

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 January 2017 of \$2,789,650.

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: 6th December 2016

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2017

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		3,092	3,092	2,592	4,572	1,980	76.39%	
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,463,555	(8,977)	(0.36%)	
General Purpose Funding - Other		908,482	908,482	469,770	465,319	(4,451)	(0.95%)	
Law, Order and Public Safety		26,562	26,562	20,325	26,571	6,246	30.73%	
Education		0	0	0	0	0		
Health		6,330	6,330	4,368	5,855	1,487	34.04%	
Housing		18,653	18,653	18,653	11,674	(6,979)	(37.41%)	
Community Amenities		250,040	250,040	233,451	190,202	(43,249)	(18.53%)	▼
Recreation and Culture		455,418	455,418	224,587	59,871	(164,716)	(73.34%)	▼
Transport		191,403	191,403	160,526	171,306	10,780	6.72%	
Economic Services		26,050	26,050	16,550	24,710	8,160	49.31%	
Other Property and Services		67,235	67,235	39,106	59,110	20,004	51.15%	▲
Total Operating Revenue		4,425,797	4,425,797	3,662,460	3,482,745	(179,715)		
Operating Expense								
Governance		(473,423)	(477,023)	(321,147)	(211,503)	109,644	34.14%	▲
General Purpose Funding		(135,494)	(135,494)	(71,915)	(56,830)	15,085	20.98%	▲
Law, Order and Public Safety		(211,719)	(215,819)	(132,437)	(114,766)	17,671	13.34%	▲
Education and Welfare		(4,450)	(4,450)	(2,950)	(80)	2,870	97.29%	
Health		(8,840)	(8,840)	(5,018)	(6,483)	(1,465)	(29.19%)	
Housing		(76,849)	(81,349)	(13,187)	(7,548)	5,639	42.76%	
Community Amenities		(946,103)	(948,503)	(538,281)	(324,971)	213,310	39.63%	▲
Recreation and Culture		(706,771)	(704,971)	(428,078)	(358,049)	70,029	16.36%	▲
Transport		(2,138,317)	(2,136,617)	(1,266,773)	(1,314,325)	(47,552)	(3.75%)	
Economic Services		(398,953)	(398,953)	(232,731)	(207,774)	24,957	10.72%	▲
Other Property and Services		(66,785)	(66,785)	(59,274)	(314,511)	(255,237)	(430.61%)	▼
Total Operating Expenditure		(5,167,704)	(5,178,804)	(3,071,791)	(2,916,840)	154,951		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	956,879	1,290,332	333,453	34.85%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	16,726	0	(16,726)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		953,252	942,152	1,564,274	1,856,237	291,964		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,884,040	1,221,820	1,107,299	(114,521)	(9.37%)	
Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	1,221,820	1,107,299	(114,521)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,068,639)	(575,099)	(88,428)	486,670	84.62%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,586,449)	(1,230,680)	1,355,769	52.42%	▲
Plant and Equipment	13	(632,789)	(632,789)	(581,789)	(147,893)	433,896	74.58%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(51,000)	0	51,000	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,555,652)	(3,794,336)	(1,467,001)	2,327,335		
Net Cash from Capital Activities		(2,474,303)	(2,467,112)	(2,572,516)	(359,702)	2,212,814		
Financing								
Proceeds from New Debentures		200,000	200,000	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	658,638	662,547	406,667	10,000	(396,667)	(97.54%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(55,991)	(55,991)	(27,743)	(27,743)	0	0.00%	
Transfer to Reserves	7	(536,680)	(536,680)	(6,860)	(5,241)	1,619	23.60%	
Net Cash from Financing Activities		265,967	269,876	372,064	(22,984)	(395,048)		
Net Operations, Capital and Financing		(1,255,084)	(1,255,084)	(636,178)	1,473,551	2,109,729		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,255,084	1,316,099	61,015	4.86%	
Closing Funding Surplus(Deficit)	3	0	(0)	618,906	2,789,650	2,170,744		

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

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2017

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Rates	9	\$ 2,472,532	2,472,532	\$ 2,472,532	\$ 2,463,555	\$ (8,977)	(0.36%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,510,073	866,335	679,494	(186,841)	(21.57%)	▼
Fees and Charges		336,500	336,500	268,231	297,073	28,842	10.75%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	33,343	33,512	169	0.51%	
Other Revenue		12,000	12,000	7,007	9,111	2,104	30.03%	
Profit on Disposal of Assets	8	43,013	43,013	15,012	0	(15,012)	(100.00%)	
Total Operating Revenue		4,425,798	4,425,798	3,662,460	3,482,745	(179,715)		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(890,450)	(819,337)	71,113	7.99%	
Materials and Contracts		(1,550,741)	(1,561,841)	(955,328)	(592,087)	363,241	38.02%	▲
Utility Charges		(64,743)	(64,743)	(33,387)	(21,330)	12,057	36.11%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(956,879)	(1,290,332)	(333,453)	(34.85%)	▼
Interest Expenses		(9,964)	(9,964)	(5,408)	(4,519)	889	16.44%	▲
Insurance Expenses		(142,028)	(142,028)	(142,018)	(144,514)	(2,496)	(1.76%)	
Other Expenditure		(123,032)	(123,032)	(56,582)	(44,721)	11,861	20.96%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(31,739)	0	31,739	100.00%	
Total Operating Expenditure		(5,167,703)	(5,178,803)	(3,071,791)	(2,916,840)	154,951		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	956,879	1,290,332	333,453	34.85%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	16,726	0	(16,726)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		953,254	942,154	1,564,274	1,856,237	291,963		
Capital Revenues								
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Proceeds from Disposal of Assets	8	204,500	204,500	0	0	0		
Total Capital Revenues		2,088,540	2,088,540	1,221,820	1,107,299	(114,521)		
Capital Expenses								
Land Held for Resale						0		
Land and Buildings	13	(1,072,230)	(1,068,639)	(575,099)	(88,428)	486,670	84.62%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,586,449)	(1,230,680)	1,355,769	52.42%	▲
Infrastructure - Public Facilities	13	0	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0	0		
Plant and Equipment	13	(632,789)	(632,789)	(581,789)	(147,893)	433,896	74.58%	▲
Tools, Furniture and Equipment	13	(54,600)	(51,000)	(51,000)	0	51,000	100.00%	▲
Total Capital Expenditure		(4,562,843)	(4,555,652)	(3,794,336)	(1,467,001)	2,327,335		
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Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	658,638	662,547	406,667	10,000	(396,667)	(97.54%)	
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

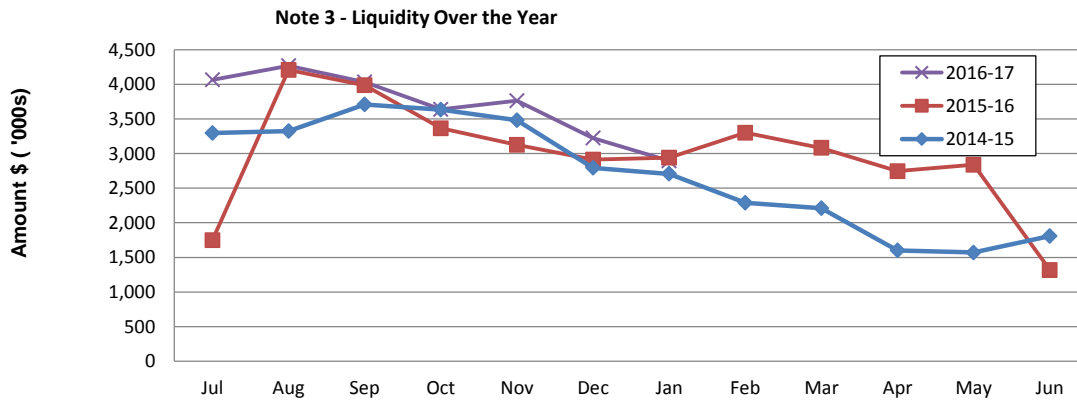
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	1,980	76.39%			
Housing	(6,979)	(37.41%)			
Community Amenities	(43,249)	(18.53%)	▼	Timing	MWDC Grant application unsuccessful
Recreation and Culture	(164,716)	(73.34%)	▼	Timing	Budget profile timing for Bill Hemsley Park project
Transport	10,780	6.72%			Budget profile timing on profit on sale of asset and additional funds received from RRG grant funding
Economic Services	8,160	49.31%			
Other Property and Services	20,004	51.15%	▲	Timing	Central Regional TAFE revenue rec'd to offset training expense not listed in budget
Operating Expense					
General Purpose Funding	15,085	20.98%	▲		
Law, Order and Public Safety	17,671	13.34%	▲	Timing	Budget profile timing on rangers expenditure
Health	(1,465)	(29.19%)			
Housing	5,639	42.76%			
Community Amenities	213,310	39.63%	▲	Timing	Delayed expenditure for projects & MWDC not to be expended
Recreation and Culture	70,029	16.36%	▲	Timing	Budget profile timing for building maintenance expenditure
Transport	(47,552)	(3.75%)		Timing	Budget profile timing for depot maintenance, asset disposal & asset depreciation to be reviewed
Economic Services	24,957	10.72%	▲	Timing	Admin Allocations
Other Property and Services	(255,237)	(430.61%)	▼	Timing	Asset depreciation
Capital Revenues					
Grants, Subsidies and Contributions	(114,521)	(9.37%)		Timing	Timing of funds claimed for RRG
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	486,670	84.62%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,355,769	52.42%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	433,896	74.58%	▲	Timing	Budget profile timing for plant replacement program
Tools, Furniture and Equipment	51,000	100.00%	▲	Timing	Budget profile timing for works vehicle tracking and Water Tank, Rock Breaker for Greens Pit
Financing					
Loan Principal	0	0.00%			

