

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 28 February 2017 of \$3,044,742.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

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Date prepared: 7th March 2017

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2017

	Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		3,092	3,092	2,692	18,587	15,895	590.45%	▲
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,464,871	(7,661)	(0.31%)	
General Purpose Funding - Other		908,482	908,482	681,468	676,672	(4,796)	(0.70%)	
Law, Order and Public Safety		26,562	26,562	20,425	26,741	6,316	30.92%	
Education		0	0	0	0	0		
Health		6,330	6,330	4,762	5,855	1,093	22.95%	
Housing		18,653	18,653	18,653	13,114	(5,539)	(29.69%)	
Community Amenities		250,040	223,768	188,250	193,267	5,017	2.67%	
Recreation and Culture		455,418	455,418	307,554	92,210	(215,344)	(70.02%)	▼
Transport		191,403	205,814	176,712	171,701	(5,011)	(2.84%)	
Economic Services		26,050	26,050	18,450	26,054	7,604	41.21%	
Other Property and Services		67,235	67,235	44,823	124,426	79,603	177.59%	
Total Operating Revenue		4,425,797	4,413,936	3,936,321	3,813,498	(122,823)		
Operating Expense								
Governance		(473,423)	(485,889)	(350,843)	(218,316)	132,527	37.77%	
General Purpose Funding		(135,494)	(135,494)	(83,541)	(64,174)	19,367	23.18%	▲
Law, Order and Public Safety		(211,719)	(215,819)	(148,127)	(130,306)	17,821	12.03%	▲
Education and Welfare		(4,450)	(4,450)	(3,450)	(80)	3,370	97.68%	
Health		(8,840)	(12,370)	(6,382)	(6,823)	(441)	(6.91%)	
Housing		(76,849)	(81,349)	(13,534)	(10,536)	2,998	22.15%	
Community Amenities		(946,103)	(931,231)	(605,739)	(391,157)	214,582	35.42%	▲
Recreation and Culture		(706,771)	(714,409)	(490,927)	(406,308)	84,619	17.24%	▲
Transport		(2,138,317)	(2,145,447)	(1,444,977)	(1,671,696)	(226,719)	(15.69%)	▼
Economic Services		(398,953)	(398,953)	(266,114)	(235,248)	30,866	11.60%	◆
Other Property and Services		(66,785)	(66,785)	(60,168)	(285,592)	(225,424)	(374.66%)	▼
Total Operating Expenditure		(5,167,704)	(5,192,196)	(3,473,802)	(3,420,236)	53,566		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	1,093,576	1,458,758	365,182	33.39%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	(11,274)	0	11,274	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations		953,252	916,899	1,544,821	1,795,908	251,087		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,891,767	1,731,985	1,356,659	(375,326)	(21.67%)	▼
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,096,267	1,731,985	1,356,659	(375,326)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,079,784)	(659,189)	(86,964)	572,225	86.81%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,629,811)	(1,265,056)	1,364,755	51.90%	▲
Plant and Equipment	13	(632,789)	(632,789)	(632,789)	(219,379)	413,410	65.33%	▲
Tools, Furniture and Equipment	13	(54,600)	(46,000)	(46,000)	(6,601)	39,399	85.65%	▲
Total Capital Expenditure		(4,562,843)	(4,561,797)	(3,967,788)	(1,578,000)	2,389,788		
Net Cash from Capital Activities		(2,474,303)	(2,465,530)	(2,235,803)	(221,341)	2,014,462		
Financing								
Proceeds from New Debentures		200,000	200,000	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	658,638	662,547	411,013	202,802	(208,211)	(50.66%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(55,991)	(55,991)	(27,743)	(43,011)	(15,268)	(55.04%)	▼
Transfer to Reserves	7	(536,680)	(574,024)	(7,840)	(5,715)	2,125	27.11%	
Net Cash from Financing Activities		265,967	232,532	375,430	154,076	(221,354)		
Net Operations, Capital and Financing		(1,255,084)	(1,316,099)	(315,552)	1,728,643	2,044,195		
Opening Funding Surplus(Deficit)	3	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	(0)	1,000,546	3,044,742	2,044,195		

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 28 February 2017

	Note	Original Budget	Amended Budget	Amended 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	\$ 2,464,871	(7,661)	(0.31%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,498,212	1,095,564	939,723	(155,841)	(14.22%)	▼
Fees and Charges		336,500	336,500	280,085	304,540	24,455	8.73%	
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	37,125	37,934	809	2.18%	
Other Revenue		12,000	12,000	8,008	10,319	2,311	28.86%	
Profit on Disposal of Assets	8	43,013	43,013	43,013	0	(43,013)	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	56,112	56,112		
Total Operating Revenue		4,425,798	4,413,937	3,936,327	3,813,499	(122,828)		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(1,025,366)	(960,571)	64,795	6.32%	
Materials and Contracts		(1,550,741)	(1,575,233)	(1,065,835)	(776,932)	288,903	27.11%	▲
Utility Charges		(64,743)	(64,743)	(43,160)	(28,116)	15,044	34.86%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(1,093,576)	(1,458,758)	(365,182)	(33.39%)	▼
Interest Expenses		(9,964)	(9,964)	(5,533)	(5,985)	(452)	(8.17%)	
Insurance Expenses		(142,028)	(142,028)	(142,018)	(144,514)	(2,496)	(1.76%)	
Other Expenditure		(123,032)	(123,032)	(66,582)	(45,362)	21,220	31.87%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(31,739)	0	31,739	100.00%	
Total Operating Expenditure		(5,167,703)	(5,192,195)	(3,473,809)	(3,420,238)	53,571		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	1,093,576	1,458,758	365,182	33.39%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	(11,274)	0	11,274	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations		953,254	916,901	1,544,820	1,795,907	251,087		
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Grants, Subsidies and Contributions	11	1,884,040	1,891,767	1,731,985	1,356,659	(375,326)	(21.67%)	▼
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,096,267	1,731,985	1,356,659	(375,326)		
Capital Expenses								
Land Held for Resale						0		
Land and Buildings	13	(1,072,230)	(1,079,784)	(659,189)	(86,964)	572,225	86.81%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,629,811)	(1,265,056)	1,364,755	51.90%	▲
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)	(632,789)	(219,379)	413,410	65.33%	▲
Tools, Furniture and Equipment	13	(54,600)	(46,000)	(46,000)	(6,601)	39,399	85.65%	▲
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Opening Funding Surplus(Deficit)	3	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%	
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

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

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

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

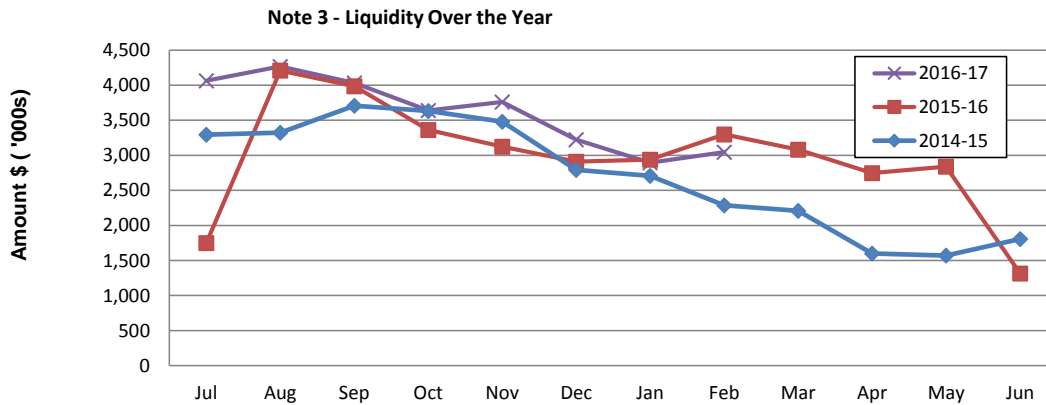
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,895	590.45%	▲	Permanent	Reimbursement of LSL contribution
Housing	(5,539)	(29.69%)			
Community Amenities	5,017	2.67%			
Recreation and Culture	(215,344)	(70.02%)	▼	Timing	Budget profile timing for Bill Hemsley Park project
Transport	(5,011)	(2.84%)			
Economic Services	7,604	41.21%			
Other Property and Services	79,603	177.59%			
Operating Expense					
General Purpose Funding	19,367	23.18%	▲	Timing	Budget profile timing and admin allocations
Law, Order and Public Safety	17,821	12.03%	▲	Timing	Budget profile timing on rangers expenditure
Health	(441)	(6.91%)			
Housing	2,998	22.15%			
Community Amenities	214,582	35.42%	▲	Timing	Delayed expenditure for projects
Recreation and Culture	84,619	17.24%	▲	Timing	Employee costs and Labour overheads under budget YTD
Transport	(226,719)	(15.69%)	▼	Timing	Roadworks maintenance program and depreciation
Economic Services	30,866	11.60%	▲	Timing	Budget profile timing and admin allocations
Other Property and Services	(225,424)	(374.66%)	▼	Timing	Plant Asset depreciation
Capital Revenues					
Grants, Subsidies and Contributions	(375,326)	(21.67%)	▼	Timing	Timing of funds claimed from RRG & R2R
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	572,225	86.81%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,364,755	51.90%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	413,410	65.33%	▲	Timing	Budget profile timing for plant replacement program
Tools, Furniture and Equipment	39,399	85.65%	▲	Timing	Budget profile timing for vehicle tracking and Water Tank
Financing					
Loan Principal	(15,268)	(55.04%)	▼	Timing	Budget profile timing for loan repayment

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 28 Feb 2017	30th June 2016	YTD 28 Feb 2016
	\$	\$	\$
Current Assets			
Cash Unrestricted	3,002,714	1,518,535	3,073,089
Cash Restricted	981,981	1,179,068	1,004,571
Receivables - Rates & Rubbish	234,782	98,478	268,264
Receivables -Other	24,607	37,666	18,094
Interest / ATO Receivable/Trust	0	66,287	11,023
Inventories	2,065	2,065	2,086
	4,246,149	2,902,099	4,377,127
Less: Current Liabilities			
Payables	(196,754)	(406,932)	(69,183)
ATO Payables	(22,672)	0	(3,310)
Provisions	(319,560)	(319,560)	(314,941)
	(538,986)	(726,492)	(387,434)
Less: Cash Reserves	(981,981)	(1,179,068)	(1,004,571)
Add: Leave Provisions	319,560	319,560	314,941
Net Current Funding Position	3,044,742	1,316,099	3,300,063



