

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2016

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

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Shire of Chapman Valley

Compilation Report

For the Period Ended 30 November 2016

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 November 2016 of \$3,763,003.

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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Prepared by: Midwest Financial Services

Reviewed by: Maurice Battilana

Date prepared: 6th December 2016

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2016

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/ a	Var.
Operating Revenues								
Governance		\$ 3,092	3,092	2,392	2,004	\$ (388)	% (16.22%)	
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,463,227	(9,305)	(0.38%)	
General Purpose Funding - Other		908,482	908,482	459,343	458,065	(1,278)	(0.28%)	
Law, Order and Public Safety		26,562	26,562	14,287	15,670	1,383	9.68%	
Education		0	0	0	0	0		
Health		6,330	6,330	3,580	5,007	1,427	39.86%	
Housing		18,653	18,653	7,200	8,794	1,594	22.14%	
Community Amenities		250,040	250,040	225,915	166,158	(59,757)	(26.45%)	▼
Recreation and Culture		455,418	455,418	112,253	41,958	(70,295)	(62.62%)	▼
Transport		191,403	191,403	159,376	170,354	10,978	6.89%	
Economic Services		26,050	26,050	12,400	17,755	5,355	43.19%	
Other Property and Services		67,235	67,235	27,901	46,548	18,647	66.83%	▲
Total Operating Revenue		4,425,797	4,425,797	3,497,179	3,395,540	(101,639)		
Operating Expense								
Governance		(473,423)	(477,023)	(236,036)	(128,972)	107,064	45.36%	▲
General Purpose Funding		(135,494)	(135,494)	(51,857)	(43,596)	8,261	15.93%	
Law, Order and Public Safety		(211,719)	(211,719)	(100,846)	(114,583)	(13,737)	(13.62%)	▼
Education and Welfare		(4,450)	(4,450)	(1,450)	(80)	1,370	94.48%	
Health		(8,840)	(8,840)	(3,290)	(3,561)	(271)	(8.24%)	
Housing		(76,849)	(81,349)	(12,573)	(5,212)	7,361	58.55%	
Community Amenities		(946,103)	(945,103)	(388,546)	(233,392)	155,154	39.93%	▲
Recreation and Culture		(706,771)	(704,971)	(314,749)	(251,587)	63,162	20.07%	▲
Transport		(2,138,317)	(2,136,617)	(919,385)	(983,613)	(64,228)	(6.99%)	
Economic Services		(398,953)	(398,953)	(166,215)	(155,975)	10,240	6.16%	
Other Property and Services		(66,785)	(66,785)	(58,713)	(98,376)	(39,663)	(67.55%)	▼
Total Operating Expenditure		(5,167,704)	(5,171,304)	(2,253,660)	(2,018,947)	234,713		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	683,485	917,602	234,117	34.25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	26,739	0	(26,739)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		953,252	949,652	1,953,743	2,294,195	340,452		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,884,040	1,033,436	1,107,299	73,863	7.15%	
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	1,033,436	1,107,299	73,863		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,076,139)	(450,399)	(43,024)	407,375	90.45%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,393,263)	(856,514)	1,536,749	64.21%	▲
Plant and Equipment	13	(632,789)	(632,789)	(307,800)	(35,393)	272,407	88.50%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,563,152)	(3,186,962)	(934,931)	2,252,031		
Net Cash from Capital Activities		(2,474,303)	(2,474,612)	(2,153,526)	172,368	2,325,894		
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	213,986	10,000	(203,986)	(95.33%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(55,991)	(55,991)	(25,773)	(25,773)	0	0.00%	
Transfer to Reserves	7	(536,680)	(536,680)	(4,900)	(3,886)	1,014	20.69%	
Net Cash from Financing Activities		265,967	269,876	183,313	(19,659)	(202,972)		
Net Operations, Capital and Financing		(1,255,084)	(1,255,084)	(16,470)	2,446,904	2,463,374		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,255,084	1,316,099	61,015	4.86%	
Closing Funding Surplus(Deficit)	3	0	(0)	1,238,614	3,763,003	2,524,389		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2016

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Rates	9	\$ 2,472,532	2,472,532	\$ 2,472,532	\$ 2,463,227	\$ (9,305)	(0.38%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,510,073	749,648	641,031	(108,617)	(14.49%)	▼
Fees and Charges		336,500	336,500	239,548	258,128	18,580	7.76%	
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	25,447	26,737	1,290	5.07%	
Other Revenue		12,000	12,000	5,005	6,419	1,414	28.25%	
Profit on Disposal of Assets	8	43,013	43,013	5,000	0	(5,000)	(100.00%)	
Total Operating Revenue		4,425,798	4,425,798	3,497,180	3,395,541	(101,639)		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(641,815)	(589,832)	51,983	8.10%	
Materials and Contracts		(1,550,741)	(1,554,341)	(717,271)	(344,584)	372,687	51.96%	▲
Utility Charges		(64,743)	(64,743)	(22,597)	(13,851)	8,746	38.70%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(683,485)	(917,602)	(234,117)	(34.25%)	▼
Interest Expenses		(9,964)	(9,964)	(3,883)	(3,259)	624	16.07%	▲
Insurance Expenses		(142,028)	(142,028)	(142,018)	(144,969)	(2,951)	(2.08%)	
Other Expenditure		(123,032)	(123,032)	(10,853)	(4,851)	6,002	55.30%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(31,739)	0	31,739	100.00%	
Total Operating Expenditure		(5,167,703)	(5,171,303)	(2,253,661)	(2,018,948)	234,713		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	683,485	917,602	234,117	34.25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	26,739	0	(26,739)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		953,254	949,654	1,953,743	2,294,195	340,452		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,884,040	1,033,436	1,107,299	73,863	7.15%	
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	1,033,436	1,107,299	73,863		
Capital Expenses								
Land Held for Resale						0		
Land and Buildings	13	(1,072,230)	(1,076,139)	(450,399)	(43,024)	407,375	90.45%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,393,263)	(856,514)	1,536,749	64.21%	▲
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)	(307,800)	(35,393)	272,407	88.50%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(35,500)	0	35,500	100.00%	▲
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

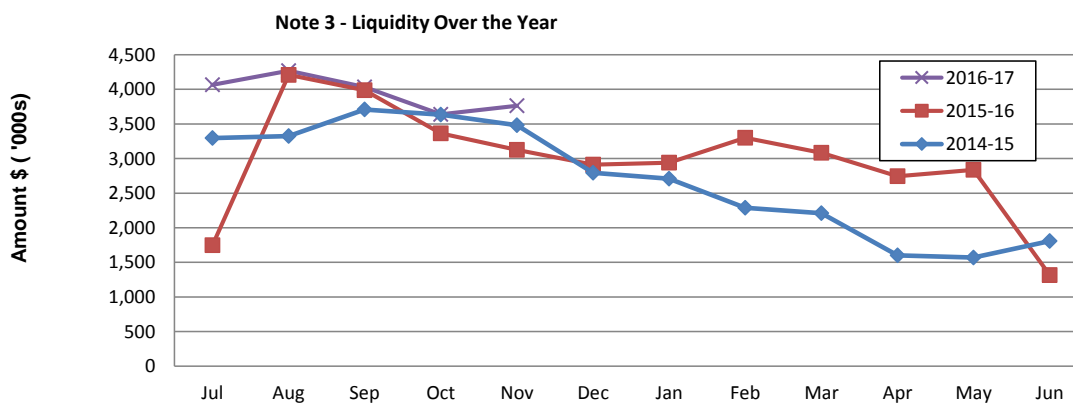
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(388)	(16.22%)			
Housing	1,594	22.14%			
Community Amenities	(59,757)	(26.45%)	▼	Timing	MWDC Grant application unsuccessful
Recreation and Culture	(70,295)	(62.62%)	▼	Timing	Budget profile timing for Bill Hemsley Park project
Transport	10,978	6.89%			Budget profile timing on profit on sale of asset and additional funds received from RRG grant funding
Economic Services	5,355	43.19%			
Other Property and Services	18,647	66.83%	▲	Timing	Central Regional TAFE revenue rec'd to offset training expense not listed in budget
Operating Expense					
General Purpose Funding	8,261	15.93%			
Law, Order and Public Safety	(13,737)	(13.62%)	▼	Timing	Budget profile timing on rangers expenditure
Health	(271)	(8.24%)			
Housing	7,361	58.55%			
Community Amenities	155,154	39.93%	▲	Timing	Delayed expenditure for projects & MWDC not to be expended
Recreation and Culture	63,162	20.07%	▲	Timing	Budget profile timing for building maintenance expenditure
Transport	(64,228)	(6.99%)		Timing	Budget profile timing for depot maintenance, asset disposal & asset depreciation to be reviewed
Economic Services	10,240	6.16%		Timing	Admin Allocations
Other Property and Services	(39,663)	(67.55%)	▼	Timing	Asset depreciation to be reviewed
Capital Revenues					
Grants, Subsidies and Contributions	73,863	7.15%		Timing	Timing of funds claimed for RRG
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	407,375	90.45%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,536,749	64.21%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	272,407	88.50%	▲	Timing	Budget profile timing for plant replacement program
Tools, Furniture and Equipment	35,500	100.00%	▲	Timing	Budget profile timing for works vehicle tracking and Water Tank, Rock Breaker for Greens Pit
Financing					
Loan Principal	0	0.00%			

