			
	Operating Revenue							
4153	Building Licenses Income	(5,799)	(3,750)	(15,000)	(19,919)	2,049		
4173	CTF Commissions Received	(45)	(114)	(450)	(443)	(69)		
4213	Building Commissions Received	(64)	(114)	(450)	(455)	(50)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	(2,806)	0		
	Total Operating Revenue	(5,908)	(3,978)	(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	40,567	52,962	211,859	169,837			

COA	Other Economic Services	30-Sep-16 YTD Actual	30-Sep-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	26,241	32,409	129,635	101,671	6,168		
4242	Rehab. Gravel Pits Expense	0	1,251	5,000	893	1,251		
4252	Purchase of Stamps.	34	51	200	165	17		
4272	Other Expenditure	3,030	2,337	9,350	9,091	(693)		
	Total Operating Expenditure	29,306	36,173	144,435	111,934			
	Operating Revenue							
4223	Commission Received Australia Post	(1,919)	(1,500)	(6,000)	(6,744)	419		
4243	Annual Post Office Box Fee	(2,810)	(2,400)	(2,800)	(2,781)	410		
4253	Postage Stamp Income	(33)	(24)	(100)	(94)	9		
4263	Income Received	0	0	0	(3,875)	0		
4333	Photocopying Income	(17)	(12)	(50)	(61)	5		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0		
	Total Operating Revenue	(5,078)	(4,236)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	30	45	180	179	15		
	Total Other Economic Services	24,258	31,982	135,215	98,110			
	Total Economic Services	69,494	91,344	373,083	288,540			

COA	Plant Depreciation	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
6890	Plant Depreciation	0	58,212	232,848	175,854	58,212	*	Non Cash Item Depn being reviewed with auditors
	Depn Posted to Jobs	(42,261)	(58,212)	(232,848)	(165,764)	(15,951)	*	Non Cash Item Depn being reviewed with auditors
	Total Plant Depreciation	(42,261)	0	0	10,090			
COA	Private Works	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	5,583	6,330	25,320	13,918	747		
7333	Operating Income							
	Private Works Income	(7,651)	(6,468)	(25,870)	(20,706)	1,183		
	Total Private Works	(2,068)	(138)	(550)	(6,788)			

COA	Public Works Overheads	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	5,001	20,000	3,045	5,001		
4312	Superannuation - Max 3% Works Staff	2,095	2,568	10,270	8,684	473		
4322	Superannuation Guarantee - Works Manager	2,183	2,394	9,577	9,249	211		
4332	Superannuation Guarantee - Works Staff	14,310	14,841	59,367	63,318	531		
4342	Salary Works Manager	19,452	22,602	90,414	89,346	3,150		
4352	Superannuation Max 3% - Works Manager	667	756	3,024	2,944	89		
4372	Public Works Sundry Expense	2,336	4,002	16,000	21,985	1,666		
4382	Works Manager - Contract Allowances	2,485	2,249	3,000	1,162	(236)		
4392	External Engineering Services	0	5,001	20,000	15,098	5,001		
4402	Sick Leave	6,211	7,914	31,658	17,000	1,703		
4412	Annual Leave	7,392	18,231	72,927	52,217	10,839	*	Timing
4432	Public Holiday Pay	0	7,914	31,658	41,159	7,914		
4422	Works LSL Expense	0	3,999	16,000	19,515	3,999		
4442	Occupational Health & Safety Expense	3,460	0	10,000	8,422	(3,460)		
4452	Protective Uniform/ Minor Workwear	572	3,324	13,300	10,048	2,752		
4582	Accrued Leave Works Crew	0	0	0	20,380	0		
4652	Works Staff - Allowances	12,794	10,401	41,608	26,717	(2,393)		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	65,603	77,667	310,671	254,177	12,064	*	Timing - Internal allocations only
6782	Workers Compensation Insurance	9,738	9,738	19,476	15,345	0		
7422	Less PWO Allocated to W & S	(149,297)	(194,739)	(778,951)	(656,570)	(45,442)	*	Timing - Internal allocations only
	Total Operating Expenditure	(0)	3,863	0	23,424			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(11,989)	0	0	0	11,989	*	Revenue 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	(11,989)	3,863	0	23,424			

