

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report

Statement of Financial Activity by Statutory Reporting Program

Statement of Financial Activity By Nature or Type

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Budget by Program

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 March 2017 of \$2,946,806.

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

Preparation

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Date prepared: 7th APRIL 2017

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

	Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		3,092	3,092	2,792	18,600	15,808	566.19%	▲
General Purpose Funding - Rates	9	2,472,532	2,472,532	2,472,532	2,464,827	(7,705)	(0.31%)	
General Purpose Funding - Other		908,482	908,482	687,934	681,942	(5,992)	(0.87%)	
Law, Order and Public Safety		26,562	26,562	20,725	27,141	6,416	30.96%	
Education		0	0	0	0	0		
Health		6,330	6,330	5,156	6,091	935	18.13%	
Housing		18,653	18,653	18,653	14,914	(3,739)	(20.05%)	
Community Amenities		250,040	223,768	199,356	195,230	(4,126)	(2.07%)	
Recreation and Culture		455,418	455,418	336,921	96,701	(240,220)	(71.30%)	▼
Transport		191,403	205,814	204,085	172,168	(31,917)	(15.64%)	▼
Economic Services		26,050	26,050	20,350	29,104	8,754	43.02%	
Other Property and Services		67,235	67,235	50,313	125,117	74,804	148.68%	
Total Operating Revenue		4,425,797	4,413,936	4,018,817	3,831,835	(186,982)		
Operating Expense								
Governance		(473,423)	(485,889)	(376,337)	(243,726)	132,611	35.24%	
General Purpose Funding		(135,494)	(135,494)	(94,930)	(69,181)	25,749	27.12%	▲
Law, Order and Public Safety		(211,719)	(215,819)	(166,761)	(141,724)	25,037	15.01%	▲
Education and Welfare		(4,450)	(4,450)	(3,450)	(450)	3,000	86.96%	
Health		(8,840)	(12,370)	(7,746)	(7,162)	584	7.54%	
Housing		(76,849)	(81,349)	(14,301)	(10,906)	3,395	23.74%	
Community Amenities		(946,103)	(931,231)	(679,197)	(436,650)	242,547	35.71%	▲
Recreation and Culture		(706,771)	(714,409)	(542,436)	(450,707)	91,729	16.91%	▲
Transport		(2,138,317)	(2,145,447)	(1,624,604)	(1,916,746)	(292,142)	(17.98%)	▼
Economic Services		(398,953)	(398,953)	(299,372)	(257,530)	41,842	13.98%	◆
Other Property and Services		(66,785)	(66,785)	(60,332)	(226,109)	(165,777)	(274.77%)	▼
Total Operating Expenditure		(5,167,704)	(5,192,196)	(3,869,466)	(3,760,891)	108,575		
Funding Balance Adjustments								
Add back Depreciation		1,640,343	1,640,343	1,230,273	1,646,823	416,550	33.86%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	(11,274)	0	11,274	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations		953,252	916,899	1,368,350	1,661,655	293,305		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,891,767	1,744,712	1,472,792	(271,920)	(15.59%)	▼
Proceeds from Disposal of Assets	8	204,500	204,500	0	19,500	19,500		▲
Total Capital Revenues		2,088,540	2,096,267	1,744,712	1,492,292	(252,420)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,072,230)	(1,079,784)	(977,229)	(95,597)	881,632	90.22%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,673,173)	(1,448,901)	1,224,272	45.80%	▲
Plant and Equipment	13	(632,789)	(632,789)	(632,789)	(305,709)	327,080	51.69%	▲
Tools, Furniture and Equipment	13	(54,600)	(46,000)	(46,000)	(15,660)	30,341	65.96%	▲
Total Capital Expenditure		(4,562,843)	(4,561,797)	(4,329,190)	(1,865,866)	2,463,324		
Net Cash from Capital Activities		(2,474,303)	(2,465,530)	(2,584,478)	(373,574)	2,210,904		
Financing								
Proceeds from New Debentures		200,000	200,000	0	200,000	200,000		▲
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	415,359	202,802	(212,557)	(51.17%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(55,991)	(55,991)	(53,961)	(53,961)	0	0.00%	
Transfer to Reserves	7	(536,680)	(574,024)	(8,820)	(6,214)	2,606	29.54%	
Net Cash from Financing Activities		265,967	232,532	352,578	342,626	(9,951)		
Net Operations, Capital and Financing		(1,255,084)	(1,316,099)	(863,551)	1,630,707	2,494,259		
Opening Funding Surplus(Deficit)	3	1,255,084	1,316,099	1,316,099	1,316,099	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	(0)	452,547	2,946,806	2,494,259		

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 March 2017

	Note	Original Budget	Amended Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues								
Rates	9	\$ 2,472,532	2,472,532	\$ 2,472,532	\$ 2,464,827	(7,705)	(0.31%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	1,498,212	1,152,422	940,378	(212,044)	(18.40%)	▼
Fees and Charges		336,500	336,500	300,785	316,202	15,417	5.13%	
Service Charges		0	0	0	0	0		
Interest Earnings		51,680	51,680	41,058	42,779	1,721	4.19%	
Other Revenue		12,000	12,000	9,007	11,537	2,530	28.09%	
Profit on Disposal of Assets	8	43,013	43,013	43,013	0	(43,013)	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	56,112	56,112		
Total Operating Revenue		4,425,798	4,413,937	4,018,817	3,831,835	(186,983)		
Operating Expense								
Employee Costs		(1,539,023)	(1,539,023)	(1,158,266)	(1,042,677)	115,589	9.98%	
Materials and Contracts		(1,550,741)	(1,575,233)	(1,187,943)	(839,276)	348,667	29.35%	▲
Utility Charges		(64,743)	(64,743)	(44,177)	(34,468)	9,709	21.98%	▲
Depreciation on Non-Current Assets		(1,640,343)	(1,640,343)	(1,230,273)	(1,646,823)	(416,550)	(33.86%)	▼
Interest Expenses		(9,964)	(9,964)	(8,470)	(7,331)	1,139	13.45%	▲
Insurance Expenses		(142,028)	(142,028)	(142,018)	(144,514)	(2,496)	(1.76%)	
Other Expenditure		(123,032)	(123,032)	(66,582)	(45,802)	20,780	31.21%	▲
Loss on Disposal of Assets	8	(97,829)	(97,829)	(31,739)	0	31,739	100.00%	
Total Operating Expenditure		(5,167,703)	(5,192,195)	(3,869,468)	(3,760,891)	108,577		
Funding Balance Adjustments		1,142,135	1,113,509	1,894,061	1,543,736			
Add back Depreciation		1,640,343	1,640,343	1,230,273	1,646,823	416,550	33.86%	▲
Adjust (Profit)/Loss on Asset Disposal	8	54,816	54,816	(11,274)	0	11,274	(100.00%)	
Changes on Revaluation of Non-Current Assets		0	0	0	(56,112)	(56,112)		▼
Net Cash from Operations		953,254	916,901	1,368,348	1,661,655	293,306		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,884,040	1,891,767	1,744,712	1,472,792	(271,920)	(15.59%)	▼
Proceeds from Disposal of Assets	8	204,500	204,500	0	19,500	19,500		▲
Total Capital Revenues		2,088,540	2,096,267	1,744,712	1,492,292	(252,420)		
Capital Expenses								
Land Held for Resale					0			
Land and Buildings	13	(1,072,230)	(1,079,784)	(977,229)	(95,597)	881,632	90.22%	▲
Infrastructure - Roads	13	(2,803,224)	(2,803,224)	(2,673,173)	(1,448,901)	1,224,272	45.80%	▲
Infrastructure - Public Facilities	13	0	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0	0		
Plant and Equipment	13	(632,789)	(632,789)	(632,789)	(305,709)	327,080	51.69%	▲
Tools, Furniture and Equipment	13	(54,600)	(46,000)	(46,000)	(15,660)	30,341	65.96%	▲
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SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 March 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 March 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 March 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 March 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 March 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 March 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 March 2017