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 31 Jan 2017	30th June 2017	YTD 31 Jan 2016	
		\$	\$	\$
Current Assets				
Cash Unrestricted	2,524,606	1,518,535	2,702,682	
Cash Restricted	1,174,309	1,179,068	1,003,467	
Receivables - Rates & Rubbish	280,748	98,478	280,827	
Receivables -Other	6,897	37,666	9,725	
Interest / ATO Receivable/Trust	0	66,287	451	
Inventories	2,065	2,065	2,086	
	3,988,625	2,902,099	3,999,238	
Less: Current Liabilities				
Payables	(22,062)	(406,932)	(27,276)	
ATO Payables	(2,603)	0	(29,129)	
Provisions	(319,560)	(319,560)	(314,941)	
	(344,225)	(726,492)	(371,346)	
Less: Cash Reserves	(1,174,309)	(1,179,068)	(1,003,467)	
Add: Leave Provisions	319,560	319,560	314,941	
Net Current Funding Position	2,789,650	1,316,099	2,939,366	



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		14,219			14,219	WBC	
At Call (305784)		2,509,686			2,509,686	WBC	
At Call (000067)				80,266	80,266	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		94,203		94,203	WBC	
TD 39-6938 - Water	2.10%		14,055		14,055	WBC	
TD 39-6903 - Office & Equipment	2.10%		19,281		19,281	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		263,266		263,266	WBC	
TD 39-2582 - Legal	2.10%		39,501		39,501	WBC	
TD 39-6946 - Unspent Grants	2.10%		135,467		135,467	WBC	
TD 39-2574 - Land Development	2.10%		62,446		62,446	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		15,645		15,645	WBC	
TD 39-2558 - Building	2.10%		529,387		529,387	WBC	
TD 462763 - POS Bill Hemsley Park	2.41%			295,463	295,463	WBC	11.02.2017
TD 454181 - POS Wokarena	2.39%			132,645	132,645	WBC	31.01.2017
TD 454202 - Wokarena Intersection Upgrade	2.39%			117,777	117,777	WBC	31.01.2017
Total		2,524,606	1,174,309	626,151	4,324,366		

Comments/Notes - Investments

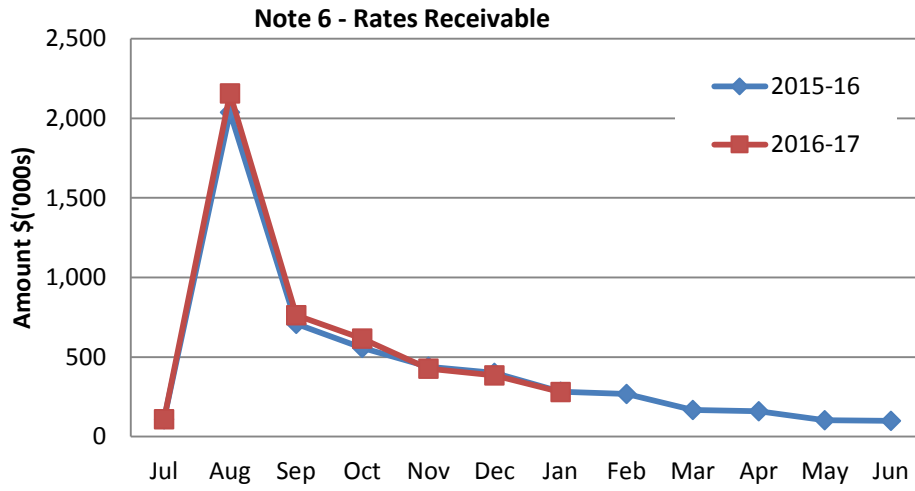
SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable

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

	YTD 31 Jan 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied	2,463,555	2,343,564
Rubbish & other levies	123,127	121,766
<u>Less Collections to date</u>	(2,404,413)	(2,492,816)
Equals Current Outstanding	280,748	98,478
Net Rates Collectable	280,748	98,478
% Collected	93.85%	96.20%



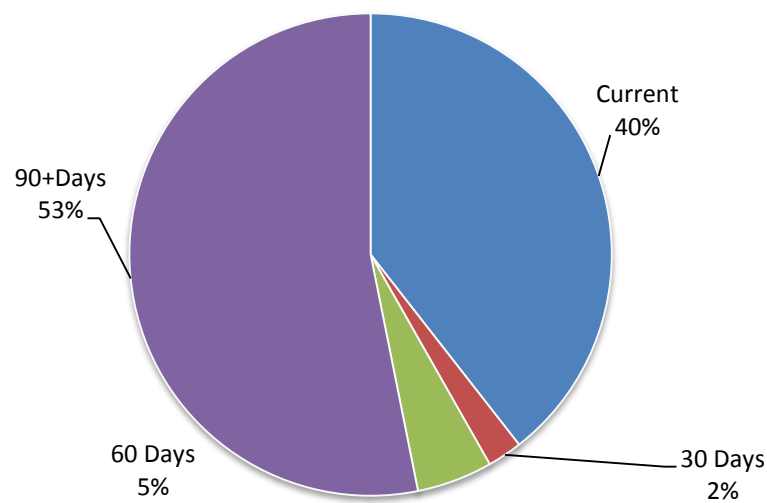
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	2,721	161	350	3,666
Total Receivables General Outstanding				6,897

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



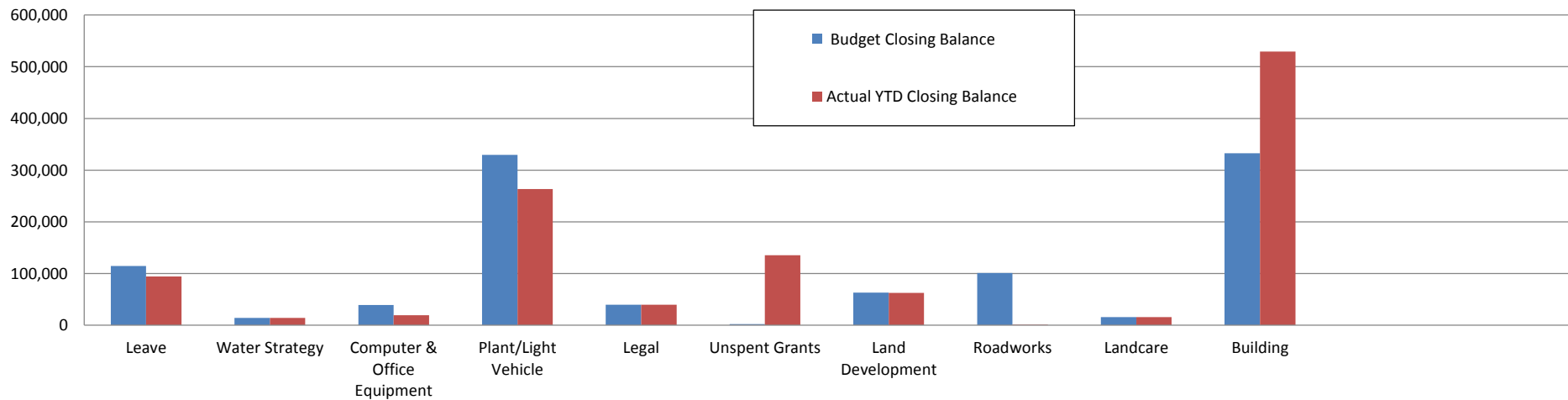
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 7: Cash Backed Reserve

2016-17	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	\$ 419	\$ 20,000	\$ 0	\$ 0	\$ 0		\$ 114,784	\$ 94,203
Water Strategy	13,992	180	63	0	0	0	0		14,172	14,055
Computer & Office Equipment	19,195	200	86	20,000	0	0	0		39,395	19,281
Plant/Light Vehicle	262,094	1,500	1,172	250,000	0	(183,989)	0		329,605	263,266
Legal	39,325	500	176	0	0	0	0		39,825	39,501
Unspent Grants	134,863	0	604	0	0	(132,449)	0		2,414	135,467
Land Development	62,168	1,000	278	0	0	0	0		63,168	62,446
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	88	0	0	(10,000)	(10,000)		15,857	15,645
Building	527,030	7,000	2,357	135,000	0	(336,109)	0		332,922	529,387
	1,179,068	11,680	5,241	525,000	0	(662,547)	(10,000)		1,053,202	1,174,309

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



SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 31 01 2017			
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Housing				
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
			0	Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
				Plant and Equipment				
			0	2004 Case Vibe Roller	(24,322)	0	24,322	
			0	2008 Caterpillar Skid Steer Loader	(7,417)	0	7,417	
0	0	0	0	2001 Mazda Bravo	5,000	0	(5,000)	Delicensed
			0	2012 Ford Ranger XL	28,000	0	(28,000)	
0	0	0	0		(54,817)	0	54,817	

Comments - Capital Disposal/Replacements

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	6,957	862	385,030	377,211	0	0	377,211
UV Rural	0.010057	425	179,065,200	1,800,859	(2,125)	-130	1,798,604	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	4,852	732	2,361,285	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
							2,478,115				2,472,532
Concession											
Amount from General Rates							2,478,115				2,472,532
Ex-Gratia Rates											0
Excess Rates							(14,560)				0
Totals							2,463,555				2,472,532

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	39,761		3,911	7,940	35,850	31,821	1,308	2,485
Loan 96 - Plant	94,210		14,991	30,259	79,219	63,951	2,045	3,762
Loan 97 - Plant	73,885		8,841	17,791	65,044	56,094	1,166	2,217
New Loan - Bill Hemsley Park Development		200,000	0	0	0	200,000	0	0
	207,856	200,000	27,743	55,991	180,113	351,865	4,519	8,464

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		243,802	244,559
Grants Commission - General	WALGGC	Y	339,632		339,632		169,553	170,080
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		10,631	99
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		0	1,200
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		4,461	(2,569)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		14,884	2,328
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		15,000	0
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000		50,000		0	50,000
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		6,050	3,950
Cemetery Fees & Charges	Various		3,400		3,400		500	2,900
Pool Revitalisation Grant - Yuna Pool	Department Sport and Recreation						3,728	(3,728)
RECREATION AND CULTURE								
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000				40,000	40,000
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust							
	T18 \$278,030		378,030		378,030		0	378,030
	Grant funds -Lotterywest \$100,000	Y						
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	598,639	506,546
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	508,660	230,195
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000		35,000		49,411	(14,411)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		24,073	15,927
Other minor	Various		2,365		2,365		4,974	(2,609)
Public Works Overheads	Various		0	11,995	11,995		14,562	(2,567)
TOTALS			3,394,113	11,995	1,522,068	1,884,040	1,786,793	1,619,315