COA	Plant Operation Costs	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	31,523	35,424	141,694	88,702	3,901		
4482	Tyre Purchase Expense	2,336	12,750	51,000	34,810	10,414	*	Timing - below budget profile YTD
4492	Parts & Outside Repairs Expense	33,268	75,000	300,000	268,000	41,732	*	Timing - below budget profile YTD
4502	Plant Licences Expense	6,939	9,000	10,000	7,390	2,061		
4532	Tools & Consumables	5,485	4,425	17,700	19,685	(1,060)		
4542	Fuel, Oil & Grease	39,120	67,002	268,000	217,903	27,882	*	Timing - below budget profile YTD
4552	Cutting Edges & Tips	0	3,126	12,500	10,065	3,126		
4602	Training Expense	16,961	4,500	18,000	20,190	(12,461)	*	Expense is offset for continuation of Grader Operator Qualifications - refer COA GL 4602
5112	Plant Operator - Admin Allocation	2,624	2,250	8,996	10,167	(374)		
6772	Plant Insurance Expense	21,949	21,950	21,950	15,773	1		
4512	Less POC Allocated to W & S	(160,204)	(202,434)	(809,739)	(692,684)	(42,230)	*	
	Total Operating Expenditure	1	32,993	40,101	0			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(9,245)	(9,999)	(40,000)	(45,264)	(754)		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(9,245)	(9,999)	(40,000)	(45,264)			
	Total Plant Operation Costs	(9,245)	22,994	101	(45,264)			

COA	Salaries and Wages	30-Sep-16 YTD Actual	30-Sep-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
4362	Operating Expenditure							
	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	165,331	210,873	843,492	779,104	45,542	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	230,686	249,642	998,563	902,800	18,956	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	20,448	(1,775)		
4600	Less Salary & Wages Allocated	(405,828)	(460,515)	(1,842,055)	(1,681,904)	(54,687)	*	Allocations will be reviewed
4692	Paid Parental Leave Scheme	8,065	0	0	13,797	(8,065)		
	Total Operating Expenditure	29	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		
	Total Operating Revenue	(9,861)	0	0	(37,077)			
	Total Salaries and Wages	(9,832)	1	0	(2,832)			
COA	Unclassified	YTD Actual	YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
4722	Operating Expenditure							
	Land Expenses Green Drive	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	1,530	228	1,365	3,470	(1,302)		
	Total Operating Expenditure	1,530	228	1,365	3,487			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(2,030)	(228)	(1,365)	(2,686)	1,802		
	Total Unclassified	(500)	0	0	801			
	Total Other Property and Services	(75,894)	26,720	(449)	(20,568)			

List of Accounts Paid - September 2016

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4955	09/09/2016	Petty Cash	-125.30
EFT19742	09/09/2016	Art Gecko Graphic Design	-1260.00
EFT19743	09/09/2016	Aussie Natural Spring Water Geraldton	-329.00
EFT19744	09/09/2016	BV & RI Ley & Co	-9900.00
EFT19745	09/09/2016	BluSteel	-422.35
EFT19746	09/09/2016	Bolts R Us	-30.17
EFT19747	09/09/2016	Champion Bay Settlements	-2626.60
EFT19748	09/09/2016	Coffey, Kathrine	-159.00
EFT19749	09/09/2016	Courier Australia - Toll Ipec	-528.38
EFT19750	09/09/2016	Ecoscope Australia Pty Ltd	-4929.38
EFT19751	09/09/2016	Five Star Business Equipment And Communications	-1775.04
EFT19752	09/09/2016	Geraldton Earthmoving Contractors	-8800.00
EFT19753	09/09/2016	Geraldton Fuel	-1914.83
EFT19754	09/09/2016	Great Northern Rural Services	-171.35
EFT19755	09/09/2016	Greenline Truck Hire	-7000.00
EFT19756	09/09/2016	Harvey Norman Computor Superstore	-98.96
EFT19757	09/09/2016	Miralec	-2816.11
EFT19758	09/09/2016	Option Refrigeration & Air Conditioning	-7956.30
EFT19759	09/09/2016	Pest A Kill WA	-1805.00
EFT19760	09/09/2016	Queens IGA	-308.02
EFT19761	09/09/2016	Repco Auto Parts.	-70.95
EFT19762	09/09/2016	Sun City Plumbing	-275.00
EFT19763	09/09/2016	TeletracNavman Australia	-384.73
EFT19764	16/09/2016	Australia Post	-839.75
EFT19765	16/09/2016	Australian Government Child Support Agency	-103.61
EFT19766	16/09/2016	Australian Service Union	-26.35
EFT19767	16/09/2016	BluSteel	-49.72
EFT19768	16/09/2016	Boc Limited	-1027.73
EFT19769	16/09/2016	Central Regional TAFE	-320.00
EFT19770	16/09/2016	Department Of Fire And Emergency Services	-18957.00
EFT19771	16/09/2016	Geraldton Fuel	-24111.44
EFT19772	16/09/2016	Greenfield Technical Services	-4388.56
EFT19773	16/09/2016	Jungle News & Lotto	-32.89
EFT19774	16/09/2016	Landgate	-87.90
EFT19775	16/09/2016	Midwest Chemical & Paper	-80.75
EFT19776	16/09/2016	Miralec	-3569.50
EFT19777	16/09/2016	Mitchell & Brown	-59.95
EFT19778	16/09/2016	MI Communications	-3050.47
EFT19779	16/09/2016	Nabawa Valley Tavern	-833.35
EFT19780	16/09/2016	Pest A Kill WA	-1760.00
EFT19781	16/09/2016	Shire of Mt Marshall	-2446.50
EFT19782	16/09/2016	The West Australian	-196.56
EFT19783	16/09/2016	WA Planning & Logistics Pty Ltd	-180.00
EFT19784	16/09/2016	Western Australian Treasury Corporation	-16733.87
EFT19785	20/09/2016	Australian Taxation Office	-20375.00
EFT19786	23/09/2016	Synergy	-3245.25
EFT19787	23/09/2016	Apv Valuers And Asset Management	-5897.93
EFT19788	23/09/2016	Cadgroup Australia Pty Ltd	-3841.20