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account (000040)		49,827			49,827	WBC	At Call
Municipal Investment (305784)		2,952,186			2,952,186	WBC	At Call
Trust Account (000067)				74,891	74,891	WBC	At Call
Cash On Hand		700				WBC	On hand
(b) Term Deposits							
Reserve Account - Leave	2.10%		94,247		94,247	WBC	At Call
Reserve Account - Water	2.10%		14,061		14,061	WBC	At Call
Reserve Account - Office & Equipment	2.10%		19,290		19,290	WBC	At Call
Reserve Account - Plant/Light Vehicle	2.10%		150,848		150,848	WBC	At Call
Reserve Account - Legal	2.10%		39,519		39,519	WBC	At Call
Reserve Account - Unspent Grants	2.10%		55,199		55,199	WBC	At Call
Reserve Account - Land Development	2.10%		62,475		62,475	WBC	At Call
Reserve Account - Roadworks	2.10%		1,060		1,060	WBC	At Call
Reserve Account - Landcare	2.10%		15,652		15,652	WBC	At Call
Reserve Account - Building	2.10%		529,630		529,630	WBC	At Call
TD 462763 - POS Bill Hemsley Park	1.87%			269,328	269,328	WBC	11.03.2017
TD 454181 - POS Wokarena	2.42%			133,444	133,444	WBC	30.04.2017
TD 454202 - Wokarena Intersection Upgrade	2.42%			118,487	118,487	WBC	30.04.2017
Total		3,002,714	981,981	596,150	4,580,144		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

Budget Amendment within Governance/Administration program

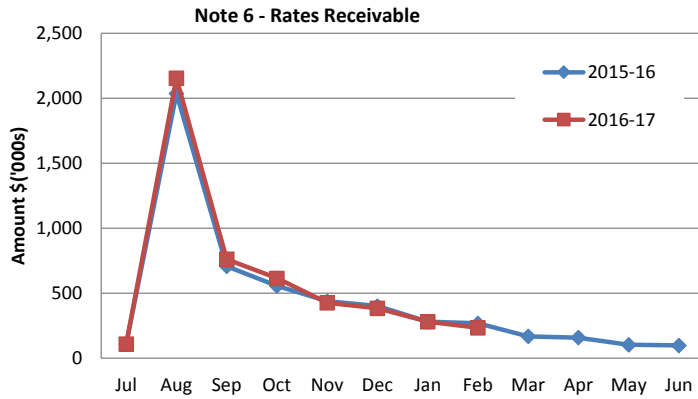
GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<i>Budget Adoption</i>		<i>Opening Surplus</i>	\$	\$	\$	\$
	<i>Permanent Changes</i>						0
	<i>Opening surplus adjustment</i>						0
0364	Office Furniture & Equipment (F&E)	Within Program Not Req'd	Capital Expenses		3,600		3,600
0512	Furniture & Equipment - (Expensed)	Within Program Not Req'd	Operating Expenses			(3,600)	0
0355	Tfr From Building Reserve	Min Ref 09/16-18	Capital Revenue		3,909	0	3,909
0564	Building Improvements (L&B)	Min Ref 09/16-18	Capital Expenses			(3,909)	0
2702	Indoor Complex Expense	Min Ref 10/16-5	Operating Expenses			(1,000)	(1,000)
2732	Nabawa Community Centre Expenses	Min Ref 10/16-5	Operating Expenses			(500)	(1,500)
3502	Depot Maintenance	Min Ref 10/16-5	Operating Expenses			(1,700)	(3,200)
2722	Public Halls & Showgrounds Expense	Min Ref 10/16-5	Operating Expenses			(300)	(3,500)
3102	Cemetery Expenses	Min Ref 10/16-5	Operating Expenses			(1,000)	(4,500)
2512	Repairs & Maintenance - Non Employee Housing	Min Ref 10/16-5	Operating Expenses	4,500			0
0744	Capital Exp. - Land & Buildings	Min Ref 09/16-11	Operating Expenses			(7,000)	(7,000)
3132	Community Development Expenses Job CD017 + CD018	Min Ref 09/16-11	Operating Expenses			(30,000)	(37,000)
3132	Community Development Expenses Job CD019	Min Ref 09/16-11	Operating Expenses		37,000		0
	Additional Surplus End of Year				61,015		61,015
0502	Computer Hardware Service & Repair	Min Ref 02/17-6	Operating Expenses			(5,866)	55,149
0722	Accounting Software Operating Expenditure	Min Ref 02/17-6	Operating Expenses			(3,000)	52,149
1292	Health Expenses General	Min Ref 02/17-6	Operating Expenses			(3,530)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue			(50,000)	(1,381)
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses	50,000			48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		3,728		52,347
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(3,728)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		20,000		68,619
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(20,000)	48,619
1762	Domestic Rubbish Collection Expenses	Min Ref 02/17-6	Operating Expenses			(9,000)	39,619
3423	Grant Income Community Buildings	Min Ref 02/17-6	Operating Revenue			(40,000)	(381)
2644	Capital Exp. - Land & Buildings	Min Ref 02/17-6	Operating Expenses	40,000			39,619
2644	Capital Exp. - Land & Buildings	Min Ref12/16-9	Operating Expenses			(51,145)	(11,526)
3423	Grant Income Community Buildings	Min Ref12/16-9	Operating Revenue		47,727		36,201
1482	Sporting Clubs Expenses	Min Ref12/16-8	Operating Expenses			(9,438)	26,763
7572	Traffic Counters Expense	Min Ref 02/17-6	Operating Expenses			(1,330)	25,433
3502	Depot Maintenance	Min Ref 02/17-6	Operating Expenses			(2,500)	22,933
3584	Tools & Other Equipment.	Min Ref 02/17-6	Capital Expenses	5,000			27,933
3592	Works Tools (Not Capitalised)	Min Ref 02/17-6	Operating Expenses			(5,000)	22,933
3393	Hudson Resources - Dartmoor Road	Min Ref 02/17-6	Operating Revenue		14,411		37,344
4781	Transfer to Plant/Light Vehicle Reserve	Min Ref 02/17-6	Capital Revenue			(37,344)	0
				0	290,890	(290,890)	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable

	YTD 28 Feb 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied	2,464,871	2,343,564
Rubbish & other levies	123,127	121,766
Less Collections to date	(2,451,694)	(2,492,816)
Equals Current Outstanding	234,782	98,478
Net Rates Collectable	234,782	98,478
% Collected	95.64%	96.20%



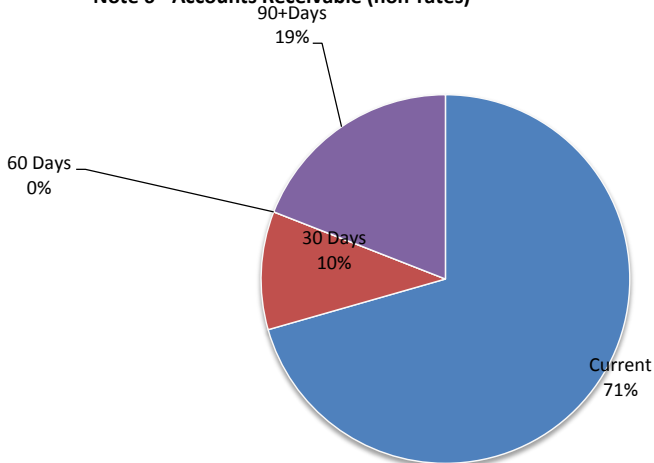
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 17,365	\$ 2,551	\$ 0	\$ 4,691
Total Receivables General Outstanding				24,607

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



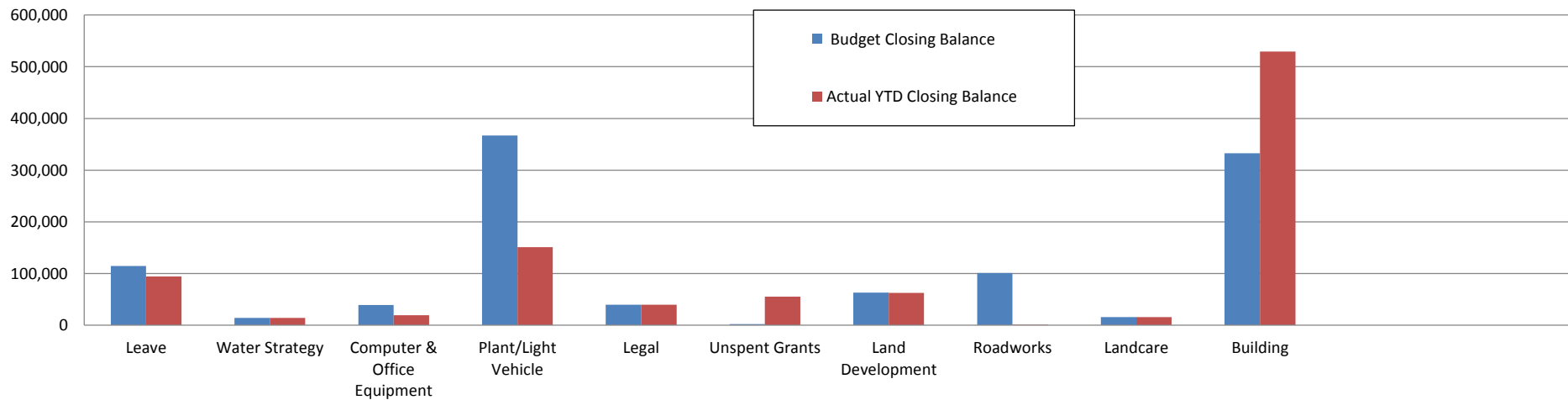
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 7: Cash Backed Reserve

2016-17	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Leave	\$ 93,784	\$ 1,000	\$ 463	\$ 20,000	\$ 0	\$ 0	\$ 0		\$ 114,784	\$ 94,247
Water Strategy	13,992	180	69	0	0	0	0		14,172	14,061
Computer & Office Equipment	19,195	200	95	20,000	0	0	0		39,395	19,290
Plant/Light Vehicle	262,094	1,500	1,254	287,344	0	(183,989)	(112,500)		366,949	150,848
Legal	39,325	500	194	0	0	0	0		39,825	39,519
Unspent Grants	134,863	0	638	0	0	(132,449)	(80,302)		2,414	55,199
Land Development	62,168	1,000	307	0	0	0	0		63,168	62,475
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	95	0	0	(10,000)	(10,000)		15,857	15,652
Building	527,030	7,000	2,600	135,000	0	(336,109)	0		332,922	529,630
	1,179,068	11,680	5,715	562,344	0	(662,547)	(202,802)		1,090,546	981,981

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 28 February 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 28 02 2017			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Housing				
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
			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)	Delicensed
			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 28 February 2017

