

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL MANAGEMENT REPORT
For the Period Ended 30 June 2017
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 June 2017

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 June 2017 of \$1,735,721.

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

Preparation

Prepared by: Dianne Raymond

Prepared by: Midwest Financial Services

Reviewed by: Maurice Battilana

Date prepared: 11th July 2017

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2017

Refer to Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues	\$	\$	\$	\$	\$	%	
Governance	3,092	3,092	3,092	18,600	15,508	501.55%	▲
9 General Purpose Funding - Rates	2,472,532	2,472,532	2,472,532	2,464,988	(7,544)	(0.31%)	▲
General Purpose Funding - Other	908,482	908,482	908,482	1,349,506	441,024	48.55%	▲
Law, Order and Public Safety	26,562	26,562	26,562	36,786	10,224	38.49%	▲
Health	6,330	6,330	6,330	7,607	1,277	20.17%	▲
Housing	18,653	18,653	18,653	18,771	118	0.63%	▲
Community Amenities	250,040	223,768	223,768	225,739	1,971	0.88%	▲
Recreation and Culture	455,418	455,418	455,418	254,210	(201,208)	(44.18%)	▼
Transport	191,403	205,814	205,814	183,285	(22,529)	(10.95%)	▼
Economic Services	26,050	26,050	26,050	39,712	13,662	52.45%	▲
Other Property and Services	67,235	67,235	67,235	163,606	96,371	143.33%	▲
Total Operating Revenue	4,425,797	4,413,936	4,413,936	4,762,810	348,874		
Operating Expend							
Governance	(473,423)	(485,889)	(485,889)	(359,393)	126,496	26.03%	▲
General Purpose Funding	(135,494)	(135,494)	(135,494)	(102,517)	32,977	24.34%	▲
Law, Order and Public Safety	(211,719)	(215,819)	(215,819)	(192,314)	23,505	10.89%	▲
Education and Welfare	(4,450)	(4,450)	(4,450)	(450)	4,000	89.89%	▲
Health	(8,840)	(12,370)	(12,370)	(11,353)	1,017	8.22%	▲
Housing	(76,849)	(81,349)	(81,349)	(11,563)	69,786	85.79%	▲
Community Amenities	(946,103)	(931,231)	(931,231)	(635,217)	296,014	31.79%	▲
Recreation and Culture	(706,771)	(714,409)	(714,409)	(619,508)	94,901	13.28%	▲
Transport	(2,138,317)	(2,338,520)	(2,338,520)	(2,699,205)	(360,685)	(15.42%)	▼
Economic Services	(398,953)	(398,953)	(398,953)	(361,374)	37,579	9.42%	▲
Other Property and Services	(66,785)	(412,649)	(412,649)	(108,822)	303,827	73.63%	▲
Total Operating Expenditure	(5,167,704)	(5,731,133)	(5,731,133)	(5,101,716)	629,417		
Funding Balance Adjustments							
Add back Depreciation	1,640,343	2,179,280	2,179,280	2,202,733	23,453	1.08%	▲
8 Adjust (Profit)/Loss on Asset Disposal	54,816	54,816	54,816	7,097	(47,719)	(87.05%)	▼
Realisation on disposal of assets	0	0	0	68,318	68,318		
Changes on Revaluation of Non-Current Assets	0	0	0	(56,112)	(56,112)		
Net Cash from Operations	953,252	916,899	916,899	1,883,130	897,913		
Capital Revenues							
11 Grants, Subsidies and Contributions	1,884,040	1,891,767	1,891,767	1,887,658	(4,109)	(0.22%)	▲
8 Proceeds from Disposal of Assets	204,500	204,500	204,500	68,318	(136,182)	(66.59%)	▼
Total Capital Revenues	2,088,540	2,096,267	2,096,267	1,955,976	(140,291)		
Capital Expenses							
13 Land and Buildings	(1,072,230)	(1,079,784)	(1,079,784)	(277,024)	802,759	74.34%	▲
13 Infrastructure - Roads	(2,803,224)	(2,803,224)	(2,803,224)	(2,533,019)	270,205	9.64%	▲
13 Plant and Equipment	(632,789)	(632,789)	(632,789)	(612,880)	19,909	3.15%	▲
13 Tools, Furniture and Equipment	(54,600)	(46,000)	(46,000)	(40,826)	5,174	11.25%	▲
Total Capital Expenditure	(4,562,843)	(4,561,797)	(4,561,797)	(3,463,749)	1,098,047		
Net Cash from Capital Activities	(2,474,303)	(2,465,530)	(2,465,530)	(1,507,773)	957,756		
Financing							
Proceeds from New Debentures	200,000	200,000	200,000	200,000	0	0.00%	
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
7 Transfer from Reserves	658,638	662,547	662,547	342,941	(319,606)	(48.24%)	▼
Advances to Community Groups	0	0	0	0	0		
10 Repayment of Debentures	(55,991)	(55,991)	(55,991)	(55,991)	0	0.00%	
7 Transfer to Reserves	(536,680)	(574,024)	(574,024)	(442,684)	131,340	22.88%	▲
Net Cash from Financing Activities	265,967	232,532	232,532	44,266	(188,265)		
Net Operations, Capital and Financing	(1,255,084)	(1,316,099)	(1,316,099)	419,623	1,667,403		
Opening Funding Surplus(Deficit)	1,255,084	1,316,099	1,316,099	1,316,099	0		
Closing Funding Surplus(Deficit)	0	(0)	0	1,735,721	1,667,403		

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 June 2017

Refer to Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	2,472,532	2,472,532	2,472,532	2,464,988	(7,544)	(0.31%)	
Operating Grants, Subsidies and Contributions	1,510,073	1,498,212	1,498,212	1,782,493	284,281	18.97%	▲
Fees and Charges	336,500	336,500	336,500	386,065	49,565	14.73%	▲
Interest Earnings	51,680	51,680	51,680	54,864	3,184	6.16%	
Other Revenue	12,000	12,000	12,000	15,793	3,793	31.61%	
Profit on Disposal of Assets	43,013	43,013	43,013	7,596	(35,417)	(82.34%)	
Changes on Revaluation of Non-Current Assets	0	0	0	56,112	56,112		
Total Operating Revenue	4,425,798	4,413,937	4,413,937	4,767,908	353,974		
Operating Expense							
Employee Costs	(1,539,023)	(1,539,023)	(1,539,023)	(1,457,915)	81,108	5.27%	
Materials and Contracts	(1,550,741)	(1,575,233)	(1,575,233)	(1,055,397)	519,836	33.00%	▲
Utility Charges	(64,743)	(64,743)	(64,743)	(46,217)	18,526	28.61%	▲
Depreciation on Non-Current Assets	(1,640,343)	(2,179,280)	(2,179,280)	(2,202,733)	(23,453)	(1.08%)	
Interest Expenses	(9,964)	(9,964)	(9,964)	(7,838)	2,126	21.34%	▲
Insurance Expenses	(142,028)	(142,028)	(142,028)	(145,169)	(3,141)	(2.21%)	
Other Expenditure	(123,032)	(123,032)	(123,032)	(108,537)	14,495	11.78%	▲
Loss on Disposal of Assets	(97,829)	(97,829)	(97,829)	(14,693)	83,136	84.98%	
Realisation on disposal of assets	0	0	0	(68,318)	(68,318)		
Total Operating Expenditure	(5,167,703)	(5,731,132)	(5,731,132)	(5,106,817)	624,315		
Funding Balance Adjustments							
Add back Depreciation	1,640,343	2,179,280	2,179,280	2,202,733	23,453	1.08%	
Adjust (Profit)/Loss on Asset Disposal	54,816	54,816	54,816	7,097	(47,719)	(87.05%)	▼
Realisation on disposal of assets	0	0	0	68,318	68,318		
Changes on Revaluation of Non-Current Assets	0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations	953,254	916,901	916,901	1,883,127	897,911		
Capital Revenues							
Grants, Subsidies and Contributions	1,884,040	1,891,767	1,891,767	1,887,658	(4,109)	(0.22%)	
Proceeds from Disposal of Assets	204,500	204,500	204,500	68,318	(136,182)	(66.59%)	▼
Total Capital Revenues	2,088,540	2,096,267	2,096,267	1,955,976	(140,291)		
Capital Expenses							
Land Held for Resale					0		
Land and Buildings	(1,072,230)	(1,079,784)	(1,079,784)	(277,024)	802,759	74.34%	▲
Infrastructure - Roads	(2,803,224)	(2,803,224)	(2,803,224)	(2,533,019)	270,205	9.64%	
Plant and Equipment	(632,789)	(632,789)	(632,789)	(612,880)	19,909	3.15%	
Tools, Furniture and Equipment	(54,600)	(46,000)	(46,000)	(40,826)	5,174	11.25%	▲
Total Capital Expenditure	(4,562,843)	(4,561,797)	(4,561,797)	(3,463,749)	1,098,047		
Net Cash from Capital Activities	(2,474,303)	(2,465,530)	(2,465,530)	(1,507,773)	957,756		
Financing							
Proceeds from New Debentures	200,000	200,000	200,000	200,000	0	0.00%	
Transfer from Reserves	658,638	662,547	662,547	342,941	(319,606)	(48.24%)	
Repayment of Debentures	(55,991)	(55,991)	(55,991)	(55,991)	0	0.00%	
Transfer to Reserves	(536,680)	(574,024)	(574,024)	(442,684)	131,340	22.88%	▲
Net Cash from Financing Activities	265,967	232,532	232,532	44,266	(188,265)		
Net Operations, Capital and Financing	(1,255,084)	(1,316,099)	(1,316,098)	419,620	1,667,401		
Opening Funding Surplus(Deficit)	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%	
Closing Funding Surplus(Deficit)	0	(0)	(0)	1,735,721	1,667,401		

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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

(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 June 2017

(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.

(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.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

(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.

(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.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

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.

(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."

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

(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.

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 June 2017

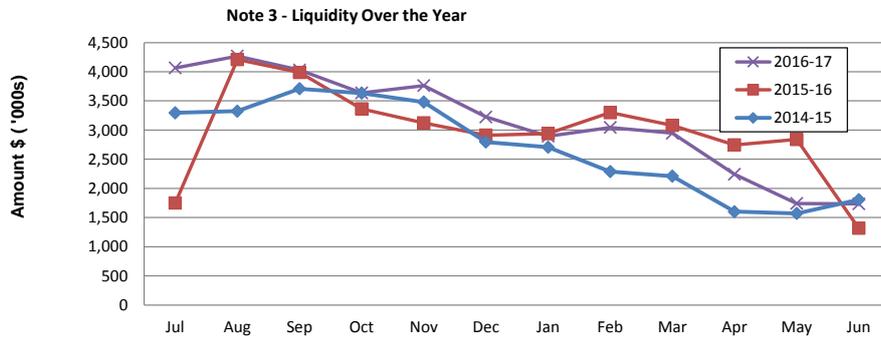
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,508	501.55%	▲	Permanent	Reimbursement of LSL contribution
Housing	118	0.63%			
Community Amenities	1,971	0.88%			
Recreation and Culture	(201,208)	(44.18%)	▼	Timing	Grant funding and other revenue for Bill Hemsley Park project not received 16/17 relisted for 17/18 Budget
Transport	(22,529)	(10.95%)	▼	Permanent	Proceeds and profit on asset disposals
Economic Services	13,662	52.45%	▲	Permanent	Revenue rec'd from building permits and postal commissions higher than anticipated
Other Property and Services	96,371	143.33%	▲	Permanent	Offsets from reimbursements and Changes on Revaluation of Non-Current Assets
Operating Expense					
General Purpose Funding	32,977	24.34%	▲	Permanent	Expenses for admin allocations lower than budget estimate
Law, Order and Public Safety	23,505	10.89%	▲	Timing	Ranger LSL to be relisted 17/18 Budget and admin allocations lower than budget estimate
Health	1,017	8.22%			
Housing	69,786	85.79%	▲	Timing	Loss on sale of house not allocated 16/17 relisted 17/18 budget
Community Amenities	296,014	31.79%	▲	Permanent	Reduced expenditure Nabwa Refuse Site; No expenditure for wireless internet project; reduced expenditure external consultants for community development, planning and protection of environment; admin allocations lower than budget estimate
Recreation and Culture	94,901	13.28%	▲	Permanent	Employee costs and Labour overheads lower than budget estimates with staff deployed elsewhere
Transport	(360,685)	(15.42%)	▼	Permanent	Roadworks maintenance expenditure is higher than budget estimate due to priority works being given to road maintenance over new own resource jobs
Economic Services	37,579	9.42%		Permanent	Expenses for admin allocations lower than budget estimate
Other Property and Services	303,827	73.63%	▲	Permanent	Plant Asset depreciation higher than budget estimate
Capital Revenues					
Grants, Subsidies and Contributions	(4,109)	(0.22%)			
Proceeds from Disposal of Assets	(136,182)	(66.59%)	▼	Permanent	Sale of Lot 19 only relisted 17/18 Budget. Sale of Lot 102 no longer listed
Capital Expenses					
Land and Buildings	802,759	74.34%	▲	Timing	Timing for Bill Hemsley Park Project - expenses relisted 17/18 Budget
Infrastructure - Roads	270,205	9.64%		Permanent	Grant funded jobs completed as priority over own resource jobs
Plant and Equipment	19,909	3.15%		Permanent	Plant Replacement program under budget estimate
Tools, Furniture and Equipment	5,174	11.25%			
Financing					
Loan Principal	0	0.00%			