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 30 Nov 2016	30th June 2016	YTD 30 Nov 2015
	\$	\$	\$
Current Assets			
Cash Unrestricted	4 3,397,014	1,518,535	2,783,670
Cash Restricted	4 1,172,954	1,179,068	1,001,326
Receivables - Rates & Rubbish	6 427,217	98,478	439,321
Receivables -Other	6 17,071	37,666	11,611
Interest / ATO Receivable/Trust	0	66,287	12,336
Inventories	2,065	2,065	2,086
	5,016,321	2,902,099	4,250,350
Less: Current Liabilities			
Payables	(43,874)	(406,932)	(124,948)
ATO Payables	(36,490)	0	0
Provisions	(319,560)	(319,560)	(314,941)
	(399,924)	(726,492)	(439,889)
Less: Cash Reserves	7 (1,172,954)	(1,179,068)	(1,001,326)
Add: Leave Provisions	319,560	319,560	314,941
Net Current Funding Position	3,763,003	1,316,099	3,124,076



Comments - Net Current Funding Position

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		5,627			5,627	WBC	
At Call (305784)		3,390,686			3,390,686	WBC	
At Call (000067)				83,027	83,027	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		94,095		94,095	WBC	
TD 39-6938 - Water	2.10%		14,038		14,038	WBC	
TD 39-6903 - Office & Equipment	2.10%		19,259		19,259	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,962		262,962	WBC	
TD 39-2582 - Legal	2.10%		39,455		39,455	WBC	
TD 39-6946 - Unspent Grants	2.10%		135,310		135,310	WBC	
TD 39-2574 - Land Development	2.10%		62,374		62,374	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		15,627		15,627	WBC	
TD 39-2558 - Building	2.10%		528,775		528,775	WBC	
TD 462763 - POS Bill Hemsley Park	2.41%			293,466	293,466	WBC	11.02.2017
TD 454181 - POS Wokarena	2.39%			131,739	131,739	WBC	31.01.2017
TD 454202 - Wokarena Intersection Upgrade	2.39%			116,972	116,972	WBC	31.01.2017
Total		3,397,014	1,172,954	625,204	5,194,471		

Comments/Notes - Investments

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

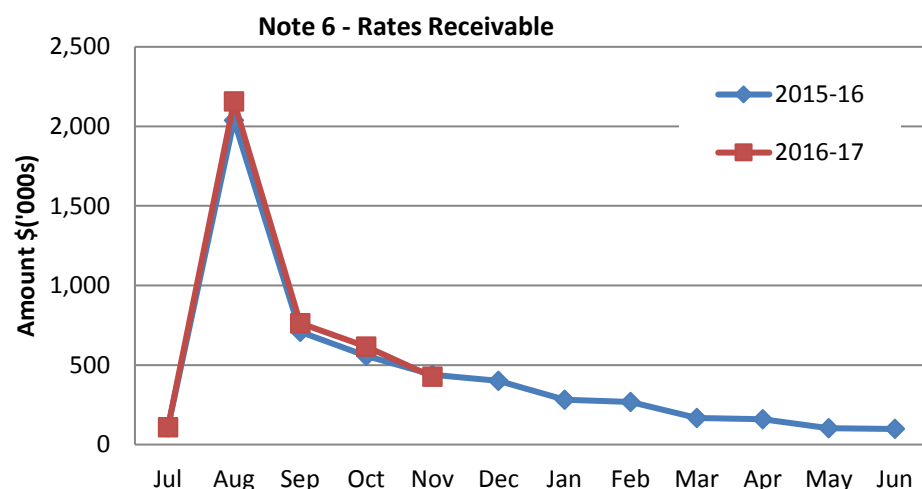
Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable

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

Net Rates Collectable
% Collected

YTD 30 Nov 2016	30 June 2016
\$ 98,478	\$ 125,964
2,463,227	2,343,564
135,387	121,766
(2,269,875)	(2,492,816)
427,217	98,478
427,217	98,478
88.61%	96.20%



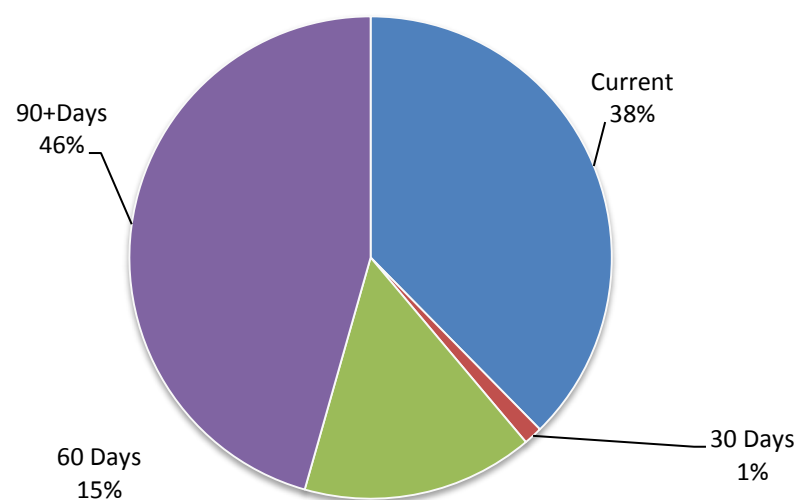
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	6,422	213	2,653	7,783
Total Receivables General Outstanding				17,071

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



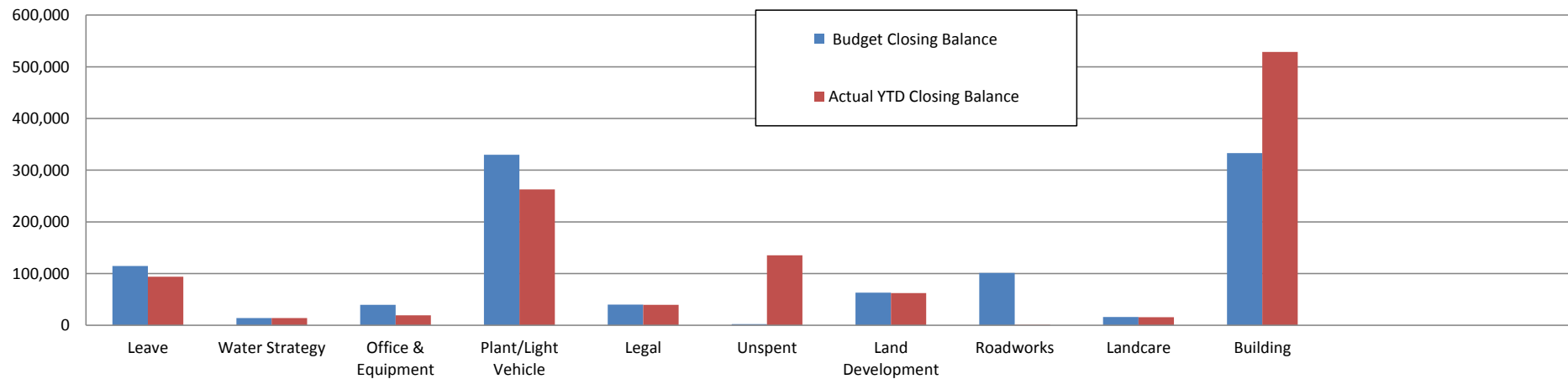
Comments/Notes - Receivables General

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

Note 7: Cash Backed Reserve

2016-17										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	93,784	1,000	311	20,000	0	0	0		114,784	94,095
Water Strategy	13,992	180	46	0	0	0	0		14,172	14,038
Office & Equipment	19,195	200	64	20,000	0	0	0		39,395	19,259
Plant/Light Vehicle	262,094	1,500	868	250,000	0	(183,989)	0		329,605	262,962
Legal	39,325	500	130	0	0	0	0		39,825	39,455
Unspent	134,863	0	447	0	0	(132,449)	0		2,414	135,310
Land Development	62,168	1,000	206	0	0	0	0		63,168	62,374
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	70	0	0	(10,000)	(10,000)		15,857	15,627
Building	527,030	7,000	1,745	135,000	0	(336,109)	0		332,922	528,775
	1,179,068	11,680	3,886	525,000	0	(662,547)	(10,000)		1,053,202	1,172,954

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			
					YTD 30 11 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Housing	\$	\$	\$	Delicensed
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
				Plant and Equipment				
			0	2004 Case Vibe Roller	(24,322)	0	24,322	
			0	2008 Caterpillar Skid Steer Loader	(7,417)	0	7,417	
0	0	0	0	2001 Mazda Bravo	5,000	0	(5,000)	
			0	2012 Ford Ranger XL	28,000	0	(28,000)	
0	0	0	0		(54,817)	0	54,817	

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
GRV	0.071835	465	5,251,071	377,211	9,038	862	387,111	377,211	0	0	377,211
UV Rural	0.010057	421	179,065,217	1,800,859	(4,646)	2	1,796,215	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	0	0	177,632	177,632	0	0	177,632
Sub-Totals		888	193,149,288	2,355,701	4,392	864	2,360,957	2,355,702	0	0	2,355,702
Minimum Payment	Minimum \$										
GRV	560.00	198		110,880	0	0	110,880	110,880	0	0	110,880
UV Rural	350.00	17		5,950	0	0	5,950	5,950	0	0	5,950
UV Oakajee Industrial Estate	350.00	0		0	0	0	0	0	0	0	0
Sub-Totals		215	0	116,830	0	0	116,830	116,830	0	0	116,830
Concession							2,477,787				2,472,532
Amount from General Rates							2,477,787				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,463,227				2,472,532