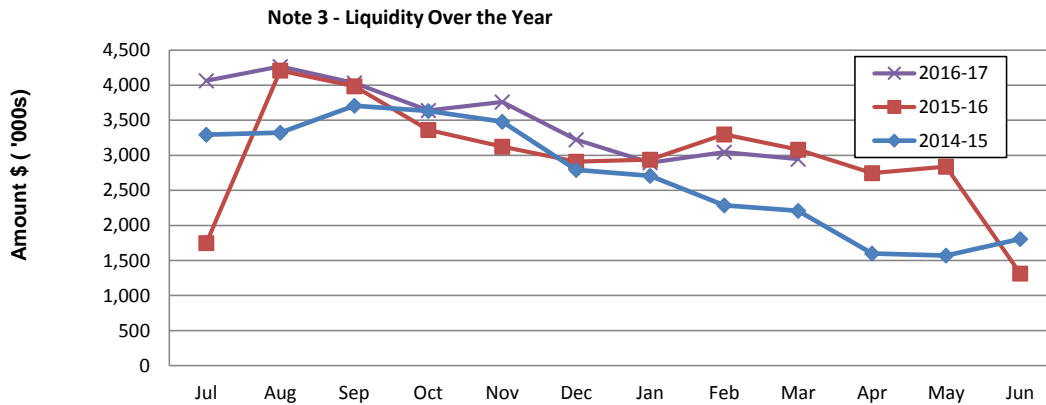
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,808	566.19%	▲	Permanent	Reimbursement of LSL contribution
Housing	(3,739)	(20.05%)			
Community Amenities	(4,126)	(2.07%)			
Recreation and Culture	(240,220)	(71.30%)	▼	Timing	Budget profile timing for grant funded projects
Transport	(31,917)	(15.64%)	▼	Timing	Timing of plant replacement program
Economic Services	8,754	43.02%			
Other Property and Services	74,804	148.68%			
Operating Expense					
General Purpose Funding	25,749	27.12%	▲	Timing	Admin expenses and allocatins less than budget YTD
Law, Order and Public Safety	25,037	15.01%	▲	Timing	Provisions for LSL and Annual Leave yet to be required
Health	584	7.54%			
Housing	3,395	23.74%			
Community Amenities	242,547	35.71%	▲	Timing	Delayed expenditure for projects
Recreation and Culture	91,729	16.91%	▲	Timing	Employee costs and Labour overheads under budget YTD
Transport	(292,142)	(17.98%)	▼	Timing	Roadworks maintenance program expenditure higher than budget profile year to date
Economic Services	41,842	13.98%	▲	Timing	Budget profile timing and admin allocations
Other Property and Services	(165,777)	(274.77%)	▼	Timing	Plant Asset depreciation
Capital Revenues					
Grants, Subsidies and Contributions	(271,920)	(15.59%)	▼	Timing	Timing of funds claimed from RRG & R2R
Proceeds from Disposal of Assets	19,500		▲	Timing	
Capital Expenses					
Land and Buildings	881,632	90.22%	▲	Timing	Budget profile timing for Bill Hemsley Park project
Infrastructure - Roads	1,224,272	45.80%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	327,080	51.69%	▲	Timing	Budget profile timing for plant replacement program
Tools, Furniture and Equipment	30,341	65.96%	▲	Timing	Budget profile timing for vehicle tracking and Water Tank
Financing					
Loan Principal	0	0.00%			

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 31 Mar 2017	30th June 2016	YTD 31 Mar 2016
	\$	\$	\$
Current Assets			
Cash Unrestricted	2,827,229	1,518,535	3,001,407
Cash Restricted	982,480	1,179,068	1,005,679
Receivables - Rates & Rubbish	146,001	98,478	168,364
Receivables -Other	31,134	37,666	44,089
Interest / ATO Receivable/Trust		66,287	451
Inventories	2,065	2,065	2,086
	3,988,909	2,902,099	4,222,076
Less: Current Liabilities			
Payables	(42,959)	(406,932)	(113,705)
ATO Payables	(16,664)	0	(21,890)
Provisions	(319,560)	(319,560)	(314,941)
	(379,183)	(726,492)	(450,536)
Less: Cash Reserves	(982,480)	(1,179,068)	(1,005,679)
Add: Leave Provisions	319,560	319,560	314,941
Net Current Funding Position	2,946,806	1,316,099	3,080,802



Comments - Net Current Funding Position

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Account (000040)		4,343			4,343	WBC	At Call
Municipal Investment (305784)		2,822,186			2,822,186	WBC	At Call
Trust Account (000067)				76,745	76,745	WBC	At Call
Cash On Hand		700				WBC	On hand
(b) Term Deposits							
Reserve Account - Leave	1.87%		94,295		94,295	WBC	At Call
Reserve Account - Water	1.87%		14,068		14,068	WBC	At Call
Reserve Account - Office & Equipment	1.87%		19,299		19,299	WBC	At Call
Reserve Account - Plant/Light Vehicle	1.87%		150,925		150,925	WBC	At Call
Reserve Account - Legal	1.87%		39,539		39,539	WBC	At Call
Reserve Account - Unspent Grants	1.87%		55,227		55,227	WBC	At Call
Reserve Account - Land Development	1.87%		62,507		62,507	WBC	At Call
Reserve Account - Roadworks	1.87%		1,060		1,060	WBC	At Call
Reserve Account - Landcare	1.87%		15,660		15,660	WBC	At Call
Reserve Account - Building	1.87%		529,900		529,900	WBC	At Call
TD 462763 - POS Bill Hemsley Park	1.87%			269,714	269,714	WBC	At Call
TD 454181 - POS Wokarena	2.42%			133,444	133,444	WBC	30.04.2017
TD 454202 - Wokarena Intersection Upgrade	2.42%			118,487	118,487	WBC	30.04.2017
Total		2,827,229	982,480	598,390	4,407,400		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

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

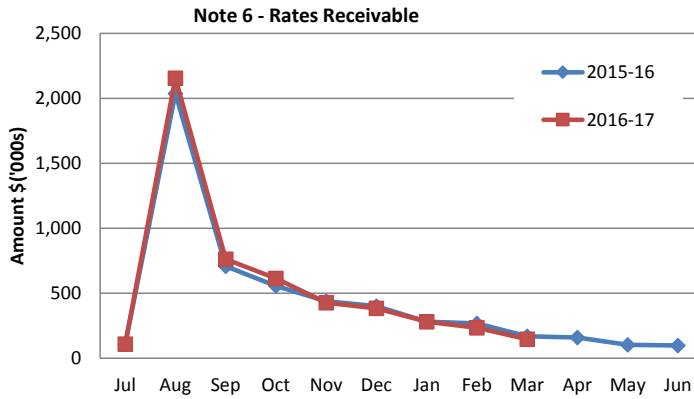
Budget Amendment within Governance/Administration program

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

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

Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable	YTD 31 Mar 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	98,478	125,964
Rates Levied	2,464,827	2,343,564
Rubbish & other levies	123,127	121,766
Less Collections to date	(2,540,431)	(2,492,816)
Equals Current Outstanding	146,001	98,478
Net Rates Collectable	146,001	98,478
% Collected	94.57%	96.20%



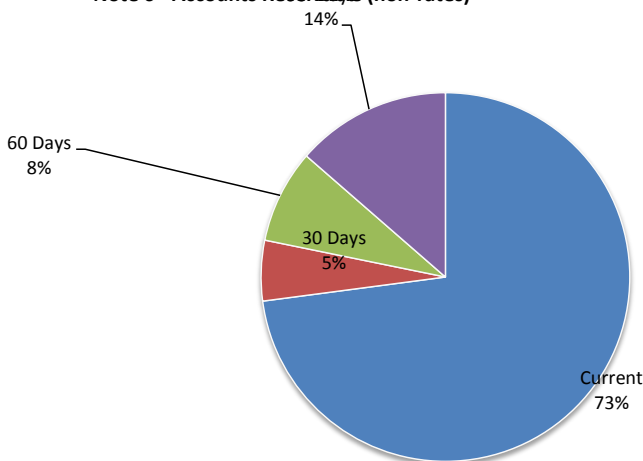
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 22,700	\$ 1,650	\$ 2,551	\$ 4,233
Total Receivables General Outstanding				31,134