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 31-Jan-17
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	2,750	(2,170)	2,160
Nomination Deposits	0	0	0	0
Building Commission	1,168	8,081	(6,601)	2,647
CTF Levy	1,265	9,699	(7,481)	3,484
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	7,241	(6,325)	604,159
Post Office Deposit	1,262	50	(182)	1,130
Engineering Bond	0	7,468	0	7,468
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	613,621	35,289	(22,759)	626,151

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 31 January 2017**

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	10,909	5,040	(5,869)		5,040	Revised technical drawings to be brought back to OCM, budget amendment for Solar Return system installed on admin building 24.01.2017
	Governance Total		200,000	203,909	10,909	5,040	(5,869)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	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	549,690	34,679	(515,011)		34,679	Playground - No tender accepted. CEO delegated authority to implement project within budget. Building – Tenders closed 21/11/16. Committee recommendation presented to Dec '16 OCM.
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	40,000	0	0	0		0	No grant funding available - amend at budget review
●	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000	10,000	10,000	44,091	34,091		44,091	MWDC grant funding approved Nov 2016
○	Recreation And Culture Total		860,230	860,230	559,690	78,770	(480,920)		78,770	
○	Land & Buildings Total		1,072,230	1,068,639	575,099	88,428	(486,671)		88,427	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	0	0		0	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	0	0		0	
	Town Planning and Regional Development									
○	Standing Desk DCEO	122840	7,000	7,000	7,000	0	(7,000)		0	Purchase Order raised for 4 workstations to be delivered Feb 2017
○	Town Planning and Regional Development Total		7,000	7,000	7,000	0	(7,000)		0	
	Transport									
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000	17,000	17,000	0	(17,000)		0	Quotes to be obtained
○	Vehicle Tracking Devices	175740	27,000	27,000	27,000	0	(27,000)		0	
○	Transport Total		44,000	44,000	44,000	0	(44,000)		0	
○	Tools, Furniture and Other Equipment Total		54,600	51,000	51,000	0	(51,000)		0	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	434,497	(9,003)		434,497	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 SIK 3.0)	131140	420,983	420,983	420,983	180,013	(240,970)		180,013	C130 Mid West Regional Road Group Project 16/17 - In progress shoulder and seal to be done
●	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	397,731	473,903	76,172		473,903	C13 Mid West Regional Road Group Project 16/17 - Complete additional employee hours & traffic management required due to heavy traffic in harvest season
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456	413,456	413,456	89,917	(323,539)		89,917	C16 Mid West Regional Road Group Project 16/17 - commenced
○	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	185,700	11,598	(174,102)	185,700		C97 - RRG Blackspot - Pushed gravel only
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	149,891	0	(149,891)	149,891		C11 - Council own source job
○	Durawah Road Gravel Sheeting	131840	289,678	289,678	289,678	4,135	(285,543)	289,678		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184	67,184	67,184	0	(67,184)	67,184		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683	24,683	24,683	0	(24,683)	24,683		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000	40,000	40,000	0	(40,000)	0		C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915	145,915	85,120	36,616	(48,504)		36,616	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	68,523	0	(68,523)	0		C04 - Council own resource job \$276,269.62
	<i>Murphy Norris Road - Reconstruct and gravel sheet - not budgeted</i>									C09
●	Transport Total		2,803,224	2,803,224	2,586,449	1,230,680	(1,355,769)	717,135	1,214,947	
●	Infrastructure - Roads Total		2,803,224	2,803,224	2,586,449	1,230,680	(1,355,769)	717,135	1,214,947	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	0	(195,000)	0		2017 compliance plates for replacement vehicles
○	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	0	(66,000)	0		Tender closes Dec 2016
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	90,000	0	(90,000)	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	0	(6,800)	0		
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase completed
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	0	0	0	0		Quotes obtained for 2017 compliance plate
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	183,989	112,500	(71,489)	112,500		Delivered 03/12 payment to be made December creditors
○	Transport Total		632,789	632,789	581,789	147,893	(433,896)	147,893		
○	Plant & Equipment Total		632,789	632,789	581,789	147,893	(433,896)	147,893		
○	Capital Expenditure Total		4,562,843	4,555,652	3,794,336	1,467,001	(2,327,336)	865,028	1,303,374	

Appendix A

Summary by Program

Operating Expenditure	31/01/2017 YTD Actual	31/01/2017 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual
General Purpose Funding	56,830	71,915	135,494	135,494	103,899
Governance	211,503	321,147	477,023	473,423	365,799
Law, Order and Public Safety	114,766	132,437	215,819	211,719	178,724
Education	80	2,950	4,450	4,450	2,067
Health	6,483	5,018	8,840	8,840	8,410
Housing	7,548	13,187	81,349	76,849	8,645
Community Amenities	324,971	538,281	948,503	946,103	692,304
Recreation and Culture	358,049	428,078	704,971	706,771	555,946
Transport	1,314,325	1,266,773	2,136,617	2,138,317	2,859,907
Economic Services	207,774	232,731	398,953	398,953	325,986
Other Property and Services	323,921		66,786	66,786	85,165
Total Expenditure (E)	2,926,251		5,178,804	5,167,704	5,186,850
Operating Revenue	31/01/2017 YTD Actual	31/01/2017 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual
General Purpose Funding	(2,928,874)	(2,942,302)	(3,381,014)	(3,381,014)	(2,840,825)
Governance	(4,572)	(2,592)	(3,092)	(3,092)	(19,925)
Law, Order and Public Safety	(26,571)	(20,325)	(26,562)	(26,562)	(151,422)
Education	0	0	0	0	0
Health	(5,855)	(4,368)	(6,330)	(6,330)	(6,482)
Housing	(11,674)	(18,653)	(18,653)	(18,653)	(18,806)
Community Amenities	(190,202)	(233,451)	(250,040)	(250,040)	(340,828)
Recreation and Culture	(59,871)	(224,587)	(495,418)	(495,418)	(133,273)
Transport	(1,278,605)	(1,382,346)	(2,035,443)	(2,035,443)	(2,070,730)
Economic Services	(24,710)	(16,550)	(26,050)	(26,050)	(37,625)
Other Property and Services	(68,521)	(39,107)	(67,235)	(67,235)	(105,733)
Total Revenue (R)	(4,599,456)	(4,884,280)	(6,309,836)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(1,673,205)	#VALUE!	(1,131,033)	(1,142,133)	(538,798)

	31/01/2017	31/01/2017	2016/2017	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Depreciation	1,290,332	956,879	1,640,343	1,640,343	1,734,861
Profit/Loss on Sale of Asset	0	16,726	54,817	54,817	(9,874)
Movement in wage accruals	0	0	0	0	0
Movement in leave accruals	0	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	0	(1,750)
Interfund tfr	0	0	0	0	0
Total Non-Cash Items (NC)	1,290,332	973,605	1,695,160	1,695,160	1,733,122
Capital Expenditure	31/01/2017	31/01/2017	2016/2017	2016/2017	30-Jun-16
	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Land and Buildings	88,428	575,099	1,068,639	1,072,230	241,818
Plant and Equipment	147,893	581,789	632,789	632,789	781,041
Furniture and Equipment	0	7,000	7,000	10,600	35,992
Roads	1,230,680	2,586,449	2,803,224	2,803,224	1,851,927
Tools and Equipment	0	44,000	44,000	44,000	33,999
Parks and Ovals	0	0	0	0	5,279
Transfer from Reserves	(10,000)	(406,667)	(662,547)	(658,638)	(329,152)
Transfer to Reserves	5,241	6,860	536,680	536,680	338,046
Repayment of Debentures	27,743	27,743	55,991	55,991	58,888
Proceeds from new loans	0	0	(200,000)	(200,000)	(73,885)
Proceeds from sale of equipment	0	0	(69,500)	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	(135,000)	0
Total Capital	1,489,985	3,422,272	4,081,276	4,092,376	2,762,775
Opening (Surplus)/Deficit	(1,316,099)	(1,255,084)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(2,789,650)	#VALUE!	0	0	(1,316,099)