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 30 Jun 2017	30th June 2016	YTD 30 Jun 2016	
		\$	\$	\$
Current Assets				
	Cash Unrestricted	1,723,938	1,518,535	1,518,535
	Cash Restricted	1,278,812	1,179,068	1,179,068
	Receivables - Rates & Rubbish	97,012	98,478	98,478
	Receivables - Other	39,640	37,666	37,666
	Interest / ATO Receivable/Trust	1,053	66,287	66,287
	Inventories	1,329	2,065	2,065
		3,141,784	2,902,099	2,902,099
Less: Current Liabilities				
	Payables	(107,136)	(406,932)	(406,932)
	ATO Payables	(20,115)	0	0
	Provisions	(319,560)	(319,560)	(319,560)
		(446,811)	(726,492)	(726,492)
	Less: Cash Reserves	(1,278,812)	(1,179,068)	(1,179,068)
	Add: Leave Provisions	319,560	319,560	319,560
	Net Current Funding Position	1,735,721	1,316,099	1,316,099



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account (000040)		6,699			6,699	WBC	At Call
Municipal Investment (305784)		1,716,539			1,716,539	WBC	At Call
Trust Account (000067)				89,525	89,525	WBC	At Call
Cash On Hand		700			700	WBC	On hand
(b) Term Deposits							
Reserve Account - Leave	1.87%		114,448		114,448	WBC	At Call
Reserve Account - Water	1.87%		14,089		14,089	WBC	At Call
Reserve Account - Office & Equipment	1.87%		39,329		39,329	WBC	At Call
Reserve Account - Plant/Light Vehicle	1.87%		367,101		367,101	WBC	At Call
Reserve Account - Legal	1.87%		39,598		39,598	WBC	At Call
Reserve Account - Unspent Grants	1.87%		7,602		7,602	WBC	At Call
Reserve Account - Land Development	1.87%		62,600		62,600	WBC	At Call
Reserve Account - Roadworks	1.87%		101,085		101,085	WBC	At Call
Reserve Account - Landcare	1.87%		15,683		15,683	WBC	At Call
Reserve Account - Building	1.87%		517,276		517,276	WBC	At Call
TD 462763 - POS Bill Hemsley Park	1.87%			225,540	225,540	WBC	At Call
TD 454181 - POS Wokarena	2.29%			134,232	134,232	WBC	30.07.2017
TD 454202 - Wokarena Intersection Upgrade	2.29%			119,186	119,186	WBC	30.07.2017
Total		1,723,938	1,278,812	568,482	3,571,232		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

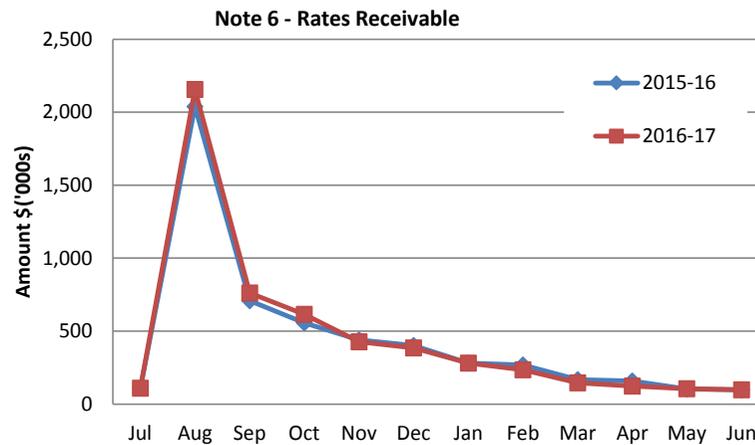
Budget Amendment within Governance/Administration program

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjust ment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<i>Budget Adoption</i>		<i>Opening Surplus</i>	\$	\$	\$	\$
	<i>Permanent Changes</i>						0
	<i>Opening surplus adjustment</i>						0
0364	Office Furniture & Equipment (CAPEX)	Within Program Not Req'd	Capital Expenses		3,600		3,600
0512	Furniture & Equipment - (Expensed)	Within Program Not Req'd	Operating Expenses			(3,600)	0
0355	Tfr From Building Reserve	Min Ref 09/16-18	Capital Revenue		3,909	0	3,909
0564	Building Improvements (CAPEX)	Min Ref 09/16-18	Capital Expenses			(3,909)	0
2702	Recreation Centre)	Min Ref 10/16-5	Operating Expenses			(1,000)	(1,000)
2732	Nabawa Community Centre Expenses	Min Ref 10/16-5	Operating Expenses			(500)	(1,500)
3502	Depot Maintenance	Min Ref 10/16-5	Operating Expenses			(1,700)	(3,200)
2722	Public Halls & Showgrounds Expense	Min Ref 10/16-5	Operating Expenses			(300)	(3,500)
3102	Cemetery Expenses	Min Ref 10/16-5	Operating Expenses			(1,000)	(4,500)
2512	Repairs & Maintenance - Non Employee Housing	Min Ref 10/16-5	Operating Expenses		4,500		0
0744	Capital Exp. - Land & Buildings	Min Ref 09/16-11	Operating Expenses			(7,000)	(7,000)
3132	Community Development Expenses Job CD017 + CD018	Min Ref 09/16-11	Operating Expenses			(30,000)	(37,000)
3132	Community Development Expenses Job CD019	Min Ref 09/16-11	Operating Expenses		37,000		0
	Additional Surplus End of Year		Operating Revenue		61,015		61,015
0502	Computer Hardware Service & Repair	Min Ref 02/17-6	Operating Expenses			(5,866)	55,149
0722	Accounting Software Operating Expenditure	Min Ref 02/17-6	Operating Expenses			(3,000)	52,149
1292	Health Expenses General	Min Ref 02/17-6	Operating Expenses			(3,530)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue			(50,000)	(1,381)
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses		50,000		48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		3,728		52,347
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(3,728)	48,619
3633	Grant - Community Development	Min Ref 02/17-6	Operating Revenue		20,000		68,619
3132	Community Development Expenses	Min Ref 02/17-6	Operating Expenses			(20,000)	48,619
1762	Domestic Rubbish Collection Expenses	Min Ref 02/17-6	Operating Expenses			(9,000)	39,619
3423	Grant Income Community Buildings	Min Ref 02/17-6	Operating Revenue			(40,000)	(381)
2644	Capital Exp. - Land & Buildings	Min Ref 02/17-6	Operating Expenses		40,000		39,619
2644	Capital Exp. - Land & Buildings	Min Ref12/16-9	Operating Expenses			(51,145)	(11,526)
3423	Grant Income Community Buildings	Min Ref12/16-9	Operating Revenue		47,727		36,201
1482	Sporting Clubs Expenses	Min Ref12/16-8	Operating Expenses			(9,438)	26,763
7572	Traffic Counters Expense	Min Ref 02/17-6	Operating Expenses			(1,330)	25,433
3502	Depot Maintenance	Min Ref 02/17-6	Operating Expenses			(2,500)	22,933
3584	Tools & Other Equipment.	Min Ref 02/17-6	Capital Expenses		5,000		27,933
3592	Works Tools (Not Capitalised)	Min Ref 02/17-6	Operating Expenses			(5,000)	22,933
3393	Hudson Resources - Dartmoor Road	Min Ref 02/17-6	Operating Revenue		14,411		37,344
4781	Transfer to Plant/Light Vehicle Reserve	Min Ref 02/17-6	Capital Revenue			(37,344)	0
4840	Tfr to Roadworks Reserve	Min Ref 03/17-28	Capital Expenses		100,000		100,000
3372	Road Maintenance Expense	Min Ref 03/17-28	Capital Expenses			(100,000)	0
0192	Members Conference & Training Expenses	Min Ref 04/17-14	Operating Expenses		6,000		6,000
0462	Meeting & Refreshments Expense	Min Ref 04/17-14	Operating Expenses			(6,000)	0
4840	Tfr to Roadworks Reserve	Min Ref 03/17-28	Capital Expenses		0	(100,000)	(100,000)
3372	Road Maintenance Expense	Min Ref 03/17-28	Capital Expenses		100,000	0	0
				0	496,890	(496,890)	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable	YTD 30 Jun 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied	2,464,988	2,343,564
Rubbish & other levies	123,127	121,766
<u>Less Collections to date</u>	<u>(2,589,581)</u>	<u>(2,492,816)</u>
Equals Current Outstanding	97,012	98,478
Net Rates Collectable	97,012	98,478
% Collected	96.39%	96.20%



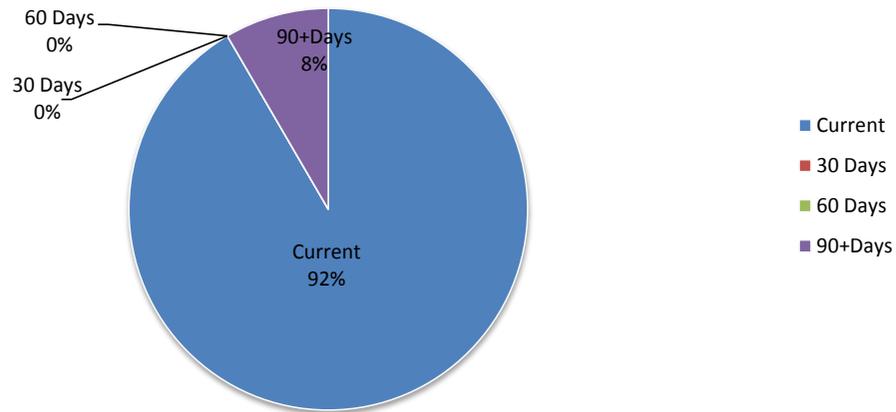
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 36,292	\$ 0	\$ 0	\$ 3,348
Total Receivables General Outstanding				39,640

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



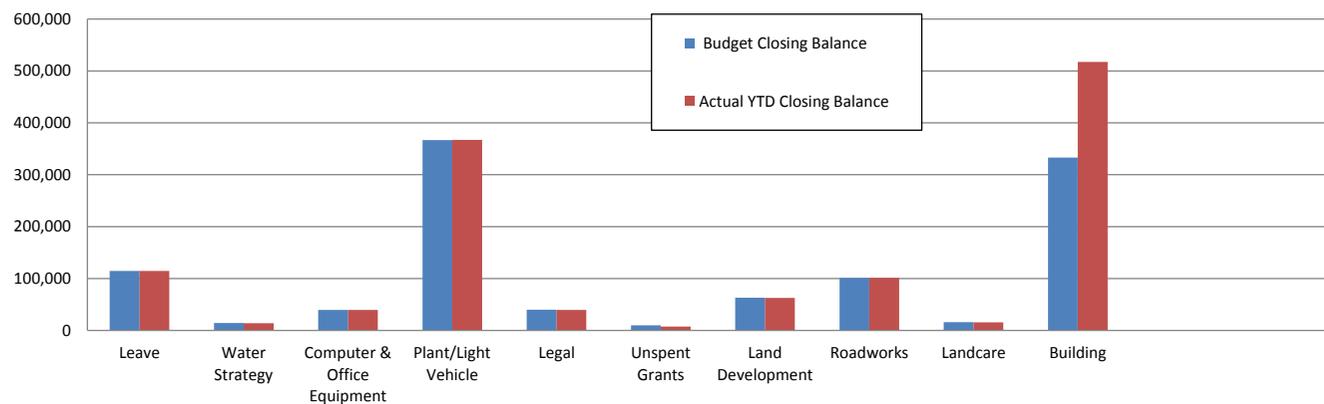
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 7: Cash Backed Reserve