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



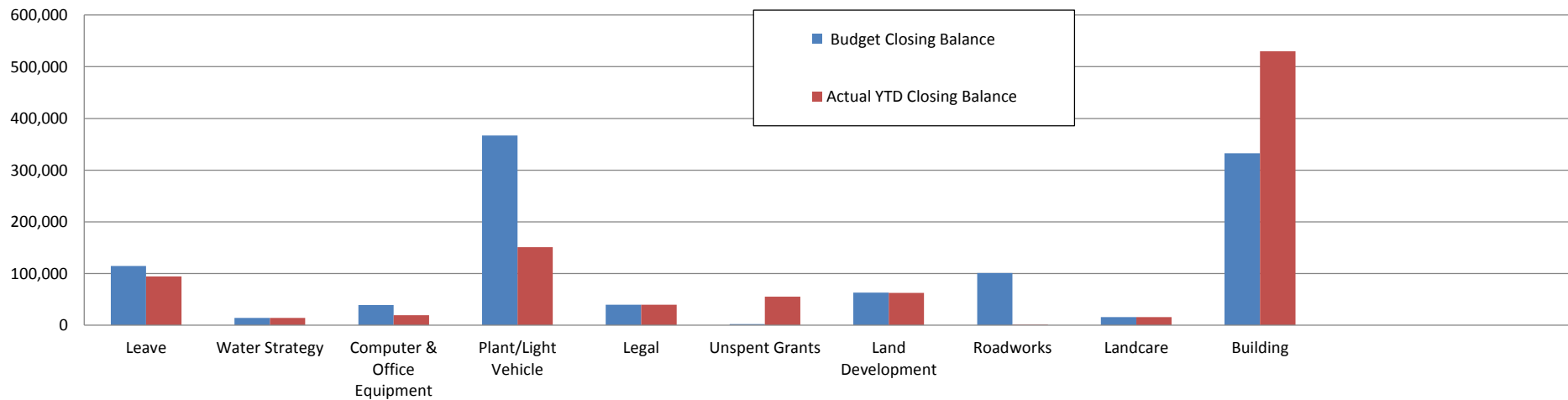
Comments/Notes - Receivables General

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

Note 7: Cash Backed Reserve

2016-17	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Leave	\$ 93,784	\$ 1,000	\$ 511	\$ 20,000	\$ 0	\$ 0	\$ 0		\$ 114,784	\$ 94,295
Water Strategy	13,992	180	76	0	0	0	0		14,172	14,068
Computer & Office Equipment	19,195	200	104	20,000	0	0	0		39,395	19,299
Plant/Light Vehicle	262,094	1,500	1,331	287,344	0	(183,989)	(112,500)		366,949	150,925
Legal	39,325	500	214	0	0	0	0		39,825	39,539
Unspent Grants	134,863	0	666	0	0	(132,449)	(80,302)		2,414	55,227
Land Development	62,168	1,000	339	0	0	0	0		63,168	62,507
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	103	0	0	(10,000)	(10,000)		15,857	15,660
Building	527,030	7,000	2,870	135,000	0	(336,109)	0		332,922	529,900
	1,179,068	11,680	6,214	562,344	0	(662,547)	(202,802)		1,090,546	982,480

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 March 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 31 03 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 March 2017

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	0.071835	466	5,252,702	377,211	10,723	862	388,795	377,211	0	0	377,211
UV Rural	0.010057	425	179,065,200	1,800,859	(4,750)	2	1,796,110	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	5,993	864	2,362,557	2,355,702	0	0	2,355,702
Minimum Payment	Minimum \$										
GRV	560.00	198		110,880	0	0	110,880	110,880	0	0	110,880
UV Rural	350.00	17		5,950	0	0	5,950	5,950	0	0	5,950
UV Oakajee Industrial Estate	350.00	0		0	0	0	0	0	0	0	0
Sub-Totals		215	0	116,830	0	0	116,830	116,830	0	0	116,830
Concession							2,479,387				2,472,532
Amount from General Rates							2,479,387				2,472,532
Ex-Gratia Rates							0				0
Excess Rates							(14,560)				0
Totals							2,464,827				2,472,532

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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		5,911	7,940	33,850	31,821	1,845	2,485
Loan 96 - Plant	94,210		30,259	30,259	63,951	63,951	3,511	3,762
Loan 97 - Plant	73,885		17,791	17,791	56,094	56,094	1,975	2,217
Loan 98 - Bill Hemsley Park Development		200,000	0	0	200,000	200,000	0	0
	207,856	200,000	53,961	55,991	353,895	351,865	7,331	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 March 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		365,703	122,658
Grants Commission - General	WALGGC	Y	339,632		339,632		254,329	85,303
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		10,631	99
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		1,436	(236)
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		17,052	(15,160)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		14,884	2,328
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		15,000	0
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000	(50,000)	0		0	0
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		7,780	2,220
Cemetery Fees & Charges	Various		3,400		3,400		1,109	2,291
Pool Revitalisation Grant - Yuna Pool	Department Sport and Recreation			3,728	3,728		4,228	(500)
Chapman Valley Tennis Club Fencing	Mid West Development Commission	Y		20,000	20,000		0	20,000
RECREATION AND CULTURE								
Nanson Showgrounds Shade Shelter Structure	Mid West Development Commission & User Group	Y		47,727		47,727	41,027	6,700
Chair Lift - Sports pavilion & basketball stadium	No current funding source Developer Contributions Reimbursed from Trust		40,000	(40,000)				
Bill Hemsley Park Project	T18 \$278,030 Grant funds -Lotterywest \$100,000	Y	378,030		378,030		27,930	350,100
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	923,105	182,080
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	508,660	230,195
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000	14,411	49,411		49,411	(0)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		1,364	(614)
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		32,913	7,087
Other minor	Various		2,365		2,365		16,528	(14,163)
PWO & other contributions/reimbursements	Various		0		0		14,990	(14,990)
TOTALS			3,394,113	(4,134)	1,498,212	1,891,767	2,424,580	965,398

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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-Mar-17
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	3,380	(2,220)	2,740
Nomination Deposits	0	0	0	0
Building Commission	1,167	9,163	(8,827)	1,503
CTF Levy	1,265	11,019	(10,314)	1,969
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,247	10,931	(35,710)	578,468
Post Office Deposit	1,262	62	(182)	1,142
Engineering Bond	0	7,468	0	7,468
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	613,621	42,023	(57,254)	598,390