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	39,761		1,941	7,940	37,820	31,821	595	2,485
Loan 96 - Plant	94,210		14,991	30,259	79,219	63,951	1,743	3,762
Loan 97 - Plant	73,885		8,841	17,791	65,044	56,094	920	2,217
New Loan - Bill Hemsley Park Development		200,000	0	0	0	200,000	0	0
	207,856	200,000	25,773	55,991	182,083	351,865	3,258	8,464

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		243,802	244,559
Grants Commission - General	WALGGC	Y	339,632		339,632		169,553	170,080
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		10,631	99
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		0	1,200
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		1,892	(0)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		6,819	10,393
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		0	15,000
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000		50,000		3,728	46,272
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		6,050	3,950
Cemetery Fees & Charges	Various		3,400		3,400		250	3,150
RECREATION AND CULTURE								
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000			40,000	0	40,000
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust							
	T18 \$278,030		378,030		378,030		0	378,030
	Grant funds -Lotterywest \$100,000	Y						
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	598,639	506,546
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	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		35,000		49,411	(14,411)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		17,120	22,880
Other minor	Various		2,365		2,365		1,915	450
Public Works Overheads	Various		0	11,995	11,995		11,995	(0)
TOTALS			3,394,113	11,995	1,522,068	1,884,040	1,748,329	1,657,778

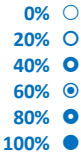
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 30-Nov-16
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	2,220	(1,640)	2,160
Nomination Deposits	0	0	0	0
Building Commission	1,168	5,364	(4,217)	2,315
CTF Levy	1,265	6,161	(4,618)	2,809
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	7,241	(6,325)	604,159
Post Office Deposit	1,262	50	(122)	1,190
Engineering Bond	0	7,468	0	7,468
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	613,621	28,504	(16,922)	625,204

Level of Completion Indicators



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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	10,909	5,040	(5,869)		5,040	Revised technical drawings to be brought back to OCM, budget amendment for Solar Return system n admin building
○	Governance Total		200,000	203,909	10,909	5,040	(5,869)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	12,000	12,000	3,504	(8,496)		3,504	Job complete & under budget allocation
○	Law, Order and Fire Safety Total		12,000	12,000	12,000	3,504	(8,496)		3,504	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	417,490	34,480	(383,010)		34,480	Playground - No tender accepted. CEO delegated authority to implement project within budget.
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	40,000	0	0	0		0	Building – Tenders closed 21/11/16. Committee recommendation presented to Dec '16 OCM.
○	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000	10,000	10,000	0	(10,000)		0	No grant funding available - amend at budget review
○	Recreation And Culture Total		860,230	860,230	427,490	34,480	(393,010)		34,480	Budget variation Dec OCM for full project costs. MWDC grant funding approved Nov 2016
○	Land & Buildings Total		1,072,230	1,076,139	450,399	43,024	(407,375)		39,520	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	0	0		0	
	Town Planning and Regional Development									
○	Standing Desk DCEO	122840	7,000	7,000	3,500	0	(3,500)		0	Purchase Order raised for 4 workstations to be delivered end of January 2017
○	Town Planning and Regional Development Total		7,000	7,000	3,500	0	(3,500)		0	
	Transport									
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000	17,000	17,000	0	(17,000)		0	Quotes to be obtained
○	Vehicle Tracking Devices	175740	27,000	27,000	15,000	0	(15,000)		0	
○	Transport Total		44,000	44,000	32,000	0	(32,000)		0	
○	Tools, Furniture and Other Equipment Total		54,600	51,000	35,500	0	(35,500)		0	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	416,397	(27,103)		416,397	C08 Mid West Regional Road Group Project 16/17 - Near completion, pit rehabilitation to be done
○	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	161,060	(259,923)		161,060	C130 Mid West Regional Road Group Project 16/17 - In progress
●	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	397,731	201,552	(196,180)		201,552	C13 Mid West Regional Road Group Project 16/17 - In progress
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	413,456	35,775	(377,681)		35,775	C16 Mid West Regional Road Group Project 16/17 - in progress
○	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	171,106	980	(170,126)	171,106		C97 - RRG Blackspot
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	107,065	0	(107,065)	107,065		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	0	0	0	0		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	0	0	0	0		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	0	(40,000)		0	C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915	145,915	60,800	36,616	(24,184)		36,616	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	48,945	0	(48,945)	0		C04 - Council own resource job \$276,269.62
	Murphy Norris Road - Reconstruct and gravel sheet - not budgeted									C09
○	Transport Total		2,803,224	2,803,224	2,393,263	856,514	(1,536,749)	567,848	851,400	
○	Infrastructure - Roads Total		2,803,224	2,803,224	2,393,263	856,514	(1,536,749)	567,848	851,400	
	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 closes Dec 2016
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	0	0	0	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	0	(6,800)	0		
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase completed
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	0	0	0	0		Quotes obtained for 2017 compliance plate
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	0	0	0	0		Delivered 03/12 payment to be made December creditors
○	Transport Total		632,789	632,789	307,800	35,393	(272,407)	35,393		
○	Plant & Equipment Total		632,789	632,789	307,800	35,393	(272,407)	35,393		
○	Capital Expenditure Total		4,562,843	4,563,152	3,186,962	934,931	(2,252,031)	603,241	890,919	

Appendix A				
Summary by Program				
	30/11/2016	30/11/2016	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	YTD Budget	Current Full Year Budget	YTD Actual
General Purpose Funding	43,596	51,857	135,494	103,899
Governance	128,972	236,036	477,023	365,799
Law, Order and Public Safety	114,583	100,846	211,719	178,724
Education	80	1,450	4,450	2,067
Health	3,561	3,290	8,840	8,410
Housing	5,212	12,573	81,349	8,645
Community Amenities	233,392	388,546	945,103	692,304
Recreation and Culture	251,587	314,749	704,971	555,946
Transport	983,613	919,385	2,136,617	2,880,003
Economic Services	155,975	166,215	398,953	325,986
Other Property and Services	107,786	58,713	66,786	85,165
Total Expenditure (E)	2,028,358	2,253,661	5,171,304	5,206,946
	30/11/2016	30/11/2016	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
General Purpose Funding	(2,921,292)	(2,931,875)	(3,381,014)	(2,840,825)
Governance	(2,004)	(2,392)	(3,092)	(19,925)
Law, Order and Public Safety	(15,670)	(14,287)	(26,562)	(151,422)
Education	0	0	0	0
Health	(5,007)	(3,580)	(6,330)	(6,482)
Housing	(8,794)	(7,200)	(18,653)	(18,806)
Community Amenities	(166,158)	(225,915)	(250,040)	(340,828)
Recreation and Culture	(41,958)	(112,253)	(495,418)	(133,273)
Transport	(1,277,653)	(1,192,812)	(2,035,443)	(2,070,730)
Economic Services	(17,755)	(12,400)	(26,050)	(37,625)
Other Property and Services	(55,958)	(27,901)	(67,235)	(105,733)
Total Revenue (R)	(4,512,250)	(4,530,615)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(2,483,892)	(2,276,954)	(1,138,533)	(518,702)

	30/11/2016	30/11/2016	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Depreciation	917,602	683,485	1,640,343	1,754,957
Profit/Loss on Sale of Asset	0	26,739	54,817	(9,874)
Movement in wage accruals	0	0	0	0
Movement in leave accruals	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	(1,750)
Interfund tfr				
Total Non-Cash Items (NC)	917,602	710,224	1,695,160	1,753,218
	30/11/2016	30/11/2016	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Land and Buildings	43,025	450,399	1,076,139	241,818
Plant and Equipment	35,393	307,800	632,789	781,041
Furniture and Equipment	0	3,500	7,000	35,992
Roads	856,514	2,393,263	2,803,224	1,851,927
Tools and Equipment	0	32,000	44,000	33,999
Parks and Ovals	0	0	0	5,279
Transfer from Reserves	(10,000)	(213,986)	(662,547)	(329,152)
Transfer to Reserves	3,886	4,900	536,680	338,046
Repayment of Debentures	25,773	25,773	55,991	58,888
Proceeds from new loans	0	0	(200,000)	(73,885)
Proceeds from sale of equipment	0	0	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	0
	954,591	3,003,649	4,088,776	2,762,775
Opening (Surplus)/Deficit	(1,316,099)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(3,763,002)	(1,238,613)	0	(1,316,099)

COA	Rate Revenue	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	393	2,000	10,000	6,506	1,607		
0032	Rates Stationary/postage	3,064	2,400	3,950	2,591	(664)		
0062	Sundry Expenses	10	210	500	234	200		
0082	Rates - Other Costs.	25	625	1,500	0	600		
0132	Valuation Expenses	878	2,437	13,500	13,231	1,559		
0352	Rates - Administration Allocation	39,227	43,560	104,544	81,337	4,333		
	Total Operating Expenditure	43,596	51,232	133,994	103,898			
	Operating Revenue							
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0012	Legal Fees GST Free	(94)	(4,165)	(10,000)	(7,834)	(4,071)		
0033	Back Rates	(864)	0	0	(239)	864		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(4,392)	0	0	(22,080)	4,392		
0113	Interest - Overdue Rates	(6,896)	(5,179)	(10,000)	(16,560)	1,717		
0123	Interest - Instalment Payments	(7,574)	(4,988)	(5,000)	(6,582)	2,586		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(5,157)	(3,985)	(4,000)	(4,689)	1,172		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(2,093)	(1,020)	(4,080)	(5,442)	1,073		
	Total Operating Revenue	(2,495,671)	(2,502,598)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,452,075)	(2,451,366)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	625	1,500	0	625		
	Operating Revenue							
0201	Legal Reserve Income	(130)	(210)	(500)	(447)	(80)		
0203	Leave Reserve Income	(311)	(415)	(1,000)	(1,201)	(104)		
0204	Land Development Reserve Income	(206)	(415)	(1,000)	(1,113)	(209)		
0205	Building Reserve Income	(1,745)	(2,915)	(7,000)	(6,873)	(1,170)		
0206	Roadworks Reserve Income	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(447)	0	0	(658)	447		
0223	Water Strategy Reserve Income	(46)	(75)	(180)	(179)	(29)		
0233	Grants Commission - Road Funding	(243,802)	(244,181)	(488,361)	(225,934)	(379)		
0243	Office & Equipment Reserve Income	(64)	(85)	(200)	(550)	(21)		
0253	Grants Commission - Equalisation (General Purpose)	(169,553)	(169,816)	(339,632)	(172,671)	(264)		
0273	Plant/Light Vehicle Reserve Income	(868)	(625)	(1,500)	(1,761)	243		
0453	Interest Received - Municipal Account	(8,381)	(10,415)	(25,000)	(33,490)	(2,034)		
0506	Landcare Reserve Income	(70)	(125)	(300)	(468)	(55)		
	Total Operating Revenue	(425,621)	(429,277)	(864,673)	(445,952)			
	Total General Purpose Income	(425,621)	(428,652)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,877,696)	(2,880,018)	(3,245,520)	(2,736,926)			