2016-17				Amended		Amended				
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	664	20,000	20,000	0	0		114,784	114,448
Water Strategy	13,992	180	97	0	0	0	0		14,172	14,089
Computer & Office Equipment	19,195	200	134	20,000	20,000	0	0		39,395	39,329
Plant/Light Vehicle	262,094	1,500	1,652	287,344	287,344	(183,989)	(183,989)	Purchase of Backhoe 2015/16	366,949	367,101
Legal	39,325	500	273	0	0	0	0		39,825	39,598
Unspent Grants	134,863	0	676	0	7,600	(132,449)	(135,538)	Grant funds expended	10,014	7,602
Land Development	62,168	1,000	432	0	0	0	0		63,168	62,600
Roadworks	1,060	0	25	100,000	100,000	0	0	March OCM Min Ref 03/17-27	101,060	101,085
Landcare	25,557	300	126	0	0	(10,000)	(10,000)		15,857	15,683
Building	527,030	7,000	3,660	135,000	0	(336,109)	(13,414)		332,922	517,276
	1,179,068	11,680	7,740	562,344	434,944	(662,547)	(342,941)		1,098,146	1,278,812

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 June 2017

Note 8 CAPITAL DISPOSALS

Realisation on disposal of assets				Current Budget			Comments	
				YTD 30 06 2017				
Cost	Accum Depr	Proceeds	Profit (Loss)	Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance		
\$	\$	\$	\$	\$	\$	\$		
			0	Housing				
				Lot 19 Chapman Valley Rd	(66,091)	0	66,091	Property not sold April OCM Min Ref 04/17-
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	6 Retain property for 3 years
				Plant and Equipment				
32,000	(6,863)	21,000	(4,137)	2004 Case Vibe Roller	(24,322)	(4,137)	20,185	Asset Disposed
32,000	(2,402)	19,500	(10,098)	2008 Caterpillar Skid Steer Loader	(7,417)	(10,098)	(2,681)	Asset Disposed
500	(42)	0	(458)	2001 Mazda Bravo	5,000	(458)	(5,458)	Asset Disposed
28,900	(8,678)	27,273	7,051	2012 Ford Ranger XL	28,000	7,051	(20,949)	Asset Disposed
7,925	(7,925)	545	545	Rubbish Trailer	0	545	545	Asset Disposed
101,325	(25,910)	68,318	(7,097)		(54,817)	(7,097)	47,720	

Comments - Capital Disposal/Replacements

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	0.071835	466	5,252,702	377,211	10,965	862	389,038	377,211	0	0	377,211
UV Rural	0.010057	425	179,065,200	1,800,859	(4,833)	2	1,796,028	1,800,859	0	0	1,800,859
UV Oakajee Industrial Estate	0.020110	2	8,833,000	177,632	20	0	177,652	177,632	0	0	177,632
Sub-Totals		893	193,150,902	2,355,701	6,153	864	2,362,717	2,355,702	0	0	2,355,702
Minimum Payment	Minimum \$										
GRV	560.00	198		110,880	0	0	110,880	110,880	0	0	110,880
UV Rural	350.00	17		5,950	0	0	5,950	5,950	0	0	5,950
UV Oakajee Industrial Estate	350.00	0		0	0	0	0	0	0	0	0
Sub-Totals		215	0	116,830	0	0	116,830	116,830	0	0	116,830
Concession							2,479,547				2,472,532
Amount from General Rates							2,479,547				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,464,988				2,472,532

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 89 - Stadium Upgrade	39,761		7,940	7,940	31,821	31,821	2,352	2,485
Loan 96 - Plant	94,210		30,259	30,259	63,951	63,951	3,511	3,762
Loan 97 - Plant	73,885		17,791	17,791	56,094	56,094	1,975	2,217
Loan 98 - Bill Hemsley Park Development		200,000	0	0	200,000	200,000	0	0
	207,856	200,000	55,991	55,991	351,865	351,865	7,838	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 June 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating Budget	Capital Budget	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		759,443	(271,082)
Grants Commission - General	WALGGC	Y	339,632		339,632		515,048	(175,416)
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		13,977	(12,777)
Reimbursements & Contributions	Various		1,892		1,892		4,511	(2,619)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		23,319	(6,107)
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		15,000	0
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000	(50,000)	0		0	0
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		7,780	2,220
Cemetery Fees & Charges	Various		3,400		3,400		1,729	1,671
Pool Revitalisation Grant - Yuna Pool	Department Sport and Recreation			3,728	3,728		3,637	91
Chapman Valley Tennis Club Fencing	Mid West Development Commission	Y		20,000	20,000		0	20,000
RECREATION AND CULTURE								
Nanson Showgrounds Shade Shelter Structure	Mid West Development Commission & User Groups	Y		47,727		47,727	47,727	0
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000	(40,000)				
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust T18 \$278,030		378,030		378,030		166,206	211,824
	Grant funds -Lotterywest \$100,000	Y						

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating Budget	Capital Budget	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	1,105,185	0
Roads to Recovery Construction	Development	Y	738,855			738,855	734,746	4,109
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000	14,411	49,411		49,411	(0)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		53,336	(13,336)
Other minor	Various		2,365		2,365		25,609	(23,244)
PWO & other contributions/reimbursements	Various		0		0		14,990	(14,990)
TOTALS			3,394,113	(4,134)	1,498,212	1,891,767	3,670,151	(280,172)

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 30-Jun-17
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	3,960	(3,860)	1,680
Nomination Deposits	0	0	0	0
Building Commission	1,167	12,651	(11,738)	2,080
CTF Levy	1,265	15,514	(14,215)	2,564
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,247	19,186	(73,986)	548,447
Post Office Deposit	1,262	62	(182)	1,142
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	58,841	(103,981)	568,482

Level of Completion Indicators

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	203,909	9,505	(194,404)		9,505	Draft plans in progress - re-listed 2017/18 \$250,000
○	Governance Total		200,000	203,909	203,909	9,505	(194,404)		9,505	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	4,500	4,500	4,617	117		4,617	Job complete
○	Law, Order and Fire Safety Total		12,000	4,500	4,500	4,617	117		4,617	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	810,230	205,284	(604,946)		205,284	AK Homes – completion date November 2017 - re-listed in 2017/18 Budget
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	0	0	0	0		0	Removed from LTFP - Revised budget Feb OCM Min Ref 02/17-6
●	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	61,145	61,145	61,145	57,619	(3,526)		57,619	Completed and acquitted
○	Recreation And Culture Total		911,375	871,375	871,375	262,902	(608,473)		262,902	
○	Land & Buildings Total		1,123,375	1,079,784	1,079,784	277,024	(802,750)		277,024	
	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	0	
	Town Planning and Regional Development									
●	Standing Desks Various Offices	122840	7,000	7,000	7,000	6,601	(399)		6,601	4 workstations completed
●	Town Planning and Regional Development Total		7,000	7,000	7,000	6,601	(399)		6,601	
	Transport									
●	Works additional equipment - Water Tank	135840	12,000	12,000	12,000	10,909	(1,091)		10,909	Completed
●	Vehicle Tracking Devices	175740	27,000	27,000	27,000	23,315	(3,685)		23,315	Completed - New tracking device fitted to Gardener Utility, Grader and maintenance utility, Building Surveyor new vehicle
●	Transport Total		39,000	39,000	39,000	34,225	(4,775)		34,225	
●	Tools, Furniture and Other Equipment Total		49,600	46,000	46,000	40,826	(5,174)		40,826	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									Note: Internal costs higher than budget estimate due to plant & equipment revaluation
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	469,633	26,133		469,633	C08 Mid West Regional Road Group Project 16/17 - Complete
●	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	439,757	18,774		439,757	C130 Mid West Regional Road Group Project 16/17 - Complete
●	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	503,823	106,092		503,823	C13 Mid West Regional Road Group Project 16/17 - Complete additional employee hours & traffic management required due to heavy traffic in harvest season
●	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	413,456	632,235	218,779		632,235	C16 Mid West Regional Road Group Project 16/17 - complete
●	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	185,700	190,226	4,526	185,700		C97 - RRG Blackspot - Carry over project
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	256,944	0	(256,944)	256,944		C11 - Council own source job
○	Durawah Road Gravel Sheeting	131840	289,678	289,678	289,678	4,135	(285,543)	289,678		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184	67,184	67,184	0	(67,184)	67,184		C82 - Council own source job
●	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	24,683	53,396	28,713	24,683		C67 - Council own source job
●	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	40,000	0		40,000	C28 - Main Roads WA
●	Park Falls Estate - Gravel shoulder improvements	131840	145,915	145,915	145,915	36,616	(53,899)		36,616	CPFKL - Gravel shoulder improvements
	Park Falls Estate - Bill Hemsley Park inhouse Earthworks					163,198			163,198	CPFKL - Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	117,451	0	(117,451)	0		C04 - Council own resource job
	<i>Murphy Norris Road - Reconstruct and gravel sheet - not budgeted</i>									C09
●	Transport Total		2,803,224	2,803,224	2,803,224	2,533,019	(378,004)	824,188	2,285,262	
●	Infrastructure - Roads Total		2,803,224	2,803,224	2,803,224	2,533,019	(378,004)	824,188	2,285,262	
	Plant & Equipment									
	Transport									2017 compliance plates for replacement vehicles
●	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	182,442	(12,558)	182,442		Purchase Complete
●	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	66,129	129	66,129		Purchase Complete
●	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	90,000	87,330	(2,670)	87,330		Purchase Complete
●	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	7,273	473	7,273		Purchase Complete
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase Complete
●	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	51,000	50,327	(673)	50,327		Purchase complete
●	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	183,989	183,986	(3)	183,986		Purchase complete
●	Transport Total		632,789	632,789	632,789	612,880	(19,909)	612,880		
●	Plant & Equipment Total		632,789	632,789	632,789	612,880	(19,909)	612,880		
○	Capital Expenditure Total		4,608,988	4,561,797	4,561,796	3,463,749	(1,205,846)	1,437,069	2,603,112	

COA	Rate Revenue	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	Current Year Full Year Budget	YTD Var	>\$10K	Comments
	Operating Expenditure									
0022	Rates - Legal Expenses	393	10,000	10,000	10,000	6,506	11,000	9,607		
0032	Rates Stationary/postage	3,569	3,950	3,950	3,950	2,591	2,500	381		
0062	Sundry Expenses	16	500	500	500	234	2,000	484		
0082	Rates - Other Costs.	174	1,500	1,500	1,500	0	1,200	1,326		
0132	Valuation Expenses	10,522	13,500	13,500	13,500	13,231	13,500	2,978		
0352	Rates - Administration Allocation	87,842	104,544	104,544	104,544	81,337	101,759	16,702	*	Admin costs below budget
	Total Operating Expenditure	102,517	133,994	133,994	133,994	103,898	131,959			
	Operating Revenue									
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,472,531)	(2,321,370)	(2,321,245)	(14,560)	*	Effect of the movement of excess rates
0010	Rates Written Off	3,895	0	0	0	0	(2,321,245)	(3,895)		Properties transferred into SoCV Minute Ref 12/13-2
0012	Legal Fees GST Free	(119)	(10,000)	(10,000)	(10,000)	(7,834)	(11,000)	(9,881)		
0033	Back Rates	(864)	0	0	0	(239)	0	864		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,730)	(10,077)	(10,124)	(99)		
0071	Interim Rates Raised	(10,048)	0	0	0	(22,080)	0	10,048	*	Interim rates not budgeted, offsets movement in excess
0113	Interest - Overdue Rates	(15,244)	(10,000)	(10,000)	(10,000)	(16,560)	(10,000)	5,244		
0123	Interest - Instalment Payments	(7,447)	(5,000)	(5,000)	(5,000)	(6,582)	(5,000)	2,447		
0133	Interest - Deferred Rates	0	0	0	0	0	(100)	0		
0143	Administration Charges	(5,184)	(4,000)	(4,000)	(4,000)	(4,689)	(3,500)	1,184		
0173	Legal Fees - Recovered	0	0	0	0	0	0	0		
0183	Account Enquiry Charges	(4,218)	(4,080)	(4,080)	(4,080)	(5,442)	(3,060)	138		
	Total Operating Revenue	(2,507,831)	(2,516,341)	(2,516,341)	(2,516,341)	(2,394,873)	(4,685,274)			
	Total Rate Revenue	(2,405,314)	(2,382,347)	(2,382,347)	(2,382,347)	(2,290,975)	(4,553,315)			