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 March 2017

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000	203,909	110,909	5,040	(105,869)		5,040	April Forum Session further discussions
○	Governance Total		200,000	203,909	110,909	5,040	(105,869)		5,040	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000	4,500	4,500	4,617	117		4,617	Revised budget Nov OCM Min Ref 11/16-11 - Job complete
○	Law, Order and Fire Safety Total		12,000	4,500	4,500	4,617	117		4,617	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230	810,230	810,230	41,848	(768,382)		41,848	Building works commenced; Nature Playground revised budget & about to commence
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000	0	0	0	0		0	Revised budget Feb OCM Min Ref 02/17-6
●	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	61,145	61,145	51,590	44,091	(7,499)		44,091	Building permit in progress, on track for 30 June completion, MWDC grant funding approved Nov 2016
○	Recreation And Culture Total		911,375	871,375	861,820	85,939	(775,881)		85,939	
○	Land & Buildings Total		1,123,375	1,079,784	977,229	95,597	(881,633)		95,596	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600	0	0	155	155		155	Under Capital Threshold - moved to COA GL 0512 F&E Expensed - New workstation for Works Manager
○	Governance Total		3,600	0	0	155	155	0	155	
	Town Planning and Regional Development									
●	Standing Desks	122840	7,000	7,000	7,000	6,601	(399)		6,601	4 workstations completed
●	Town Planning and Regional Development Total		7,000	7,000	7,000	6,601	(399)		6,601	
	Transport									
○	Works additional equipment - Water Tank	135840	12,000	12,000	12,000	0	(12,000)		0	Mobile Water Tank solution being investigated
○	Vehicle Tracking Devices	175740	27,000	27,000	27,000	8,904	(18,096)		8,904	New tracking devices to Grader and maintenance utility, gardener & Building surveyor utility yet to be done
○	Transport Total		39,000	39,000	39,000	8,904	(30,096)		8,904	
○	Tools, Furniture and Other Equipment Total		49,600	46,000	46,000	15,660	(30,341)		15,660	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Original Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
●	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500	443,500	443,500	441,133	(2,367)		441,133	C08 Mid West Regional Road Group Project 16/17 - Complete
●	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983	420,983	420,983	182,223	(238,760)		182,223	C130 Mid West Regional Road Group Project 16/17 - In progress
●	Valentine Road - Upgrade from gravel to 7.2m wide seal SLK 3.0 to SLK 6.0. This is Year 2 of an 8-Year project to upgrade Valentine Road to 7m wide sealed standard	131140	397,731	397,731	397,731	474,323	76,592		474,323	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	294,464	(118,992)		294,464	C16 Mid West Regional Road Group Project 16/17 - In progress
○	Int No1 : Naraling East Yuna Rd (N-E-Y Rd) and Wheelden-Hoskings Rd (W-H Rd) Int No2 : Wheelden-Hoskings Rd (W-H Rd) and Yuna Tenindewa Rd (Y-T Rd)	131140	185,700	185,700	185,700	12,738	(172,962)	185,700		C97 - RRG Blackspot - Pushed gravel only
○	Indialla Road - reconstruct and gravel sheet	131140	256,944	256,944	192,717	0	(192,717)	192,717		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	109,440	39,884	(69,556)		39,884	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451	117,451	88,101	0	(88,101)	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	2,673,173	1,448,901	(1,224,272)	759,961	1,432,028	
●	Infrastructure - Roads Total		2,803,224	2,803,224	2,673,173	1,448,901	(1,224,272)	759,961	1,432,028	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	195,000	195,000	195,000	0	(195,000)	0		2017 compliance plates for replacement vehicles
○	Replace Plant Item P33 - New Skid Steer Loader	135540	66,000	66,000	66,000	0	(66,000)	0		Tender 4-16/17 - Westrac Min Ref 02/17-21
●	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000	90,000	90,000	86,330	(3,670)	86,330		Purchase Complete
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800	6,800	6,800	0	(6,800)	0		Quotes pending
●	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000	40,000	40,000	35,393	(4,607)	35,393		Purchase Complete
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000	51,000	51,000	0	(51,000)	0		Purchase complete, invoice to be processed April 2017
●	Relisted Backhoe from 15/16 Plant Program	135540	183,989	183,989	183,989	183,986	(3)	183,986		
●	Transport Total		632,789	632,789	632,789	305,709	(327,080)	305,709		
●	Plant & Equipment Total		632,789	632,789	632,789	305,709	(327,080)	305,709		
●	Capital Expenditure Total		4,608,988	4,561,797	4,329,190	1,865,866	(2,463,325)	1,065,671	1,543,283	

Appendix A
Summary by Program

	31/03/2017	31/03/2017	2016/2017	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
General Purpose Funding	69,181	94,930	135,494	135,494	103,899
Governance	243,727	376,338	485,889	473,423	365,799
Law, Order and Public Safety	141,724	166,761	215,819	211,719	178,724
Education	450	3,450	4,450	4,450	2,067
Health	7,162	7,746	12,370	8,840	8,410
Housing	10,906	14,301	81,349	76,849	8,645
Community Amenities	436,650	679,197	931,231	946,103	692,304
Recreation and Culture	450,942	542,436	714,409	706,771	555,946
Transport	1,916,746	1,624,604	2,145,447	2,138,317	2,859,907
Economic Services	257,530	299,372	398,953	398,953	325,986
Other Property and Services	235,519	60,333	66,786	66,786	85,165
Total Expenditure (E)	3,770,537	3,869,469	5,192,196	5,167,704	5,186,850

	31/03/2017	31/03/2017	2016/2017	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
General Purpose Funding	(3,146,769)	(3,160,466)	(3,381,014)	(3,381,014)	(2,840,825)
Governance	(18,600)	(2,792)	(3,092)	(3,092)	(19,925)
Law, Order and Public Safety	(27,141)	(20,725)	(26,562)	(26,562)	(151,422)
Education	0	0	0	0	0
Health	(6,091)	(5,156)	(6,330)	(6,330)	(6,482)
Housing	(14,914)	(18,653)	(18,653)	(18,653)	(18,806)
Community Amenities	(195,230)	(199,356)	(223,768)	(250,040)	(340,828)
Recreation and Culture	(137,963)	(376,448)	(503,145)	(495,418)	(133,273)
Transport	(1,603,933)	(1,909,272)	(2,049,854)	(2,035,443)	(2,070,730)
Economic Services	(29,104)	(20,350)	(26,050)	(26,050)	(37,625)
Other Property and Services	(134,528)	(50,313)	(67,235)	(67,235)	(105,733)
Total Revenue (R)	(5,314,273)	(5,763,530)	(6,305,702)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(1,543,736)	(1,894,061)	(1,113,507)	(1,142,133)	(538,798)

	31/03/2017	31/03/2017	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	1,646,823	1,230,273	1,640,343	1,640,343	1,734,861
Profit/Loss on Sale of Asset	0	(11,274)	54,817	54,817	(9,874)
Movement in wage accruals	0	0	0	0	0
Movement in leave accruals	0	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	0	(1,750)
Changes on Revaluation on non-current assets	(56,112)	0	0	0	0
Total Non-Cash Items (NC)	1,590,711	1,218,999	1,695,160	1,695,160	1,733,122

	31/03/2017	31/03/2017	2016/2017	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	YTD Actual
Land and Buildings	95,597	977,229	1,079,784	1,072,230	241,818
Plant and Equipment	305,709	632,789	632,789	632,789	781,041
Furniture and Equipment	6,756	7,000	7,000	10,600	35,992
Roads	1,448,901	2,673,173	2,803,224	2,803,224	1,851,927
Tools and Equipment	8,904	39,000	39,000	44,000	33,999
Parks and Ovals	0	0	0	0	5,279
Transfer from Reserves	(202,776)	(415,359)	(662,547)	(658,638)	(329,152)
Transfer to Reserves	6,189	8,820	574,024	536,680	338,046
Repayment of Debentures	53,961	53,961	55,991	55,991	58,888
Proceeds from new loans	(200,000)	0	(200,000)	(200,000)	(73,885)
Proceeds from sale of equipment	(19,500)	0	(69,500)	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	(135,000)	0
Total Capital	1,503,739	3,976,613	4,124,765	4,092,376	2,762,775
Opening (Surplus)/Deficit	(1,316,099)	(1,316,099)	(1,316,099)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(2,946,806)	(452,547)	0	0	(1,316,099)