COA	Governance	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	1,000	9,000	8,382	1,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	6,939	10,000	20,000	17,806	3,061		
0202	Members Insurance Expense	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	10,415	25,000	7,463	9,755		
0242	Members Sitting Fees.	0	0	75,280	30,071	0		
0252	Members Remuneration Expenses	0	0	4,400	16,950	0		
0262	President & Deputy Allowances.	0	0	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	728	5,125	10,202	97	4,397		
0332	Furniture & Equipment	897	1,200	1,200	7,302	303		
0442	Members Administration Allocation	83,357	89,830	215,596	172,840	6,473		
0462	Meeting & Refreshments Expense	6,304	12,710	27,700	19,708	6,406		
1822	Accounting & Audit Expenses	1,600	13,500	36,500	26,300	11,900	*	Timing - Moore Stephens Year End invoice not rec'd
3112	Rangers Expenses Allocation	0	0	0	0	0		
7202	Members Depreciation	1,290	1,210	2,902	2,902	(80)		
	Total Operating Expenditure	128,972	178,133	473,423	350,037			
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	128,972	178,133	473,423	350,037			

COA	Adminstration	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	10,853	0		
0222	Fringe Benefits Tax	7,715	8,000	31,000	38,578	285		
0282	Administration SGC 9.50%	21,345	21,805	52,329	47,990	460		
0292	Admin Salaries Expense	219,393	235,095	564,225	571,230	15,702	*	Timing - under budget YTD
0294	Admin Staff Housing Allowance	5,516	5,245	12,589	14,477	(271)		
0312	Admin - Max 3% Council Additional Contr	3,986	5,000	12,000	10,293	1,014		
0362	Acc Annual Leave - Admin	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	14,433	14,096	14,095	16,878	(337)		
0402	Insurance Expense	3,084	3,084	3,085	2,760	0		
0422	Office Gardens Expenses	9,552	20,136	50,016	28,770	10,584	*	Admin Office Gardening wages under budget profile YTD - Gardener has been on extended leave
0432	Admin Building Operations	10,281	13,563	28,708	18,696	3,282		
0472	Office Expenses - General	3,884	10,089	17,290	16,434	6,206		
0473	Admin Building Repairs & Maintenance	11,075	12,250	22,500	6,299	1,175		
0482	Office Telephone & Internet Expenses	8,790	12,326	30,830	24,485	3,536		
0492	Advertising Expenses	6,859	12,500	18,500	8,586	5,641		
0502	Computer Hardware Service & Repair	11,950	9,220	22,134	16,463	(2,730)		
0512	Furniture & Equipment - (Expensed)	5,079	11,600	15,400	1,204	6,521		
0522	Freight & Postage Expense	560	1,040	2,500	2,110	480		
0542	Printing & Stationary Expense	8,083	11,500	30,000	25,709	3,417		
0552	Motor Vehicle Expenses	1,722	2,085	5,000	4,610	363		
0562	Administration LSL Expense	2,447	4,165	10,000	5,149	1,719		
0592	Admin Allocated to Programs	(490,338)	(524,735)	(1,259,367)	(1,016,709)	(34,397)	*	Admin costs are currently below budget profile
0622	Uniform Expense	755	1,375	3,300	1,319	620		
0632	Staff Training, Conference and Recruitment	8,646	13,000	31,000	6,162	4,354		
0662	Public Liability Insurance	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	44,925	71,040	160,700	40,438	26,116	*	Timing - Land & Building Revaluation yet to be done
0702	Bank Fees & Charges	3,207	2,969	6,100	5,164	(238)		
0712	Occupational Health & Safety	972	2,085	5,000	529	1,113		
0722	Accounting Software Operating Expenditure	36,011	41,695	47,743	34,136	5,684		
7002	Admin Depreciation	23,290	20,895	50,143	50,143	(2,395)		
	Total Operating Expenditure	0	57,903	3,600	15,762			

COA	Adminstation	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(112)	(500)	(1,200)	(1,564)	(388)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(1,892)	(1,892)	(1,892)	(18,362)	0		
	Total Operating Revenue	(2,004)	(2,392)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (F&E)	0	0	0	30,285	0		
0355	Tfr From Building Reserve	0	(101,954)	(203,909)	0	(101,954)	*	Office extensions budget profile timing
0371	T/f From Office Eq Reserve	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	10,909	203,909	19,068	5,869		
4750	Tfr to Leave Reserve	311	400	21,000	1,201	89		
4785	Transfer from Unspent Grant Fund	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	64	75	20,200	550	11		
4780	Tfr to Plant/Light Vehicle Reserve	868	625	1,500	1,761	(243)		
	Total Capital Expenditure / Reserve Transfers	6,282	(89,946)	42,700	15,459			
	Total Administration	4,278	(34,435)	43,208	11,296			
	Total Governance/Administration	133,250	143,698	516,631	361,333			

COA	Fire Prevention	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	4,903	6,010	14,422	10,167	1,107		
0672	Fire Break Inspection Fees	1,405	2,000	2,000	1,477	595		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	7,420	7,285	17,480	15,745	(135)		
0832	ESL - Shire Properties.	0	852	852	748	852		
0882	Fire Prevention Enforcement Expenditure	636	415	1,000	0	(221)		
1722	Brigades Operating Expenses	49,706	24,621	35,318	36,098	(25,085)	*	Internal Plant allocations to be reviewed; Materials & Contracts are under budget allocation
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	28,965	27,220	65,326	66,278	(1,745)		
	Total Operating Expenditure	93,036	68,403	136,398	130,513			
	Operating Revenue							
0703	Fines & Penalties Income	(2,000)	(1,000)	(1,250)	(2,250)	1,000		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(6,819)	(5,737)	(17,212)	(24,195)	1,082		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	(318)	0	0	0	318		
0915	Capital Grant - FESA	0	0	0	(115,819)	0		
	Total Operating Revenue	(13,137)	(10,737)	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	3,504	12,000	12,000	0	8,496		Nabawa Hill Bushfire Radio Tower repairs completed under budget
	Total Capital Expenditure / Reserve Transfers	3,504	12,000	12,000	115,819			
	Total Fire Prevention	83,403	69,666	125,937	100,068			

COA	Animal Control	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	9,807	11,195	26,866	20,334	1,388		
0842	Animal Control Expenses	610	545	1,130	6,991	(65)		
0852	Rangers Allocation	7,420	7,285	17,480	15,745	(135)		
	Total Operating Expenditure	17,837	19,025	45,476	43,071			
	Operating Revenue							
0843	Impoundment Fees	0	(50)	(300)	(362)	(50)		
0853	Dog/Cat Registrations Income	(2,533)	(3,000)	(3,300)	(4,396)	(467)		
0863	Fines & Penalties	0	(500)	(500)	(400)	(500)		
	Total Operating Revenue	(2,533)	(3,550)	(4,100)	(5,158)			
	Total Animal Control	15,304	15,475	41,376	37,913			

COA	Other Law, Order and Public Safety	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	0	0		
0902	Rangers Allocation	3,710	3,640	8,740	7,873	(70)		
0962	Misc. Expenses - Other Law and Order	0	415	1,000	0	415		
	Total Operating Expenditure	3,710	4,055	9,740	7,873			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	3,710	4,055	9,740	7,873			

COA	Rangers Expenses	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	815	810	1,947	1,915	(5)		
0892	Salary & Wages Expense-Rangers	29,242	33,790	81,097	58,380	4,548		
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	2,580	2,635	6,327	6,064	55		
0932	Conference & Training	0	415	1,000	0	415		
0952	Rangers Expenses Allocated	(37,101)	(36,415)	(87,400)	(78,727)	686		
0982	Rangers Expense	2,766	2,265	5,435	10,835	(501)		
1012	Tools & Equipment - Low Value	0	415	1,000	0	415		
0152	Provision for LSL	0	3,750	9,000	(4,407)	3,750		
3872	Accrued Annual Leave - Rangers	0	0	0	1,675	0		
	Total Operating Expenditure	0	9,363	20,105	(2,732)			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(1,514)			
	Total Rangers Expenses	0	9,363	20,105	(4,246)			
	Total Law, Order and Fire Safety	102,417	98,559	197,157	141,608			