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	0.071835	466	5,252,702	377,211	8,281	862	386,354	377,211	0	0	377,211
UV Rural	0.010057	425	179,065,200	1,800,859	(2,134)	-130	1,798,595	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	20	0	177,652	177,632	0	0	177,632
Sub-Totals		893	193,150,902	2,355,701	6,167	732	2,362,600	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							2,479,430			2,472,532	
Amount from General Rates							2,479,430			2,472,532	
Ex-Gratia Rates							0			0	
Excess Rates							(14,560)			0	
Totals							2,464,871			2,472,532	

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	39,761		3,911	7,940	35,850	31,821	1,308	2,485
Loan 96 - Plant	94,210		30,259	30,259	63,951	63,951	3,511	3,762
Loan 97 - Plant	73,885		8,841	17,791	65,044	56,094	1,166	2,217
New Loan - Bill Hemsley Park Development		200,000	0	0	0	200,000	0	0
	207,856	200,000	43,011	55,991	164,845	351,865	5,985	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 28 February 2017

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		365,703	122,658
Grants Commission - General	WALGGC	Y	339,632		339,632		254,329	85,303
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		1,423	(223)
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		17,052	(15,160)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		14,884	2,328
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		15,000	0
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000	(50,000)	0		0	0
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		8,080	1,920
Cemetery Fees & Charges	Various		3,400		3,400		1,109	2,291
Pool Revitalisation Grant - Yuna Pool	Department Sport and Recreation			3,728	3,728		3,728	0
Chapman Valley Tennis Club Fencing	Mid West Development Commission	Y		20,000	20,000		0	20,000
RECREATION AND CULTURE								
Nanson Showgrounds Shade Shelter Structure	Mid West Development Commission & User Group	Y		47,727		47,727	41,027	6,700
Chair Lift - Sports pavilion & basketball stadium	No current funding source Developer Contributions Reimbursed from Trust		40,000	(40,000)				
Bill Hemsley Park Project	T18 \$278,030 Grant funds -Lotterywest \$100,000	Y	378,030		378,030		27,930	350,100
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	806,972	298,213
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	508,660	230,195
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000	14,411	49,411		49,411	(0)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		32,913	7,087
Other minor	Various		2,365		2,365		5,126	(2,761)
PWO & other contributions/reimbursements	Various		0		0		14,540	(14,540)
TOTALS			3,394,113	(4,134)	1,498,212	1,891,767	2,296,382	1,093,597

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 28-Feb-17
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	2,800	(2,220)	2,160
Nomination Deposits	0	0	0	0
Building Commission	1,168	8,327	(8,382)	1,113
CTF Levy	1,265	9,824	(9,990)	1,098
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	10,544	(35,710)	578,077
Post Office Deposit	1,262	50	(182)	1,130
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	39,013	(56,484)	596,150

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 28 February 2017**

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	60,909	5,040	(55,869)		5,040	Further consideration March Forum Session; revised budget Min Ref 09/16-18 for Solar Return system installed on admin building Jan 2017
○	Governance Total		200,000	203,909	60,909	5,040	(55,869)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	4,500	4,500	4,617	117		4,617	Revised budget Nov OCM Min Ref 11/16-11 - Job complete
○	Law, Order and Fire Safety Total		12,000	4,500	4,500	4,617	117		4,617	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	549,690	33,215	(516,475)		33,215	Playground - No tender accepted. CEO delegated authority to implement project within budget. Committee recommendation to be presented to March 2017 OCM. Building – Tenders closed 21/11/16. Building works commenced.
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	0	0	0	0		0	Revised budget Feb OCM Min Ref 02/17-6
●	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	61,145	61,145	44,090	44,091	1		44,091	MWDC grant funding approved Nov 2016
○	Recreation And Culture Total		911,375	871,375	593,780	77,306	(516,474)		77,306	
○	Land & Buildings Total		1,123,375	1,079,784	659,189	86,964	(572,236)		86,963	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	0	0		0	
	Town Planning and Regional Development									
●	Standing Desks	122840	7,000	7,000	7,000	6,601	(399)		6,601	4 workstations completed
●	Town Planning and Regional Development Total		7,000	7,000	7,000	6,601	(399)		6,601	
	Transport									
○	Works additional equipment - Water Tank	135840	12,000	12,000	12,000	0	(12,000)		0	Mobile Water Tank solution being investigated
○	Vehicle Tracking Devices	175740	27,000	27,000	27,000	0	(27,000)		0	
○	Transport Total		39,000	39,000	39,000	0	(39,000)		0	
○	Tools, Furniture and Other Equipment Total		49,600	46,000	46,000	6,601	(39,399)		6,601	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	440,713	(2,787)		440,713	C08 Mid West Regional Road Group Project 16/17 - Complete
●	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	180,013	(240,970)		180,013	C130 Mid West Regional Road Group Project 16/17 - In progress shoulder and seal
●	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	397,731	473,903	76,172		473,903	C13 Mid West Regional Road Group Project 16/17 - Complete additional employee hours & traffic management required due to heavy traffic in harvest season
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	413,456	118,077	(295,379)		118,077	C16 Mid West Regional Road Group Project 16/17 - commenced
○	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	185,700	11,598	(174,102)	185,700		C97 - RRG Blackspot - Pushed gravel only
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	171,304	0	(171,304)	171,304		C11 - Council own source job
○	Durawah Road Gravel Sheeting	131840	289,678	289,678	289,678	4,135	(285,543)	289,678		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184	67,184	67,184	0	(67,184)	67,184		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	24,683	0	(24,683)	24,683		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	0	(40,000)		0	C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915	145,915	97,280	36,616	(60,664)		36,616	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	78,312	0	(78,312)	0		C04 - Council own resource job \$276,269.62
	<i>Murphy Norris Road - Reconstruct and gravel sheet - not budgeted</i>									C09
●	Transport Total		2,803,224	2,803,224	2,629,811	1,265,056	(1,364,755)	738,548	1,249,323	
●	Infrastructure - Roads Total		2,803,224	2,803,224	2,629,811	1,265,056	(1,364,755)	738,548	1,249,323	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	0	(195,000)	0		2017 compliance plates for replacement vehicles
○	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	0	(66,000)	0		Tender 4-16/17 - Westrac Min Ref 02/17-21
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	90,000	0	(90,000)	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	0	(6,800)	0		
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase completed
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	51,000	0	(51,000)	0		Quotes obtained for 2017 compliance plate
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	183,989	183,986	(3)	183,986		Purchase completed
○	Transport Total		632,789	632,789	632,789	219,379	(413,410)	219,379		
○	Plant & Equipment Total		632,789	632,789	632,789	219,379	(413,410)	219,379		
○	Capital Expenditure Total		4,608,988	4,561,797	3,967,788	1,578,000	(2,389,789)	957,928	1,342,887	

Appendix A
Summary by Program

	28/02/2017	28/02/2017	2016/2017	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
General Purpose Funding	64,174	83,541	135,494	135,494	103,899
Governance	218,316	350,843	485,889	473,423	365,799
Law, Order and Public Safety	130,306	148,127	215,819	211,719	178,724
Education	80	3,450	4,450	4,450	2,067
Health	6,823	6,382	12,370	8,840	8,410
Housing	10,536	13,534	81,349	76,849	8,645
Community Amenities	391,157	605,739	931,231	946,103	692,304
Recreation and Culture	406,543	490,927	714,409	706,771	555,946
Transport	1,671,696	1,444,977	2,145,447	2,138,317	2,859,907
Economic Services	235,248	266,114	398,953	398,953	325,986
Other Property and Services	295,002	60,167	66,786	66,786	85,165
Total Expenditure (E)	3,429,881	3,473,802	5,192,196	5,167,704	5,186,850
	28/02/2017	28/02/2017	2016/2017	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
General Purpose Funding	(3,141,543)	(3,154,000)	(3,381,014)	(3,381,014)	(2,840,825)
Governance	(18,587)	(2,692)	(3,092)	(3,092)	(19,925)
Law, Order and Public Safety	(26,741)	(20,425)	(26,562)	(26,562)	(151,422)
Education	0	0	0	0	0
Health	(5,855)	(4,762)	(6,330)	(6,330)	(6,482)
Housing	(13,114)	(18,653)	(18,653)	(18,653)	(18,806)
Community Amenities	(193,267)	(188,250)	(223,768)	(250,040)	(340,828)
Recreation and Culture	(133,472)	(307,554)	(503,145)	(495,418)	(133,273)
Transport	(1,487,333)	(1,908,697)	(2,049,854)	(2,035,443)	(2,070,730)
Economic Services	(26,054)	(18,450)	(26,050)	(26,050)	(37,625)
Other Property and Services	(133,837)	(44,824)	(67,235)	(67,235)	(105,733)
Total Revenue (R)	(5,179,803)	(5,668,306)	(6,305,702)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(1,749,922)	(2,194,504)	(1,113,507)	(1,142,133)	(538,798)
	28/02/2017	28/02/2017	2016/2017	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Depreciation	1,458,758	1,093,576	1,640,343	1,640,343	1,734,861
Profit/Loss on Sale of Asset	0	(11,274)	54,817	54,817	(9,874)
Movement in wage accruals	0	0	0	0	0
Movement in leave accruals	0	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	0	(1,750)
Changes on Revaluation on non-current assets	(56,112)	0	0	0	0
Total Non-Cash Items (NC)	1,402,646	1,082,302	1,695,160	1,695,160	1,733,122
	28/02/2017	28/02/2017	2016/2017	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Land and Buildings	86,964	659,189	1,079,784	1,072,230	241,818
Plant and Equipment	219,379	632,789	632,789	632,789	781,041
Furniture and Equipment	6,601	7,000	7,000	10,600	35,992
Roads	1,265,056	2,629,811	2,803,224	2,803,224	1,851,927
Tools and Equipment	0	39,000	39,000	44,000	33,999
Parks and Ovals	0	0	0	0	5,279
Transfer from Reserves	(202,802)	(411,013)	(662,547)	(658,638)	(329,152)
Transfer to Reserves	5,715	7,840	574,024	536,680	338,046
Repayment of Debentures	43,011	27,743	55,991	55,991	58,888
Proceeds from new loans	0	0	(200,000)	(200,000)	(73,885)
Proceeds from sale of equipment	0	0	(69,500)	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	(135,000)	0
Total Capital	1,423,924	3,592,358	4,124,765	4,092,376	2,762,775
Opening (Surplus)/Deficit	(1,316,099)	(1,316,099)	(1,316,099)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(3,044,742)	(1,000,547)	0	0	(1,316,099)