COA	General Purpose Income	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	2015/2016 Full Year Budget	YTD Var	>\$10K	Comments
	Operating Expenditure									
9992	Interest & Overdraft Fees	0	1,500	1,500	1,500	0	2,000	1,500		
	Operating Revenue									
0201	Legal Reserve Income	(273)	(500)	(500)	(500)	(447)	(500)	(227)		
0203	Leave Reserve Income	(664)	(1,000)	(1,000)	(1,000)	(1,201)	(1,000)	(336)		
0204	Land Development Reserve Income	(432)	(1,000)	(1,000)	(1,000)	(1,113)	(2,000)	(568)		
0205	Building Reserve Income	(3,660)	(7,000)	(7,000)	(7,000)	(6,873)	(10,000)	(3,340)		
0206	Roadworks Reserve Income	(25)	0	0	0	(607)	(500)	25		
0215	Unspent Grants Reserve Income	(705)	0	0	0	(658)	0	705		
0223	Water Strategy Reserve Income	(97)	(180)	(180)	(180)	(179)	(200)	(83)		
0233	Grants Commission - Road Funding	(759,443)	(488,361)	(488,361)	(488,361)	(225,934)	(225,934)	271,082	*	Advanced Payment
0243	Office & Equipment Reserve Income	(134)	(200)	(200)	(200)	(550)	(200)	(66)		
0253	Grants Commission - Equalisation (General Purpose)	(515,048)	(339,632)	(339,632)	(339,632)	(172,671)	(175,594)	175,416	*	Advanced Payment
0273	Plant/Light Vehicle Reserve Income	(1,652)	(1,500)	(1,500)	(1,500)	(1,761)	(2,000)	152		
0453	Interest Received - Municipal Account	(24,405)	(25,000)	(25,000)	(25,000)	(33,490)	(25,000)	(595)		
0506	Landcare Reserve Income	(126)	(300)	(300)	(300)	(468)	(500)	(174)		
	Total Operating Revenue	(1,306,664)	(864,673)	(864,673)	(864,673)	(445,952)	(443,428)			
	Total General Purpose Income	(1,306,664)	(863,173)	(863,173)	(863,173)	(445,952)	(441,428)			
	Total General Purpose Funding	(3,711,978)	(3,245,520)	(3,245,520)	(3,245,520)	(2,736,926)	(4,994,743)			

COA	Governance	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0112	Election & Poll Expenses.	0	9,000	9,000	9,000	8,382	9,000		
0182	Subscriptions & Memberships Expense	16,844	22,560	22,560	22,560	17,033	5,716		
0192	Members Conference & Training Expenses	7,176	14,000	14,000	20,000	17,806	6,824		
0202	Members Insurance Expense	10,583	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	25,000	25,000	25,000	7,463	24,340	*	Legal agreement/easement to Nabawa Hill Communication Tower on Marshall Gould's property and provisional amount not required
0242	Members Sitting Fees.	71,735	75,280	75,280	75,280	30,071	3,545		
0252	Members Remuneration Expenses	4,193	4,400	4,400	4,400	16,950	207		
0262	President & Deputy Allowances.	12,500	12,500	12,500	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	5,287	10,202	10,202	10,202	97	4,915		
0332	Furniture & Equipment	934	1,200	1,200	1,200	7,302	267		
0442	Members Administration Allocation	186,664	215,596	215,596	215,596	172,840	28,932	*	Admin costs are below budget
0462	Meeting & Refreshments Expense	22,176	33,700	33,700	27,700	19,708	11,524	*	Committed purchase orders for Freeman Function to be accrued
1822	Accounting & Audit Expenses	17,564	36,500	36,500	36,500	26,300	18,936	*	Budget includes annual audit not yet required
3112	Rangers Expenses Allocation	0	0	0	0	0	0		
7202	Members Depreciation	3,077	2,902	2,902	2,902	2,902	(175)		
	Total Operating Expenditure	359,393	473,423	473,423	473,423	350,037			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0	0		
	Total Governance	359,393	473,423	473,423	473,423	350,037			

COA	Administration	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0102	Provision for LSL	0	0	0	0	10,853	0		
0222	Fringe Benefits Tax	39,164	31,000	31,000	31,000	38,578	(8,164)		
0282	Administration SGC 9.50%	52,520	52,329	52,329	52,329	47,990	(191)		
0292	Admin Salaries Expense	535,147	564,225	564,225	564,225	571,230	29,078	*	Additional hours budgeted not req'd
0294	Admin Staff Housing Allowance	13,920	12,589	12,589	12,589	14,477	(1,331)		
0312	Admin - Max 3% Council Additional Contr	11,164	12,000	12,000	12,000	10,293	836		
0362	Acc Annual Leave - Admin	0	0	0	0	4,908	0		
0372	Admin Workers Compensation Insurance	14,433	14,095	14,095	14,095	16,878	(338)		
0402	Insurance Expense	3,084	3,085	3,085	3,085	2,760	1		
0422	Office Gardens Expenses	29,118	50,016	50,016	50,016	28,770	20,898	*	Admin Office Gardening wages under budget - Gardeners deployed to other areas
0432	Admin Building Operations	22,664	28,708	28,708	28,708	18,696	6,044		
0472	Office Expenses - General	12,483	17,290	17,290	17,290	16,434	4,807		
0473	Admin Building Repairs & Maintenance	19,021	22,500	22,500	22,500	6,299	3,479		
0482	Office Telephone & Internet Expenses	22,610	30,830	30,830	30,830	24,485	8,220		
0492	Advertising Expenses	11,625	18,500	18,500	18,500	8,586	6,875		
0502	Computer Hardware Service & Repair	20,452	28,000	28,000	22,134	16,463	7,548		
0512	Furniture & Equipment - (Expensed)	7,741	15,400	15,400	11,800	1,204	7,659		
0522	Freight & Postage Expense	1,737	2,500	2,500	2,500	2,110	763		
0542	Printing & Stationary Expense	21,759	30,000	30,000	30,000	25,709	8,241		
0552	Motor Vehicle Expenses	6,142	5,000	5,000	5,000	4,610	(1,142)		
0562	Administration LSL Expense	14,247	10,000	10,000	10,000	5,149	(4,247)		
0592	Admin Allocated to Programs	(1,098,025)	(1,259,367)	(1,259,367)	(1,259,367)	(1,016,709)	(161,342)	*	Admin costs are below budget
0622	Uniform Expense	1,919	3,300	3,300	3,300	1,319	1,381		
0632	Staff Training, Conference and Recruitment	13,934	31,000	31,000	31,000	6,162	17,066	*	IT Vision training, Recruitment & relocation expenses not utilised
0662	Public Liability Insurance	16,780	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	114,444	160,700	160,700	160,700	40,438	46,256	*	Accruals will be req'd for Land & Building revaluation & internal IPR review invoices to be relisted 2017/18
0702	Bank Fees & Charges	6,208	6,100	6,100	6,100	5,163	(108)		
0712	Occupational Health & Safety	1,190	5,000	5,000	5,000	529	3,810		
0722	Accounting Software Operating Expenditure	43,008	50,743	50,743	47,743	34,136	7,735		
7002	Admin Depreciation	41,514	50,143	50,143	50,143	50,143	8,629		
	Total Operating Expenditure	0	12,466	12,466	(0)	15,762			

COA	Administration	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
0383	Minor Income Received - Other General	(1,548)	(1,200)	(1,200)	(1,200)	(1,564)	348		
0553	Grant Income - Admin	0	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(4,511)	(1,892)	(1,892)	(1,892)	(18,362)	2,619		
1243	LSL Reimbursement	(12,541)	0	0	0	0	12,541	*	CoGG LSL entitlement recovered for admin staff leave to be taken 2016/2017
	Total Operating Revenue	(18,600)	(3,092)	(3,092)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (CAPEX)	0	0	0	3,600	30,285	0		
0355	Tfr From Building Reserve	(13,414)	(203,909)	(203,909)	(200,000)	0	(190,495)	*	Timing - Reserve funds not yet required
0371	T/f From Office Eq Reserve	0	0	0	0	(25,000)	0		
0564	Building Improvements (CAPEX)	9,505	203,909	203,909	200,000	19,068	194,404	*	Budget profile timing for Office Extensions & Modifications from LTFP
4750	Tfr to Leave Reserve	20,664	21,000	21,000	21,000	1,201	336		Reserve transfers budgeted for 30.06.2017 done In May 2017
4785	Transfer from Unspent Grant Fund	0	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	20,134	20,200	20,200	20,200	550	66		
4780	Tfr to Plant/Light Vehicle Reserve	1,652	1,500	1,500	1,500	1,761	(152)		
	Total Capital Expenditure / Reserve Transfers	38,541	42,700	42,700	46,300	15,459			
	Total Administration	19,941	52,074	52,074	43,208	11,296			
	Total Governance/Administration	379,335	525,497	525,497	516,631	361,333			

COA	Fire Prevention	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	10,980	14,422	14,422	14,422	10,167	3,442		
0672	Fire Break Inspection Fees	1,405	2,000	2,000	2,000	1,477	595		
0752	FESA - Shire Operating Expenses	0	0	0	0	0	0		
0762	Ranger's Allocation Expenses	17,138	17,480	17,480	17,480	15,745	342		
0832	ESL - Shire Properties.	639	852	852	852	748	213		
0882	Fire Prevention Enforcement Expenditure	636	1,000	1,000	1,000	0	364		
1722	Brigades Operating Expenses	43,620	39,418	39,418	35,318	36,098	(4,203)		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	69,175	65,326	65,326	65,326	66,278	(3,849)		
	Total Operating Expenditure	143,594	140,498	140,498	136,398	130,513			
	Operating Revenue								
0703	Fines & Penalties Income	(4,250)	(1,250)	(1,250)	(1,250)	(2,250)	3,000		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(23,319)	(17,212)	(17,212)	(17,212)	(24,195)	6,107		
0765	Proceeds from Disposal of Assets	0	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	(636)	0	0	0	0	636		
0915	Capital Grant - FESA	0	0	0	0	(115,819)	0		
	Total Operating Revenue	(32,205)	(22,462)	(22,462)	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers								
0884	Purchase Plant & Equipment	0	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	4,617	4,500	4,500	12,000	0	(117)		
	Total Capital Expenditure / Reserve Transfers	4,617	4,500	4,500	12,000	115,819			
	Total Fire Prevention	116,006	122,536	122,536	125,937	100,068			

COA	Animal Control	30-Jun-17	30-Jun-17	Amended Full Year Budget	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	21,960	26,866	26,866	26,866	20,334	4,905		
0812	Depn - Animal Control	179	0	0	0	0	(179)		
0842	Animal Control Expenses	874	1,130	1,130	1,130	6,991	256		
0852	Rangers Allocation	17,138	17,480	17,480	17,480	15,745	342		
	Total Operating Expenditure	40,151	45,476	45,476	45,476	43,071			
	Operating Revenue								
0843	Impoundment Fees	0	(300)	(300)	(300)	(362)	(300)		
0853	Dog/Cat Registrations Income	(4,381)	(3,300)	(3,300)	(3,300)	(4,396)	1,081		
0863	Fines & Penalties	(200)	(500)	(500)	(500)	(400)	(300)		
	Total Operating Revenue	(4,581)	(4,100)	(4,100)	(4,100)	(5,158)			
	Total Animal Control	35,570	41,376	41,376	41,376	37,913			

COA	Other Law, Order and Public Safety	30-Jun-17	30-Jun-17	Amended Full Year Budget	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Expenditure								
0862	Community Safety and Crime Prevention	0	0	0	0	0	0		
0902	Rangers Allocation	8,569	8,740	8,740	8,740	7,873	171		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	1,000	0	1,000		
	Total Operating Expenditure	8,569	9,740	9,740	9,740	7,873			
	Operating Revenue								
0973	Community safety & Crime Prevention.	0	0	0	0	0	0		
	Total Other Law, Order and Public Safety	8,569	9,740	9,740	9,740	7,873			