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

COA	Health Inspection and Administration	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,855	1,820	4,370	3,936	(35)		
1292	Health Expenses General	1,706	1,470	4,470	4,473	(236)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	3,561	3,290	8,840	8,410			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(634)	(350)	(350)	(354)	284		
1573	Health Septic Fees	(1,534)	(985)	(2,360)	(2,478)	549		
1583	Health Administration Fees	(1,534)	(985)	(2,360)	(2,478)	549		
	Total Operating Revenue	(5,007)	(3,580)	(6,330)	(6,482)			
	Total Health Inspection and Administration	(1,446)	(290)	2,510	1,927			

COA	Housing	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	3,870	11,238	12,058	5,445	7,368		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	1,335	3,200	0	1,335		
7172	Staff Housing Depreciation	1,341	0	0	3,200	(1,341)		
8022	Loss on Sale of Assets.	0	0	66,091	0	0		
	Total Operating Expenditure	5,212	12,573	81,349	8,645			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(8,794)	(7,200)	(8,640)	(18,806)	1,594		
2563	Staff Housing Income	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	(10,013)	0	0		
	Total Operating Revenue	(8,794)	(7,200)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	1,745	2,975	142,000	6,873	1,230		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	0	0		
	Total Capital / Reserves	1,745	2,975	7,000	6,873			
	Total Housing	(1,838)	8,348	69,696	(3,288)			

COA	Natural Resource Management	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure							
	NRM Expenditure	0	0	15,000	90,091	0		Job: 2111 - Coastal Boxthorne NACC expense yet to be paid
	Total Operating Expenditure	0	0	15,000	90,091			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	(15,000)	(15,000)	(73,000)	(15,000)	*	State NRM funds Balance of Coastal Boxthorne Project managed by NACC refer COAGL 2032
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	(15,000)	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	(11,532)			
	Total Natural Resource Management	0	(15,000)	0	5,559			

COA	Sanitation - Household Refuse	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	40,564	56,250	135,000	116,950	15,686	*	Contractor Toxfree invoice timing
1772	Sanitation Household Refuse Depreciation	1,984	1,560	3,748	3,748	(424)		
1792	Refuse Site Repairs & Maintenance	5,415	39,480	71,671	15,064	34,065	*	Instal barriers/bollards work not yet commenced
2502	Domestic Rubbish - Admin Allocation	19,614	18,965	45,514	40,668	(649)		
	Total Operating Expenditure	67,576	116,255	255,933	176,429			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(135,387)	(128,640)	(128,640)	(125,195)	6,747		
	Total Operating Revenue	(135,387)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(67,811)	(12,385)	127,293	51,234			
COA	Sanitation - Other	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	2,952	7,275	9,093	11,838	4,323		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0		
1912	Refuse Collection Expenses	0	2,085	5,000	0	2,085		
	Total Operating Expenditure	2,952	9,360	14,093	11,838			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	2,952	9,360	14,093	11,838			

COA	Protection of Environment	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	625	1,500	300	625		
2002	Project Management Fees	163	4,165	10,000	500	4,003		
2022	Landcare Expenditure	0	0	0	0	0		
2040	Dolby Creek Expenditure	5,750	3,000	10,000	15,975	(2,750)		
2042	Declared Species Group Expenses	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	5,000	10,000	24,341	(5,000)		
	Total Operating Expenditure	15,913	12,790	31,500	52,521			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(6,050)	(3,000)	(10,000)	(15,975)	3,050		
	Total Operating Revenue	(6,050)	(3,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	15	0	0	(14,873)	(15)		
2080	Tfr to Landcare Reserve	70	125	300	468	55		
2071	Tfr from Unspent Grant Res.	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,915)	(9,875)	(9,700)	(14,960)			
	Total Protection of Environment	(53)	(85)	11,800	12,586			

COA	Town Planning and Regional Development	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	2,330	5,586	5,586	2,330		
0162	Provision for LSL	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	0	10,000	30,000	0	10,000	*	Budget profile timing - committed purchase orders \$9360
2102	Workers Compensation Insurance	2,545	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	48,329	48,590	116,619	140,596	261		
2122	Superannuation - Council Maximum of 3%	1,436	1,435	3,442	3,379	(1)		
2132	Superannuation - SGC 9.50%	4,549	4,540	10,899	11,126	(9)		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	2,665	6,400	1,831	2,665		
2192	Heritage Expenses	0	0	0	2,700	0		
2202	Town Planners Expenses	251	170	412	1,548	(81)		
2222	Motor Vehicle Expenses	1,469	1,790	4,300	4,663	321		
2232	Legal Expenses - Town Planners	0	6,250	15,000	10,472	6,250		
2242	Engineering Expenses	650	6,250	15,000	5,843	5,600		
2252	Advertising Expenses	0	835	2,000	0	835		
3012	Admin Allocation Expenses	19,614	22,820	54,769	40,668	3,207		
7052	Surveying & Land Expenses	4,392	16,665	40,000	8,954	12,273	*	Timing
7062	T/P Expenses Recoverable	0	0	0	0	0		
7072	Planning Projects - Expenses	20,389	36,772	85,247	34,666	16,383	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	103,624	163,658	392,220	254,990			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(15,901)	(11,678)	(20,000)	(22,290)	4,223		
2243	Outsourced Planning Fees - Other LGs	(4,819)	(9,883)	(16,000)	(16,652)	(5,064)		
2263	Town Planning Fees Income - GST inc	0	(5,884)	(6,000)	(6,839)	(5,884)		
3603	Heritage Income	(23)	0	0	0	23		
	Total Operating Revenue	(20,743)	(27,445)	(42,000)	(104,182)			

		30-Nov-16	30-Nov-16	2016/2017 Full Year	30-Jun-16			
COA	Town Planning and Regional Development cont.	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	0	(21,730)	(52,147)	(10,029)	(21,730)	*	Timing - Projects Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
2264	Land Development	1	0	0	60,000	(1)		
2284	Furniture & Equipment - Capital Expenses	0	3,500	7,000	0	3,500		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0		
4801	Tfr to Land Development Reserv	206	415	1,000	1,113	209		
4810	Tfr from Land Development Reserve	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	130	210	500	10,947	80		
	Total Capital Expenditure/Reserve Transfers	337	(17,605)	(43,647)	3,032			
	Total Town Planning and Regional Development	83,218	118,608	306,573	153,840			

COA	Other Community Amenities	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3102	Operating Expenditure Cemetery Expenses	2,504	9,754	23,270	7,084	7,250		
3132	Community Development Expenses	5,454	32,704	101,434	26,972	27,251	*	MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
3162	Administration Allocated	29,420	32,710	78,500	61,002	3,290		
3212	Other Community Amenities Depreciation	2,405	1,315	3,153	3,510	(1,090)		
3222	Community Growth Fund	3,546	10,000	30,000	7, 65	6,454		
	Total Operating Expenditure	43,328	86,483	236,358	106 433			
	Operating Revenue							
3113	Cemetery Income Received	(250)	(1,415)	(3,400)	(1, 09)	(1,165)		
3613	Reimbursements & Contributions	0	(415)	(1,000)	(5, 00)	(415)		
3633	Grant - Community Development	(3,728)	(50,000)	(50,000)	(6,667)	(46,272)	*	MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project
	Total Operating Revenue	(3,978)	(51,830)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	(19,603)			
	Total Other Community Amenities	39,349	34,653	181,958	73,355			
	Total Community Amenities	57,655	135,151	641,716	308,413			

		30-Nov-16	30-Nov-16	2016/2017	30-Jun-16			
COA	Public Halls and Civic Centres	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	23,025	22,310	53,545	44,019	(715)		
2722	Public Halls & Showgrounds Expense	27,101	23,062	39,971	40,375	(4,039)		
2732	Nabawa Community Centre Expenses	14,503	28,362	62,822	50,229	13,859	*	Timing of building program
2742	Loan 89 Interest - Nabawa Stadium Upgrade	595	595	2,485	2,988	0		
3202	Public Halls Admin Allocation	9,807	9,370	22,493	20,334	(437)		
	Total Operating Expenditure	75,030	83,699	181,316	157,944			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,097)	(2,085)	(5,000)	(4,253)	2,012		
2683	Contributions & Reimbursements	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(37,500)	0		
	Total Operating Revenue	(4,097)	(2,085)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	10,000	50,000	158,650	10,000	*	CVAS shade shelter grant funded project yet to commence; Grant reliant chair lift to be revised during Annual Budget Review process
4925	Principal Repayment - Loan 89	1,941	1,941	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	1,941	11,941	57,940	156,132			
	Total Public Halls and Civic Centres	72,874	93,555	194,256	269,119			

		30-Nov-16	30-Nov-16	2016/2017	30-Jun-16			
COA	Swimming Areas and Beaches	YTD Actual	YTD Budget	Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	9,807	9,190	22,059	20,334	(617)		
3412	Coronation Beach Expenses	15,165	23,395	54,907	41,919	8,230		
7082	Beaches Depreciation	1,981	1,945	4,673	4,673	(36)		
	Total Operating Expenditure	26,952	34,530	81,639	66,926			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(30,690)	(27,085)	(65,000)	(74,142)	3,605		
	Total Operating Revenue	(30,690)	(27,085)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	0	0		
	Total Swimming Areas and Beaches	(3,738)	7,445	16,639	(7,215)			