COA	Rate Revenue	31-Mar-17 YTD Actual	31-Mar-17 YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	393	5,900	10,000	10,000	6,506	5,507		
0032	Rates Stationary/postage	3,521	3,450	3,950	3,950	2,591	(71)		
0062	Sundry Expenses	16	378	500	500	234	362		
0082	Rates - Other Costs.	75	1,125	1,500	1,500	0	1,050		
0132	Valuation Expenses	1,859	4,544	13,500	13,500	13,231	2,685		
0352	Rates - Administration Allocation	63,317	78,408	104,544	104,544	81,337	15,091	*	Admin costs are currently below YTD budget profile
	Total Operating Expenditure	69,181	93,805	133,994	133,994	103,898			
	Operating Revenue								
0002	Reimbursement - Debtors Refunds	0	0	0	0	0	0		
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0010	Rates Written Off	3,895	0	0	0	0	(3,895)		
0012	Legal Fees GST Free	(119)	(7,497)	(10,000)	(10,000)	(7,834)	(7,378)		
0033	Back Rates	(864)	0	0	0	(239)	864		
0061	Ex Gratia Rates	(10,631)	(10,730)	(10,730)	(10,730)	(10,077)	(99)		
0071	Interim Rates Raised	(9,887)	0	0	0	(22,080)	9,887		
0113	Interest - Overdue Rates	(11,869)	(8,554)	(10,000)	(10,000)	(16,560)	3,315		
0123	Interest - Instalment Payments	(7,447)	(5,000)	(5,000)	(5,000)	(6,582)	2,447		
0133	Interest - Deferred Rates	0	0	0	0	0	0		
0143	Administration Charges	(5,184)	(4,000)	(4,000)	(4,000)	(4,689)	1,184		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(3,198)	(3,655)	(4,080)	(4,080)	(5,442)	(457)		
	Total Operating Revenue	(2,503,274)	(2,511,967)	(2,516,341)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,434,093)	(2,418,162)	(2,382,347)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-Mar-17	31-Mar-17	Amended	Original Full Year Budget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget	Full Year Budget		YTD Actual			
9992	Operating Expenditure								
	Interest & Overdraft Fees	0	1,125	1,500	1,500	0	1,125		
	Operating Revenue								
0201	Legal Reserve Income	(214)	(378)	(500)	(500)	(447)	(164)		
0203	Leave Reserve Income	(511)	(747)	(1,000)	(1,000)	(1,201)	(236)		
0204	Land Development Reserve Income	(339)	(747)	(1,000)	(1,000)	(1,113)	(408)		
0205	Building Reserve Income	(2,870)	(5,247)	(7,000)	(7,000)	(6,873)	(2,377)		
0206	Roadworks Reserve Income	0	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(666)	0	0	0	(658)	666		
0223	Water Strategy Reserve Income	(76)	(135)	(180)	(180)	(179)	(59)		
0233	Grants Commission - Road Funding	(365,703)	(366,271)	(488,361)	(488,361)	(225,934)	(568)		
0243	Office & Equipment Reserve Income	(104)	(153)	(200)	(200)	(550)	(49)		
0253	Grants Commission - Equalisation (General Purpose)	(254,329)	(254,724)	(339,632)	(339,632)	(172,671)	(395)		
0273	Plant/Light Vehicle Reserve Income	(1,331)	(1,125)	(1,500)	(1,500)	(1,761)	206		
0453	Interest Received - Municipal Account	(17,249)	(18,747)	(25,000)	(25,000)	(33,490)	(1,498)		
0506	Landcare Reserve Income	(103)	(225)	(300)	(300)	(468)	(122)		
	Total Operating Revenue	(643,495)	(648,499)	(864,673)	(864,673)	(445,952)			
	Total General Purpose Income	(643,495)	(647,374)	(863,173)	(863,173)	(445,952)			
	Total General Purpose Funding	(3,077,589)	(3,065,536)	(3,245,520)	(3,245,520)	(2,736,926)			

COA	Governance	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0112	Election & Poll Expenses.	0	9,000	9,000	9,000	8,382	9,000		
0182	Subscriptions & Memberships Expense	16,613	22,560	22,560	22,560	17,033	5,947		
0192	Members Conference & Training Expenses	7,176	15,000	20,000	20,000	17,806	7,824		
0202	Members Insurance Expense	10,583	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	18,747	25,000	25,000	7,463	18,087	*	Includes 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	1,164	8,025	10,202	10,202	97	6,861		
0332	Furniture & Equipment	897	1,200	1,200	1,200	7,302	303		
0442	Members Administration Allocation	134,549	161,694	215,596	215,596	172,840	27,145	*	Admin costs are currently below YTD budget profile
0462	Meeting & Refreshments Expense	13,291	22,278	27,700	27,700	19,708	8,987		
1822	Accounting & Audit Expenses	6,865	20,500	36,500	36,500	26,300	13,635	*	Budget profile timing Interim Audit and FBT yet to be paid
3112	Rangers Expenses Allocation	0	0	0	0	0	0		
7202	Members Depreciation	2,310	2,178	2,902	2,902	2,902	(132)		
	Total Operating Expenditure	240,198	337,495	473,423	473,423	350,037			
	Operating Revenue								
1213	Governance Income	0	0	0	0	0	0		
	Total Governance	240,198	337,495	473,423	473,423	350,037			

COA	Adminstration	31-Mar-17	31-Mar-17	Amended Full Year Budget	Original Full YearBudget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Expenditure								
0102	Provision for LSL	0	0	0	0	10,853	0		
0222	Fringe Benefits Tax	15,430	24,000	31,000	31,000	38,578	8,570		
0282	Administration SGC 9.50%	37,185	39,249	52,329	52,329	47,990	2,064		
0292	Admin Salaries Expense	384,888	423,171	564,225	564,225	571,230	38,283	*	Budget profile timing
0294	Admin Staff Housing Allowance	9,790	9,441	12,589	12,589	14,477	(349)		
0312	Admin - Max 3% Council Additional Contr	7,615	9,000	12,000	12,000	10,293	1,386		
0362	Acc Annual Leave - Admin	0	0	0	0	4,908	0		
0372	Admin Workers Compensation Insurance	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	19,674	36,808	50,016	50,016	28,770	17,134	*	Admin Office Gardening wages under budget profile YTD - Gardeners deployed to other areas
0432	Admin Building Operations	17,805	21,990	28,708	28,708	18,696	4,184		
0472	Office Expenses - General	7,040	13,089	17,290	17,290	16,434	6,049		
0473	Admin Building Repairs & Maintenance	12,260	21,125	22,500	22,500	6,299	8,865		
0482	Office Telephone & Internet Expenses	18,766	25,405	30,830	30,830	24,485	6,639		
0492	Advertising Expenses	9,259	16,100	18,500	18,500	8,586	6,841		
0502	Computer Hardware Service & Repair	17,561	18,908	28,000	22,134	16,463	1,347		
0512	Furniture & Equipment - (Expensed)	6,335	15,400	15,400	11,800	1,204	9,065		
0522	Freight & Postage Expense	1,294	1,872	2,500	2,500	2,110	578		
0542	Printing & Stationary Expense	13,937	22,500	30,000	30,000	25,709	8,563		
0552	Motor Vehicle Expenses	4,087	3,753	5,000	5,000	4,610	(334)		
0562	Adminstration LSL Expense	10,042	7,497	10,000	10,000	5,149	(2,545)		
0592	Admin Allocated to Programs	(791,463)	(944,523)	(1,259,367)	(1,259,367)	(1,016,709)	(153,060)	*	Admin costs are currently below YTD budget profile
0622	Uniform Expense	877	2,475	3,300	3,300	1,319	1,598		
0632	Staff Training, Conference and Recruitment	9,867	23,000	31,000	31,000	6,162	13,133	*	Budget profile timing for training & workshops
0662	Public Liability Insurance	16,780	16,780	16,780	16,780	18,099	1		
0682	Consultancy Fees	78,564	122,272	160,700	160,700	40,438	43,708	*	Budget profile timing revaluation, internal IPR review invoices yet to be paid
0702	Bank Fees & Charges	5,125	4,836	6,100	6,100	5,164	(289)		
0712	Occupational Health & Safety	1,091	3,753	5,000	5,000	529	2,662		
0722	Accounting Software Operating Expenditure	41,041	46,151	50,743	47,743	34,136	5,110		
7002	Admin Depreciation	31,163	37,611	50,143	50,143	50,143	6,448		
	Total Operating Expenditure	3,529	38,843	12,466	(0)	15,762			

COA	Adminstation	31-Mar-17	31-Mar-17	Amended Full Year Budget	Original Full YearBudget	30-Jun-16	YTD Var	>\$10K	Comments
		YTD Actual	Amended YTD Budget			YTD Actual			
	Operating Revenue								
0383	Minor Income Received - Other General	(1,548)	(900)	(1,200)	(1,200)	(1,564)	648		
0553	Grant Income - Admin	0	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(17,052)	(1,892)	(1,892)	(1,892)	(18,362)	15,160	*	CoGG LSL entitlement recovered for admin staff leave to be taken 2016/2017
	Total Operating Revenue	(18,600)	(2,792)	(3,092)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers								
0364	Office Furniture & Equipment (F&E)	155	0	0	3,600	30,285	(155)		
0355	Tfr From Building Reserve	0	(101,954)	(203,909)	(200,000)	0	(101,954)	*	Reserve funds not yet required
0371	T/f From Office Eq Reserve	0	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	5,040	110,909	203,909	200,000	19,068	105,869	*	Budget profile timing for Office Extensions & Modifications from LTFFP
4750	Tfr to Leave Reserve	511	720	21,000	21,000	1,201	209		
4785	Transfer from Unspent Grant Fund	0	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	104	135	20,200	20,200	550	31		
4780	Tfr to Plant/Light Vehicle Reserve	1,331	1,125	1,500	1,500	1,761	(206)		
	Total Capital Expenditure / Reserve Transfers	7,141	10,935	42,700	46,300	15,459			
	Total Administration	(7,930)	46,985	52,074	43,208	11,296			
	Total Governance/Administration	232,268	384,480	525,497	516,631	361,333			