COA	Rangers Expenses	30-Jun-17 YTD Actual	30-Jun-17 YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	815	1,947	1,947	1,947	1,915	1,133		
0892	Salary & Wages Expense-Rangers	68,753	81,097	81,097	81,097	58,380	12,344	*	Leave coverage now included in 17/18 budget
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	6,238	6,327	6,327	6,327	6,064	89		
0932	Conference & Training	0	1,000	1,000	1,000	0	1,000		
0952	Rangers Expenses Allocated	(85,691)	(87,400)	(87,400)	(87,400)	(78,727)	(1,709)		
0982	Rangers Depn Expense	8,187	5,435	5,435	5,435	10,835	(2,752)		
1012	Tools & Equipment - Low Value	0	1,000	1,000	1,000	0	1,000		
0152	Provision for LSL	0	9,000	9,000	9,000	(4,407)	9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	0	1,675	0		
	Total Operating Expenditure	0	20,105	20,105	20,105	(2,732)			
	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment - Rangers	0	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(1,514)			
	Total Rangers Expenses	0	20,105	20,105	20,105	(4,246)			
	Total Law, Order and Fire Safety	160,144	193,757	193,757	197,157	141,608			

COA	Education	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	450	4,450	4,450	4,450	2,067	4,000		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	450	4,450	4,450	4,450	2,067			

COA	Health Inspection and Administration	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full YearBudget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1282	Pool Inspections Expense	4,285	4,370	4,370	4,370	3,936	85		
1292	Health Expenses General	7,069	8,000	8,000	4,470	4,473	931		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	11,353	12,370	12,370	8,840	8,410			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(874)	(350)	(350)	(350)	(354)	524		
1573	Health Septic Fees	(2,714)	(2,360)	(2,360)	(2,360)	(2,478)	354		
1583	Health Administration Fees	(2,714)	(2,360)	(2,360)	(2,360)	(2,478)	354		
	Total Operating Revenue	(7,607)	(6,330)	(6,330)	(6,330)	(6,482)			
	Total Health Inspection and Administration	3,746	6,040	6,040	2,510	1,927			

COA	Housing	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2302	Staff Housing - Admin Allocation	0	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	8,363	12,058	12,058	7,558	5,445	3,695		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0	0		
2542	Housing Other Depreciation	3,200	3,200	3,200	3,200	0	0		
7172	Staff Housing Depreciation	0	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	66,091	66,091	66,091	0	66,091	*	
	Total Operating Expenditure	11,563	81,349	81,349	76,849	8,645			
	Operating Revenue								
2543	Rental Income - Staff Housing	0	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(18,771)	(8,640)	(8,640)	(8,640)	(18,806)	10,131	*	Full year rental income from Lot 19 CV Rd additional to budget estimate
2563	Staff Housing Income	0	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	(10,013)	(10,013)	(10,013)	0	(10,013)	*	April OCM Min Ref 04/17-6 Retain property for 3 years
	Total Operating Revenue	(18,771)	(18,653)	(18,653)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers								
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	0		
2550	Tfr to Building Reserve	3,660	142,000	142,000	142,000	6,873	138,340	*	Interest only (Sale of Lot 19 settlement due July 2017)
0805	Proceeds from Disposal of Asset - Housing	0	(135,000)	(135,000)	(135,000)	0	(135,000)	*	Note: Lot 23 Chapman Valley Rd no longer to be sold 2016/2017 (Min Ref 04/17-60)
	Total Capital / Reserves	3,660	7,000	7,000	7,000	6,873			
	Total Housing	(3,549)	69,696	69,696	65,196	(3,288)			

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

COA		30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Sanitation - Household Refuse								
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	125,109	144,000	144,000	135,000	116,950	18,891	*	Contractor Taxfree invoice timing Replacement of barriers/bollards under budget; Disposal of industrial waste (bury or transport to Meru) under budget estimate
1772	Sanitation Household Refuse Depreciation	3,714	3,748	3,748	3,748	3,748	34		
1792	Refuse Site Repairs & Maintenance	30,008	71,671	71,671	71,671	15,064	41,663	*	
2502	Domestic Rubbish - Admin Allocation	43,921	45,514	45,514	45,514	40,668	1,593		
	Total Operating Expenditure	202,752	264,933	264,933	255,933	176,429			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(136,090)	(128,640)	(128,640)	(128,640)	(125,195)	7,450		
	Total Operating Revenue	(136,090)	(128,640)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	66,662	136,293	136,293	127,293	51,234			
	Sanitation - Other								
	Operating Expenditure								
1872	Street Rubbish Collection Expenses	0	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	6,632	9,093	9,093	9,093	11,838	2,461		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
1912	Refuse Collection Expenses	2,320	5,000	5,000	5,000	0	2,680		
	Total Operating Expenditure	8,952	14,093	14,093	14,093	11,838			
	Operating Revenue								
1883	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
	Total Sanitation - Other	8,952	14,093	14,093	14,093	11,838			

COA	Protection of Environment	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1962	Abandoned Vehicle Expense	727	1,500	1,500	1,500	300	773		
2002	Project Management Fees	163	10,000	10,000	10,000	500	9,838		
2022	Landcare Expenditure	0	0	0	0	0	0		
2040	Dolby Creek Expenditure	7,780	10,000	10,000	10,000	15,975	2,220		**Offset Accounts refer COA GL 2923
2042	Declared Species Group Expenses	0	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	10,000	10,000	10,000	24,341	0		
	Total Operating Expenditure	18,670	31,500	31,500	31,500	52,521			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	(9,000)	0		
2923	Dolby Creek Management Plan Income (gst free)	(7,780)	(10,000)	(10,000)	0	0	(2,220)		**Offset Accounts refer COA GL 2040
2933	Reimbursements & Sundry Income (P of E)	0	0	0	(10,000)	(15,975)	0		
	Total Operating Revenue	(7,780)	(10,000)	(10,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers								
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	0	0	0	0	(14,873)	0		
2080	Tfr to Landcare Reserve	126	300	300	300	468	174		
2071	Tfr from Unspent Grant Res.	0	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,874)	(9,700)	(9,700)	(9,700)	(14,960)			
	Total Protection of Environment	1,016	11,800	11,800	11,800	12,586			

COA	Town Planning and Regional Development	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0942	Town Planning Depreciation	0	5,586	5,586	5,586	5,586	5,586		
0162	Provision for LSL	0	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	8,265	30,000	30,000	30,000	0	21,735	*	Consultancy expenses under budget estimate
2102	Workers Compensation Insurance	2,545	2,546	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	117,136	116,619	116,619	116,619	140,596	(516)		
2122	Superannuation - Council Maximum of 3%	3,471	3,442	3,442	3,442	3,379	(29)		
2132	Superannuation - SGC 9.50%	10,992	10,899	10,899	10,899	11,126	(93)		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	0	(5,883)	0		
2182	Other Employee Expenses	1,381	6,400	6,400	6,400	1,831	5,019		
2192	Heritage Expenses	0	0	0	0	2,700	0		
2202	Town Planners Expenses	756	412	412	412	1,548	(344)		
2222	Motor Vehicle Expenses	4,128	4,300	4,300	4,300	4,663	172		
2232	Legal Expenses - Town Planners	17,063	15,000	15,000	15,000	10,472	(2,063)		
2242	Engineering Expenses	9,767	15,000	15,000	15,000	5,843	5,233		
2252	Advertising Expenses	1,711	2,000	2,000	2,000	0	289		
3012	Admin Allocation Expenses	43,921	54,769	54,769	54,769	40,668	10,848	*	
7052	Surveying & Land Expenses	16,827	40,000	40,000	40,000	8,954	23,173	*	Surveying expenses under budget estimate
7062	T/P Expenses Recoverable	0	0	0	0	0	0		
7072	Planning Projects - Expenses	35,669	85,247	85,247	85,247	34,666	49,578	*	Planning projects not finalised 2016/17 - Jobs: Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	273,632	392,220	392,220	392,220	254,990			
	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(33,068)	(20,000)	(20,000)	(20,000)	(22,290)	13,068	*	Fees collected more than anticipated budget
2243	Outsourced Planning Fees - Other LGs	(23,412)	(16,000)	(16,000)	(16,000)	(16,652)	7,412		
2263	Town Planning Fees Income - GST inc	0	(6,000)	(6,000)	(6,000)	(6,839)	(6,000)		
3603	Heritage Income	(23)	0	0	0	0	23		
	Total Operating Revenue	(56,503)	(42,000)	(42,000)	(42,000)	(104,182)			

COA	Town Planning and Regional Development cont.	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	(52,414)	(52,147)	(52,147)	(52,147)	(10,029)	267		
2264	Land Development	0	0	0	0	60,000	0		
2284	Furniture & Equipment - Capital Expenses	6,601	7,000	7,000	7,000	0	399		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	432	1,000	1,000	1,000	1,113	568		
4810	Tfr from Land Development Reserve	0	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	273	500	500	500	10,947	227		
	Total Capital Expenditure/Reserve Transfers	(45,108)	(43,647)	(43,647)	(43,647)	3,032			
	Total Town Planning and Regional Development	172,021	306,573	306,573	306,573	153,840			

COA	Other Community Amenities	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	9,821	23,270	23,270	24,270	7,084	13,449	*	Employee, internal costs and materials under budget estimate
3132	Community Development Expenses	11,442	78,562	78,562	101,434	26,972	67,120	*	Fixed Wireless Internet Project budget not expended
3162	Administration Allocated	65,881	78,500	78,500	78,500	61,002	12,620	*	Admin costs are below budget
3212	Other Community Amenities Depreciation	5,736	3,153	3,153	3,153	3,510	(2,583)		
3222	Community Growth Fund	23,332	30,000	30,000	30,000	7,865	6,668		Note:CV Tennis project carried over
	Total Operating Expenditure	116,212	213,486	213,486	237,358	106,433			
	Operating Revenue								
3113	Cemetery Income Received	(1,729)	(3,400)	(3,400)	(3,400)	(1,809)	(1,671)		
3613	Reimbursements & Contributions	(5,000)	(1,000)	(1,000)	(1,000)	(5,000)	4,000		
3633	Grant - Community Development	(3,637)	(23,728)	(23,728)	(50,000)	(6,667)	(20,091)	*	Grants funds rec'd for Pool Revitalisation Project DSR only
	Total Operating Revenue	(10,366)	(28,128)	(28,128)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
3172	T/f To Loans And Unspent Grants Reserve	7,600	0	0	0	0	(7,600)		Carry over CV Tennis Community Growth Funds
0471	Tf From Unspent Grants/loans Res.	(2,147)	0	0	0	(19,603)	2,147		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	5,453	0	0	0	(19,603)			
	Total Other Community Amenities	111,299	185,358	185,358	182,958	73,355			
	Total Community Amenities	359,950	654,116	654,116	642,716	308,413			

COA	Public Halls and Civic Centres	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	57,147	53,545	53,545	53,545	44,019	(3,602)		
2722	Public Halls & Showgrounds Expense	44,897	39,971	39,971	40,271	40,375	(4,926)		
2732	Nabawa Community Centre Expenses	38,376	62,822	62,822	63,322	50,229	24,446	*	Employee costs and Labour overheads under budget estimate (staff deployed in other areas)
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,352	2,485	2,485	2,485	2,988	132		
3202	Public Halls Admin Allocation	21,960	22,493	22,493	22,493	20,334	533		
	Total Operating Expenditure	164,733	181,316	181,316	182,116	157,944			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(7,601)	(5,000)	(5,000)	(5,000)	(4,253)	2,601		
2683	Contributions & Reimbursements	0	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	(47,727)	(47,727)	(47,727)	(40,000)	(37,500)	0		
	Total Operating Revenue	(55,328)	(52,727)	(52,727)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	57,619	61,145	61,145	50,000	158,650	3,526		Chapman Valley Agriculture Society under cover area Nanson Showgrounds
4925	Principal Repayment - Loan 89	7,940	7,940	7,940	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	65,559	69,085	69,085	57,940	156,132			
	Total Public Halls and Civic Centres	174,965	197,674	197,674	195,056	269,119			