		30-Nov-16	30-Nov-16	2016/2017 Full Year Budget	30-Jun-16			
COA	Other Recreation and Sport	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	0	5,835	14,000	14,634	5,835		
1472	Yuna Oval Expenses	0	210	500	370	210		
1522	Consultancy/Project Management Fees	0	15,000	20,000	0	15,000	*	Timing - Bill Hemsley Park Project Water Ground testing invoice for \$20,000 paid December 2016
1482	Sporting Clubs Expenses	26,542	25,573	69,840	70,684	(969)		
2642	Parks, Gardens Expense	33,433	48,840	119,966	58,303	15,407	*	Timing & includes internal allocations to be reviewed
2702	Indoor Complex Expense	11,056	14,741	25,136	15,973	3,685		
2712	Tennis Clubs Expenses	1,879	2,960	6,263	4,151	1,081		
2752	Nabawa - Sport Complex Expense	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	1,262	2,290	5,500	5,032	1,028		
2812	Golf Courses	1,537	1,536	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	4,903	3,750	8,996	10,167	(1,153)		
7022	Parks & Gardens Depreciation	10,083	8,515	20,434	20,434	(1,568)		
7092	Other Rec & Sports Depreciation	27,254	26,845	64,424	64,424	(409)		
	Total Operating Expenditure	117,949	156,095	356,595	267,522			
		30-Nov-16	30-Nov-16	2016/2017 Full Year Budget	30-Jun-16			
COA	Other Recreation and Sport	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(3,328)	(3,388)	(3,388)	(3,379)	(60)		
2803	Grants & Other Income Received	0	(78,030)	(378,030)	(6,183)	(78,030)	*	Timing - Bill Hemsley Park Project
3444	Fig Tree Camping Fees	(3,843)	(1,665)	(4,000)	(4,611)	2,178		
	Total Operating Revenue	(7,171)	(83,083)	(385,418)	(14,174)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	34,480	417,490	810,230	4,100	383,010	*	Timing - Bill Hemsley Park Project
7275	Loan Funds	0	0	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	34,480	417,490	478,030	4,100			
	Total Other Recreation and Sport	145,258	490,502	449,207	257,448			

COA	Libraries	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	902	5,395	10,358	2,006	4,493		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	24,517	23,975	57,545	50,836	(542)		
6922	Libraries Depreciation	24	25	56	56	2		
	Total Operating Expenditure	25,443	29,395	68,959	53,898			
COA	Other Culture	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	4,480	9,310	12,330	5,522	4,830		
3652	Other Culture Depreciation	1,732	1,720	4,133	4,133	(12)		
3662	Community Heritage Programs	0	0	0	0	0		
	Total Operating Expenditure	6,213	11,030	16,463	9,655			
	Operating Revenue							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	6,213	11,030	16,463	9,655			
	Total Recreation and Culture	246,050	631,927	745,524	582,905			

COA	Road Constuction	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(598,639)	(733,436)	(1,105,185)	(472,948)	(134,797)	*	Timing of roadworks for which funds can be claimed
3183	R4R Grant Income	0	0	0	0	0		
3193	R2R (Construction) Income	(508,660)	(300,000)	(738,855)	(697,621)	208,660	*	16/17 Quarterly payment includes balance of 2015/16 funds
	Total Operating Revenue	(1,107,299)	(1,033,436)	(1,844,040)	(1,185,274)			

COA	Road Constuction	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3114	Capital Expenditure / Reserve Transfers Capital Roadworks Program - Grant Funded Jobs	815,764	1,953,841	2,118,314	0	1,138,077	*	Timing of projects within the budget profile.
3124	Roads to Recovery (R2R) Expenditure	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	0	(80,302)	(80,302)	0	(80,302)	*	Reserve Transfer as funds expended for East Nabawa Road
3170	Tfr to Unspent Grants Reserve	432	0	0	130,360	(432)		
3184	Council Funded Roadworks Expenditure	40,751	439,423	684,910	435,116	398,672	*	Roadworks has been concentrated on maintenance and grant funded projects
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	856,946	2,312,961	2,822,922	1,968,524			
	Total Road Construction	(250,352)	1,279,525	978,882	783,250			

COA	Road Maintenance	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	354,068	348,891	837,992	572,696	(5,177)	*	Timing - Expenses focused on safety audit items
3502	Depot Maintenance	31,857	15,198	36,350	51,216	(16,659)		
3512	Street Lighting Expense	2,978	4,045	9,705	9,377	1,067		
3522	Depreciation	10,690	5,295	12,708	13,017	(5,395)		
3532	Street Trees	4,953	2,915	7,000	6,667	(2,038)		
3542	License & Subscriptions	8,948	11,670	13,385	7,200	2,722		
3562	Road Sign Expense	2,329	2,085	5,000	309	(244)		
3382	Flood Damage Expense	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	0	7,500	8,700	2,241	7,500		
3802	Road Maintenance Admin Allocation	0	0	0	0	0		
3822	Bore Maintenance	2,016	4,165	10,000	13,317	2,149	*	Non Cash Item - Depn has been reviewed with auditors to reduce 2015/16 depreciation with further data analysing for 2016/17 to done
3832	Crossover Reimbursements	0	2,000	5,000	0	2,000		
6912	Roads Depreciation	542,028	458,335	1,100,000	1,280,496	(83,693)		
	Total Operating Expenditure	959,868	862,099	2,045,840	2,813,423			
COA	Road Maintenance	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(108,000)	0	*	Additional funds received August 2016
3153	Other General Income	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	(35,000)	(35,000)	(22,368)	14,411		
3583	Contributions & Reimbursements	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	(708,836)	0		
	Total Operating Revenue	(165,912)	(151,501)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(58)	0		
3205	Tfr from Roadworks Reserve	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(112,058)			
	Total Road Maintenance	793,956	710,598	1,894,339	1,853,369			

COA	Road Plant Purchases	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3576	Interest Expense - Loan 95	0	0	0	696	0		
3586	Loan 97 - Interest Expense	920	920	2,217	594	0		
3642	Loss on Sale Assets.	0	31,739	31,739	19,818	31,739	*	Timing - Vehicle P299 Roller & P33 Skid Steer Loader
3912	Loan 96 - Interest Expense	1,743	1,743	3,762	4,704	0		
	Total Operating Expenditure	2,663	34,401	37,718	25,813			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(5,000)	(33,000)	(29,692)	(5,000)		
	Total Operating Revenue	0	(5,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	35,393	307,800	632,789	665,222	272,407	*	Timing - Backhoe purchase payment pending
3584	Tools & Other Equipment.	0	17,000	17,000	0	17,000	*	Timing - Rock Breaker & Water tank for Bores yet to be purchased
3914	Principal Repayments - Loan 96	14,991	14,991	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	8,841	8,841	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(183,989)	(52,582)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(69,500)	(181,179)	0		
	Total Capital Expenditure / Reserve Transfers	59,225	348,632	694,351	592,968			
	Total Road Plant Purchases	61,887	378,033	699,068	589,090			

COA	Traffic Control	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	14,710	17,910	42,984	30,501	3,200		
6502	Vehicle Examination Expense	3,842	3,775	8,875	9,675	(67)		
7672	Loss on Sale of Assets	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	1,200	1,200	590	(1,330)		
	Total Operating Expenditure	21,082	22,885	53,059	40,766			
	Operating Revenue							
7513	Licensing Commission Income	(2,595)	(2,085)	(5,000)	(5,714)	510		
7533	Licensing Transactions - In	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(1,847)	(790)	(1,902)	(2,053)	1,057		
	Total Operating Revenue	(4,442)	(2,875)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	15,000	27,000	23,315	15,000	*	Timing - Vehicle Tracking Devices on order
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	15,000	27,000	23,315			
	Total Traffic Control	16,640	35,010	73,157	56,314			
	Total Transport	622,131	2,403,166	3,645,446	3,282,022			

COA	Rural Services	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
4462	Operating Expenditure							
	Rural Services Admin Allocation	5,565	5,460	13,110	11,809	(105)		
6722	Noxious Weeds & Pest Expense	2,144	2,565	6,239	5,499	421		
	Total Operating Expenditure	7,710	8,025	19,349	17,307			
4404	Capital Expenditure / Reserve Transfers							
	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	7,710	8,025	19,349	17,307			

COA	Tourism and Area Promotion	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	415	1,000	0	415		
3982	Tourism Expense	1,549	2,170	5,210	2,475	622		
4282	Promotional Expense	710	500	1,200	810	(210)		
	Total Operating Expenditure	2,259	3,085	7,410	3,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	(1,364)	(310)	(750)	0	1,054		
	Total Operating Revenue	(1,364)	(310)	(750)	0			
	Total Tourism and Area Promotion	895	2,775	6,660	3,285			

COA	Building Control	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	48,263	46,660	111,982	101,956	(1,603)		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	44,130	48,240	115,777	91,504	4,110		
	Total Operating Expenditure	92,394	94,900	227,759	193,459			
	Operating Revenue							
4153	Building Licenses Income	(9,648)	(6,250)	(15,000)	(19,919)	3,398		
4173	CTF Commissions Received	(72)	(190)	(450)	(443)	(118)		
4213	Building Commissions Received	(127)	(190)	(450)	(455)	(63)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	(2,806)	0		
	Total Operating Revenue	(9,848)	(6,630)	(15,900)	(23,622)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	82,546	88,270	211,859	169,837			