COA	Rate Revenue	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	393	2,400	10,000	10,000	6,506	2,007		
0032	Rates Stationary/postage	3,309	2,650	3,950	3,950	2,591	(659)		
0062	Sundry Expenses	14	294	500	500	234	281		
0082	Rates - Other Costs.	50	875	1,500	1,500	0	825		
0132	Valuation Expenses	1,317	3,837	13,500	13,500	13,231	2,520		
0352	Rates - Administration Allocation	51,748	60,984	104,544	104,544	81,337	9,236		
	Total Operating Expenditure	56,830	71,040	133,994	133,994	103,898			
	Operating Revenue								
0002	Reimbursement - Debtors Refunds	487	0	0	0	0	(487)		
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Timing - Debtor refund timing Dec/Jan Effect of the movement of excess rates
0012	Legal Fees GST Free	(119)	(5,831)	(10,000)	(10,000)	(7,834)	(5,712)		
0033	Back Rates	(732)	0	0	0	(239)	732		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(5,339)	0	0	0	(22,080)	5,339		
0113	Interest - Overdue Rates	(8,350)	(6,951)	(10,000)	(10,000)	(16,560)	1,399		
0123	Interest - Instalment Payments	(7,596)	(5,000)	(5,000)	(5,000)	(6,582)	2,596		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,184)	(4,000)	(4,000)	(4,000)	(4,689)	1,184		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(2,518)	(1,870)	(4,080)	(4,080)	(5,442)	648		
	Total Operating Revenue	(2,497,953)	(2,506,913)	(2,516,341)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,441,123)	(2,435,873)	(2,382,347)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure Interest & Overdraft Fees	0	875	1,500	1,500	0	875		
	Operating Revenue								
0201	Legal Reserve Income	(176)	(294)	(500)	(500)	(447)	(118)		
0203	Leave Reserve Income	(419)	(581)	(1,000)	(1,000)	(1,201)	(162)		
0204	Land Development Reserve Income	(278)	(581)	(1,000)	(1,000)	(1,113)	(303)		
0205	Building Reserve Income	(2,357)	(4,081)	(7,000)	(7,000)	(6,873)	(1,724)		
0206	Roadworks Reserve Income	0	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(604)	0	0	0	(658)	604		
0223	Water Strategy Reserve Income	(63)	(105)	(180)	(180)	(179)	(42)		
0233	Grants Commission - Road Funding	(243,802)	(244,181)	(488,361)	(488,361)	(225,934)	(379)		
0243	Office & Equipment Reserve Income	(86)	(119)	(200)	(200)	(550)	(33)		
0253	Grants Commission - Equalisation (General Purpose)	(169,553)	(169,816)	(339,632)	(339,632)	(172,671)	(264)		
0273	Plant/Light Vehicle Reserve Income	(1,172)	(875)	(1,500)	(1,500)	(1,761)	297		
0453	Interest Received - Municipal Account	(12,326)	(14,581)	(25,000)	(25,000)	(33,490)	(2,255)		
0506	Landcare Reserve Income	(88)	(175)	(300)	(300)	(468)	(87)		
	Total Operating Revenue	(430,922)	(435,389)	(864,673)	(864,673)	(445,952)			
	Total General Purpose Income	(430,922)	(434,514)	(863,173)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,872,044)	(2,870,387)	(3,245,520)	(3,245,520)	(2,736,926)			

COA	Governance	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0112	Election & Poll Expenses.	0	9,000	9,000	9,000	8,382	9,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	6,939	10,000	20,000	20,000	17,806	3,061		
0202	Members Insurance Expense	10,583	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	14,581	25,000	25,000	7,463	13,921	*	Timing - Legal agreement/easement to Nabawa Hill Communication Tower on Marshall Gould's property \$10,000
0242	Members Sitting Fees.	37,640	37,280	75,280	75,280	30,071	(360)		
0252	Members Remuneration Expenses	2,200	2,200	4,400	4,400	16,950	0		
0262	President & Deputy Allowances.	6,250	6,250	12,500	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	770	7,575	10,202	10,202	97	6,805		
0332	Furniture & Equipment	897	1,200	1,200	1,200	7,302	303		
0442	Members Administration Allocation	109,964	125,762	215,596	215,596	172,840	15,798	*	Internal Admin Allocation only
0462	Meeting & Refreshments Expense	10,709	15,994	27,700	27,700	19,708	5,285		
1822	Accounting & Audit Expenses	6,465	17,500	36,500	36,500	26,300	11,035	*	Timing - Interim Audit fees due April 2017
3112	Rangers Expenses Allocation	0	0	0	0	0	0		
7202	Members Depreciation	1,813	1,694	2,902	2,902	2,902	(119)		
	Total Operating Expenditure	211,503	282,179	473,423	473,423	350,037			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0	0		
	Total Governance	211,503	282,179	473,423	473,423	350,037			

COA	Adminstration	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0102	Provision for LSL	0	0	0	0	10,853	0		
0222	Fringe Benefits Tax	15,430	16,000	31,000	31,000	38,578	570		
0282	Administration SGC 9.50%	29,045	30,527	52,329	52,329	47,990	1,482		
0292	Admin Salaries Expense	304,366	329,133	564,225	564,225	571,230	24,767	*	Timing - under budget YTD
0294	Admin Staff Housing Allowance	7,575	7,343	12,589	12,589	14,477	(232)		
0312	Admin - Max 3% Council Additional Contr	5,701	7,000	12,000	12,000	10,293	1,299		
0362	Acc Annual Leave - Admin	0	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	14,433	14,096	14,095	14,095	16,878	(337)		
0402	Insurance Expense	3,084	3,084	3,085	3,085	2,760	0		
0422	Office Gardens Expenses	12,848	28,472	50,016	50,016	28,770	15,624	*	Admin Office Gardening wages under budget profile YTD - Gardeners deployed to other areas
0432	Admin Building Operations	13,612	17,776	28,708	28,708	18,696	4,164		
0472	Office Expenses - General	4,181	11,089	17,290	17,290	16,434	6,908		
0473	Admin Building Repairs & Maintenance	11,514	12,250	22,500	22,500	6,299	737		
0482	Office Telephone & Internet Expenses	11,523	15,995	30,830	30,830	24,485	4,472		
0492	Advertising Expenses	8,969	14,400	18,500	18,500	8,586	5,431		
0502	Computer Hardware Service & Repair	15,071	12,908	22,134	22,134	16,463	(2,163)		
0512	Furniture & Equipment - (Expensed)	5,079	13,400	15,400	11,800	1,204	8,321		
0522	Freight & Postage Expense	1,141	1,456	2,500	2,500	2,110	315		
0542	Printing & Stationary Expense	10,702	17,000	30,000	30,000	25,709	6,298		
0552	Motor Vehicle Expenses	2,767	2,919	5,000	5,000	4,610	152		
0562	Adminstration LSL Expense	2,447	5,831	10,000	10,000	5,149	3,385		
0592	Admin Allocated to Programs	(646,847)	(734,629)	(1,259,367)	(1,259,367)	(1,016,709)	(87,782)	*	Admin costs are currently below budget profile
0622	Uniform Expense	800	1,925	3,300	3,300	1,319	1,125		
0632	Staff Training, Conference and Recruitment	9,496	18,000	31,000	31,000	6,162	8,504		
0662	Public Liability Insurance	16,780	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	63,140	96,656	160,700	160,700	40,438	33,517	*	Timing - Land & Building Revaluation yet to be done
0702	Bank Fees & Charges	4,355	3,962	6,100	6,100	5,164	(393)		
0712	Occupational Health & Safety	972	2,919	5,000	5,000	529	1,947		
0722	Accounting Software Operating Expenditure	39,091	43,423	47,743	47,743	34,136	4,332		
7002	Admin Depreciation	32,727	29,253	50,143	50,143	50,143	(3,474)		
	Total Operating Expenditure	0	38,968	3,600	(0)	15,762			

COA	Adminstration	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
0383	Minor Income Received - Other General	(112)	(700)	(1,200)	(1,200)	(1,564)	(588)		
0553	Grant Income - Admin	0	0	0	0	0	0		
0563	Reimb Telephone Expenses	0		0	0	0	#VALUE!	#VALUE!	
0573	Reimbursements & Contributions	(4,461)	(1,892)	(1,892)	(1,892)	(18,362)	2,569		
	Total Operating Revenue	(4,572)	(2,592)	(3,092)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (F&E)	0	0	0	3,600	30,285	0		
0355	Tfr From Building Reserve	0	(101,954)	(203,909)	(200,000)	0	(101,954)	*	Office Extensions & Modifications from LTFP budget profile timing
0371	T/f From Office Eq Reserve	0	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	10,909	203,909	200,000	19,068	5,869		
4750	Tfr to Leave Reserve	419	560	21,000	21,000	1,201	141		
4785	Transfer from Unspent Grant Fund	0	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	86	105	20,200	20,200	550	19		
4780	Tfr to Plant/Light Vehicle Reserve	1,172	875	1,500	1,500	1,761	(297)		
	Total Capital Expenditure / Reserve Transfers	6,717	(89,506)	42,700	46,300	15,459			
	Total Administration	2,145	(53,130)	43,208	43,208	11,296			
	Total Governance/Administration	213,648	229,050	516,631	516,631	361,333			

COA	Fire Prevention	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	6,469	8,414	14,422	14,422	10,167	1,946		
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	9,974	10,199	17,480	17,480	15,745	225		
0832	ESL - Shire Properties.	0	852	852	852	748	852		
0882	Fire Prevention Enforcement Expenditure	636	581	1,000	1,000	0	(55)		
1722	Brigades Operating Expenses	26,973	27,594	39,418	35,318	36,098	621		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	40,702	38,108	65,326	65,326	66,278	(2,594)		
	Total Operating Expenditure	86,159	87,748	140,498	136,398	130,513			
	Operating Revenue								
0703	Fines & Penalties Income	(3,000)	(1,250)	(1,250)	(1,250)	(2,250)	1,750		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(14,884)	(11,475)	(17,212)	(17,212)	(24,195)	3,410		
0765	Proceeds from Disposal of Assets	0	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	(636)	0	0	0	0	636		
0915	Capital Grant - FESA	0	0	0	0	(115,819)	0		
	Total Operating Revenue	(22,520)	(16,725)	(22,462)	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers								
0884	Purchase Plant & Equipment	0	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	4,617	4,500	4,500	12,000	0	(117)		
	Total Capital Expenditure / Reserve Transfers	4,617	4,500	4,500	12,000	115,819			
	Total Fire Prevention	68,255	75,524	122,536	125,937	100,068			

COA		31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Animal Control								
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	12,937	15,673	26,866	26,866	20,334	2,736		
0842	Animal Control Expenses	709	711	1,130	1,130	6,991	2		
0852	Rangers Allocation	9,974	10,199	17,480	17,480	15,745	225		
	Total Operating Expenditure	23,620	26,583	45,476	45,476	43,071			
	Operating Revenue								
0843	Impoundment Fees	0	(100)	(300)	(300)	(362)	(100)		
0853	Dog/Cat Registrations Income	(3,951)	(3,000)	(3,300)	(3,300)	(4,396)	951		
0863	Fines & Penalties	(100)	(500)	(500)	(500)	(400)	(400)		
	Total Operating Revenue	(4,051)	(3,600)	(4,100)	(4,100)	(5,158)			
	Total Animal Control	19,569	22,983	41,376	41,376	37,913			