COA	Fire Prevention	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	7,915	10,818	14,422	14,422	10,167	2,903		
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	12,612	13,113	17,480	17,480	15,745	501		
0832	ESL - Shire Properties.	639	852	852	852	748	213		
0882	Fire Prevention Enforcement Expenditure	636	747	1,000	1,000	0	111		
1722	Brigades Operating Expenses	30,745	33,300	39,418	35,318	36,098	2,555		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	51,902	48,996	65,326	65,326	66,278	(2,906)		
	Total Operating Expenditure	105,853	109,826	140,498	136,398	130,513			
	Operating Revenue								
0703	Fines & Penalties Income	(3,250)	(1,250)	(1,250)	(1,250)	(2,250)	2,000		
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	(22,770)	(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	87,700	97,602	122,536	125,937	100,068			

COA	Animal Control	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	15,829	20,151	26,866	26,866	20,334	4,322		
0812	Depn - Animal Control	134	0	0	0	0	(134)		
0842	Animal Control Expenses	767	877	1,130	1,130	6,991	110		
0852	Rangers Allocation	12,612	13,113	17,480	17,480	15,745	501		
	Total Operating Expenditure	29,342	34,141	45,476	45,476	43,071			
	Operating Revenue								
0843	Impoundment Fees	0	(200)	(300)	(300)	(362)	(200)		
0853	Dog/Cat Registrations Income	(4,171)	(3,300)	(3,300)	(3,300)	(4,396)	871		
0863	Fines & Penalties	(200)	(500)	(500)	(500)	(400)	(300)		
	Total Operating Revenue	(4,371)	(4,000)	(4,100)	(4,100)	(5,158)			
	Total Animal Control	24,971	30,141	41,376	41,376	37,913			

COA	Other Law, Order and Public Safety	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0862	Community Safety and Crime Prevention	0	0	0	0	0	0		
0902	Rangers Allocation	6,306	6,552	8,740	8,740	7,873	246		
0962	Misc. Expenses - Other Law and Order	0	747	1,000	1,000	0	747		
	Total Operating Expenditure	6,306	7,299	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	6,306	7,299	9,740	9,740	7,873			

COA	Rangers Expenses	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	815	1,458	1,947	1,947	1,915	643		
0892	Salary & Wages Expense-Rangers	49,727	60,822	81,097	81,097	58,380	11,095	*	Includes potential leave coverage not yet required
0912	Rangers Workers Compensation Expense	1,698	1,698	1,698	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	4,493	4,743	6,327	6,327	6,064	250		
0932	Conference & Training	0	747	1,000	1,000	0	747		
0952	Rangers Expenses Allocated	(63,058)	(65,547)	(87,400)	(87,400)	(78,727)	(2,489)		
0982	Rangers Expense	6,550	4,077	5,435	5,435	10,835	(2,473)		
1012	Tools & Equipment - Low Value	0	747	1,000	1,000	0	747		
0152	Provision for LSL	0	6,750	9,000	9,000	(4,407)	6,750		
3872	Accrued Annual Leave - Rangers	0	0	0	0	1,675	0		
	Total Operating Expenditure	224	15,495	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	224	15,495	20,105	20,105	(4,246)			
	Total Law, Order and Fire Safety	119,200	150,537	193,757	197,157	141,608			

COA	Education	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	450	3,450	4,450	4,450	2,067	3,000		
0993	Operating Revenue Lease/Rental Income - Pre-School	0	0	0	0	0	0		
Total Education		450	3,450	4,450	4,450	2,067			

COA	Health Inspection and Administration	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1282	Pool Inspections Expense	3,153	3,276	4,370	4,370	3,936	123		
1292	Health Expenses General	4,009	4,470	8,000	4,470	4,473	461		
1402	Health Expenses - Admin Allocation	0	0	0	0	0	0		
	Total Operating Expenditure	7,162	7,746	12,370	8,840	8,410			
	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,305)	(1,260)	(1,260)	(1,260)	(1,172)	45		
1393	Licences Income Received - Caravan Park	(774)	(350)	(350)	(350)	(354)	424		
1573	Health Septic Fees	(2,006)	(1,773)	(2,360)	(2,360)	(2,478)	233		
1583	Health Administration Fees	(2,006)	(1,773)	(2,360)	(2,360)	(2,478)	233		
	Total Operating Revenue	(6,091)	(5,156)	(6,330)	(6,330)	(6,482)			
	Total Health Inspection and Administration	1,071	2,590	6,040	2,510	1,927			

COA	Housing	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2302	Staff Housing - Admin Allocation	0	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	8,504	11,898	12,058	7,558	5,445	3,394		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0	0		
2542	Housing Other Depreciation	2,402	2,403	3,200	3,200	0	1		
7172	Staff Housing Depreciation	0	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	66,091	0	0		
	Total Operating Expenditure	10,906	14,301	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	(14,914)	(8,640)	(8,640)	(8,640)	(18,806)	6,274		
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	(14,914)	(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	2,870	5,355	142,000	142,000	6,873	2,485		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	(135,000)	0	0		
	Total Capital / Reserves	2,870	5,355	7,000	7,000	6,873			
	Total Housing	(1,138)	1,003	69,696	65,196	(3,288)			

COA	Natural Resource Management	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure								
	NRM Expenditure	15,000	15,000	15,000	15,000	90,091	0		
	Total Operating Expenditure	15,000	15,000	15,000	15,000	90,091			
	Operating Revenue								
2033	Nacc (Other) Grants Income.	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)	0		
2123	State NRM Community Grant	0	0	0	0	0	0		
	Total Operating Revenue	(15,000)	(15,000)	(15,000)	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers								
2075	Proceeds from Disposal of Assets	0	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	0	(11,532)			
	Total Natural Resource Management	0	0	0	0	5,559			

COA	Sanitation - Household Refuse	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	82,489	101,250	144,000	135,000	116,950	18,761	*	Contractor Toxfree invoice timing actuals to 28.02.2017 only
1772	Sanitation Household Refuse Depreciation	2,788	2,808	3,748	3,748	3,748	20		
1792	Refuse Site Repairs & Maintenance	26,714	66,448	71,671	71,671	15,064	39,734	*	Replacement of barriers/bollards under budget YTD; Disposal of industrial waste (bury or transport to Meru) under budget YTD
2502	Domestic Rubbish - Admin Allocation	31,659	34,137	45,514	45,514	40,668	2,478		
	Total Operating Expenditure	143,649	204,643	264,933	255,933	176,429			
	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(136,043)	(128,640)	(128,640)	(128,640)	(125,195)	7,403		
	Total Operating Revenue	(136,043)	(128,640)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	7,606	76,003	136,293	127,293	51,234			

COA	Sanitation - Other	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1872	Street Rubbish Collection Expenses	0	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	4,399	9,094	9,093	9,093	11,838	4,695		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0	0		
1912	Refuse Collection Expenses	2,320	3,753	5,000	5,000	0	1,433		
	Total Operating Expenditure	6,719	12,847	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	6,719	12,847	14,093	14,093	11,838			

COA	Protection of Environment	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
1962	Abandoned Vehicle Expense	0	1,125	1,500	1,500	300	1,125		
2002	Project Management Fees	163	7,497	10,000	10,000	500	7,335		
2022	Landcare Expenditure	0	0	0	0	0	0		
2040	Dolby Creek Expenditure	7,780	9,000	10,000	10,000	15,975	1,220		**Offset Accounts refer COA GL 2923
2042	Declared Species Group Expenses	0	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	10,000	10,000	10,000	24,341	0		
	Total Operating Expenditure	17,943	27,622	31,500	31,500	52,521			
	Operating Revenue								
2203	Grant Income - Other	0	0	0	0	(9,000)	0		
2923	Dolby Creek Management Plan Income (gst free)	(7,780)	0	0	0	0	7,780		**Offset Accounts refer COA GL 2040
2933	Reimbursements & Sundry Income (P of E)	0	(9,000)	(10,000)	(10,000)	(15,975)	(9,000)		
	Total Operating Revenue	(7,780)	(9,000)	(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	26	0	0	0	(14,873)	(26)		
2080	Tfr to Landcare Reserve	103	225	300	300	468	122		
2071	Tfr from Unspent Grant Res.	0	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	(9,871)	(9,775)	(9,700)	(9,700)	(14,960)			
	Total Protection of Environment	291	8,847	11,800	11,800	12,586			