COA	Other Economic Services	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	125	250	114	125		
4222	Administration Allocation	49,034	54,015	129,635	101,671	4,981		
4242	Rehab. Gravel Pits Expense	0	2,085	5,000	893	2,085		
4252	Purchase of Stamps.	34	85	200	165	51		
4272	Other Expenditure	4,546	3,895	9,350	9,091	(651)		
	Total Operating Expenditure	53,614	60,205	144,435	111,934			
	Operating Revenue							
4223	Commission Received Australia Post	(3,462)	(2,500)	(6,000)	(6,744)	962		
4243	Annual Post Office Box Fee	(2,714)	(2,600)	(2,800)	(2,781)	114		
4253	Postage Stamp Income	(51)	(40)	(100)	(94)	11		
4263	Income Received	0	0	0	(3,875)	0		
4333	Photocopying Income	(17)	(20)	(50)	(61)	(3)		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0		
	Total Operating Revenue	(6,544)	(5,460)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	46	75	180	179	29		
	Total Other Economic Services	47,116	54,820	135,215	98,110			
	Total Economic Services	138,267	153,890	373,083	288,540			

		30-Nov-16	30-Nov-16	2016/2017 Full Year Budget	30-Jun-16			
COA	Plant Depreciation	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	234,827	97,020	232,848	175,854	(137,807)	*	Depn posted from asset Register post Plant & Equipment revaluation will be reviewed Internal allocation Actuals below Budget YTD profile
6890	Depn Posted to Jobs	(81,128)	(97,020)	(232,848)	(165,764)	(15,892)	*	
	Total Plant Depreciation	153,698	0	0	10,090			
		30-Nov-16	30-Nov-16	2016/2017 Full Year Budget	30-Jun-16			
COA	Private Works	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	8,070	10,550	25,320	13,918	2,480		
	Operating Income							
7333	Private Works Income	(14,561)	(10,780)	(25,870)	(20,706)	3,781		
	Total Private Works	(6,491)	(230)	(550)	(6,788)			

COA	Public Works Overheads	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	9,486	8,335	20,000	3,045	(1,151)		
4312	Superannuation - Max 3% Works Staff	3,913	4,280	10,270	8,684	367		
4322	Superannuation Guarantee - Works Manager	4,003	3,990	9,577	9,249	(13)		
4332	Superannuation Guarantee - Works Staff	27,125	24,735	59,367	63,318	(2,390)		
4342	Salary Works Manager	34,649	37,670	90,414	89,346	3,021		
4352	Superannuation Max 3% - Works Manager	1,241	1,260	3,024	2,944	19		
4372	Public Works Sundry Expense	8,894	6,670	16,000	21,985	(2,224)		
4382	Works Manager - Contract Allowances	2,678	2,415	3,000	1,162	(263)		
4392	External Engineering Services	0	8,335	20,000	15,098	8,335		
4402	Sick Leave	14,898	13,190	31,658	17,000	(1,708)		
4412	Annual Leave	21,008	30,385	72,927	52,217	9,377		
4432	Public Holiday Pay	3,089	13,190	31,658	41,159	10,101	*	Timing
4422	Works LSL Expense	0	6,665	16,000	19,515	6,665		
4442	Occupational Health & Safety Expense	3,460	5,000	10,000	8,422	1,540		
4452	Protective Uniform/ Minor Workwear	962	5,540	13,300	10,048	4,578		
4582	Accrued Leave Works Crew	0	0	0	20,380	0		
4652	Works Staff - Allowances	23,537	17,335	41,608	26,717	(6,202)		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	122,585	129,445	310,671	254,177	6,860		
6782	Workers Compensation Insurance	19,813	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(283,647)	(324,565)	(778,951)	(656,570)	(40,918)	*	Overall timing of Public Works Overheads is below Budget YTD profile
	Total Operating Expenditure	17,692	13,351	0	23,424			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(11,989)	0	0	0	11,989	*	** Revenue rec'd to offset expense - Central Regional TAFE - refer COA GL 4602
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	5,703	13,351	0	23,424			

COA	Plant Operation Costs	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	61,333	59,040	141,694	88,702	(2,293)		
4482	Tyre Purchase Expense	4,823	21,250	51,000	34,810	16,427	*	Actuals currently below budget profile YTD
4492	Parts & Outside Repairs Expense	78,757	125,000	300,000	268,000	46,244	*	Actuals currently below budget profile YTD
4502	Plant Licences Expense	7,169	9,000	10,000	7,390	1,831		
4532	Tools & Consumables	8,054	7,375	17,700	19,685	(679)		
4542	Fuel, Oil & Grease	80,307	111,670	268,000	217,903	31,363	*	Actuals currently below budget profile YTD
4552	Cutting Edges & Tips	5,334	5,210	12,500	10,065	(124)		
4602	Training Expense	13,277	7,500	18,000	20,190	(5,777)		** Grader Driver training expense is offset for continuation of Grader Operator Qualifications - refer COA GL 0333
5112	Plant Operator - Admin Allocation	4,903	3,750	8,996	10,167	(1,153)		
6772	Plant Insurance Expense	21,949	21,950	21,950	15,773	1		
4512	Less POC Allocated to W & S	(374,863)	(337,390)	(809,739)	(692,684)	37,473	*	Timing - overall allocations with be within budget
	Total Operating Expenditure	(88,957)	34,355	40,101	0			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(17,120)	(16,665)	(40,000)	(45,264)	455		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(17,120)	(16,665)	(40,000)	(45,264)			
	Total Plant Operation Costs	(106,077)	17,690	101	(45,264)			

COA	Salaries and Wages	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	348,200	351,455	843,492	779,104	3,255		
4580	Salary & Wages Expense - Outside Staff	399,302	416,070	998,563	902,800	16,768	*	Timing - below budget profile YTD
4600	Less Salary & Wages Allocated	(747,502)	(767,525)	(1,842,055)	(1,681,904)	(20,023)	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	20,448	(1,775)		
4692	Paid Parental Leave Scheme	10,083	0	0	13,797	(10,083)	*	*** Revenue Offset COA GL 4623
	Total Operating Expenditure	11,858	1	0	34,245			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(444)	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(9,416)	0	0	(14,463)	9,416		*** Refer COA GL 4692
	Total Operating Revenue	(9,861)	0	0	(37,077)			
	Total Salaries and Wages	1,997	1	0	(2,832)			
COA	Unclassified	30-Nov-16 YTD Actual	30-Nov-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	5,425	456	1,365	3,470	(4,969)		
	Total Operating Expenditure	5,425	456	1,365	3,487			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(2,427)	(456)	(1,365)	(2,686)	1,971		
	Total Unclassified	2,997	0	0	801			
	Total Other Property and Services	51,828	30,812	(449)	(20,568)			

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Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4956	18/11/2016	Licensing Services Firearms	-122.00
EFT19955	04/11/2016	All Over Traffic	-14991.90
EFT19956	04/11/2016	Arc Auto Electrical & Air Conditioning	-4729.23
EFT19957	04/11/2016	Cadgroup Australia Pty Ltd	-2601.50
EFT19958	04/11/2016	Dianne Raymond	-383.98
EFT19959	04/11/2016	Doak-Smith Architecture	-308.00
EFT19960	04/11/2016	Geraldton Sign Makers	-264.00
EFT19961	04/11/2016	Harvey Norman Computor Superstore	-178.95
EFT19962	04/11/2016	Hersey	-2665.14
EFT19963	04/11/2016	Ian Kelly	-4908.54
EFT19964	04/11/2016	Kaye Francis Campbell	-1137.04
EFT19965	04/11/2016	Leading Edge Computers	-685.00
EFT19966	04/11/2016	Maurice John Battilana	-379.17
EFT19967	04/11/2016	Miralec	-454.19
EFT19968	04/11/2016	Nabawa Valley Tavern	-697.00
EFT19969	04/11/2016	Pemco Diesel Pty Ltd	-770.66
EFT19970	04/11/2016	Public Libraries Western Australia	-110.00
EFT19971	04/11/2016	Redi Hire Solutions	-50.00
EFT19972	04/11/2016	Repco Auto Parts.	-92.57
EFT19973	04/11/2016	St John Ambulance Australia (wa) Inc	-597.00
EFT19974	04/11/2016	State Law Publisher	-211.12
EFT19975	04/11/2016	Think Water Geraldton	-519.00
EFT19976	04/11/2016	Total Uniforms	-79.90
EFT19977	04/11/2016	Vandeleur Superannuation Pty Ltd	-3450.75
EFT19978	04/11/2016	Vortex Plastics	-866.64
EFT19979	04/11/2016	Whipintarra Springs Pty Ltd - Nukara Farm	-520.00
EFT19980	11/11/2016	Telstra	-1632.35
EFT19981	11/11/2016	Australian Government Child Support Agency	-140.94
EFT19982	11/11/2016	Australian Service Union	-26.35
EFT19983	11/11/2016	Courier Australia - Toll Ipec	-10.30
EFT19984	11/11/2016	Five Star Business Equipment And Communications	-1009.18
EFT19985	11/11/2016	Geraldton Air Charter Pty Ltd	-1545.00
EFT19986	11/11/2016	Hygiene Solutions - Initial	-3163.01
EFT19987	11/11/2016	Lavender Valley Farm	-1660.00
EFT19988	11/11/2016	Mach 1 Auto One	-37.35
EFT19989	11/11/2016	Maurice John Battilana	-379.17
EFT19990	11/11/2016	Queens IGA	-681.17
EFT19991	11/11/2016	Refuel Australia	-20171.72
EFT19992	11/11/2016	Western Australian Local Government Association	-984.50
EFT19993	18/11/2016	Building And Construction Industry Training Fund	-2039.76
EFT19994	18/11/2016	Building Commission / Department Of Commerce	-1579.49
EFT19995	18/11/2016	Shire Of Chapman Valley - Muni Account	-6375.06
EFT19996	18/11/2016	Elgas	-210.00
EFT19997	18/11/2016	All Over Traffic	-12620.05
EFT19998	18/11/2016	Australia Post	-544.90
EFT19999	18/11/2016	Central Regional TAFE	-968.00
EFT20000	18/11/2016	Champion Bay Settlements	-5564.56
EFT20001	18/11/2016	Courier Australia - Toll Ipec	-37.54