COA	Swimming Areas and Beaches	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	21,960	22,059	22,059	22,059	20,334	98		Employee costs and Labour overheads under budget estimate
3412	Coronation Beach Expenses	42,179	54,907	54,907	54,907	41,919	12,728	*	
7082	Beaches Depreciation	5,432	4,673	4,673	4,673	4,673	(759)		
	Total Operating Expenditure	69,571	81,639	81,639	81,639	66,926			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(77,355)	(65,000)	(65,000)	(65,000)	(74,142)	12,355	*	Camping fees collected higher than budget estimate
	Total Operating Revenue	(77,355)	(65,000)	(65,000)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	0	0	0	0	0	0		
	Total Swimming Areas and Beaches	(7,785)	16,639	16,639	16,639	(7,215)			

COA	Libraries	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	6,813	10,358	10,358	10,358	2,006	3,545		
2912	Honorarium Yuna Librarian	1,000	1,000	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	54,901	57,545	57,545	57,545	50,836	2,644		
6922	Libraries Depreciation	56	56	56	56	56	0		
	Total Operating Expenditure	62,770	68,959	68,959	68,959	53,898			
COA	Other Culture	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	7,199	12,330	12,330	12,330	5,522	5,131		
3652	Other Culture Depreciation	19,904	4,133	4,133	4,133	4,133	(15,771)	*	Depreciation is higher due to updates in asset register
3662	Community Heritage Programs	0	0	0	0	0	0		
	Total Operating Expenditure	27,103	16,463	16,463	16,463	9,655			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
2983	Reimbursements Costs	(42)	0	0	0	0	42		
	Total Operating Revenue	(42)	0	0	0	0			
	Capital Expenditure / Reserve Transfers								
3604	Capital Exp. - Land & Buildings	0	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	27,061	16,463	16,463	16,463	9,655			
	Total Recreation and Culture	388,414	758,380	758,380	747,324	582,905			

COA	Road Constuction	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(1,105,185)	(1,105,185)	(1,105,185)	(1,105,185)	(472,948)	0		
3183	R4R Grant Income	0	0	0	0	0	0		
3193	R2R (Construction) Income	(734,746)	(738,855)	(738,855)	(738,855)	(697,621)	(4,109)		
	Total Operating Revenue	(1,839,931)	(1,844,040)	(1,844,040)	(1,844,040)	(1,185,274)			

COA	Road Constuction	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
3114	Capital Roadworks Program - Grant Funded Jobs	2,235,972	2,118,314	2,118,314	2,118,314	0	(117,659)	*	Plant Depreciation is higher due to updates in asset register
3124	Roads to Recovery (R2R) Expenditure	0	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	(80,302)	(80,302)	(80,302)	(80,302)	0	0		
3170	Tfr to Unspent Grants Reserve	676	0	0	0	130,360	(676)		
3184	Council Funded Roadworks Expenditure	297,047	684,910	684,910	684,910	435,116	387,863	*	Roadworks has been concentrated on maintenance and grant funded projects.
3234	Blackspot Program Expenditure	0	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	100,025	100,000	100,000	100,000	607	(25)		
	Total Capital Expenditure / Reserve Transfers	2,553,419	2,822,922	2,822,922	2,822,922	1,968,524			
	Total Road Construction	713,488	978,882	978,882	978,882	783,250			

		30-Jun-17	30-Jun-17	Amended	Original Full	30-Jun-16			
COA	Road Maintenance	YTD Actual	YTD Budget	Full Year Budget	Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	1,152,385	837,992	837,992	837,992	572,696	(314,393)	*	Employee costs & internal plant costs are higher than budget estimate; Plant Depreciation is higher due to updates in asset register Employee costs & overheads booked to Depot Maintenance for OSH not in line with budget profile, these are offset from other jobs
3502	Depot Maintenance	58,910	38,850	38,850	38,050	51,216	(20,060)	*	
3512	Street Lighting Expense	8,258	9,705	9,705	9,705	9,377	1,447		
3522	Depreciation	18,150	12,708	12,708	12,708	13,017	(5,442)		
3532	Street Trees	5,103	7,000	7,000	7,000	6,667	1,897		
3542	License & Subscriptions	8,948	13,385	13,385	13,385	7,200	4,437		
3562	Road Sign Expense	2,736	5,000	5,000	5,000	309	2,264		
3382	Flood Damage Expense	0	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	13,154	13,700	13,700	8,700	2,241	546		
3802	Road Maintenance Admin Allocation	0	0	0	0	0	0		
3822	Bore Maintenance	5,818	10,000	10,000	10,000	13,317	4,182		
3832	Crossover Reimbursements	0	5,000	5,000	5,000	0	5,000		
6912	Roads Depreciation	1,293,073	1,293,073	1,293,073	1,100,000	1,260,400	(0)		
	Total Operating Expenditure	2,566,536	2,246,413	2,246,413	2,047,540	2,793,327			
COA	Road Maintenance	30-Jun-17 YTD Actual	30-Jun-17 YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(116,501)	(108,000)	0		
3153	Other Grant Income	0	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	(49,411)	(49,411)	(35,000)	(22,368)	0		
3583	Contributions & Reimbursements	0	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	0	(708,836)	0		

	Total Operating Revenue	(165,912)	(165,912)	(165,912)	(151,501)	(847,996)		
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	0	0	0	
3171	Tfr from Unspent Grants Reserve	(675)	0	0	0	(58)	675	
3205	Tfr from Roadworks Reserve	0	0	0	0	(112,000)	0	
	Total Capital Expenditure / Reserve Transfers	(675)	0	0	0	(112,058)		
	Total Road Maintenance	2,399,949	2,080,501	2,080,501	1,896,039	1,833,273		

COA	Road Plant Purchases	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3576	Interest Expense - Loan 95	0	0	0	0	696	0		
3586	Loan 97 - Interest Expense	1,975	2,217	2,217	2,217	594	241		
3642	Loss on Sale Assets.	14,693	31,739	31,739	31,739	19,818	17,045	*	P299 Roller & P33 Skid Steer Loader- lessor impact than estimated
3912	Loan 96 - Interest Expense	3,511	3,762	3,762	3,762	4,704	252		
6225	Realisation on Disposal of Assets	68,318	0	0	0	181,179	(68,318)	*	account offset by proceeds of assets COA GL 3575
	Total Operating Expenditure	88,498	37,718	37,718	37,718	206,992			
	Operating Revenue								
3543	Profit on Sale of Assets	(7,596)	(33,000)	(33,000)	(33,000)	(29,692)	(25,404)	*	Estimation from asset register not obtained for sale of plant P38 Ford Ranger Crew Cab April 2017 ; Utility Mazda Bravo - Plant No P2544 disposed no value
	Total Operating Revenue	(7,596)	(33,000)	(33,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	612,880	632,789	632,789	632,789	665,222	19,909	*	Plant purchases under budget estimate - see Note 13 Management Report
3584	Tools & Other Equipment.	10,909	12,000	12,000	17,000	0	1,091		
3914	Principal Repayments - Loan 96	30,259	30,259	30,259	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	17,791	17,791	17,791	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	287,344	287,344	287,344	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	(183,989)	(183,989)	(183,989)	(183,989)	(52,582)	0		
3575	Proceeds from Sale of Plant & Equip	(68,318)	(69,500)	(69,500)	(69,500)	(181,179)	(1,182)		
	Total Capital Expenditure / Reserve Transfers	706,877	726,695	726,695	694,351	592,968			
	Total Road Plant Purchases	787,778	731,412	731,412	699,068	770,269			

COA	Traffic Control	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4102	Traffic Admin Allocation	32,941	42,984	42,984	42,984	30,501	10,043	*	Admin costs are below budget
6502	Vehicle Examination Expense	8,701	8,875	8,875	8,875	9,675	174		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	2,530	2,530	1,200	590	0		
	Total Operating Expenditure	44,172	54,389	54,389	53,059	40,766			
	Operating Revenue								
7513	Licensing Commission Income	(5,140)	(5,000)	(5,000)	(5,000)	(5,714)	140		
7533	Licensing Transactions - In	0	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(3,772)	(1,902)	(1,902)	(1,902)	(2,053)	1,870		
7543	CONTR. & REIM. (TRAFFIC)	(865)	0	0	0	0	865		
	Total Operating Revenue	(9,777)	(6,902)	(6,902)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	23,315	27,000	27,000	27,000	23,315	3,685		
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	23,315	27,000	27,000	27,000	23,315			
	Total Traffic Control	57,710	74,487	74,487	73,157	56,314			
	Total Transport	3,958,925	3,865,282	3,865,282	3,647,146	3,443,106			

COA		30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	12,854	13,110	13,110	13,110	11,809	256		
6722	Noxious Weeds & Pest Expense	3,164	6,239	6,239	6,239	5,499	3,075		
	Total Operating Expenditure	16,017	19,349	19,349	19,349	17,307			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	16,017	19,349	19,349	19,349	17,307			

COA		30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	0	1,000	1,000	1,000	0	1,000		
3982	Tourism Expense	3,085	5,210	5,210	5,210	2,475	2,125		
4282	Promotional Expense	1,200	1,200	1,200	1,200	810	0		
	Total Operating Expenditure	4,285	7,410	7,410	7,410	3,285			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	(1,364)	(750)	(750)	(750)	0	614		
	Total Operating Revenue	(1,364)	(750)	(750)	(750)	0			
	Total Tourism and Area Promotion	2,921	6,660	6,660	6,660	3,285			

COA	Building Control	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	118,156	111,982	111,982	111,982	101,956	(6,174)		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	98,822	115,777	115,777	115,777	91,504	16,954	*	Admin costs are below budget
	Total Operating Expenditure	216,978	227,759	227,759	227,759	193,459			
	Operating Revenue								
4153	Building Licenses Income	(24,541)	(15,000)	(15,000)	(15,000)	(19,919)	9,541		
4173	CTF Commissions Received	(258)	(450)	(450)	(450)	(443)	(192)		
4213	Building Commissions Received	(291)	(450)	(450)	(450)	(455)	(159)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	(2,806)	0		
	Total Operating Revenue	(25,090)	(15,900)	(15,900)	(15,900)	(23,622)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	191,888	211,859	211,859	211,859	169,837			

COA	Other Economic Services	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	114	250	250	250	114	136		
4222	Administration Allocation	109,803	129,635	129,635	129,635	101,671	19,832	*	Admin costs are below budget
4242	Rehab. Gravel Pits Expense	5,000	5,000	5,000	5,000	893	0		
4252	Purchase of Stamps.	85	200	200	200	165	115		
4272	Other Expenditure	9,091	9,350	9,350	9,350	9,091	259		
	Total Operating Expenditure	124,093	144,435	144,435	144,435	111,934			
	Operating Revenue								
4223	Commission Received Australia Post	(9,894)	(6,000)	(6,000)	(6,000)	(6,744)	3,894		
4243	Annual Post Office Box Fee	(2,714)	(2,800)	(2,800)	(2,800)	(2,781)	(86)		
4253	Postage Stamp Income	(99)	(100)	(100)	(100)	(94)	(1)		
4263	Income Received	0	0	0	0	(3,875)	0		
4333	Photocopying Income	(102)	(50)	(50)	(50)	(61)	52		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(13,259)	(9,400)	(9,400)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	97	180	180	180	179	83		
	Total Other Economic Services	110,932	135,215	135,215	135,215	98,110			
	Total Economic Services	321,759	373,083	373,083	373,083	288,540			

COA	Plant Depreciation	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure Plant Depreciation	579,271	578,712	578,712	232,848	175,854	(559)		Depn posted from Asset Register - Plant & Equipment revaluation has amended RUL & Depn rates
6890	Depn Posted to Jobs	(579,272)	(232,848)	(232,848)	(232,848)	(165,764)	346,424	*	Depn posted directly from payroll plant usage - Plant & Equipment revaluation has amended RUL & Depn rates
	Total Plant Depreciation	(0)	345,864	345,864	0	10,090			
COA	Private Works	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure Private Works Expense	11,769	25,320	25,320	25,320	13,918	13,551	*	Expenditure under budget estimate; Private Works income offsets expenditure
7333	Operating Income Private Works Income	(19,001)	(25,870)	(25,870)	(25,870)	(20,706)	(6,869)		
	Total Private Works	(7,232)	(550)	(550)	(550)	(6,788)			