COA	Town Planning and Regional Development	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0942	Town Planning Depreciation	0	4,194	5,586	5,586	5,586	4,194		
0162	Provision for LSL	0	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	4,330	20,000	30,000	30,000	0	15,670	*	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	84,625	87,462	116,619	116,619	140,596	2,837		
2122	Superannuation - Council Maximum of 3%	2,500	2,583	3,442	3,442	3,379	83		
2132	Superannuation - SGC 9.50%	7,918	8,172	10,899	10,899	11,126	254		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	4,797	6,400	6,400	1,831	4,797		
2192	Heritage Expenses	0	0	0	0	2,700	0		
2202	Town Planners Expenses	477	306	412	412	1,548	(171)		
2222	Motor Vehicle Expenses	2,558	3,222	4,300	4,300	4,663	664		
2232	Legal Expenses - Town Planners	4,743	11,250	15,000	15,000	10,472	6,507		
2242	Engineering Expenses	5,759	11,250	15,000	15,000	5,843	5,491		
2252	Advertising Expenses	1,711	1,503	2,000	2,000	0	(208)		
3012	Admin Allocation Expenses	31,659	41,076	54,769	54,769	40,668	9,417		
7052	Surveying & Land Expenses	12,727	29,997	40,000	40,000	8,954	17,270	*	Expenses currently under budget YTD
7062	T/P Expenses Recoverable	0	0	0	0	0	0		
7072	Planning Projects - Expenses	21,389	64,472	85,247	85,247	34,666	43,083	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
	Total Operating Expenditure	182,941	292,830	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	(21,374)	(17,808)	(20,000)	(20,000)	(22,290)	3,566		
2243	Outsourced Planning Fees - Other LGs	(9,673)	(16,002)	(16,000)	(16,000)	(16,652)	(6,329)		
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	(31,070)	(39,694)	(42,000)	(42,000)	(104,182)			

COA	Town Planning and Regional Development cont.	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers								
2254	Tfr from Unspent Grant Reserve	0	(39,114)	(52,147)	(52,147)	(10,029)	(39,114)	*	Budget profile timing for jobs - Dolby Drive Structure Plan; Local Planning Review Strategy; Nabawa Revitalisation Plan
2264	Land Development	1	0	0	0	60,000	(1)		
2284	Furniture & Equipment - Capital Expenses	6,601	7,000	7,000	7,000	0	399		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0	0		
4745	T/f From Lt Vehicle Reser	0	0	0	0	0	0		
4801	Tfr to Land Development Reserv	339	747	1,000	1,000	1,113	408		
4810	Tfr from Land Development Reserve	0	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	214	378	500	500	10,947	164		
	Total Capital Expenditure/Reserve Transfers	7,155	(30,989)	(43,647)	(43,647)	3,032			
	Total Town Planning and Regional Development	159,026	222,147	306,573	306,573	153,840			

COA	Other Community Amenities	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3102	Cemetery Expenses	7,540	17,474	23,270	24,270	7,084	9,934		
3132	Community Development Expenses	7,489	27,536	78,562	101,434	26,972	20,048	*	Budget profile timing - project costs not expended
3162	Administration Allocated	47,487	58,878	78,500	78,500	61,002	11,391	*	Admin costs are currently below YTD budget profile
3212	Other Community Amenities Depreciation	4,306	2,367	3,153	3,153	3,510	(1,939)		
3222	Community Growth Fund	3,576	20,000	30,000	30,000	7,865	16,424	*	Budget profile timing - full claims not received to date
	Total Operating Expenditure	70,398	126,255	213,486	237,358	106,433			
	Operating Revenue								
3113	Cemetery Income Received	(1,109)	(2,547)	(3,400)	(3,400)	(1,809)	(1,438)		
3613	Reimbursements & Contributions	0	(747)	(1,000)	(1,000)	(5,000)	(747)		
3633	Grant - Community Development	(4,228)	(3,728)	(23,728)	(50,000)	(6,667)	500		Grants funds rec'd for Pool Revitalisation Project DSR
	Total Operating Revenue	(5,337)	(7,022)	(28,128)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers								
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	0	0	0		
0471	Tf From Unspent Grants/loans Res.	0	0	0	0	(19,603)	0		
7155	Tfr from Building Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	(19,603)			
	Total Other Community Amenities	65,061	119,233	185,358	182,958	73,355			
	Total Community Amenities	238,703	439,077	654,116	642,716	308,413			

COA	Public Halls and Civic Centres	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2602	Public Halls Depreciation	42,829	40,158	53,545	53,545	44,019	(2,671)		
2722	Public Halls & Showgrounds Expense	35,393	31,964	39,971	40,271	40,375	(3,429)		
2732	Nabawa Community Centre Expenses	23,743	47,776	62,822	63,322	50,229	24,033	*	Employee costs and Labour overheads under budget YTD
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,845	1,845	2,485	2,485	2,988	0		
3202	Public Halls Admin Allocation	15,829	16,866	22,493	22,493	20,334	1,037		
	Total Operating Expenditure	119,639	138,609	181,316	182,116	157,944			
	Operating Revenue								
2443	Yuna Hall Hire Income Received	0	0	0	0	0	0		
2453	Showground/Halls Income Received	(4,898)	(3,753)	(5,000)	(5,000)	(4,253)	1,145		
2683	Contributions & Reimbursements	0	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	(41,027)	(39,527)	(47,727)	(40,000)	(37,500)	1,500		
	Total Operating Revenue	(45,925)	(43,280)	(52,727)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers								
2644	Capital Exp. - Land & Buildings	44,091	51,590	61,145	50,000	158,650	7,499		
4925	Principal Repayment - Loan 89	5,911	5,911	7,940	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	50,002	57,501	69,085	57,940	156,132			
	Total Public Halls and Civic Centres	123,716	152,830	197,674	195,056	269,119			
COA	Swimming Areas and Beaches	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3302	Swimming Areas Admin Allocations	15,829	16,542	22,059	22,059	20,334	713		
3412	Coronation Beach Expenses	29,143	41,399	54,907	54,907	41,919	12,256	*	Employee costs and Labour overheads under budget YTD
7082	Beaches Depreciation	4,077	3,501	4,673	4,673	4,673	(576)		
	Total Operating Expenditure	49,050	61,442	81,639	81,639	66,926			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(56,622)	(48,753)	(65,000)	(65,000)	(74,142)	7,869		
	Total Operating Revenue	(56,622)	(48,753)	(65,000)	(65,000)	(74,142)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	0	0	0	0	0	0		
	Total Swimming Areas and Beaches	(7,572)	12,689	16,639	16,639	(7,215)			

COA	Libraries	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
2902	Library Expense	1,301	7,638	10,358	10,358	2,006	6,337		
2912	Honorarium Yuna Librarian	500	500	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	39,573	43,155	57,545	57,545	50,836	3,582		
6922	Libraries Depreciation	42	45	56	56	56	3		
	Total Operating Expenditure	41,417	51,338	68,959	68,959	53,898			
COA	Other Culture	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3626	Museum & Road Board Expense	6,136	11,256	12,330	12,330	5,522	5,120		Budget Review amendments still be processed for depreciation across programs
3652	Other Culture Depreciation	14,479	3,096	4,133	4,133	4,133	(11,383)	*	
3662	Community Heritage Programs	0	0	0	0	0	0		
	Total Operating Expenditure	20,615	14,352	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	20,599	14,352	16,463	16,463	9,655			
	Total Recreation and Culture	204,828	1,033,719	758,380	747,324	582,905			

COA	Road Constuction	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(923,105)	(1,105,185)	(1,105,185)	(1,105,185)	(472,948)	(182,080)	*	Timing of RRG Projects for which funds are claimed
3183	R4R Grant Income	0	0	0	0	0	0		
3193	R2R (Construction) Income	(508,660)	(600,000)	(738,855)	(738,855)	(697,621)	(91,340)	*	Timing of R2R Projects for which funds are claimed
	Total Operating Revenue	(1,431,765)	(1,705,185)	(1,844,040)	(1,844,040)	(1,185,274)			