COA	Rate Revenue	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	393	4,400	10,000	10,000	6,506	4,007		
0032	Rates Stationary/postage	3,309	2,650	3,950	3,950	2,591	(659)		
0062	Sundry Expenses	16	336	500	500	234	320		
0082	Rates - Other Costs.	75	1,000	1,500	1,500	0	925		
0132	Valuation Expenses	1,595	4,459	13,500	13,500	13,231	2,864		
0352	Rates - Administration Allocation	58,787	69,696	104,544	104,544	81,337	10,909	*	Internal Admin Allocation only
	Total Operating Expenditure	64,174	82,541	133,994	133,994	103,898			
	Operating Revenue								
0002	Reimbursement - Debtors Refunds	0	0	0	0	0	0		
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0012	Legal Fees GST Free	(119)	(6,664)	(10,000)	(10,000)	(7,834)	(6,545)		
0033	Back Rates	(732)	0	0	0	(239)	732		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(6,167)	0	0	0	(22,080)	6,167		
0113	Interest - Overdue Rates	(10,330)	(7,677)	(10,000)	(10,000)	(16,560)	2,653		
0123	Interest - Instalment Payments	(7,447)	(5,000)	(5,000)	(5,000)	(6,582)	2,447		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,184)	(4,000)	(4,000)	(4,000)	(4,689)	1,184		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(2,773)	(1,955)	(4,080)	(4,080)	(5,442)	818		
	Total Operating Revenue	(2,501,354)	(2,508,557)	(2,516,341)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,437,180)	(2,426,016)	(2,382,347)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure Interest & Overdraft Fees	0	1,000	1,500	1,500	0	1,000		
	Operating Revenue								
0201	Legal Reserve Income	(194)	(336)	(500)	(500)	(447)	(142)		
0203	Leave Reserve Income	(463)	(664)	(1,000)	(1,000)	(1,201)	(201)		
0204	Land Development Reserve Income	(307)	(664)	(1,000)	(1,000)	(1,113)	(357)		
0205	Building Reserve Income	(2,600)	(4,664)	(7,000)	(7,000)	(6,873)	(2,064)		
0206	Roadworks Reserve Income	0	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(638)	0	0	0	(658)	638		
0223	Water Strategy Reserve Income	(69)	(120)	(180)	(180)	(179)	(51)		
0233	Grants Commission - Road Funding	(365,703)	(366,271)	(488,361)	(488,361)	(225,934)	(568)		
0243	Office & Equipment Reserve Income	(95)	(136)	(200)	(200)	(550)	(41)		
0253	Grants Commission - Equalisation (General Purpose)	(254,329)	(254,724)	(339,632)	(339,632)	(172,671)	(395)		
0273	Plant/Light Vehicle Reserve Income	(1,254)	(1,000)	(1,500)	(1,500)	(1,761)	254		
0453	Interest Received - Municipal Account	(14,443)	(16,664)	(25,000)	(25,000)	(33,490)	(2,221)		
0506	Landcare Reserve Income	(95)	(200)	(300)	(300)	(468)	(105)		
	Total Operating Revenue	(640,189)	(645,443)	(864,673)	(864,673)	(445,952)			
	Total General Purpose Income	(640,189)	(644,443)	(863,173)	(863,173)	(445,952)			
	Total General Purpose Funding	(3,077,369)	(3,070,459)	(3,245,520)	(3,245,520)	(2,736,926)			

COA	Governance	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0112	Election & Poll Expenses.	0	9,000	9,000	9,000	8,382	9,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	7,126	15,000	20,000	20,000	17,806	7,874		
0202	Members Insurance Expense	10,583	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	16,664	25,000	25,000	7,463	16,004	*	Timing - Legal agreement/easement to Nabawa Hill Communication Tower on Marshall Gould's property \$10,000 not yet commenced
0242	Members Sitting Fees.	37,640	37,280	75,280	75,280	30,071	(360)		
0252	Members Remuneration Expenses	2,200	2,200	4,400	4,400	16,950	0		
0262	President & Deputy Allowances.	6,250	6,250	12,500	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	770	7,800	10,202	10,202	97	7,030		
0332	Furniture & Equipment	897	1,200	1,200	1,200	7,302	303		
0442	Members Administration Allocation	124,922	143,728	215,596	215,596	172,840	18,806	*	Internal Admin Allocation only
0462	Meeting & Refreshments Expense	11,311	20,136	27,700	27,700	19,708	8,825		
1822	Accounting & Audit Expenses	6,865	20,500	36,500	36,500	26,300	13,635	*	Timing - Interim Audit fees due April 2017
3112	Rangers Expenses Allocation	0	0	0	0	0	0		
7202	Members Depreciation	2,049	1,936	2,902	2,902	2,902	(113)		
	Total Operating Expenditure	227,885	314,837	473,423	473,423	350,037			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0	0		
	Total Governance	227,885	314,837	473,423	473,423	350,037			

COA	Adminstration	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0102	Provision for LSL	0	0	0	0	10,853	0		
0222	Fringe Benefits Tax	15,430	16,000	31,000	31,000	38,578	570		
0282	Administration SGC 9.50%	33,099	34,888	52,329	52,329	47,990	1,789		
0292	Admin Salaries Expense	343,113	376,152	564,225	564,225	571,230	33,039	*	Timing - under budget YTD
0294	Admin Staff Housing Allowance	8,661	8,392	12,589	12,589	14,477	(269)		
0312	Admin - Max 3% Council Additional Contr	6,652	8,000	12,000	12,000	10,293	1,348		
0362	Acc Annual Leave - Admin	0	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	14,433	14,096	14,095	14,095	16,878	(337)		
0402	Insurance Expense	3,084	3,084	3,085	3,085	2,760	0		
0422	Office Gardens Expenses	15,381	33,344	50,016	50,016	28,770	17,963	*	Admin Office Gardening wages under budget profile YTD - Gardeners deployed to other areas
0432	Admin Building Operations	16,003	20,273	28,708	28,708	18,696	4,270		
0472	Office Expenses - General	6,654	12,089	17,290	17,290	16,434	5,435		
0473	Admin Building Repairs & Maintenance	12,037	20,625	22,500	22,500	6,299	8,588		
0482	Office Telephone & Internet Expenses	14,667	18,025	30,830	30,830	24,485	3,358		
0492	Advertising Expenses	9,259	15,200	18,500	18,500	8,586	5,941		
0502	Computer Hardware Service & Repair	16,498	15,908	28,000	22,134	16,463	(590)		
0512	Furniture & Equipment - (Expensed)	6,194	14,400	15,400	11,800	1,204	8,206		
0522	Freight & Postage Expense	1,212	1,664	2,500	2,500	2,110	452		
0542	Printing & Stationary Expense	12,995	19,000	30,000	30,000	25,709	6,005		
0552	Motor Vehicle Expenses	3,508	3,336	5,000	5,000	4,610	(172)		
0562	Adminstration LSL Expense	9,112	6,664	10,000	10,000	5,149	(2,448)		
0592	Admin Allocated to Programs	(734,835)	(839,576)	(1,259,367)	(1,259,367)	(1,016,709)	(104,741)	*	Admin costs are currently below budget profile
0622	Uniform Expense	800	2,200	3,300	3,300	1,319	1,400		
0632	Staff Training, Conference and Recruitment	9,817	20,500	31,000	31,000	6,162	10,683	*	Budget profile timing for training workshops
0662	Public Liability Insurance	16,780	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	76,430	109,464	160,700	160,700	40,438	33,034	*	Timing - Land & Building Revaluation yet to be done
0702	Bank Fees & Charges	4,775	4,443	6,100	6,100	5,164	(332)		
0712	Occupational Health & Safety	972	3,336	5,000	5,000	529	2,364		
0722	Accounting Software Operating Expenditure	40,066	44,287	50,743	47,743	34,136	4,221		
7002	Admin Depreciation	27,634	33,432	50,143	50,143	50,143	5,798		
	Total Operating Expenditure	(9,569)	36,006	12,466	(0)	15,762			

COA	Administration	28-Feb-17	28-Feb-17	Amended Full Year Budget	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Revenue								
0383	Minor Income Received - Other General	(1,535)	(800)	(1,200)	(1,200)	(1,564)	735		
0553	Grant Income - Admin	0	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(17,052)	(1,892)	(1,892)	(1,892)	(18,362)	15,160	*	CoGG LSL entitlement recovered for admin staff leave to be taken June 2016
	Total Operating Revenue	(18,587)	(2,692)	(3,092)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (F&E)	0	0	0	3,600	30,285	0		
0355	Tfr From Building Reserve	0	(101,954)	(203,909)	(200,000)	0	(101,954)	*	Office Extensions & Modifications from LTFP budget profile timing
0371	T/f From Office Eq Reserve	0	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	60,909	203,909	200,000	19,068	55,869	*	Office Extensions & Modifications from LTFP budget profile timing
4750	Tfr to Leave Reserve	463	640	21,000	21,000	1,201	177		
4785	Transfer from Unspent Grant Fund	0	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	95	120	20,200	20,200	550	25		
4780	Tfr to Plant/Light Vehicle Reserve	1,254	1,000	1,500	1,500	1,761	(254)		
	Total Capital Expenditure / Reserve Transfers	6,852	(39,286)	42,700	46,300	15,459			
	Total Administration	(21,304)	(5,972)	52,074	43,208	11,296			
	Total Governance/Administration	206,581	308,866	525,497	516,631	361,333			

COA	Fire Prevention	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	7,348	9,616	14,422	14,422	10,167	2,268		
0672	Fire Break Inspection Fees	1,405	2,000	2,000	2,000	1,477	595		
0752	FESA - Shire Operating Expenses	0	0	0	0	0	0		
0762	Ranger's Allocation Expenses	11,333	11,656	17,480	17,480	15,745	323		
0832	ESL - Shire Properties.	639	852	852	852	748	213		
0882	Fire Prevention Enforcement Expenditure	636	664	1,000	1,000	0	28		
1722	Brigades Operating Expenses	30,375	28,975	39,418	35,318	36,098	(1,400)		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	46,017	43,552	65,326	65,326	66,278	(2,465)		
	Total Operating Expenditure	97,754	97,315	140,498	136,398	130,513			
	Operating Revenue								
0703	Fines & Penalties Income	(3,000)	(1,250)	(1,250)	(1,250)	(2,250)	1,750		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(14,884)	(11,475)	(17,212)	(17,212)	(24,195)	3,410		
0765	Proceeds from Disposal of Assets	0	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	(636)	0	0	0	0	636		
0915	Capital Grant - FESA	0	0	0	0	(115,819)	0		
	Total Operating Revenue	(22,520)	(16,725)	(22,462)	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers								
0884	Purchase Plant & Equipment	0	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	4,617	4,500	4,500	12,000	0	(117)		
	Total Capital Expenditure / Reserve Transfers	4,617	4,500	4,500	12,000	115,819			
	Total Fire Prevention	79,850	85,091	122,536	125,937	100,068			