List of Accounts Paid - September 2016

Chq/EFT	Date	Name	Amount
EFT19789	23/09/2016	Champion Bay Settlements	-1065.89
EFT19790	23/09/2016	Chapman Valley Agricultural Society Inc	-5000.00
EFT19791	23/09/2016	Courier Australia - Toll Ipec	-76.38
EFT19792	23/09/2016	Have A Go News	-236.12
EFT19793	23/09/2016	Miralec	-1119.80
EFT19794	23/09/2016	MI Communications	-99.00
EFT19795	23/09/2016	Mooreview Plants & Trees	-70.00
EFT19796	23/09/2016	Quadrio Earthmoving Pty Ltd	-3080.00
EFT19797	23/09/2016	Shire Of Northampton	-310.20
EFT19798	30/09/2016	City Of Greater Geraldton	-785.00
EFT19799	30/09/2016	Synergy	-2537.60
EFT19800	30/09/2016	Telstra	-1669.67
EFT19801	30/09/2016	Afgri (Waltons)	-186.25
EFT19802	30/09/2016	Atom Supplies	-3057.38
EFT19803	30/09/2016	Australian Government Child Support Agency	-140.94
EFT19804	30/09/2016	Australian Service Union	-26.35
EFT19805	30/09/2016	Bridgestone Tyre Centre	-244.50
EFT19806	30/09/2016	Bunnings Group Limited	-1900.10
EFT19807	30/09/2016	Central Regional TAFE	-11989.00
EFT19808	30/09/2016	Coates Hire Operations Pty Ltd	-1752.89
EFT19809	30/09/2016	D-trans	-1679.05
EFT19810	30/09/2016	Five Star Business Equipment And Communications	-509.98
EFT19811	30/09/2016	Geraldton Ag Services	-849.48
EFT19812	30/09/2016	Geraldton Lock And Key	-410.98
EFT19813	30/09/2016	Geraldton Mower & Repair Specialists	-308.40
EFT19814	30/09/2016	Geraldton Plumbing Services	-576.00
EFT19815	30/09/2016	Geraldton Toyota	-388.41
EFT19816	30/09/2016	Geraldton Tyrepower	-216.40
EFT19817	30/09/2016	Hersey	-1401.18
EFT19818	30/09/2016	Jason Signmakers	-445.50
EFT19819	30/09/2016	Landcorp	-726.00
EFT19820	30/09/2016	Leading Edge Computers	-574.00
EFT19821	30/09/2016	Market Creations	-4195.04
EFT19822	30/09/2016	Marketforce Pty Ltd	-1188.03
EFT19823	30/09/2016	Mcintosh & Son	-944.22
EFT19824	30/09/2016	Midwest Chemical & Paper	-480.98
EFT19825	30/09/2016	Midwest Fire Protection Service- Deltazone	-80.76
EFT19826	30/09/2016	Mitchell & Brown	-85.00
EFT19827	30/09/2016	One Stop Electronics Geraldton	-240.90
EFT19828	30/09/2016	Patience Bulk Haulage Pty Ltd	-440.00
EFT19829	30/09/2016	Purcher International	-2197.03
EFT19830	30/09/2016	Red Dust Holdings	-4235.00
EFT19831	30/09/2016	Staples Australia Pty Limited	-460.96
EFT19832	30/09/2016	Statewide Bearings	-372.93
EFT19833	30/09/2016	Teakle & Lalor	-7579.00
EFT19834	30/09/2016	The West Australian	-440.00
EFT19835	30/09/2016	Truckline	-343.67
EFT19836	30/09/2016	Western Australian Local Government Association.	-544.50
EFT19837	30/09/2016	Western Australian Treasury Corporation	-12296.98