COA	Public Works Overheads	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0342	Provision for LSL	9,486	20,000	20,000	20,000	3,045	10,515	*	Full provision not required 16/17 - Shire of Murchison - LSL entitlement - Brian Wundenberg paid out
4312	Superannuation - Max 3% Works Staff	9,585	10,270	10,270	10,270	8,684	685		
4322	Superannuation Guarantee - Works Manager	9,571	9,577	9,577	9,577	9,249	6		
4332	Superannuation Guarantee - Works Staff	67,451	59,367	59,367	59,367	63,318	(8,084)		
4342	Salary Works Manager	76,714	90,414	90,414	90,414	89,346	13,700	*	Annual Leave posted COA GL 4412
4352	Superannuation Max 3% - Works Manager	3,000	3,024	3,024	3,024	2,944	25		
4372	Public Works Sundry Expense	23,010	16,000	16,000	16,000	21,985	(7,010)		
4382	Works Manager - Expenses	3,266	3,000	3,000	3,000	1,162	(266)		
4392	External Engineering Services	8,510	20,000	20,000	20,000	15,098	11,490	*	Engineering Services generally expensed directly to Jobs
4402	Sick Leave	25,265	31,658	31,658	31,658	17,000	6,393		
4412	Annual Leave	81,138	72,927	72,927	72,927	52,217	(8,211)		
4432	Public Holiday Pay	37,529	31,658	31,658	31,658	41,159	(5,871)		
4422	Works LSL Expense	16,649	16,000	16,000	16,000	19,515	(649)		
4442	Occupational Health & Safety Expense	4,367	10,000	10,000	10,000	8,422	5,633		
4452	Protective Uniform/ Minor Workwear	7,363	13,300	13,300	13,300	10,048	5,937		
4582	Accrued Leave Works Crew	0	0	0	0	20,380	0		
4652	Works Staff - Allowances	56,314	41,608	41,608	41,608	26,717	(14,705)	*	Overheads posted to this account
4662	Public Works Expense Recoverable	0	0	0	0	0	0		
4982	Staff Medicals	0	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	274,507	310,671	310,671	310,671	254,177	36,165	*	Admin costs are below budget
6782	Workers Compensation Insurance	19,813	19,476	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(718,997)	(778,951)	(778,951)	(778,951)	(656,570)	(59,954)	*	Non Cash Item allocations under budget estimate
	Total Operating Expenditure	14,540	0	0	0	23,424			
	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	(14,540)	0	0	0	0	14,540	*	** Revenue rec'd to offset expense - Central Regional TAFE - refer POC COA GL 4602
	Capital Expenditure / Reserve Transfers								
7631	T/f From Leav Reserve-pwo	0	0	0	0	0	0		
	Total Public Works Overheads	0	0	0	0	23,424			

COA	Plant Operation Costs	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	116,110	141,694	141,694	141,694	88,702	25,584	*	Actuals are below budget estimate
4482	Tyre Purchase Expense	28,132	51,000	51,000	51,000	34,810	22,868	*	Actuals are below budget estimate
4492	Parts & Outside Repairs Expense	274,433	300,000	300,000	300,000	268,000	25,567	*	Actuals are below budget estimate
4502	Plant Licences Expense	8,355	10,000	10,000	10,000	7,390	1,645		
4532	Tools & Consumables	16,873	17,700	17,700	17,700	19,685	827		
4542	Fuel, Oil & Grease	230,796	268,000	268,000	268,000	217,903	37,204	*	Actuals are below budget estimate
4552	Cutting Edges & Tips	5,334	12,500	12,500	12,500	10,065	7,166		
4602	Training Expense	16,373	18,000	18,000	18,000	20,190	1,627		** Grader Driver training expense is offset with contra revenue - refer PWO COA GL 0333
5112	Plant Operator - Admin Allocation	10,980	8,996	8,996	8,996	10,167	(1,985)		
6772	Plant Insurance Expense	21,494	21,950	21,950	21,950	15,773	456		
4512	Less POC Allocated to W & S	(675,546)	(809,739)	(809,739)	(809,739)	(692,684)	(134,193)	*	Non Cash Item allocations under budget estimate
	Total Operating Expenditure	53,336	40,101	40,101	40,101	0			
	Operating Revenue								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(53,336)	(40,000)	(40,000)	(40,000)	(45,264)	13,336	*	Higher revenue than estimated
4983	Income Received	0	0	0	0	0	0		
	Total Operating Revenue	(53,336)	(40,000)	(40,000)	(40,000)	(45,264)			
	Total Plant Operation Costs	0	101	101	101	(45,264)			

COA	Salaries and Wages	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	828,316	843,492	843,492	843,492	779,104	15,176	*	Additional hours budgeted not utilised LSL backfill not required until 17/18 Actuals are below budget estimate
4580	Salary & Wages Expense - Outside Staff	962,062	998,563	998,563	998,563	902,800	36,501	*	
4600	Less Salary & Wages Allocated	(1,797,101)	(1,842,055)	(1,842,055)	(1,842,055)	(1,681,904)	(44,954)	*	
4592	Workers Compensation Paid	1,775	0	0	0	20,448	(1,775)		
4692	Paid Parental Leave Scheme	10,083	0	0	0	13,797	(10,083)	*	
	Total Operating Expenditure	5,135	0	0	0	34,245			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(444)	0	0	0	(22,614)	444		*** Refer above COA GL 4692
4623	Paid Parental Leave Scheme	(9,416)	0	0	0	(14,463)	9,416		
	Total Operating Revenue	(9,861)	0	0	0	(37,077)			
	Total Salaries and Wages	(4,726)	0	0	0	(2,832)			
COA	Unclassified	30-Jun-17 YTD Actual	30-Jun-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4722	Land Expenses Green Drive	(18)	0	0	0	18	18		** Refer COA GL 5023 Pending Reimbursement for insurance claim
5022	Overpayments/Recoverables - Expenditure	33,471	1,365	1,365	1,365	3,470	(32,106)	*	
	Total Operating Expenditure	33,453	1,365	1,365	1,365	3,487			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(20,167)	(1,365)	(1,365)	(1,365)	(2,686)	18,802	*	** Refer COA GL 5022 offset account Estimated profit on revaluation not a budgeted item
3813	Profit on Revaluation	(56,112)	0	0	0	(774,429)	56,112	*	
	Total Operating Revenue	(76,279)	(1,365)	(1,365)	(1,365)	(777,115)			
	Total Unclassified	(42,826)	0	0	0	(773,628)			
	Total Other Property and Services	(54,783)	345,415	345,415	(449)	(794,997)			

List of Accounts Paid - June 2017

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4962	09/06/2017	Petty Cash	109.05
EFT20681	06/06/2017	Advanced Spatial Technologies Pty Ltd	397.65
EFT20685	09/06/2017	Synergy	2,134.10
EFT20686	09/06/2017	Water Corporation	2,205.46
EFT20687	09/06/2017	ALTUS Planning & Appeals	2,196.96
EFT20688	09/06/2017	Ashdown Ingram (Exego Pty Limited)	324.50
EFT20689	09/06/2017	Aussie Natural Spring Water Geraldton	149.00
EFT20690	09/06/2017	Australian Service Union	26.35
EFT20691	09/06/2017	Ballycastle Pty Ltd	550.00
EFT20692	09/06/2017	Barbara Wendy & Tom Stanley Jackson	742.04
EFT20693	09/06/2017	Bolts R Us	52.12
EFT20694	09/06/2017	Bridgestone Tyre Centre	2,434.30
EFT20695	09/06/2017	Chapman Valley Aquaculture	16,500.00
EFT20696	09/06/2017	Chapman Valley Stud Breeders Association	8,100.00
EFT20697	09/06/2017	Courier Australia - Toll Ipec	53.30
EFT20698	09/06/2017	Five Star Business Equipment And Communications	997.12
EFT20699	09/06/2017	Gary Dungate	5,137.00
EFT20700	09/06/2017	Geraldton Plumbing Services	794.00
EFT20701	09/06/2017	Geraldton Vintage Hire	450.00
EFT20702	09/06/2017	Hersey	688.35
EFT20703	09/06/2017	Local Community Insurance Services	726.00
EFT20704	09/06/2017	Local Government Supervisors Assoc of WA Inc.	55.00
EFT20705	09/06/2017	MGB Diesel Contracting Pty Ltd	13,108.26
EFT20706	09/06/2017	Mach 1 Auto One	379.10
EFT20707	09/06/2017	Magor Swartz Pty Ltd	6,410.25
EFT20708	09/06/2017	Midwest Kerbing	330.00
EFT20709	09/06/2017	Midwest Mowers And Small Engines	1,298.00
EFT20710	09/06/2017	Nabawa Valley Tavern	615.00
EFT20711	09/06/2017	Nature Playgrounds	45,631.27
EFT20712	09/06/2017	Novus	261.14
EFT20713	09/06/2017	Patience Sandland Pty Ltd.	4,503.00
EFT20714	09/06/2017	Queens Supa IGA Supermarket	246.23
EFT20715	09/06/2017	RGI Signworks	44.00
EFT20716	09/06/2017	Refuel Australia	25,583.59
EFT20717	09/06/2017	Shire Of Cv Trust Account	358.40
EFT20718	09/06/2017	TeletracNavman Australia	769.46
EFT20719	09/06/2017	Tudor House	539.00
EFT20720	09/06/2017	Wisteria Moon	984.50
EFT20723	16/06/2017	Synergy	829.65
EFT20724	16/06/2017	Alicia Pawelski	500.00
EFT20725	16/06/2017	Anthony Steven Farrell	6,230.00
EFT20726	16/06/2017	Australia Post	631.13
EFT20727	16/06/2017	Australian Service Union	26.35
EFT20728	16/06/2017	Batavia Fencing	2,264.00
EFT20729	16/06/2017	Boc Limited	280.40
EFT20730	16/06/2017	Bolts R Us	759.78
EFT20731	16/06/2017	Chapman Valley Historical Society	5,585.00

List of Accounts Paid - June 2017

Chq/EFT	Date	Name	Amount
EFT20732	16/06/2017	Department Of Fire And Emergency Services	6,319.00
EFT20733	16/06/2017	Geraldton Plumbing Services	1,349.00
EFT20734	16/06/2017	Guardian Print & Graphics	1,755.00
EFT20735	16/06/2017	Ian Kenneth Maluish	4,980.00
EFT20736	16/06/2017	John Phillip Collingwood	9,980.00
EFT20737	16/06/2017	KW & V Farrell & Sons	12,000.00
EFT20738	16/06/2017	Kirralee Jane Warr	4,980.00
EFT20739	16/06/2017	MGB Diesel Contracting Pty Ltd	2,706.11
EFT20740	16/06/2017	Main Roads Wa	44,000.00
EFT20741	16/06/2017	Maurice John Battilana	379.17
EFT20742	16/06/2017	Midwest Financial	5,907.00
EFT20743	16/06/2017	Midwest Fire Protection Service- Deltazone	42.68
EFT20744	16/06/2017	Pauline Faye Forrester	4,980.00
EFT20745	16/06/2017	Peter John Humphrey	4,980.00
EFT20746	16/06/2017	Shire Of Northampton	1,567.50
EFT20747	16/06/2017	Trevor Leonard Royce	4,980.00
EFT20748	16/06/2017	Veronica Mary Wood	1,228.05
EFT20749	22/06/2017	City Of Greater Geraldton	8,250.00
EFT20750	22/06/2017	ALTUS Planning & Appeals	9,570.22
EFT20751	22/06/2017	Abrolhos Steel	1,144.21
EFT20752	22/06/2017	Ashdown Ingram (Exego Pty Limited)	2,141.70
EFT20753	22/06/2017	Atom Supplies	4,224.58
EFT20754	22/06/2017	Aurecon Australasia Pty Ltd	389.20
EFT20755	22/06/2017	Auslec	1,385.00
EFT20756	22/06/2017	Beaurepaires	11.00
EFT20757	22/06/2017	Botanical Den	200.00
EFT20758	22/06/2017	Brenda Myers	70.50
EFT20759	22/06/2017	Bridgestone Tyre Centre	1,112.50
EFT20760	22/06/2017	Bunnings Group Limited	2,066.05
EFT20761	22/06/2017	Coates Hire Operations Pty Ltd	573.51
EFT20762	22/06/2017	Coffey, Kathrine	134.85
EFT20763	22/06/2017	Comms Tech Services	4,897.00
EFT20764	22/06/2017	De Lage Landen Pty Ltd	1,047.98
EFT20765	22/06/2017	Drylands Permaculture Nursery	165.00
EFT20766	22/06/2017	Elite Electrical Contracting Pty Ltd	275.00
EFT20767	22/06/2017	Engineering Online Australia Pty Ltd	495.00
EFT20768	22/06/2017	Five Star Business Equipment And Communications	453.38
EFT20769	22/06/2017	GNC Quality Precast Geraldton	10,029.80
EFT20770	22/06/2017	Geraldton Ag Services	2,762.26
EFT20771	22/06/2017	Geraldton Decorator Centre T/a Paint Place Geraldton	506.80
EFT20772	22/06/2017	Geraldton Independent Building Supplies Pty Ltd	2,575.45
EFT20773	22/06/2017	Geraldton Lock And Key	291.32
EFT20774	22/06/2017	Geraldton Mower & Repair Specialists	1,532.00
EFT20775	22/06/2017	Geraldton Trophy Centre	330.00
EFT20776	22/06/2017	Geraldton Tyrepower	4,928.00
EFT20777	22/06/2017	Glass Co	7,405.75
EFT20778	22/06/2017	Great Northern Rural Services	3,142.82
EFT20779	22/06/2017	Greenfield Technical Service	8,129.00