COA	Animal Control	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	14,697	17,912	26,866	26,866	20,334	3,215		
0812	Depn - Animal Control	119	0	0	0	0	(119)		
0842	Animal Control Expenses	736	794	1,130	1,130	6,991	58		
0852	Rangers Allocation	11,333	11,656	17,480	17,480	15,745	323		
	Total Operating Expenditure	26,885	30,362	45,476	45,476	43,071			
	Operating Revenue								
0843	Impoundment Fees	0	(200)	(300)	(300)	(362)	(200)		
0853	Dog/Cat Registrations Income	(4,121)	(3,000)	(3,300)	(3,300)	(4,396)	1,121		
0863	Fines & Penalties	(100)	(500)	(500)	(500)	(400)	(400)		
	Total Operating Revenue	(4,221)	(3,700)	(4,100)	(4,100)	(5,158)			
	Total Animal Control	22,664	26,662	41,376	41,376	37,913			

COA	Other Law, Order and Public Safety	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original 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	0		
0902	Rangers Allocation	5,667	5,824	8,740	8,740	7,873	157		
0962	Misc. Expenses - Other Law and Order	0	664	1,000	1,000	0	664		
	Total Operating Expenditure	5,667	6,488	9,740	9,740	7,873			
	Operating Revenue								
0973	Community safety & Crime Prevention.	0	0	0	0	0	0		
	Total Other Law, Order and Public Safety	5,667	6,488	9,740	9,740	7,873			

COA	Rangers Expenses	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	815	1,296	1,947	1,947	1,915	481		
0892	Salary & Wages Expense-Rangers	44,544	54,064	81,097	81,097	58,380	9,520		
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	4,015	4,216	6,327	6,327	6,064	202		
0932	Conference & Training	0	664	1,000	1,000	0	664		
0952	Rangers Expenses Allocated	(56,666)	(58,264)	(87,400)	(87,400)	(78,727)	(1,598)		
0982	Rangers Expense	5,595	3,624	5,435	5,435	10,835	(1,971)		
1012	Tools & Equipment - Low Value	0	664	1,000	1,000	0	664		
0152	Provision for LSL	0	6,000	9,000	9,000	(4,407)	6,000		
3872	Accrued Annual Leave - Rangers	0	0	0	0	1,675	0		
	Total Operating Expenditure	0	13,962	20,105	20,105	(2,732)			
	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment - Rangers	0	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(1,514)			
	Total Rangers Expenses	0	13,962	20,105	20,105	(4,246)			
	Total Law, Order and Fire Safety	108,181	132,203	193,757	197,157	141,608			

COA	Education	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	80	3,450	4,450	4,450	2,067	3,370		
	Operating Revenue								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	80	3,450	4,450	4,450	2,067			

COA	Health Inspection and Administration	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1282	Pool Inspections Expense	2,833	2,912	4,370	4,370	3,936	79		
1292	Health Expenses General	3,990	3,470	8,000	4,470	4,473	(520)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	6,823	6,382	12,370	8,840	8,410			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(774)	(350)	(350)	(350)	(354)	424		
1573	Health Septic Fees	(1,888)	(1,576)	(2,360)	(2,360)	(2,478)	312		
1583	Health Administration Fees	(1,888)	(1,576)	(2,360)	(2,360)	(2,478)	312		
	Total Operating Revenue	(5,855)	(4,762)	(6,330)	(6,330)	(6,482)			
	Total Health Inspection and Administration	968	1,620	6,040	2,510	1,927			

COA	Housing	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2302	Staff Housing - Admin Allocation	0	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	8,405	11,398	12,058	7,558	5,445	2,993		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0	0		
2542	Housing Other Depreciation	2,130	2,136	3,200	3,200	0	6		
7172	Staff Housing Depreciation	0	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	66,091	0	0		
	Total Operating Expenditure	10,536	13,534	81,349	76,849	8,645			
	Operating Revenue								
2543	Rental Income - Staff Housing	0	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(13,114)	(8,640)	(8,640)	(8,640)	(18,806)	4,474		
2563	Staff Housing Income	0	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	(10,013)	(10,013)	(10,013)	0	(10,013)	*	Budget profile timing asset has not been disposed
	Total Operating Revenue	(13,114)	(18,653)	(18,653)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers								
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	0		
2550	Tfr to Building Reserve	2,600	4,760	142,000	142,000	6,873	2,160		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	(135,000)	0	0		
	Total Capital / Reserves	2,600	4,760	7,000	7,000	6,873			
	Total Housing	22	(359)	69,696	65,196	(3,288)			

COA	Natural Resource Management	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure								
	NRM Expenditure	15,000	15,000	15,000	15,000	90,091	0		
	Total Operating Expenditure	15,000	15,000	15,000	15,000	90,091			
	Operating Revenue								
2033	Nacc (Other) Grants Income.	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)	0		
2123	State NRM Community Grant	0	0	0	0	0	0		
	Total Operating Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers								
2075	Proceeds from Disposal of Assets	0	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	0	(11,532)			
	Total Natural Resource Management	0	0	0	0	5,559			

COA	Sanitation - Household Refuse	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	72,380	90,000	144,000	135,000	116,950	17,620	*	Contractor Toxfree invoice timing Replacement of barriers/bollards under budget YTD; Disposal of industrial waste (bury or transport to Meru) under budget YTD
1772	Sanitation Household Refuse Depreciation	2,472	2,496	3,748	3,748	3,748	24		
1792	Refuse Site Repairs & Maintenance	18,570	64,706	71,671	71,671	15,064	46,136	*	
2502	Domestic Rubbish - Admin Allocation	29,393	30,344	45,514	45,514	40,668	951		
	Total Operating Expenditure	122,816	187,546	264,933	255,933	176,429			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(136,043)	(128,640)	(128,640)	(128,640)	(125,195)	7,403		
	Total Operating Revenue	(136,043)	(128,640)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(13,227)	58,906	136,293	127,293	51,234			

COA	Sanitation - Other	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1872	Street Rubbish Collection Expenses	0	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	3,598	9,094	9,093	9,093	11,838	5,496		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
1912	Refuse Collection Expenses	2,320	3,336	5,000	5,000	0	1,016		
	Total Operating Expenditure	5,918	12,430	14,093	14,093	11,838			
	Operating Revenue								
1883	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
	Total Sanitation - Other	5,918	12,430	14,093	14,093	11,838			

COA	Protection of Environment	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1962	Abandoned Vehicle Expense	0	1,000	1,500	1,500	300	1,000		
2002	Project Management Fees	163	6,664	10,000	10,000	500	6,502		
2022	Landcare Expenditure	0	0	0	0	0	0		
2040	Dolby Creek Expenditure	7,780	6,000	10,000	10,000	15,975	(1,780)		
2042	Declared Species Group Expenses	0	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	10,000	10,000	10,000	24,341	0		
	Total Operating Expenditure	17,943	23,664	31,500	31,500	52,521			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(8,080)	(6,000)	(10,000)	(10,000)	(15,975)	2,080		
	Total Operating Revenue	(8,080)	(6,000)	(10,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers								
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	23	0	0	0	(14,873)	(23)		
2080	Tfr to Landcare Reserve	95	200	300	300	468	105		
2071	Tfr from Unspent Grant Res.	0	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,882)	(9,800)	(9,700)	(9,700)	(14,960)			
	Total Protection of Environment	(19)	7,864	11,800	11,800	12,586			

COA	Town Planning and Regional Development	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0942	Town Planning Depreciation	0	3,728	5,586	5,586	5,586	3,728		
0162	Provision for LSL	0	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	3,950	20,000	30,000	30,000	0	16,050	*	Expenses currently under budget YTD
2102	Workers Compensation Insurance	2,545	2,546	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	75,759	77,744	116,619	116,619	140,596	1,985		
2122	Superannuation - Council Maximum of 3%	2,234	2,296	3,442	3,442	3,379	62		
2132	Superannuation - SGC 9.50%	7,076	7,264	10,899	10,899	11,126	189		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	4,264	6,400	6,400	1,831	4,264		
2192	Heritage Expenses	0	0	0	0	2,700	0		
2202	Town Planners Expenses	400	272	412	412	1,548	(128)		
2222	Motor Vehicle Expenses	2,311	2,864	4,300	4,300	4,663	553		
2232	Legal Expenses - Town Planners	3,543	10,000	15,000	15,000	10,472	6,457		
2242	Engineering Expenses	2,529	10,000	15,000	15,000	5,843	7,471		
2252	Advertising Expenses	1,530	1,336	2,000	2,000	0	(194)		
3012	Admin Allocation Expenses	29,393	36,512	54,769	54,769	40,668	7,119		
7052	Surveying & Land Expenses	11,232	26,664	40,000	40,000	8,954	15,432	*	Expenses currently under budget YTD
7062	T/P Expenses Recoverable	0	0	0	0	0	0		
7072	Planning Projects - Expenses	21,389	57,547	85,247	85,247	34,666	36,158	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	163,892	263,037	392,220	392,220	254,990			
	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(19,611)	(13,094)	(20,000)	(20,000)	(22,290)	6,517		
2243	Outsourced Planning Fees - Other LGs	(9,673)	(12,976)	(16,000)	(16,000)	(16,652)	(3,303)		
2263	Town Planning Fees Income - GST inc	0	(5,884)	(6,000)	(6,000)	(6,839)	(5,884)		
3603	Heritage Income	(23)	0	0	0	0	23		
	Total Operating Revenue	(29,307)	(31,954)	(42,000)	(42,000)	(104,182)			

COA	Town Planning and Regional Development cont.	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	0	(34,768)	(52,147)	(52,147)	(10,029)	(34,768)	*	Timing - Projects Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
2264	Land Development	1	0	0	0	60,000	(1)		
2284	Furniture & Equipment - Capital Expenses	6,601	7,000	7,000	7,000	0	399		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	307	664	1,000	1,000	1,113	357		
4810	Tfr from Land Development Reserve	0	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	194	336	500	500	10,947	142		
	Total Capital Expenditure/Reserve Transfers	7,103	(26,768)	(43,647)	(43,647)	3,032			
	Total Town Planning and Regional Development	141,688	204,315	306,573	306,573	153,840			