List of Accounts Paid - September 2016

Chq/EFT	Date	Name	Amount
EFT19838	30/09/2016	Western Resource Recovery Pty Ltd	-850.00
EFT19839	30/09/2016	Westrac Pty Ltd	-1626.89
EFT19840	30/09/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT19841	30/09/2016	Champion Bay Settlements	-858.35
EFT19842	30/09/2016	Chapman Valley Historical Society	-3020.00
EFT19843	30/09/2016	GHD Pty Ltd	-715.00
EFT19844	30/09/2016	Maurice John Battilana	-758.34
EFT19845	30/09/2016	Midwest Financial	-7180.25
EFT19846	30/09/2016	Nabawa Valley Tavern	-780.00
DD15446.1	07/09/2016	LGSP	-8214.49
DD15446.2	07/09/2016	Colonial First State First Choice Wholesale Personal Super	-470.78
DD15446.3	07/09/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15446.4	07/09/2016	Hostplus Superannuation	-134.20
DD15446.5	06/09/2016	Rest Superannuation	-146.68
DD15446.6	07/09/2016	BT Business Super	-216.21
DD15456.1	21/09/2016	LGSP	-8137.11
DD15456.2	21/09/2016	Colonial First State First Choice Wholesale Personal Super	-463.14
DD15456.3	21/09/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15456.4	20/09/2016	Hostplus Superannuation	-134.20
DD15456.5	20/09/2016	Rest Superannuation	-146.68
DD15456.6	21/09/2016	BT Business Super	-216.21
		Total Municipal Fund Payments	-280550.11
TRUST ACCOUNT			
424	21/09/2016	Co-Operative Bulk Handling	-530.00
EFT19739	09/09/2016	Building And Construction Industry Training Fund	-907.17
EFT19740	09/09/2016	Building Commission / Department Of Commerce	-972.44
EFT19741	09/09/2016	Shire Of Chapman Valley - Muni Account	-156.31
		Total Trust Fund Payments	-2565.92

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 30th September 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	70,272.31
Balance as per Cash at Bank Account GL 170000	3,215,686.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	5,716.93
Less Expenditure on Bank Stmt not in system	-
	\$3,291,675.69

BANK

Business Account (Account No 000040)	62,829.56
Investment Accounts (Account No 305784)	3,215,686.45
Term Deposit	
	<u>3,278,516.01</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	13,159.68
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	-
	\$3,291,675.69


Difference Check 0.00

Completed by:


Moreen Stewart - Works Admin Officer

06/10/16
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services

6/10/2016
Date



Corporate Card Statement

RECEIVED
29 SEP 2016
910Z DES 6 2
RECEIVED



052

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

4 Oct.

Facility Number

00018023 20000001

Payment Due Date

30 September 2016

Closing Balance

\$612.79

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
22 Aug 2016	20 Sep 2016	30 Sep 2016	1,724.63	612.79	9,387.21

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
1,724.63	1,724.63 -	612.79	0.00	0.00	0.00	612.79	0.00

Received: _____

Authorised: _____

GL: _____

GL: _____

JOB: _____

JOB: _____ PO: _____

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,419.21

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 SEP	Payments AUTOMATIC PAYMENT	1,063.40-	
	Sub Total:	1,063.40-	
19 AUG	Purchases CALTEX SUNSET GERALDTON AUS	106.79	P54-156
20 SEP	SERVICE STATIONS TALK AUDIO VISUAL AVALON AUS	474.00	103320-02
	RADIO, TELEVISION & STEREO S		Lechurn.
	Sub Total:	580.79	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
1,063.40	1,063.40 -	580.79	0.00	0.00	0.00	580.79	0.00

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

Cardholder Signature

Date 10/10/16

Transactions examined and approved.

Manager/Supervisor Signature

Date 10/10/16

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,968.00

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
02 SEP	Payments AUTOMATIC PAYMENT	661.23-	
	Sub Total:	661.23-	
22 AUG	Purchases BRIDGESTONE TYRE GERALDTON AUS AUTOMOTIVE TIRE STORES	32.00	P53-119-671
	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		
661.23	661.23 -	32.00	0.00	0.00	0.00	32.00	0.00

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

Cardholder Signature _____

Date 3/10/16

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 10/10/16