COA		31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Other Law, Order and Public Safety								
	Operating Expenditure								
0862	Community Safety and Crime Prevention	0	0	0	0	0	0		
0902	Rangers Allocation	4,987	5,096	8,740	8,740	7,873	109		
0962	Misc. Expenses - Other Law and Order	0	581	1,000	1,000	0	581		
	Total Operating Expenditure	4,987	5,677	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	4,987	5,677	9,740	9,740	7,873			

COA	Rangers Expenses	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	815	1,134	1,947	1,947	1,915	319		
0892	Salary & Wages Expense-Rangers	39,295	47,306	81,097	81,097	58,380	8,011		
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	3,536	3,689	6,327	6,327	6,064	153		
0932	Conference & Training	0	581	1,000	1,000	0	581		
0952	Rangers Expenses Allocated	(49,871)	(50,981)	(87,400)	(87,400)	(78,727)	(1,110)		
0982	Rangers Expense	4,527	3,171	5,435	5,435	10,835	(1,356)		
1012	Tools & Equipment - Low Value	0	581	1,000	1,000	0	581		
0152	Provision for LSL	0	5,250	9,000	9,000	(4,407)	5,250		
3872	Accrued Annual Leave - Rangers	0	0	0	0	1,675	0		
	Total Operating Expenditure	0	12,429	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	12,429	20,105	20,105	(4,246)			
	Total Law, Order and Fire Safety	92,811	116,613	193,757	197,157	141,608			

COA	Education	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	80	2,950	4,450	4,450	2,067	2,870		
	Operating Revenue								
0993	Lease/Rental Income - Pre-School	0	0	0	0	0	0		
	Total Education	80	2,950	4,450	4,450	2,067			

COA	Health Inspection and Administration	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1282	Pool Inspections Expense	2,494	2,548	4,370	4,370	3,936	54		
1292	Health Expenses General	3,990	2,470	4,470	4,470	4,473	(1,520)		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	6,483	5,018	8,840	8,840	8,410			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(774)	(350)	(350)	(350)	(354)	424		
1573	Health Septic Fees	(1,888)	(1,379)	(2,360)	(2,360)	(2,478)	509		
1583	Health Administration Fees	(1,888)	(1,379)	(2,360)	(2,360)	(2,478)	509		
	Total Operating Revenue	(5,855)	(4,368)	(6,330)	(6,330)	(6,482)			
	Total Health Inspection and Administration	628	650	2,510	2,510	1,927			

COA	Housing	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 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	5,663	11,318	12,058	7,558	5,445	5,655		
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	1,885	1,869	3,200	3,200	0	(16)		
7172	Staff Housing Depreciation	0	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	66,091	0	0		
	Total Operating Expenditure	7,548	13,187	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	(11,674)	(8,640)	(8,640)	(8,640)	(18,806)	3,034		
2563	Staff Housing Income	0	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	(10,013)	(10,013)	(10,013)	0	(10,013)	*	Budget profile timing asset has not been disposed
	Total Operating Revenue	(11,674)	(18,653)	(18,653)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers								
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	0		
2550	Tfr to Building Reserve	2,357	4,165	142,000	142,000	6,873	1,808		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	(135,000)	0	0		
	Total Capital / Reserves	2,357	4,165	7,000	7,000	6,873			
	Total Housing	(1,769)	(1,301)	69,696	65,196	(3,288)			

COA	Natural Resource Management	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure								
	NRM Expenditure	0	15,000	15,000	15,000	90,091	15,000	*	Job: 2111 - Coastal Boxthorne NACC invoice to be paid Feb 17
	Total Operating Expenditure	0	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		State NRM funds Balance of Coastal Boxthorne Project managed by NACC refer COAGL 2032
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	(15,000)	0	0	0	5,559			

COA	Sanitation - Household Refuse	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	61,832	78,750	135,000	135,000	116,950	16,918	*	Contractor Toxfree invoice timing
1772	Sanitation Household Refuse Depreciation	2,788	2,184	3,748	3,748	3,748	(604)		
1792	Refuse Site Repairs & Maintenance	17,726	62,964	71,671	71,671	15,064	45,238	*	Instal barriers/bollards work not yet commenced
2502	Domestic Rubbish - Admin Allocation	25,874	26,551	45,514	45,514	40,668	677		
	Total Operating Expenditure	108,219	170,449	255,933	255,933	176,429			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(135,911)	(128,640)	(128,640)	(128,640)	(125,195)	7,271		
	Total Operating Revenue	(135,911)	(128,640)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(27,692)	41,809	127,293	127,293	51,234			
COA	Sanitation - Other	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1872	Street Rubbish Collection Expenses	0	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	3,425	9,094	9,093	9,093	11,838	5,669		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
1912	Refuse Collection Expenses	2,320	2,919	5,000	5,000	0	599		
	Total Operating Expenditure	5,745	12,013	14,093	14,093	11,838			
	Operating Revenue								
1883	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers								
1894	Tfr to Unspent Grant Res.	0	0	0	0	0	0		
	Total Sanitation - Other	5,745	12,013	14,093	14,093	11,838			

COA	Protection of Environment	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1962	Abandoned Vehicle Expense	0	875	1,500	1,500	300	875		
2002	Project Management Fees	163	5,831	10,000	10,000	500	5,669		
2022	Landcare Expenditure	0	0	0	0	0	0		
2040	Dolby Creek Expenditure	7,780	6,000	10,000	10,000	15,975	(1,780)		
2042	Declared Species Group Expenses	0	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	10,000	10,000	10,000	24,341	0		
	Total Operating Expenditure	17,943	22,706	31,500	31,500	52,521			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(6,050)	(6,000)	(10,000)	(10,000)	(15,975)	50		
	Total Operating Revenue	(6,050)	(6,000)	(10,000)	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers								
2055	Tfr from Landcare Reserve	(10,000)	(10,000)	(10,000)	(10,000)	0	0		
2054	Tfr to/from Unspent Grant Reserve	20	0	0	0	(14,873)	(20)		
2080	Tfr to Landcare Reserve	88	175	300	300	468	87		
2071	Tfr from Unspent Grant Res.	0	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,892)	(9,825)	(9,700)	(9,700)	(14,960)			
	Total Protection of Environment	2,001	6,881	11,800	11,800	12,586			

COA	Town Planning and Regional Development	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0942	Town Planning Depreciation	0	3,262	5,586	5,586	5,586	3,262		
0162	Provision for LSL	0	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	2,500	20,000	30,000	30,000	0	17,500	*	Expenses currently under budget YTD
2102	Workers Compensation Insurance	2,545	2,546	2,546	2,546	3,070	1		
2112	Salary & Wages Expense-T/Plan	66,818	68,026	116,619	116,619	140,596	1,208		
2122	Superannuation - Council Maximum of 3%	1,968	2,009	3,442	3,442	3,379	41		
2132	Superannuation - SGC 9.50%	6,233	6,356	10,899	10,899	11,126	123		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	3,731	6,400	6,400	1,831	3,731		
2192	Heritage Expenses	0	0	0	0	2,700	0		
2202	Town Planners Expenses	348	238	412	412	1,548	(110)		
2222	Motor Vehicle Expenses	2,159	2,506	4,300	4,300	4,663	347		
2232	Legal Expenses - Town Planners	2,336	8,750	15,000	15,000	10,472	6,414		
2242	Engineering Expenses	650	8,750	15,000	15,000	5,843	8,100		
2252	Advertising Expenses	0	1,169	2,000	2,000	0	1,169		
3012	Admin Allocation Expenses	25,874	31,948	54,769	54,769	40,668	6,074		
7052	Surveying & Land Expenses	4,392	23,331	40,000	40,000	8,954	18,939	*	Expenses currently under budget YTD
7062	T/P Expenses Recoverable	0	0	0	0	0	0		
7072	Planning Projects - Expenses	20,389	50,622	85,247	85,247	34,666	30,233	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	136,212	233,244	392,220	392,220	254,990			
	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(19,317)	(12,696)	(20,000)	(20,000)	(22,290)	6,621		
2243	Outsourced Planning Fees - Other LGs	(9,673)	(12,669)	(16,000)	(16,000)	(16,652)	(2,996)		
2263	Town Planning Fees Income - GST inc	0	(5,884)	(6,000)	(6,000)	(6,839)	(5,884)		
3603	Heritage Income	(23)	0	0	0	0	23		
	Total Operating Revenue	(29,013)	(31,249)	(42,000)	(42,000)	(104,182)			

COA	Town Planning and Regional Development cont.	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	0	(30,422)	(52,147)	(52,147)	(10,029)	(30,422)	*	Timing - Projects Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
2264	Land Development	1	0	0	0	60,000	(1)		
2284	Furniture & Equipment - Capital Expenses	0	7,000	7,000	7,000	0	7,000		
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	278	581	1,000	1,000	1,113	303		
4810	Tfr from Land Development Reserve	0	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	176	294	500	500	10,947	118		
	Total Capital Expenditure/Reserve Transfers	455	(22,547)	(43,647)	(43,647)	3,032			
	Total Town Planning and Regional Development	107,654	179,448	306,573	306,573	153,840			

COA	Other Community Amenities	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	3,738	13,614	23,270	24,270	7,084	9,876		
3132	Community Development Expenses	7,350	13,620	104,834	101,434	26,972	6,270		
3162	Administration Allocated	38,810	45,794	78,500	78,500	61,002	6,984		
3212	Other Community Amenities Depreciation	3,379	1,841	3,153	3,153	3,510	(1,538)		
3222	Community Growth Fund	3,576	10,000	30,000	30,000	7,865	6,424		
	Total Operating Expenditure	56,853	84,869	239,758	237,358	106,433			
	Operating Revenue								
3113	Cemetery Income Received	(500)	(1,981)	(3,400)	(3,400)	(1,809)	(1,481)		
3613	Reimbursements & Contributions	0	(581)	(1,000)	(1,000)	(5,000)	(581)		
3633	Grant - Community Development	(3,728)	(50,000)	(50,000)	(50,000)	(6,667)	(46,272)	*	\$50,000 MWDC Grant application unsuccessful - no funds to be received or expended for the the Dedicated Internet Pilot project; Pool Revitalisation Project (Yuna) funds rec'd DSR
	Total Operating Revenue	(4,228)	(52,562)	(54,400)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	(19,603)			
	Total Other Community Amenities	52,625	32,307	185,358	182,958	73,355			
	Total Community Amenities	125,332	272,458	645,116	642,716	308,413			