COA	Other Community Amenities	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	6,736	15,544	23,270	24,270	7,084	8,808		
3132	Community Development Expenses	7,368	14,078	78,562	101,434	26,972	6,710		
3162	Administration Allocated	44,090	52,336	78,500	78,500	61,002	8,246		
3212	Other Community Amenities Depreciation	3,819	2,104	3,153	3,153	3,510	(1,715)		
3222	Community Growth Fund	3,576	20,000	30,000	30,000	7,865	16,424	*	Budget profile timing - full claims not received to date
	Total Operating Expenditure	65,588	104,062	213,486	237,358	106,433			
	Operating Revenue								
3113	Cemetery Income Received	(1,109)	(2,264)	(3,400)	(3,400)	(1,809)	(1,155)		
3613	Reimbursements & Contributions	0	(664)	(1,000)	(1,000)	(5,000)	(664)		
3633	Grant - Community Development	(3,728)	(3,728)	(23,728)	(50,000)	(6,667)	0		Grants funds rec'd for Pool Revitalisation Project DSR
	Total Operating Revenue	(4,837)	(6,656)	(28,128)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	(19,603)			
	Total Other Community Amenities	60,751	97,406	185,358	182,958	73,355			
	Total Community Amenities	195,111	380,921	654,116	642,716	308,413			

COA	Public Halls and Civic Centres	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	37,983	35,696	53,545	53,545	44,019	(2,287)		
2722	Public Halls & Showgrounds Expense	31,980	30,584	39,971	40,271	40,375	(1,396)		
2732	Nabawa Community Centre Expenses	20,679	43,406	62,822	63,322	50,229	22,727	*	Employee costs and Labour overheads under budget YTD
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,308	1,308	2,485	2,485	2,988	0		
3202	Public Halls Admin Allocation	14,697	14,992	22,493	22,493	20,334	295		
	Total Operating Expenditure	106,648	125,986	181,316	182,116	157,944			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,898)	(3,336)	(5,000)	(5,000)	(4,253)	1,562		
2683	Contributions & Reimbursements	0	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	(41,027)	(26,800)	(47,727)	(40,000)	(37,500)	14,227	*	Timing - invoices raised to user groups for Nanson Showground Project
	Total Operating Revenue	(45,925)	(30,136)	(52,727)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	44,091	44,090	61,145	50,000	158,650	(1)		
4925	Principal Repayment - Loan 89	3,911	3,911	7,940	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	48,002	48,001	69,085	57,940	156,132			
	Total Public Halls and Civic Centres	108,725	143,851	197,674	195,056	269,119			

COA	Swimming Areas and Beaches	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	14,697	14,704	22,059	22,059	20,334	7		
3412	Coronation Beach Expenses	26,701	36,898	54,907	54,907	41,919	10,197	*	Budget profile YTD timing
7082	Beaches Depreciation	3,616	3,112	4,673	4,673	4,673	(504)		
	Total Operating Expenditure	45,014	54,714	81,639	81,639	66,926			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(52,236)	(43,336)	(65,000)	(65,000)	(74,142)	8,900		
	Total Operating Revenue	(52,236)	(43,336)	(65,000)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	0	0	0	0	0	0		
	Total Swimming Areas and Beaches	(7,223)	11,378	16,639	16,639	(7,215)			

COA	Other Recreation and Sport	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1462	Mower Repairs & Maintenance	0	9,336	14,000	14,000	14,634	9,336		
1472	Yuna Oval Expenses	0	336	500	500	370	336		
1522	Consultancy/Project Management Fees	19,800	20,000	20,000	20,000	0	200		Bill Hemsley Park Project Water Ground testing invoice
1482	Sporting Clubs Expenses	49,737	50,477	79,278	69,840	70,684	740		
2642	Parks, Gardens Expense	46,714	79,602	119,966	119,966	58,303	32,888	*	Employee costs and Labour overheads under budget YTD
2702	Indoor Complex Expense	11,250	19,196	25,136	26,136	15,973	7,946		
2712	Tennis Clubs Expenses	2,200	4,450	6,263	6,263	4,151	2,250		
2752	Nabawa - Sport Complex Expense	0	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	1,565	3,664	5,500	5,500	5,032	2,099		
2812	Golf Courses	1,537	1,536	1,537	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	7,348	6,000	8,996	8,996	10,167	(1,348)		
7022	Parks & Gardens Depreciation	16,122	13,624	20,434	20,434	20,434	(2,498)		
7092	Other Rec & Sports Depreciation	42,093	42,952	64,424	64,424	64,424	859		
	Total Operating Expenditure	198,367	251,173	366,033	357,595	267,522			
COA	Other Recreation and Sport	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
2743	Sports Club Hire Income	(3,328)	(3,388)	(3,388)	(3,388)	(3,379)	(60)		
2803	Grants & Other Income Received	(27,930)	(228,030)	(378,030)	(378,030)	(6,183)	(200,100)	*	Timing - Bill Hemsley Park Project
3444	Fig Tree Camping Fees	(4,036)	(2,664)	(4,000)	(4,000)	(4,611)	1,372		
	Total Operating Revenue	(35,294)	(234,082)	(385,418)	(385,418)	(14,174)			
	Capital Expenditure / Reserve Transfers								
1304	Capital Expenditure Plant & Equip	0	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	(132,200)	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	33,215	549,690	810,230	810,230	4,100	516,475	*	Timing - Bill Hemsley Park Project
7275	Loan Funds	0	0	(200,000)	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	33,215	549,690	478,030	478,030	4,100			
	Total Other Recreation and Sport	196,287	566,781	458,645	450,207	257,448			

COA	Libraries	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	1,158	7,021	10,358	10,358	2,006	5,863		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	36,742	38,360	57,545	57,545	50,836	1,618		
6922	Libraries Depreciation	37	40	56	56	56	3		
	Total Operating Expenditure	38,437	45,921	68,959	68,959	53,898			
COA	Other Culture	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	5,447	10,381	12,330	12,330	5,522	4,934		
3652	Other Culture Depreciation	12,631	2,752	4,133	4,133	4,133	(9,879)		
3662	Community Heritage Programs	0	0	0	0	0	0		
	Total Operating Expenditure	18,078	13,133	16,463	16,463	9,655			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
2983	Reimbursements Costs	(17)	0	0	0	0	17		
	Total Operating Revenue	(17)	0	0	0	0			
	Capital Expenditure / Reserve Transfers								
3604	Capital Exp. - Land & Buildings	0	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	18,061	13,133	16,463	16,463	9,655			
	Total Recreation and Culture	354,288	781,064	758,380	747,324	582,905			

COA	Road Constuction	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(806,972)	(1,105,185)	(1,105,185)	(1,105,185)	(472,948)	(298,213)	*	Timing of RRG Projects for which funds claimed - additional \$116k claimed 3rd March 17
3183	R4R Grant Income	0	0	0	0	0	0		
3193	R2R (Construction) Income	(508,660)	(600,000)	(738,855)	(738,855)	(697,621)	(91,340)	*	Timing of funds claimed
	Total Operating Revenue	(1,315,632)	(1,705,185)	(1,844,040)	(1,844,040)	(1,185,274)			

COA	Road Constuction	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
3114	Capital Roadworks Program - Grant Funded Jobs	1,224,305	2,032,674	2,118,314	2,118,314	0	808,369	*	Timing of projects within the budget profile.
3124	Roads to Recovery (R2R) Expenditure	0	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	(80,302)	(80,302)	(80,302)	(80,302)	0	0		
3170	Tfr to Unspent Grants Reserve	615	0	0	0	130,360	(615)		
3184	Council Funded Roadworks Expenditure	40,751	597,137	684,910	684,910	435,116	556,386	*	Roadworks has been concentrated on maintenance and grant funded projects
3234	Blackspot Program Expenditure	0	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	100,000	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	1,185,369	2,549,509	2,822,922	2,822,922	1,968,524			
	Total Road Construction	(130,263)	844,324	978,882	978,882	783,250			

COA	Road Maintenance	28-Feb-17 YTD Actual	28-Feb-17 YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	688,550	558,652	837,992	837,992	572,696	(129,898)	*	Employee costs & internal plant costs are higher than budget profile YTD Employee costs & overheads focused on depot safety audit items not in line with budget profile, these are offset from other jobs
3502	Depot Maintenance	43,198	27,168	38,850	38,050	51,216	(16,030)	*	
3512	Street Lighting Expense	5,241	6,472	9,705	9,705	9,377	1,231		
3522	Depreciation	12,044	8,472	12,708	12,708	13,017	(3,572)		
3532	Street Trees	4,953	4,664	7,000	7,000	6,667	(289)		
3542	License & Subscriptions	8,948	12,405	13,385	13,385	7,200	3,457		
3562	Road Sign Expense	2,329	3,336	5,000	5,000	309	1,007		
3382	Flood Damage Expense	0	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	6,094	8,200	13,700	8,700	2,241	2,106		
3802	Road Maintenance Admin Allocation	0	0	0	0	0	0		
3822	Bore Maintenance	4,421	6,664	10,000	10,000	13,317	2,243		
3832	Crossover Reimbursements	0	3,500	5,000	5,000	0	3,500		
6912	Roads Depreciation	860,868	733,336	1,100,000	1,100,000	1,280,496	(127,532)	*	Non Cash Item - Depn has been reviewed with auditors to reduce 2015/16 depreciation with further data analysing for 2016/17 to done
	Total Operating Expenditure	1,636,647	1,372,869	2,053,340	2,047,540	2,813,423			
COA	Road Maintenance	28-Feb-17 YTD Actual	28-Feb-17 YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(116,501)	(108,000)	0		
3153	Other General Income	0	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	(49,411)	(49,411)	(35,000)	(22,368)	0		
3583	Contributions & Reimbursements	0	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	0	(708,836)	0		
	Total Operating Revenue	(165,912)	(165,912)	(165,912)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	(58)	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(112,058)			
	Total Road Maintenance	1,470,734	1,206,957	1,887,428	1,896,039	1,853,369			

COA	Road Plant Purchases	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3576	Interest Expense - Loan 95	0	0	0	0	696	0		
3586	Loan 97 - Interest Expense	1,166	1,179	2,217	2,217	594	13		
3642	Loss on Sale Assets.	0	31,739	31,739	31,739	19,818	31,739	*	Timing - Vehicle P299 Roller & P33 Skid Steer Loader
3912	Loan 96 - Interest Expense	3,511	2,045	3,762	3,762	4,704	(1,466)		
	Total Operating Expenditure	4,676	34,963	37,718	37,718	25,813			
	Operating Revenue								
3543	Profit on Sale of Assets	0	(33,000)	(33,000)	(33,000)	(29,692)	(33,000)	*	Timing
	Total Operating Revenue	0	(33,000)	(33,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	219,379	632,789	632,789	632,789	665,222	413,410	*	Timing - Steel Drum Roller Feb 17 OCM
3584	Tools & Other Equipment.	0	12,000	12,000	17,000	0	12,000	*	Timing - Mobile Water tank storage solution being investigated
3914	Principal Repayments - Loan 96	30,259	14,991	30,259	30,259	29,170	(15,268)	*	Timing of budget profile payment made Feb 17
3577	Principal Repayments - Loan 95	0	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	8,841	8,841	17,791	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	287,344	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	(112,500)	(183,989)	(183,989)	(183,989)	(52,582)	(71,489)	*	Transfer Feb 17 (\$112,500 as part payment only)
3575	Proceeds from Sale of Plant & Equip	0	0	(69,500)	(69,500)	(181,179)	0		
	Total Capital Expenditure / Reserve Transfers	145,979	484,632	726,695	694,351	592,968			
	Total Road Plant Purchases	150,656	486,594	731,412	699,068	589,090			