List of Accounts Paid - June 2017

Chq/EFT	Date	Name	Amount
EFT20780	22/06/2017	Haefeli-Lysnar Geospatial Solutions	11,330.00
EFT20781	22/06/2017	Hille, Thompson & Delfos Surveyors & Planners (htd)	2,156.00
EFT20782	22/06/2017	Hitachi Construction Machinery Australia Pty Ltd	2,032.04
EFT20783	22/06/2017	Hosexpress	958.16
EFT20784	22/06/2017	Ian Kelly	810.00
EFT20785	22/06/2017	Jason Signmakers	215.60
EFT20786	22/06/2017	Landgate	412.70
EFT20787	22/06/2017	Leading Edge Computers	1,376.00
EFT20788	22/06/2017	Leading Edge Electronics	30.00
EFT20789	22/06/2017	Magor Swartz Pty Ltd	17,325.00
EFT20790	22/06/2017	Market Creations	1,276.00
EFT20791	22/06/2017	Midwest Chemical & Paper	262.36
EFT20792	22/06/2017	Midwest Mowers And Small Engines	123.00
EFT20793	22/06/2017	Midwest Tractors	510.76
EFT20794	22/06/2017	Miralec	1,144.00
EFT20795	22/06/2017	Moore Stephens	11,768.76
EFT20796	22/06/2017	Mooreview Plants & Trees	306.72
EFT20798	22/06/2017	Paper Plus Office National	1,162.50
EFT20799	22/06/2017	Platinum Electricians	2,136.88
EFT20800	22/06/2017	Purcher International	2,589.18
EFT20801	22/06/2017	Quadrio Earthmoving Pty Ltd	5,544.00
EFT20802	22/06/2017	RGI Signworks	462.00
EFT20803	22/06/2017	Refuel Australia	180.80
EFT20804	22/06/2017	Repco Auto Parts.	229.07
EFT20805	22/06/2017	Road Runner Mechanical Services	308.00
EFT20806	22/06/2017	Shire Of Northampton	1,798.50
EFT20807	22/06/2017	Smart Nominees Pty Ltd	14,025.00
EFT20808	22/06/2017	Southside Mechanical Services	504.35
EFT20809	22/06/2017	Sun City Plumbing	935.00
EFT20810	22/06/2017	Teakle & Lalor	7,205.00
EFT20811	22/06/2017	TeletracNavman Australia	703.56
EFT20812	22/06/2017	The West Australian	221.70
EFT20813	22/06/2017	Think Water Geraldton	238.70
EFT20814	22/06/2017	Totally Work Wear	1,871.11
EFT20815	22/06/2017	Toxfree	11,920.56
EFT20816	22/06/2017	Tyres&More	4,900.00
EFT20817	22/06/2017	Urbis Pty Ltd	3,080.00
EFT20818	22/06/2017	Western Australian Treasury Corporation	2,536.46
EFT20819	22/06/2017	Westrac Pty Ltd	3,948.62
EFT20820	22/06/2017	Young Motors	643.06
EFT20824	28/06/2017	Telstra	1,601.71
EFT20825	28/06/2017	APV Valuers And Asset Management	5,623.20
EFT20826	28/06/2017	Ashdown Ingram (Exego Pty Limited)	123.20
EFT20827	28/06/2017	Atom Supplies	2,709.33
EFT20828	28/06/2017	Aurecon Australasia Pty Ltd	111.20
EFT20829	28/06/2017	Auslec	139.00
EFT20830	28/06/2017	Bunnings Group Limited	565.69
EFT20831	28/06/2017	C. S. S Contracting	20,977.00

List of Accounts Paid - June 2017

Chq/EFT	Date	Name	Amount
EFT20832	28/06/2017	Courier Australia - Toll Ipec	20.60
EFT20833	28/06/2017	Geraldton Ag Services	351.75
EFT20834	28/06/2017	Geraldton Decorator Centre T/a Paint Place Geraldton	648.72
EFT20835	28/06/2017	Geraldton Independent Building Supplies Pty Ltd	1,080.46
EFT20836	28/06/2017	Geraldton Toyota	386.22
EFT20837	28/06/2017	Great Northern Rural Services	2,197.63
EFT20838	28/06/2017	It Vision	726.00
EFT20839	28/06/2017	Karen McKay	149.99
EFT20840	28/06/2017	LEONORA FARMS	13,200.00
EFT20841	28/06/2017	Lenane Holdings Pty Ltd	2,145.00
EFT20842	28/06/2017	Magor Swartz Pty Ltd	10,000.00
EFT20843	28/06/2017	Market Creations	3,946.25
EFT20844	28/06/2017	Miralec	440.00
EFT20845	28/06/2017	Mitchell & Brown	50.00
EFT20846	28/06/2017	Nabawa Valley Tavern	552.00
EFT20847	28/06/2017	Nature Playgrounds	13,560.40
EFT20848	28/06/2017	Novus	1,056.00
EFT20849	28/06/2017	Patience Sandland Pty Ltd.	628.80
EFT20850	28/06/2017	Purcher International	618.67
EFT20851	28/06/2017	Queens Supa IGA Supermarket	1,166.58
EFT20852	28/06/2017	Risk Id	11,000.00
EFT20853	28/06/2017	Simon Lancaster	1,243.92
EFT20854	28/06/2017	Southside Mechanical Services	307.20
EFT20855	28/06/2017	Staples Australia Pty Limited	1,990.19
EFT20856	28/06/2017	Stax Chairs	5,610.00
EFT20857	28/06/2017	Sunset IGA	174.83
EFT20858	28/06/2017	Taste Budds WA	2,920.00
EFT20859	28/06/2017	The Grants Hub	199.00
EFT20860	28/06/2017	Toxfree	862.91
EFT20861	28/06/2017	Truckline	72.03
EFT20862	28/06/2017	Whipintarra Springs Pty Ltd - Nukara Farm	50.00
EFT20863	28/06/2017	Yuna Tennis Club	1,500.00
DD15717.1	13/06/2017	LGSP	7,424.11
DD15717.2	13/06/2017	Prime Super	198.36
DD15717.3	13/06/2017	Rest Superannuation	134.50
DD15717.4	13/06/2017	Asgard	310.10
DD15717.5	13/06/2017	Australian Super	1,842.12
DD15717.6	13/06/2017	Hostplus Superannuation	134.20
DD15717.7	13/06/2017	Wealth Personal Superannuation and Pension Fund	436.69
DD15717.8	13/06/2017	UniSuper	121.87
DD15717.9	13/06/2017	Amp Flexible Super - Amp Retirement Trust	45.35
DD15717.10	13/06/2017	BT Business Super	216.21
DD15736.1	27/06/2017	LGSP	7,977.28
DD15736.2	27/06/2017	Prime Super	199.68
DD15736.3	27/06/2017	Rest Superannuation	69.57
DD15736.4	27/06/2017	Asgard	310.10
DD15736.5	27/06/2017	Australian Super	1,536.56
DD15736.6	27/06/2017	Hostplus Superannuation	134.20

List of Accounts Paid - June 2017

Chq/EFT	Date	Name	Amount
DD15736.7	27/06/2017	Wealth Personal Superannuation and Pension Fund	436.69
DD15736.8	27/06/2017	UniSuper	137.69
DD15736.9	27/06/2017	Amp Flexible Super - Amp Retirement Trust	186.44
DD15736.10	27/06/2017	BT Business Super	216.21
		Total Municipal Fund Payments	\$ 607,317.76
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT20682	09/06/2017	Building And Construction Industry Training Fund	2,192.78
EFT20683	09/06/2017	Building Commission / Department Of Commerce	2,009.80
EFT20684	09/06/2017	Shire Of Chapman Valley - Muni Account	89.54
EFT20721	16/06/2017	Shire Of Chapman Valley - Muni Account	38,276.19
EFT20722	16/06/2017	WA4WDA	530.00
EFT20821	28/06/2017	Building And Construction Industry Training Fund	968.12
EFT20822	28/06/2017	Building Commission / Department Of Commerce	722.36
EFT20823	28/06/2017	Shire Of Chapman Valley - Muni Account	39.77
		Total Trust Fund Payments	\$ 44,828.56

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th June 2017

SYNERGY

Balance as per Cash at Bank Account GL 160000	6,698.72
Balance as per Cash at Bank Account GL 170000	1,716,539.45
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	-
	\$1,723,238.17

BANK

Business Account (Account No 000040)	6,698.72
Investment Account (Account No 305784)	1,116,539.45
Investment Account (Account No 502999)	600,000.00
Term Deposit	
	<hr/>
	1,723,238.17
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	<hr/>
	\$1,723,238.17

Difference Check 0.00

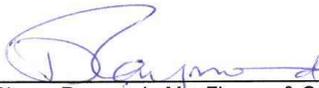
Completed by:



 Moreen Stewart - Senior Finance Officer

03/07/17
 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

07/07/17
 Date



Corporate Card Statement

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

RECEIVED
27 JUN 2017

Facility Number: 00018023 20000001
Payment Due Date: 30 June 2017
Closing Balance: \$143.10

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.

Summary table with columns: Company Name, Number of Cards, Annual % Rate, Contact Name, Facility Number, Credit Limit, Statement From, Statement To, Payment Due Date, Opening Balance, Closing Balance, Available Credit.

Summary of Changes in Your Account Since Last Statement

Summary of Changes in Your Account Since Last Statement table with columns: From Your Opening Balance of, We Deducted Payments and Other Credits, And We Added (New purchases, Cash advances, Fees, Interest & Government Charges, Miscellaneous Transactions), To Arrive at Your Closing Balance of, Total Past Due / Overlimit balances.

Handwritten receipt form with fields for Received, Authorized, GL, JOB, and PO. Includes handwritten amounts and dates.

Accrued Jul 17



S000961 / M000352 / 172 / CN1VP4P1

CSF VP4

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

RECEIVED
 27 JUN 2017

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,900.00

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



Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 JUN	Payments AUTOMATIC PAYMENT	199.58-	
	Sub Total:	199.58-	
02 JUN	Purchases TELSTRA MELBOURNE AUS TELECOMM SERVICE INC. LOCAL	100.00	131320.02 (F)
	Sub Total:	100.00	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
199.58	199.58 -	100.00	0.00	0.00	0.00	100.00	0.00

S000962 / M000352 / 172 / CNT/VP4P1

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

Cardholder Signature  Date 30/6/17

Transactions examined and approved.

Manager/Supervisor Signature  Date 30/6/17



Corporate Card Statement

RECEIVED

27 JUN 2017

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

CARDHOLDER TRANSACTION DETAILS

Table with 4 columns: Cardholder Name, Card Number, Credit Limit, Available Credit. Values: Simon Lancaster, 5163 2531 0083 4453, 4,000, 3,956.90

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 table with columns: Date of Transaction, Description, Debits/Credits, Cardholder Comments. Includes payments and purchases with handwritten notes.



Summary of Changes in Your Account Since Last Statement

Summary table with columns: From Your Opening Balance of, We Deducted Payments and Other Credits, And We Added (New purchases, Cash advances, Fees, Interest & Government Charges, Miscellaneous Transactions), To Arrive at Your Closing Balance of, Total Past Due / Overlimit balances.

8000563 / M000352 / 172 / CN1/VP4P1

Signature verification box with text: 'I have checked the above details and verify that they are correct.' Includes fields for Cardholder Signature, Date, Transactions examined and approved, Manager/Supervisor Signature, and Date.

CSF VP4

Westpac Banking Corporation ABN 33 007 457 141