COA	Public Halls and Civic Centres	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	32,355	31,234	53,545	53,545	44,019	(1,121)		
2722	Public Halls & Showgrounds Expense	30,177	27,903	39,971	40,271	40,375	(2,274)		
2732	Nabawa Community Centre Expenses	18,634	38,069	62,822	63,322	50,229	19,435	*	Employee costs and Labour overheads under budget YTD
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,308	1,308	2,485	2,485	2,988	0		
3202	Public Halls Admin Allocation	12,937	13,118	22,493	22,493	20,334	181		
	Total Operating Expenditure	95,411	111,632	181,316	182,116	157,944			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,228)	(2,919)	(5,000)	(5,000)	(4,253)	1,309		
2683	Contributions & Reimbursements	0	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(40,000)	(37,500)	0		
	Total Operating Revenue	(4,228)	(2,919)	(45,000)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	44,091	10,000	50,000	50,000	158,650	(34,091)	*	Grant reliant chair lift to be revised during Annual Budget Review process; expenses relate to CVAS Shade Shelter project
4925	Principal Repayment - Loan 89	3,911	3,911	7,940	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	48,002	13,911	57,940	57,940	156,132			
	Total Public Halls and Civic Centres	139,185	122,624	194,256	195,056	269,119			
COA	Swimming Areas and Beaches	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	12,937	12,866	22,059	22,059	20,334	(71)		
3412	Coronation Beach Expenses	23,397	32,397	54,907	54,907	41,919	9,000		
7082	Beaches Depreciation	3,199	2,723	4,673	4,673	4,673	(476)		
	Total Operating Expenditure	39,533	47,986	81,639	81,639	66,926			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(48,262)	(37,919)	(65,000)	(65,000)	(74,142)	10,343	*	Budget profile YTD timing
	Total Operating Revenue	(48,262)	(37,919)	(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	(8,728)	10,067	16,639	16,639	(7,215)			

COA	Other Recreation and Sport	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1462	Mower Repairs & Maintenance	0	8,169	14,000	14,000	14,634	8,169		
1472	Yuna Oval Expenses	0	294	500	500	370	294		
1522	Consultancy/Project Management Fees	19,800	20,000	20,000	20,000	0	200		
1482	Sporting Clubs Expenses	46,156	35,646	69,840	69,840	70,684	(10,510)	*	
2642	Parks, Gardens Expense	41,570	69,665	119,966	119,966	58,303	28,095	*	
2702	Indoor Complex Expense	11,111	17,711	25,136	26,136	15,973	6,600		
2712	Tennis Clubs Expenses	2,145	4,120	6,263	6,263	4,151	1,975		
2752	Nabawa - Sport Complex Expense	0	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	1,262	3,206	5,500	5,500	5,032	1,944		
2812	Golf Courses	1,537	1,536	1,537	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	6,469	5,250	8,996	8,996	10,167	(1,219)		
7022	Parks & Gardens Depreciation	13,753	11,921	20,434	20,434	20,434	(1,832)		
7092	Other Rec & Sports Depreciation	38,298	37,583	64,424	64,424	64,424	(715)		
	Total Operating Expenditure	182,100	215,101	356,595	357,595	267,522			
COA	Other Recreation and Sport	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
2743	Sports Club Hire Income	(3,328)	(3,388)	(3,388)	(3,388)	(3,379)	(60)		
2803	Grants & Other Income Received	0	(178,030)	(378,030)	(378,030)	(6,183)	(178,030)	*	
3444	Fig Tree Camping Fees	(4,036)	(2,331)	(4,000)	(4,000)	(4,611)	1,705		
	Total Operating Revenue	(7,364)	(183,749)	(385,418)	(385,418)	(14,174)			
	Capital Expenditure / Reserve Transfers								
1304	Capital Expenditure Plant & Equip	0	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	(132,200)	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	34,679	549,690	810,230	810,230	4,100	515,011	*	
7275	Loan Funds	0	0	(200,000)	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	34,679	549,690	478,030	478,030	4,100			
	Total Other Recreation and Sport	209,415	581,042	449,207	450,207	257,448			

COA	Libraries	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	1,062	6,568	10,358	10,358	2,006	5,506		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	32,342	33,565	57,545	57,545	50,836	1,223		
6922	Libraries Depreciation	33	35	56	56	56	2		
	Total Operating Expenditure	33,937	40,668	68,959	68,959	53,898			
COA	Other Culture	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	4,632	10,283	12,330	12,330	5,522	5,651		
3652	Other Culture Depreciation	2,435	2,408	4,133	4,133	4,133	(27)		
3662	Community Heritage Programs	0	0	0	0	0	0		
	Total Operating Expenditure	7,067	12,691	16,463	16,463	9,655			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
2983	Reimbursements Costs	(17)	0	0	0	0	17		
	Total Operating Revenue	(17)	0	0	0	0			
	Capital Expenditure / Reserve Transfers								
3604	Capital Exp. - Land & Buildings	0	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	7,050	12,691	16,463	16,463	9,655			
	Total Recreation and Culture	380,859	767,092	745,524	747,324	582,905			

COA	Road Constuction	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 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	(598,639)	(921,820)	(1,105,185)	(1,105,185)	(472,948)	(323,181)	*	Timing of RRG Projects for which funds claimed - additional \$208,333 claimed Feb 17
3183	R4R Grant Income	0	0	0	0	0	0		
3193	R2R (Construction) Income	(508,660)	(300,000)	(738,855)	(738,855)	(697,621)	208,660	*	Timing of funds claimed and includes balance of 2015/16 funds
	Total Operating Revenue	(1,107,299)	(1,221,820)	(1,844,040)	(1,844,040)	(1,185,274)			

COA	Road Constuction	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3114	Capital Expenditure / Reserve Transfers Capital Roadworks Program - Grant Funded Jobs	1,189,929	2,011,261	2,118,314	2,118,314	0	821,331	*	Timing of projects within the budget profile.
3124	Roads to Recovery (R2R) Expenditure	0	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	0	(80,302)	(80,302)	(80,302)	0	(80,302)	*	Reserve Transfer for East Nabawa Road unspent funds processed Feb 17
3170	Tfr to Unspent Grants Reserve	583	0	0	0	130,360	(583)		
3184	Council Funded Roadworks Expenditure	40,751	575,188	684,910	684,910	435,116	534,437	*	Roadworks has been concentrated on maintenance and grant funded projects
3234	Blackspot Program Expenditure	0	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	100,000	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	1,231,263	2,506,147	2,822,922	2,822,922	1,968,524			
	Total Road Construction	123,964	1,284,327	978,882	978,882	783,250			

COA	Road Maintenance	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	446,179	488,554	837,992	837,992	572,696	42,375	*	Budget profile timing Employee costs & overheads focused on depot safety audit items not in line with budget profile Non Cash Item - Depn has been reviewed with auditors to reduce 2015/16 depreciation with further data analysing for 2016/17 to done
3502	Depot Maintenance	38,485	21,315	36,350	38,050	51,216	(17,170)	*	
3512	Street Lighting Expense	2,978	5,663	9,705	9,705	9,377	2,685		
3522	Depreciation	15,022	7,413	12,708	12,708	13,017	(7,609)		
3532	Street Trees	4,953	4,081	7,000	7,000	6,667	(872)		
3542	License & Subscriptions	8,948	12,160	13,385	13,385	7,200	3,212		
3562	Road Sign Expense	2,329	2,919	5,000	5,000	309	590		
3382	Flood Damage Expense	0	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	909	7,700	8,700	8,700	2,241	6,791		
3802	Road Maintenance Admin Allocation	0	0	0	0	0	0		
3822	Bore Maintenance	2,583	5,831	10,000	10,000	13,317	3,248		
3832	Crossover Reimbursements	0	3,000	5,000	5,000	0	3,000		
6912	Roads Depreciation	761,673	641,669	1,100,000	1,100,000	1,280,496	(120,004)	*	
	Total Operating Expenditure	1,284,060	1,200,305	2,045,840	2,047,540	2,813,423			
COA	Road Maintenance	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 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		Additional funds received August 2016
3153	Other General Income	0	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	(35,000)	(35,000)	(35,000)	(22,368)	14,411	*	
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)	(151,501)	(151,501)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	(58)	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(112,058)			
	Total Road Maintenance	1,118,147	1,048,804	1,894,339	1,896,039	1,853,369			

COA	Road Plant Purchases	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3576	Interest Expense - Loan 95	0	0	0	0	696	0		
3586	Loan 97 - Interest Expense	1,166	1,179	2,217	2,217	594	13		
3642	Loss on Sale Assets.	0	31,739	31,739	31,739	19,818	31,739	*	Timing - Vehicle P299 Roller & P33 Skid Steer Loader
3912	Loan 96 - Interest Expense	2,045	2,045	3,762	3,762	4,704	0		
	Total Operating Expenditure	3,211	34,963	37,718	37,718	25,813			
	Operating Revenue								
3543	Profit on Sale of Assets	0	(5,000)	(33,000)	(33,000)	(29,692)	(5,000)		
	Total Operating Revenue	0	(5,000)	(33,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	147,893	581,789	632,789	632,789	665,222	433,896	*	Timing - Steel Drum Roller decision pending Feb 17 OCM
3584	Tools & Other Equipment.	0	17,000	17,000	17,000	0	17,000	*	Timing - Mobile Water tank storage solution being investigated
3914	Principal Repayments - Loan 96	14,991	14,991	30,259	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	8,841	8,841	17,791	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	250,000	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	(183,989)	(183,989)	(183,989)	(52,582)	(183,989)	*	Transfer Feb 17 (\$112,500 as part payment)
3575	Proceeds from Sale of Plant & Equip	0	0	(69,500)	(69,500)	(181,179)	0		
	Total Capital Expenditure / Reserve Transfers	171,725	438,632	694,351	694,351	592,968			
	Total Road Plant Purchases	174,935	468,594	699,068	699,068	589,090			