COA	Traffic Control	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4102	Traffic Admin Allocation	22,045	28,656	42,984	42,984	30,501	6,611		
6502	Vehicle Examination Expense	5,798	5,959	8,875	8,875	9,675	161		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	2,530	2,530	1,200	590	0		
	Total Operating Expenditure	30,373	37,145	54,389	53,059	40,766			
	Operating Revenue								
7513	Licensing Commission Income	(3,466)	(3,336)	(5,000)	(5,000)	(5,714)	130		
7533	Licensing Transactions - In	0	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(2,323)	(1,264)	(1,902)	(1,902)	(2,053)	1,059		
	Total Operating Revenue	(5,789)	(4,600)	(6,902)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	0	27,000	27,000	27,000	23,315	27,000	*	Timing - Vehicle Tracking Devices on order
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	27,000	27,000	27,000	23,315			
	Total Traffic Control	24,585	59,545	74,487	73,157	56,314			
	Total Transport	1,515,711	2,597,420	3,672,209	3,647,146	3,282,022			

COA		28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	8,500	8,736	13,110	13,110	11,809	236		
6722	Noxious Weeds & Pest Expense	2,577	4,224	6,239	6,239	5,499	1,647		
	Total Operating Expenditure	11,077	12,960	19,349	19,349	17,307			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	11,077	12,960	19,349	19,349	17,307			

COA		28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	0	664	1,000	1,000	0	664		
3982	Tourism Expense	1,549	3,472	5,210	5,210	2,475	1,924		
4282	Promotional Expense	710	800	1,200	1,200	810	90		
	Total Operating Expenditure	2,259	4,936	7,410	7,410	3,285			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	(1,364)	(496)	(750)	(750)	0	868		
	Total Operating Revenue	(1,364)	(496)	(750)	(750)	0			
	Total Tourism and Area Promotion	895	4,440	6,660	6,660	3,285			

COA	Building Control	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	75,302	74,656	111,982	111,982	101,956	(646)		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	66,135	77,184	115,777	115,777	91,504	11,049	*	Internal Admin Allocations only
	Total Operating Expenditure	141,437	151,840	227,759	227,759	193,459			
	Operating Revenue								
4153	Building Licenses Income	(14,703)	(10,000)	(15,000)	(15,000)	(19,919)	4,703		
4173	CTF Commissions Received	(153)	(304)	(450)	(450)	(443)	(151)		
4213	Building Commissions Received	(205)	(304)	(450)	(450)	(455)	(99)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	(2,806)	0		
	Total Operating Revenue	(15,060)	(10,608)	(15,900)	(15,900)	(23,622)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	126,377	141,232	211,859	211,859	169,837			

COA	Other Economic Services	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	114	250	250	250	114	136		
4222	Administration Allocation	73,484	86,424	129,635	129,635	101,671	12,940	*	Internal Admin Allocation only
4242	Rehab. Gravel Pits Expense	0	3,336	5,000	5,000	893	3,336		
4252	Purchase of Stamps.	60	136	200	200	165	76		
4272	Other Expenditure	6,818	6,232	9,350	9,350	9,091	(586)		
	Total Operating Expenditure	80,476	96,378	144,435	144,435	111,934			
	Operating Revenue								
4223	Commission Received Australia Post	(6,326)	(4,000)	(6,000)	(6,000)	(6,744)	2,326		
4243	Annual Post Office Box Fee	(2,714)	(2,800)	(2,800)	(2,800)	(2,781)	(86)		
4253	Postage Stamp Income	(58)	(64)	(100)	(100)	(94)	(6)		
4263	Income Received	0	0	0	0	(3,875)	0		
4333	Photocopying Income	(82)	(32)	(50)	(50)	(61)	50		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(9,630)	(7,346)	(9,400)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	69	120	180	180	179	51		
	Total Other Economic Services	70,915	89,152	135,215	135,215	98,110			
	Total Economic Services	209,263	247,784	373,083	373,083	288,540			

		28-Feb-17	28-Feb-17	Amended		30-Jun-16			
COA	Plant Depreciation	YTD Actual	Amended YTD Budget	Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
5012	Plant Depreciation	378,506	155,232	232,848	232,848	175,854	(223,274)	*	Non Cash item - Plant & Equipment revaluation has amended RUL & Depn rates
6890	Depn Posted to Jobs	(110,139)	(155,232)	(232,848)	(232,848)	(165,764)	(45,093)	*	Non Cash item - Plant rates & depn to be reviewed
	Total Plant Depreciation	268,367	0	0	0	10,090			
	Private Works	28-Feb-17	28-Feb-17	Amended		30-Jun-16			
COA	Private Works	YTD Actual	Amended YTD Budget	Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
7302	Private Works Expense	8,255	16,880	25,320	25,320	13,918	8,625		
	Operating Income								
7333	Private Works Income	(14,561)	(17,248)	(25,870)	(25,870)	(20,706)	(2,687)		
	Total Private Works	(6,306)	(368)	(550)	(550)	(6,788)			

COA	Public Works Overheads	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0342	Provision for LSL	9,486	13,336	20,000	20,000	3,045	3,851		
4312	Superannuation - Max 3% Works Staff	6,093	6,848	10,270	10,270	8,684	755		
4322	Superannuation Guarantee - Works Manager	6,186	6,384	9,577	9,577	9,249	198		
4332	Superannuation Guarantee - Works Staff	42,469	39,576	59,367	59,367	63,318	(2,893)		
4342	Salary Works Manager	47,097	60,272	90,414	90,414	89,346	13,175	*	Timing - Budget profile is even spread of expense
4352	Superannuation Max 3% - Works Manager	1,931	2,016	3,024	3,024	2,944	85		
4372	Public Works Sundry Expense	13,457	10,672	16,000	16,000	21,985	(2,785)		
4382	Works Manager - Contract Allowances	2,908	2,664	3,000	3,000	1,162	(244)		
4392	External Engineering Services	0	13,336	20,000	20,000	15,098	13,336	*	Engineering Services have been expensed directly to Jobs YTD
4402	Sick Leave	17,563	21,104	31,658	31,658	17,000	3,541		
4412	Annual Leave	75,747	48,616	72,927	72,927	52,217	(27,131)	*	Timing - Budget profile is even spread of expense, works crew taken additional leave owed
4432	Public Holiday Pay	18,772	21,104	31,658	31,658	41,159	2,332		
4422	Works LSL Expense	0	10,664	16,000	16,000	19,515	10,664	*	LSL yet to be taken
4442	Occupational Health & Safety Expense	3,460	5,000	10,000	10,000	8,422	1,540		
4452	Protective Uniform/ Minor Workwear	1,327	8,864	13,300	13,300	10,048	7,537		
4582	Accrued Leave Works Crew	0	0	0	0	20,380	0		
4652	Works Staff - Allowances	36,344	27,736	41,608	41,608	26,717	(8,608)		
4662	Public Works Expense Recoverable	0	0	0	0	0	0		
4982	Staff Medicals	0	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	183,709	207,112	310,671	310,671	254,177	23,403	*	Non Cash Item - below Budget Profile YTD
6782	Workers Compensation Insurance	19,813	19,476	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(486,362)	(519,304)	(778,951)	(778,951)	(656,570)	(32,942)	*	Non Cash Item - below Budget YTD
	Total Operating Expenditure	0	5,476	0	0	23,424			
	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	(14,540)	0	0	0	0	14,540	*	** Revenue rec'd to offset expense - Central Regional TAFE - refer POC COA GL 4602
	Capital Expenditure / Reserve Transfers								
7631	T/f From Leav Reserve-pwo	0	0	0	0	0	0		
	Total Public Works Overheads	(14,539)	5,476	0	0	23,424			

COA	Plant Operation Costs	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	78,906	94,464	141,694	141,694	88,702	15,558	*	Actuals currently below Budget Profile YTD
4482	Tyre Purchase Expense	15,037	34,000	51,000	51,000	34,810	18,963	*	Actuals currently below Budget Profile YTD
4492	Parts & Outside Repairs Expense	168,453	200,000	300,000	300,000	268,000	31,547	*	Actuals currently below Budget Profile YTD
4502	Plant Licences Expense	7,299	9,500	10,000	10,000	7,390	2,201		
4532	Tools & Consumables	14,252	11,800	17,700	17,700	19,685	(2,452)		
4542	Fuel, Oil & Grease	129,029	178,672	268,000	268,000	217,903	49,643	*	Actuals currently below Budget Profile YTD
4552	Cutting Edges & Tips	5,334	8,336	12,500	12,500	10,065	3,002		
4602	Training Expense	15,828	12,000	18,000	18,000	20,190	(3,828)		** Grader Driver training expense is offset with contra revenue - refer PWO COA GL 0333
5112	Plant Operator - Admin Allocation	7,348	6,000	8,996	8,996	10,167	(1,348)		
6772	Plant Insurance Expense	21,494	21,950	21,950	21,950	15,773	456		
4512	Less POC Allocated to W & S	(462,980)	(539,824)	(809,739)	(809,739)	(692,684)	(76,844)	*	Non Cash Item - below Budget YTD
	Total Operating Expenditure	(0)	36,898	40,101	40,101	0			
	Operating Revenue								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(32,913)	(26,664)	(40,000)	(40,000)	(45,264)	6,249		
4983	Income Received	0	0	0	0	0	0		
	Total Operating Revenue	(32,913)	(26,664)	(40,000)	(40,000)	(45,264)			
	Total Plant Operation Costs	(32,913)	10,234	101	101	(45,264)			