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Chq/EFT	Date	Name	Amount
EFT20002	18/11/2016	Geraldton Independent Building Supplies Pty Ltd	-165.97
EFT20003	18/11/2016	Hersey	-988.09
EFT20004	18/11/2016	Midwest Financial	-4501.75
EFT20005	18/11/2016	Midwest Landscaping Services	-6325.00
EFT20006	18/11/2016	Miles Glass & Fly Screens Pty Ltd	-181.50
EFT20007	18/11/2016	Miralec	-441.76
EFT20008	18/11/2016	MI Communications	-146.50
EFT20009	18/11/2016	Option Refrigeration & Air Conditioning	-862.18
EFT20010	18/11/2016	Patience Bulk Haulage Pty Ltd	-495.00
EFT20011	18/11/2016	RGI Signworks	-247.50
EFT20012	18/11/2016	TeletracNavman Australia	-384.73
EFT20013	18/11/2016	Terpkos Engineering Pty Ltd	-6270.00
EFT20014	18/11/2016	Think Water Geraldton	-598.00
EFT20015	18/11/2016	Western Resource Recovery Pty Ltd	-625.00
EFT20016	18/11/2016	Yuna Primary School	-30.00
EFT20017	18/11/2016	Australian Taxation Office	-4945.00
EFT20018	25/11/2016	City Of Greater Geraldton	-660.00
EFT20019	25/11/2016	Synergy	-5396.00
EFT20020	25/11/2016	Telstra	-2610.18
EFT20021	25/11/2016	All Over Traffic	-9139.35
EFT20022	25/11/2016	Australian Government Child Support Agency	-140.94
EFT20023	25/11/2016	Australian Service Union	-26.35
EFT20024	25/11/2016	Bolts R Us	-90.50
EFT20025	25/11/2016	Chapman Valley Menshed Inc	-496.00
EFT20026	25/11/2016	Coffey, Kathrine	-44.32
EFT20027	25/11/2016	Echelon Australia Pty Ltd - Lgis Risk Management	-3713.60
EFT20028	25/11/2016	GHD Pty Ltd	-6687.95
EFT20029	25/11/2016	Geraldton Plumbing Services	-1122.00
EFT20030	25/11/2016	Gpc Earthmoving	-6930.00
EFT20031	25/11/2016	Great Northern Rural Services	-710.83
EFT20032	25/11/2016	Guardian Print & Graphics	-995.00
EFT20033	25/11/2016	Jason Signmakers	-1510.30
EFT20034	25/11/2016	Landgate	-87.90
EFT20035	25/11/2016	Leading Edge Computers	-20.00
EFT20036	25/11/2016	Midwest Top Notch Tree Services	-11440.55
EFT20037	25/11/2016	Parkfalls Mowing Service	-6500.00
EFT20038	30/11/2016	All Over Traffic	-9202.05
EFT20039	30/11/2016	Ashdown Ingram (Exego Pty Limited)	-2576.38
EFT20040	30/11/2016	Atom Supplies	-46.89
EFT20041	30/11/2016	Auslec	-184.80
EFT20042	30/11/2016	Batavia Concrete	-1643.40
EFT20043	30/11/2016	Bitutek Pty Ltd	-85767.20
EFT20044	30/11/2016	BluSteel	-703.97
EFT20045	30/11/2016	Bridgestone Tyre Centre	-1699.00
EFT20046	30/11/2016	Bunnings Group Limited	-1560.97
EFT20047	30/11/2016	Christie Parksafe	-73.70
EFT20048	30/11/2016	D-trans	-3047.15
EFT20049	30/11/2016	GNC Quality Precast Geraldton	-5172.20
EFT20050	30/11/2016	Geraldton Ag Services	-801.45

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Chq/EFT	Date	Name	Amount
EFT20051	30/11/2016	Geraldton Mower & Repair Specialists	-527.20
EFT20052	30/11/2016	Geraldton Plumbing Services	-323.00
EFT20053	30/11/2016	Geraldton Trophy Centre	-50.00
EFT20054	30/11/2016	Glenfield Iga	-157.41
EFT20055	30/11/2016	Hitachi Construction Machinery Australia Pty Ltd	-472.02
EFT20056	30/11/2016	Hoppys Parts R Us	-727.29
EFT20057	30/11/2016	Hosexpress	-186.28
EFT20058	30/11/2016	Landgate	-24.85
EFT20059	30/11/2016	M & B Quality Building Products	-200.00
EFT20060	30/11/2016	Market Creations	-5854.71
EFT20061	30/11/2016	Marketforce Pty Ltd	-1171.70
EFT20062	30/11/2016	Midwest Chemical & Paper	-180.64
EFT20063	30/11/2016	Moore Stephens	-1760.00
EFT20064	30/11/2016	Nabawa Valley Tavern	-833.35
EFT20065	30/11/2016	One Stop Electronics Geraldton	-209.60
EFT20066	30/11/2016	Parkfalls Mowing Service	-700.00
EFT20067	30/11/2016	Peak Consultants Pty Ltd	-6369.00
EFT20068	30/11/2016	Purcher International	-894.51
EFT20069	30/11/2016	Red Dust Holdings	-2970.00
EFT20070	30/11/2016	Rip-it Security Shredding And Paper Recyclers	-59.00
EFT20071	30/11/2016	Staples Australia Pty Limited	-1109.41
EFT20072	30/11/2016	Stewart & Heaton Clothing Co Pty Ltd.	-768.08
EFT20073	30/11/2016	The West Australian	-738.24
EFT20074	30/11/2016	Toxfree	-11293.21
EFT20075	30/11/2016	Truckline	-2082.42
EFT20076	30/11/2016	Western Resource Recovery Pty Ltd	-450.00
EFT20077	30/11/2016	Westrac Pty Ltd	-7787.05
DD15497.1	02/11/2016	LGSP	-8193.69
DD15497.2	02/11/2016	Colonial First State First Choice Wholesale Personal Super	-861.30
DD15497.3	02/11/2016	Wealth Personal Superannuation and Pension Fund	-428.82
DD15497.4	02/11/2016	Hostplus Superannuation	-134.20
DD15497.5	01/11/2016	Rest Superannuation	-146.68
DD15497.6	02/11/2016	BT Business Super	-216.21
DD15511.1	16/11/2016	LGSP	-6091.22
DD15511.2	15/11/2016	LGSP	-2397.99
DD15511.3	15/11/2016	Colonial First State First Choice Wholesale Personal Super	-885.78
DD15511.4	15/11/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15511.5	15/11/2016	Hostplus Superannuation	-134.20
DD15511.6	15/11/2016	Rest Superannuation	-146.68
DD15511.7	15/11/2016	Amp Flexible Super - Amp Retirement Trust	-107.07
DD15511.8	15/11/2016	BT Business Super	-216.21
DD15516.1	18/11/2016	LGSP	-51.53
DD15523.1	30/11/2016	LGSP	-8469.62
DD15523.2	30/11/2016	Colonial First State First Choice Wholesale Personal Super	-1027.69
DD15523.3	30/11/2016	Wealth Personal Superannuation and Pension Fund	-436.69
DD15523.4	30/11/2016	Hostplus Superannuation	-134.20
DD15523.5	29/11/2016	Rest Superannuation	-146.68
DD15523.6	30/11/2016	Amp Flexible Super - Amp Retirement Trust	-175.10
DD15523.7	30/11/2016	BT Business Super	-216.21

List of Accounts Paid - November 2016

Chq/EFT	Date	Name	Amount
DD15523.8	29/11/2016	Prime Super	-90.70
		Total Municipal Fund Payments	-380206.72

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	5,627.15
Balance as per Cash at Bank Account GL 170000	3,390,686.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$3,396,313.60

BANK

Business Account (Account No 000040)	6,508.22
Investment Account (Account No 305784)	2,890,686.45
Investment Account (Account No 502999)	500,000.00
Term Deposit	
	<u>3,397,194.67</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	251.00
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(1,132.07)
	\$3,396,313.60

Difference Check 0.00

Completed by:



Moreen Stewart - Works Admin Officer

02 / 12 / 16
Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

02 / 12 / 16
Date



052

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

Facility Number

00018023 20000001

Payment Due Date

30 November 2016

Closing Balance

\$572.30 -

This amount will be swept
from a nominated account.

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

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

Company Name		Number of Cards	Annual % Rate		
Shire Of Chapman Valley		2	15.65%		
Contact Name		Facility Number	Credit Limit		
The Shire Clerk		00018023 20000001	10,000		
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Oct 2016	20 Nov 2016	30 Nov 2016	1,244.82	572.30	10,572.30

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
1,244.82	1,244.82 -	608.80	0.00	36.50	0.00	572.30 -	0.00

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	6,590.55

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 NOV	Payments AUTOMATIC PAYMENT	1,244.82-	
	Sub Total:	1,244.82-	
17 NOV	Purchases WEBJET MELBOURNE AUS TRAVEL AGENCIES AND TOUR OPE	608.80-	
	Sub Total:	608.80-	
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	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		
1,244.82	1,244.82 -	608.80	0.00	18.25	0.00	590.55 -	0.00

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
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
20 NOV	Interest, Fees & Government Charges CARD FEE	18.25	
	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		
0.00	0.00 -	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 25/11/16

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 25/11/2016