COA	Traffic Control	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4102	Traffic Admin Allocation	19,405	25,074	42,984	42,984	30,501	5,669		
6502	Vehicle Examination Expense	5,119	5,231	8,875	8,875	9,675	112		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	1,200	1,200	1,200	590	(1,330)		
	Total Operating Expenditure	27,054	31,505	53,059	53,059	40,766			
	Operating Revenue								
7513	Licensing Commission Income	(3,190)	(2,919)	(5,000)	(5,000)	(5,714)	271		
7533	Licensing Transactions - In	0	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(2,203)	(1,106)	(1,902)	(1,902)	(2,053)	1,097		
	Total Operating Revenue	(5,393)	(4,025)	(6,902)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	0	27,000	27,000	27,000	23,315	27,000	*	Timing - Vehicle Tracking Devices on order
7685	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	27,000	27,000	27,000	23,315			
	Total Traffic Control	21,661	54,480	73,157	73,157	56,314			
	Total Transport	1,438,708	2,856,205	3,645,446	3,647,146	3,282,022			

COA		31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services								
	Operating Expenditure								
4462	Rural Services Admin Allocation	7,481	7,644	13,110	13,110	11,809	163		
6722	Noxious Weeds & Pest Expense	2,443	3,671	6,239	6,239	5,499	1,228		
	Total Operating Expenditure	9,923	11,315	19,349	19,349	17,307			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	9,923	11,315	19,349	19,349	17,307			

COA		31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
	Operating Expenditure								
3952	Tourism Signage Expense	0	581	1,000	1,000	0	581		
3982	Tourism Expense	1,549	3,038	5,210	5,210	2,475	1,490		
4282	Promotional Expense	710	700	1,200	1,200	810	(10)		
	Total Operating Expenditure	2,259	4,319	7,410	7,410	3,285			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	(1,364)	(434)	(750)	(750)	0	930		
	Total Operating Revenue	(1,364)	(434)	(750)	(750)	0			
	Total Tourism and Area Promotion	895	3,885	6,660	6,660	3,285			

COA	Building Control	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	66,457	65,324	111,982	111,982	101,956	(1,133)		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	58,216	67,536	115,777	115,777	91,504	9,320		
	Total Operating Expenditure	124,673	132,860	227,759	227,759	193,459			
	Operating Revenue								
4153	Building Licenses Income	(14,464)	(8,750)	(15,000)	(15,000)	(19,919)	5,714		
4173	CTF Commissions Received	(130)	(266)	(450)	(450)	(443)	(136)		
4213	Building Commissions Received	(187)	(266)	(450)	(450)	(455)	(79)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	(2,806)	0		
	Total Operating Revenue	(14,780)	(9,282)	(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	109,893	123,578	211,859	211,859	169,837			

COA	Other Economic Services	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	114	125	250	250	114	11		
4222	Administration Allocation	64,685	75,621	129,635	129,635	101,671	10,936	*	Internal Admin Allocation only
4242	Rehab. Gravel Pits Expense	0	2,919	5,000	5,000	893	2,919		
4252	Purchase of Stamps.	60	119	200	200	165	59		
4272	Other Expenditure	6,061	5,453	9,350	9,350	9,091	(608)		
	Total Operating Expenditure	70,919	84,237	144,435	144,435	111,934			
	Operating Revenue								
4223	Commission Received Australia Post	(5,438)	(3,500)	(6,000)	(6,000)	(6,744)	1,938		
4243	Annual Post Office Box Fee	(2,714)	(2,800)	(2,800)	(2,800)	(2,781)	(86)		
4253	Postage Stamp Income	(55)	(56)	(100)	(100)	(94)	(1)		
4263	Income Received	0	0	0	0	(3,875)	0		
4333	Photocopying Income	(59)	(28)	(50)	(50)	(61)	31		
4913	Shire Leased Reserves Income	(300)	(450)	(450)	(450)	(450)	(150)		
	Total Operating Revenue	(8,566)	(6,834)	(9,400)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	63	105	180	180	179	42		
	Total Other Economic Services	62,416	77,508	135,215	135,215	98,110			
	Total Economic Services	183,127	216,286	373,083	373,083	288,540			

		31-Jan-17	31-Jan-17	2016/2017	2016/2017	30-Jun-16			
COA	Plant Depreciation	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
5012	Plant Depreciation	330,877	135,828	232,848	232,848	175,854	(195,049)	*	Non Cash item - Plant & Equipment revaluation has amended RUL & Depn rates
6890	Depn Posted to Jobs	(96,204)	(135,828)	(232,848)	(232,848)	(165,764)	(39,624)	*	Non Cash item - Plant rates & depn to be reviewed
	Total Plant Depreciation	234,673	0	0	0	10,090			
		31-Jan-17	31-Jan-17	2016/2017	2016/2017	30-Jun-16			
COA	Private Works	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
7302	Private Works Expense	8,070	14,770	25,320	25,320	13,918	6,700		
	Operating Income								
7333	Private Works Income	(14,561)	(15,092)	(25,870)	(25,870)	(20,706)	(531)		
	Total Private Works	(6,491)	(322)	(550)	(550)	(6,788)			

COA	Public Works Overheads	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0342	Provision for LSL	9,486	11,669	20,000	20,000	3,045	2,184		
4312	Superannuation - Max 3% Works Staff	5,347	5,992	10,270	10,270	8,684	645		
4322	Superannuation Guarantee - Works Manager	5,458	5,586	9,577	9,577	9,249	128		
4332	Superannuation Guarantee - Works Staff	37,383	34,629	59,367	59,367	63,318	(2,754)		
4342	Salary Works Manager	40,921	52,738	90,414	90,414	89,346	11,817	*	Timing - Budget profile is even spread of expense
4352	Superannuation Max 3% - Works Manager	1,701	1,764	3,024	3,024	2,944	63		
4372	Public Works Sundry Expense	10,302	9,338	16,000	16,000	21,985	(964)		
4382	Works Manager - Contract Allowances	2,831	2,581	3,000	3,000	1,162	(250)		
4392	External Engineering Services	0	11,669	20,000	20,000	15,098	11,669	*	Engineering Services have been expensed directly to Jobs YTD
4402	Sick Leave	16,723	18,466	31,658	31,658	17,000	1,743		
4412	Annual Leave	72,200	42,539	72,927	72,927	52,217	(29,661)	*	Timing - Budget profile is even spread of expense, works crew taken additional leave owed
4432	Public Holiday Pay	15,679	18,466	31,658	31,658	41,159	2,787		
4422	Works LSL Expense	0	9,331	16,000	16,000	19,515	9,331		
4442	Occupational Health & Safety Expense	3,460	5,000	10,000	10,000	8,422	1,540		
4452	Protective Uniform/ Minor Workwear	1,258	7,756	13,300	13,300	10,048	6,498		
4582	Accrued Leave Works Crew	0	0	0	0	20,380	0		
4652	Works Staff - Allowances	30,729	24,269	41,608	41,608	26,717	(6,460)		
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	161,712	181,223	310,671	310,671	254,177	19,511	*	Non Cash Item - below Budget Profile YTD
6782	Workers Compensation Insurance	19,813	19,476	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(381,446)	(454,391)	(778,951)	(778,951)	(656,570)	(72,945)	*	Non Cash Item - below Budget YTD
	Total Operating Expenditure	53,558	8,101	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	39,019	8,101	0	0	23,424			

COA	Plant Operation Costs	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	69,290	82,656	141,694	141,694	88,702	13,366	*	Actuals currently below Budget Profile YTD
4482	Tyre Purchase Expense	9,003	29,750	51,000	51,000	34,810	20,747	*	Actuals currently below Budget Profile YTD
4492	Parts & Outside Repairs Expense	132,117	175,000	300,000	300,000	268,000	42,883	*	Actuals currently below Budget Profile YTD
4502	Plant Licences Expense	7,299	9,000	10,000	10,000	7,390	1,701		
4532	Tools & Consumables	12,448	10,325	17,700	17,700	19,685	(2,123)		
4542	Fuel, Oil & Grease	116,153	156,338	268,000	268,000	217,903	40,185	*	Actuals currently below Budget Profile YTD
4552	Cutting Edges & Tips	5,334	7,294	12,500	12,500	10,065	1,960		
4602	Training Expense	15,828	10,500	18,000	18,000	20,190	(5,328)		** Grader Driver training expense is offset with contra revenue - refer PWO COA GL 0333
5112	Plant Operator - Admin Allocation	6,469	5,250	8,996	8,996	10,167	(1,219)		
6772	Plant Insurance Expense	21,494	21,950	21,950	21,950	15,773	456		
4512	Less POC Allocated to W & S	(385,212)	(472,346)	(809,739)	(809,739)	(692,684)	(87,134)	*	Timing
	Total Operating Expenditure	10,222	35,717	40,101	40,101	0			
	Operating Revenue								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(24,073)	(23,331)	(40,000)	(40,000)	(45,264)	742		
4983	Income Received	0	0	0	0	0	0		
	Total Operating Revenue	(24,073)	(23,331)	(40,000)	(40,000)	(45,264)			
	Total Plant Operation Costs	(13,851)	12,386	101	101	(45,264)			