COA	Salaries and Wages	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	539,966	562,328	843,492	843,492	779,104	22,362	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	623,760	665,712	998,563	998,563	902,800	41,952	*	Timing - below budget profile YTD
4600	Less Salary & Wages Allocated	(1,163,726)	(1,228,040)	(1,842,055)	(1,842,055)	(1,681,904)	(64,314)	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	0	20,448	(1,775)		
4692	Paid Parental Leave Scheme	10,083	0	0	0	13,797	(10,083)	*	*** Revenue Offset COA GL 4623
	Total Operating Expenditure	11,858	1	0	0	34,245			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(444)	0	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(9,416)	0	0	0	(14,463)	9,416		*** Refer COA GL 4692
	Total Operating Revenue	(9,861)	0	0	0	(37,077)			
	Total Salaries and Wages	1,997	1	0	0	(2,832)			
COA	Unclassified	28-Feb-17 YTD Actual	28-Feb-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4722	Land Expenses Green Drive	0	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	6,522	912	1,365	1,365	3,470	(5,610)		
	Total Operating Expenditure	6,522	912	1,365	1,365	3,487			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(5,851)	(912)	(1,365)	(1,365)	(2,686)	4,939		
3813	Profit on Revaluation	(56,112)	0	0	0	(774,429)	56,112		
	Total Operating Revenue	(61,963)	(912)	(1,365)	(1,365)	(777,115)			
	Total Unclassified	(55,441)	0	0	0	(773,628)			
	Total Other Property and Services	161,165	15,343	(449)	(449)	(794,997)			

List of Accounts Paid -February 2017

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD15594.1	07/02/2017	LGSP	-7456.19
DD15594.2	07/02/2017	Australian Super	-900.45
DD15594.3	07/02/2017	Wealth Personal Superannuation and Pension Fund	-477.07
DD15594.4	07/02/2017	Hostplus Superannuation	-134.20
DD15594.5	07/02/2017	UniSuper	-93.38
DD15594.6	07/02/2017	Asgard	-221.50
DD15594.7	07/02/2017	BT Business Super	-216.21
DD15594.8	07/02/2017	Prime Super	-201.00
DD15596.1	06/02/2017	Westpac Geraldton	-52.60
DD15606.1	21/02/2017	LGSP	-7460.75
DD15606.2	21/02/2017	Asgard	-310.10
DD15606.3	21/02/2017	Australian Super	-880.87
DD15606.4	21/02/2017	Wealth Personal Superannuation and Pension Fund	-436.69
DD15606.5	21/02/2017	Hostplus Superannuation	-134.20
DD15606.6	21/02/2017	UniSuper	-101.29
DD15606.7	21/02/2017	BT Business Super	-216.21
DD15606.8	21/02/2017	Prime Super	-201.00
EFT20296	03/02/2017	Synergy	-4232.65
EFT20297	03/02/2017	Aurecon Australasia Pty Ltd	-1349.43
EFT20298	03/02/2017	Australia Post	-58.21
EFT20299	03/02/2017	Batavia Fencing	-150.00
EFT20300	03/02/2017	Brenda Myers	-52.60
EFT20301	03/02/2017	Central Regional TAFE	-2550.68
EFT20302	03/02/2017	Greenfield Technical Services see CG190	-6837.27
EFT20303	03/02/2017	Five Star Business Equipment And Communications	-458.56
EFT20304	03/02/2017	GHD Pty Ltd	-1100.00
EFT20305	03/02/2017	Keith Malcolm & Maureen Patricia Jones	-174.55
EFT20306	03/02/2017	Leading Edge Computers	-114.00
EFT20307	03/02/2017	Novus	-306.00
EFT20308	03/02/2017	Procrack Seal	-14905.00
EFT20309	03/02/2017	Queens Supa IGA Supermarket	-542.54
EFT20310	03/02/2017	TeletracNavman Australia	-384.73
EFT20311	03/02/2017	The Dog Tidy Company	-401.60
EFT20312	03/02/2017	DNU - Greenfield Technical Services see CG190	-6659.18
EFT20313	14/02/2017	Water Corporation	-2509.27
EFT20314	14/02/2017	Courier Australia - Toll Ipec	-30.90
EFT20315	14/02/2017	Lenane Holdings Pty Ltd	-32103.50
EFT20316	14/02/2017	ML Communications	-4255.47
EFT20317	14/02/2017	Market Creations	-1039.50
EFT20318	14/02/2017	Maurice John Battilana	-379.17
EFT20319	14/02/2017	Mcleods Barristers And Solicitors	-359.71
EFT20320	14/02/2017	N.A.C.C.	-16500.00
EFT20321	14/02/2017	Pritchard Bookbinders	-66.00
EFT20322	14/02/2017	Refuel Australia	-8389.41
EFT20323	14/02/2017	Shire Of Carnarvon	-3460.53
EFT20324	14/02/2017	Shire Of Coorow	-233.00
EFT20325	14/02/2017	Truckline	-57.84
EFT20330	28/02/2017	City Of Greater Geraldton	-1980.00

List of Accounts Paid -February 2017

Chq/EFT	Date	Name	Amount
EFT20331	28/02/2017	Synergy	-852.50
EFT20332	28/02/2017	Telstra	-1634.77
EFT20333	28/02/2017	ALTUS Planning & Appeals	-968.00
EFT20334	28/02/2017	APV Valuers And Asset Management	-1405.80
EFT20335	28/02/2017	At The Flower Pot	-105.00
EFT20336	28/02/2017	Atom Supplies	-258.48
EFT20337	28/02/2017	Australian Government Child Support Agency	-115.60
EFT20338	28/02/2017	Australian Service Union	-52.70
EFT20339	28/02/2017	Battery Mart	-234.30
EFT20340	28/02/2017	Boc Limited	-204.07
EFT20341	28/02/2017	Bunnings Group Limited	-488.56
EFT20342	28/02/2017	Courier Australia - Toll Ipec	-10.30
EFT20343	28/02/2017	D-trans	-1606.88
EFT20344	28/02/2017	Midwest Chemical & Paper	-95.62
EFT20345	28/02/2017	De Lage Landen Pty Ltd	-1047.98
EFT20346	28/02/2017	Geraldton Decorator Centre T/a Paint Place Geraldton	-96.79
EFT20347	28/02/2017	Geraldton Toyota	-990.42
EFT20348	28/02/2017	Geraldton Trophy Centre	-266.00
EFT20349	28/02/2017	Geraldton Tyrepower	-1599.00
EFT20350	28/02/2017	Great Northern Rural Services	-333.62
EFT20351	28/02/2017	Hille, Thompson & Delfos Surveyors & Planners (htd)	-7524.00
EFT20352	28/02/2017	It Vision	-242.00
EFT20353	28/02/2017	K10 Electrical	-102.86
EFT20354	28/02/2017	Landgate	-2732.95
EFT20355	28/02/2017	Landwest Urban And Rural Planning Consultants	-715.00
EFT20356	28/02/2017	Leading Edge Computers	-174.00
EFT20357	28/02/2017	ML Communications	-207.53
EFT20358	28/02/2017	Mach 1 Auto One	-694.44
EFT20359	28/02/2017	Market Creations	-2642.70
EFT20360	28/02/2017	Midwest Chemical & Paper	-230.77
EFT20361	28/02/2017	Nabawa Valley Tavern	-833.35
EFT20362	28/02/2017	Purcher International	-1296.11
EFT20363	28/02/2017	Repco Auto Parts.	-66.92
EFT20364	28/02/2017	Southgate Engineering	-601.04
EFT20365	28/02/2017	Staples Australia Pty Limited	-435.26
EFT20366	28/02/2017	The West Australian	-319.25
EFT20367	28/02/2017	Toxfree	-12103.05
EFT20368	28/02/2017	Urbis Pty Ltd	-880.00
EFT20369	28/02/2017	Western Resource Recovery Pty Ltd	-477.50
EFT20370	28/02/2017	Westrac Pty Ltd	-10010.95
		Total Municipal Fund Payments	-185791.08
TRUST ACCOUNT			
EFT20326	14/02/2017	Shire Of Chapman Valley - Muni Account	-1455.00
EFT20327	24/02/2017	Building And Construction Industry Training Fund	-2484.65
EFT20328	24/02/2017	Building Commission / Department Of Commerce	-1760.57
EFT20329	24/02/2017	Shire Of Chapman Valley - Muni Account	-27974.77

List of Accounts Paid -February 2017

Chq/EFT	Date	Name	Amount
		Total Trust Fund Payments	-33674.99

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 28th February 2017

SYNERGY

Balance as per Cash at Bank Account GL 160000	49,827.06
Balance as per Cash at Bank Account GL 170000	2,952,186.45
Balance as per Interfund Transfer A/c GL 161100	50.00
<i>Plus</i> Income on Bank Stmt not in system	-
<i>Less</i> Expenditure on Bank Stmt not in system	50.00
	\$3,002,013.51

BANK

Business Account (Account No 000040)	49,348.11
Investment Account (Account No 305784)	2,352,186.45
Investment Account (Account No 502999)	600,000.00
Term Deposit	
	3,001,534.56
<i>Less</i> Outstanding Payments	-
<i>Plus</i> Outstanding Deposits	478.95
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$3,002,013.51

Difference Check 0.00

Completed by:

M Stewart
 Moreen Stewart - Works Admin Officer

01/03/17
 Date

Reviewed by:

D Raymond
 Dianne Raymond - Mgr Finance & Corporate Services

3/3/2017
 Date



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

Facility Number	00018023 20000001
Payment Due Date	02 March 2017
Closing Balance	\$56.45 -

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
23 Jan 2017	20 Feb 2017	02 Mar 2017	182.60 -	56.45 -	10,056.45

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		
182.60 -	52.60 -	142.25	0.00	36.50	0.00	56.45 -	0.00

*18.25 CEO
18.25 CEO (will be deducted from muni in early March)*



5000777 / M000295 / 052 / CN1VP4P1

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	6,074.70

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
01 FEB	Purchases CIVIC LEGAL PTY LTD WEST PERTH AUS	84.25	105420-02
09 FEB	BUSINESS SERVICES NOT ELSEWH MITCHELL & BROWN PTY GERALDTON AUS	58.00	15 x Plowcharts - Gifts a Gnt 105020-02 Computer cable & adapters
	Sub Total:	142.25	
20 FEB	Interest, Fees & Government Charges CARD FEE	18.25	107020-02
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
235.20 -	0.00 -	142.25	0.00	18.25	0.00	74.70 -	0.00

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

Cardholder Signature _____ Date 1/3/17

Transactions examined and approved.

Manager/Supervisor Signature _____ Date 1/3/17



S000778 / M000295 / 052 / CN1VP4P1

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

CARDHOLDER TRANSACTION DETAILS

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

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
03 FEB	Payments AUTOMATIC PAYMENT	52.60-	
	Sub Total:	52.60-	
20 FEB	Interest, Fees & Government Charges CARD FEE	18.25	107020.02
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
52.60	52.60 -	0.00	0.00	18.25	0.00	18.25	0.00

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

Cardholder Signature _____ Date 20/2/17

Transactions examined and approved.

Manager/Supervisor Signature _____ Date _____



S000779 / M000295 / 052 / CN1VP4P1