COA	Salaries and Wages	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 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	475,672	492,037	843,492	843,492	779,104	16,365	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	553,536	582,498	998,563	998,563	902,800	28,962	*	Timing - below budget profile YTD
4600	Less Salary & Wages Allocated	(1,029,208)	(1,074,535)	(1,842,055)	(1,842,055)	(1,681,904)	(45,327)	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	1,775	0	0	0	20,448	(1,775)		
4692	Paid Parental Leave Scheme	10,083	0	0	0	13,797	(10,083)	*	*** Revenue Offset COA GL 4623
	Total Operating Expenditure	11,858	1	0	0	34,245			
	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	(444)	0	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(9,416)	0	0	0	(14,463)	9,416		*** Refer COA GL 4692
	Total Operating Revenue	(9,861)	0	0	0	(37,077)			
	Total Salaries and Wages	1,997	1	0	0	(2,832)			
COA	Unclassified	31-Jan-17 YTD Actual	31-Jan-17 Amended YTD Budget	2016/2017 Amended Full Year Budget	2016/2017 Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4722	Land Expenses Green Drive	0	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	5,540	684	1,365	1,365	3,470	(4,856)		
	Total Operating Expenditure	5,540	684	1,365	1,365	3,487			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(5,487)	(684)	(1,365)	(1,365)	(2,686)	4,803		
	Total Unclassified	53	0	0	0	801			
	Total Other Property and Services	255,400	20,166	(449)	(449)	(20,568)			

List of Accounts Paid - January 17

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
EFT20207	13/01/2017	City Of Greater Geraldton	-2165.05
EFT20208	13/01/2017	Telstra	-1682.45
EFT20209	13/01/2017	Telstra Network & Services	-29206.07
EFT20210	13/01/2017	Alan Donnelly Auctions Pty Ltd	-3025.00
EFT20211	13/01/2017	All Over Traffic	-15834.50
EFT20212	13/01/2017	Australia Post	-388.15
EFT20213	13/01/2017	Australian Government Child Support Agency	-397.48
EFT20214	13/01/2017	Australian Service Union	-52.70
EFT20215	13/01/2017	Courier Australia - Toll Ipec	-75.08
EFT20216	13/01/2017	GPC Earthmoving	-3666.30
EFT20217	13/01/2017	Great Northern Rural Services	-1081.14
EFT20218	13/01/2017	Ian Kelly	-1759.47
EFT20219	13/01/2017	Instant Weighing	-1223.20
EFT20220	13/01/2017	Josh Oliveri Auto Electrics	-522.70
EFT20221	13/01/2017	Lenane Holdings Pty Ltd	-15840.00
EFT20222	13/01/2017	Lgis Insurance Broking - Jlt P/l A/c	-2243.31
EFT20223	13/01/2017	MGB Diesel Contracting Pty Ltd	-3559.71
EFT20224	13/01/2017	ML Communications	-3196.17
EFT20225	13/01/2017	Purcher International	-311.02
EFT20226	13/01/2017	Queens IGA	-49.76
EFT20227	13/01/2017	Refuel Australia	-16752.55
EFT20228	13/01/2017	Shire Of Chapman Valley - Muni Account	-4000.00
EFT20229	13/01/2017	Steele Campbell Building	-1251.20
EFT20230	13/01/2017	Western Australian Local Government Association	-685.05
EFT20231	13/01/2017	Western Australian Treasury Corporation	-694.63
EFT20232	23/01/2017	Australian Taxation Office	-8256.00
EFT20237	27/01/2017	City Of Greater Geraldton	-1320.00
EFT20238	27/01/2017	Synergy	-6132.60
EFT20239	27/01/2017	Telstra	-1711.42
EFT20240	27/01/2017	Wide Span Sheds	-23190.00
EFT20241	27/01/2017	Abrolhos Steel	-29.48
EFT20242	27/01/2017	Atom Supplies	-188.21
EFT20243	27/01/2017	Auslec	-533.30
EFT20244	27/01/2017	Aussie Natural Spring Water Geraldton	-149.00
EFT20245	27/01/2017	Australian Government Child Support Agency	-98.07
EFT20246	27/01/2017	Australian Service Union	-26.35
EFT20247	27/01/2017	Battery Mart	-204.60
EFT20248	27/01/2017	Bitutek Pty Ltd	-122353.97
EFT20249	27/01/2017	Boc Limited	-244.33
EFT20250	27/01/2017	Bridgestone Tyre Centre	-35.00
EFT20251	27/01/2017	Bunnings Group Limited	-463.66
EFT20252	27/01/2017	Catwest	-286.00
EFT20253	27/01/2017	Coates Hire Operations Pty Ltd	-359.07
EFT20254	27/01/2017	Courier Australia - Toll Ipec	-40.58
EFT20255	27/01/2017	De Lage Landen Pty Ltd	-1047.98
EFT20256	27/01/2017	Department Of Parks And Wildlife	-635.60
EFT20257	27/01/2017	Fire & Safety Service Company	-1463.00
EFT20258	27/01/2017	Geraldton Ag Services	-292.84

List of Accounts Paid - January 17

Chq/EFT	Date	Name	Amount
EFT20259	27/01/2017	Geraldton Diesel Injection Service	-2609.75
EFT20260	27/01/2017	Geraldton Lock And Key	-352.22
EFT20261	27/01/2017	Geraldton Mower & Repair Specialists	-299.00
EFT20262	27/01/2017	Geraldton Tyrepower	-316.00
EFT20263	27/01/2017	GHS Solutions	-221.13
EFT20264	27/01/2017	Glenfield IGA	-150.09
EFT20265	27/01/2017	Great Northern Rural Services	-853.22
EFT20266	27/01/2017	Greenfield Technical Service	-5918.55
EFT20267	27/01/2017	Hosexpress	-144.07
EFT20268	27/01/2017	Landgate	-270.05
EFT20269	27/01/2017	MAGOR SERVICES	-5170.00
EFT20270	27/01/2017	Market Creations	-2169.70
EFT20271	27/01/2017	Maurice John Battilana	-379.17
EFT20272	27/01/2017	Mcleods Barristers And Solicitors	-2569.88
EFT20273	27/01/2017	Midwest Financial	-1237.50
EFT20274	27/01/2017	Midwest Landscaping Services	-2233.00
EFT20275	27/01/2017	Nabawa Valley Tavern	-833.35
EFT20276	27/01/2017	One Stop Electronics Geraldton	-387.00
EFT20277	27/01/2017	PETER GROOM SETTLEMENTS	-170.00
EFT20278	27/01/2017	Patience Bulk Haulage Pty Ltd	-3696.00
EFT20279	27/01/2017	Purcher International	-166.96
EFT20280	27/01/2017	Quiktrak Security Pty Ltd	-228.00
EFT20281	27/01/2017	Red Dust Holdings	-3912.46
EFT20282	27/01/2017	Repco Auto Parts	-62.39
EFT20283	27/01/2017	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT20284	27/01/2017	Shire Of CV Trust Account	-141.75
EFT20285	27/01/2017	Shire Of Northampton	-2491.50
EFT20286	27/01/2017	Staples Australia Pty Limited	-410.96
EFT20287	27/01/2017	The West Australian	-1855.65
EFT20288	27/01/2017	Thurkles Dozing	-11680.00
EFT20289	27/01/2017	Toxfree	-13209.89
EFT20290	27/01/2017	W&D.J.C. Mincherton & Son	-231.00
EFT20291	27/01/2017	Waterman Irrigation Australia	-125.40
EFT20292	27/01/2017	Western Resource Recovery Pty Ltd	-1075.00
EFT20293	27/01/2017	Westrac Pty Ltd	-5155.27
EFT20294	27/01/2017	Whipintarra Springs Pty Ltd - Nukara Farm	-535.70
DD15563.1	04/01/2017	Westnet Internet Services	-60.50
DD15564.1	11/01/2017	LGSP	-6951.01
DD15564.2	11/01/2017	Wealth Personal Superannuation and Pension Fund	-416.50
DD15564.3	11/01/2017	Hostplus Superannution	-134.20
DD15564.4	10/01/2017	Australian Super	-1027.69
DD15564.5	11/01/2017	BT Business Super	-216.21
DD15564.6	10/01/2017	Prime Super	-201.00
DD15581.1	25/01/2017	LGSP	-7466.71
DD15581.2	24/01/2017	Australian Super	-880.87
DD15581.3	25/01/2017	Wealth Personal Superannuation and Pension Fund	-416.50
DD15581.4	25/01/2017	Hostplus Superannution	-134.20
DD15581.5	24/01/2017	UniSuper	-163.02
DD15581.6	24/01/2017	Rest Superannuation	-51.71

List of Accounts Paid - January 17

Chq/EFT	Date	Name	Amount
DD15581.7	25/01/2017	BT Business Super	-216.21
DD15581.8	24/01/2017	Prime Super	-201.00
		Total Municipal Fund Payments	-368595.69
TRUST ACCOUNT			
EFT20233	27/01/2017	Beske	-60.00
EFT20234	27/01/2017	Building And Construction Industry Training Fund	-801.43
EFT20235	27/01/2017	Building Commission / Department Of Commerce	-825.77
EFT20236	27/01/2017	Shire Of Chapman Valley - Muni Account	-62.27
		Total Trust Fund Payments	-1749.47

SHIRE OF CHAPMAN VALLEY
BANK RECONCILIATION - MUNICIPAL FUNDS
As at 31st January 2017

SYNERGY

Balance as per Cash at Bank Account GL 160000	14,219.18
Balance as per Cash at Bank Account GL 170000	2,509,686.45
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in system	-
<i>Less</i> Expenditure on Bank Stmt not in system	-
	\$2,523,905.63

BANK

Business Account (Account No 000040)	13,222.43
Investment Account (Account No 305784)	1,909,686.45
Investment Account (Account No 502999)	600,000.00
Term Deposit	
	2,522,908.88
<i>Less</i> Outstanding Payments	-
<i>Plus</i> Outstanding Deposits	996.75
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$2,523,905.63

Difference Check 0.00

Completed by:



 Moreen Stewart - Works Admin Officer

01/02/17
 Date

Reviewed by:



 Dianne Raymond - Mgr Finance & Corporate Services

3 12 2017
 Date