COA	Road Constuction	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3114	Capital Expenditure / Reserve Transfers Capital Roadworks Program - Grant Funded Jobs	1,404,882	2,054,087	2,118,314	2,118,314	0	649,205	*	YTD timing of projects within the budget profile.
3124	Roads to Recovery (R2R) Expenditure	0	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	(80,302)	(80,302)	(80,302)	(80,302)	0	0		
3170	Tfr to Unspent Grants Reserve	641	0	0	0	130,360	(641)		
3184	Council Funded Roadworks Expenditure	44,019	619,086	684,910	684,910	435,116	575,067	*	Roadworks has been concentrated on maintenance and grant funded projects YTD
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	1,369,239	2,592,871	2,822,922	2,822,922	1,968,524			
	Total Road Construction	(62,526)	887,686	978,882	978,882	783,250			

COA	Road Maintenance	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3372	Road Maintenance Expense	810,657	628,217	837,992	837,992	572,696	(182,440)	*	Employee costs & internal plant costs are higher than budget profile YTD
3502	Depot Maintenance	47,757	29,532	38,850	38,050	51,216	(18,225)	*	Employee costs & overheads booked to Depot Maintenance not in line with budget profile, these are offset from other jobs
3512	Street Lighting Expense	6,020	7,281	9,705	9,705	9,377	1,261		
3522	Depreciation	13,580	9,531	12,708	12,708	13,017	(4,049)		
3532	Street Trees	4,953	5,247	7,000	7,000	6,667	294		
3542	License & Subscriptions	8,948	12,650	13,385	13,385	7,200	3,702		
3562	Road Sign Expense	2,329	3,753	5,000	5,000	309	1,424		
3382	Flood Damage Expense	0	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	9,192	13,200	13,700	8,700	2,241	4,008		
3802	Road Maintenance Admin Allocation	0	0	0	0	0	0		
3822	Bore Maintenance	4,421	7,497	10,000	10,000	13,317	3,076		
3832	Crossover Reimbursements	0	4,000	5,000	5,000	0	4,000		
6912	Roads Depreciation	970,691	825,003	1,100,000	1,100,000	1,280,496	(145,688)	*	Non Cash Item - Depn currently under review
	Total Operating Expenditure	1,878,548	1,545,911	2,053,340	2,047,540	2,813,423			
COA	Road Maintenance	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue								
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(116,501)	(108,000)	0		
3153	Other General Income	0	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	(49,411)	(49,411)	(35,000)	(22,368)	0		
3583	Contributions & Reimbursements	0	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	0	(708,836)	0		
	Total Operating Revenue	(165,912)	(165,912)	(165,912)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers								
3264	Capital Exp. - Depot Construction.	0	0	0	0	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	(58)	0		
3205	Tfr from Roadworks Reserve	0	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(112,058)			
	Total Road Maintenance	1,712,635	1,379,999	1,887,428	1,896,039	1,853,369			

COA	Road Plant Purchases	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
3576	Interest Expense - Loan 95	0	0	0	0	696	0		
3586	Loan 97 - Interest Expense	1,975	1,989	2,217	2,217	594	13		
3642	Loss on Sale Assets.	0	31,739	31,739	31,739	19,818	31,739	*	Timing P299 Roller & P33 Skid Steer Loader invoices to be processed by end of April
3912	Loan 96 - Interest Expense	3,511	3,511	3,762	3,762	4,704	0		
	Total Operating Expenditure	5,486	37,238	37,718	37,718	25,813			
	Operating Revenue								
3543	Profit on Sale of Assets	0	(33,000)	(33,000)	(33,000)	(29,692)	(33,000)	*	Timing - P38 Ford Ranger Crew Cab April 2017 ; Utility Mazda Bravo - Plant No P2544 disposed
	Total Operating Revenue	0	(33,000)	(33,000)	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases	305,709	632,789	632,789	632,789	665,222	327,080	*	Timing - Steel Drum Roller to be invoiced April 2017
3584	Tools & Other Equipment.	0	12,000	12,000	17,000	0	12,000	*	Timing - Mobile Water tank storage solution being investigated
3914	Principal Repayments - Loan 96	30,259	30,259	30,259	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	17,791	17,791	17,791	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	287,344	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	(112,500)	(183,989)	(183,989)	(183,989)	(52,582)	(71,489)	*	March balance payment to be transferred from reserve April 2017
3575	Proceeds from Sale of Plant & Equip	(19,500)	0	(69,500)	(69,500)	(181,179)	19,500	*	Budget profile timing - Sale of Skid Steer March 2017
	Total Capital Expenditure / Reserve Transfers	221,760	508,851	726,695	694,351	592,968			
	Total Road Plant Purchases	227,246	513,089	731,412	699,068	589,090			

COA	Traffic Control	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4102	Traffic Admin Allocation	23,744	32,238	42,984	42,984	30,501	8,494		
6502	Vehicle Examination Expense	6,438	6,687	8,875	8,875	9,675	250		
7672	Loss on Sale of Assets.	0	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	2,530	2,530	1,200	590	0		
	Total Operating Expenditure	32,711	41,455	54,389	53,059	40,766			
	Operating Revenue								
7513	Licensing Commission Income	(3,710)	(3,753)	(5,000)	(5,000)	(5,714)	(43)		
7533	Licensing Transactions - In	0	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(2,545)	(1,422)	(1,902)	(1,902)	(2,053)	1,123		
	Total Operating Revenue	(6,255)	(5,175)	(6,902)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers								
7574	Capital Exp. - Tools & Equip.	8,904	27,000	27,000	27,000	23,315	18,096	*	Timing - Vehicle Tracking Devices partially invoiced
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	8,904	27,000	27,000	27,000	23,315			
	Total Traffic Control	35,360	63,280	74,487	73,157	56,314			
	Total Transport	1,912,715	2,844,053	3,672,209	3,647,146	3,282,022			

COA		31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Rural Services								
4462	Operating Expenditure								
	Rural Services Admin Allocation	9,459	9,828	13,110	13,110	11,809	369		
6722	Noxious Weeds & Pest Expense	2,726	4,777	6,239	6,239	5,499	2,051		
	Total Operating Expenditure	12,185	14,605	19,349	19,349	17,307			
4404	Capital Expenditure / Reserve Transfers								
	Capital Exp. - Plant & Equipment	0	0	0	0	0	0		
	Total Rural Services	12,185	14,605	19,349	19,349	17,307			

COA		31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Tourism and Area Promotion								
3952	Operating Expenditure								
	Tourism Signage Expense	0	747	1,000	1,000	0	747		
3982	Tourism Expense	1,549	3,906	5,210	5,210	2,475	2,358		
4282	Promotional Expense	710	900	1,200	1,200	810	190		
	Total Operating Expenditure	2,259	5,553	7,410	7,410	3,285			
3973	Operating Revenue								
	Contr. & Reim. (Tourism).	(1,364)	(558)	(750)	(750)	0	806		
	Total Operating Revenue	(1,364)	(558)	(750)	(750)	0			
	Total Tourism and Area Promotion	895	4,995	6,660	6,660	3,285			

COA	Building Control	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	84,959	83,988	111,982	111,982	101,956	(971)		
4142	Reimbursement Expenditure	0	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0	0		
4622	Building Admin Allocation	71,232	86,832	115,777	115,777	91,504	15,600	*	Admin costs are currently below YTD budget profile
	Total Operating Expenditure	156,191	170,820	227,759	227,759	193,459			
	Operating Revenue								
4153	Building Licenses Income	(16,773)	(11,250)	(15,000)	(15,000)	(19,919)	5,523		
4173	CTF Commissions Received	(175)	(342)	(450)	(450)	(443)	(167)		
4213	Building Commissions Received	(232)	(342)	(450)	(450)	(455)	(110)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	(2,806)	0		
	Total Operating Revenue	(17,180)	(11,934)	(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	139,011	158,886	211,859	211,859	169,837			

COA	Other Economic Services	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	114	250	250	250	114	136		
4222	Administration Allocation	79,146	97,227	129,635	129,635	101,671	18,081	*	Admin costs are currently below YTD budget profile
4242	Rehab. Gravel Pits Expense	0	3,753	5,000	5,000	893	3,753		
4252	Purchase of Stamps.	60	153	200	200	165	93		
4272	Other Expenditure	7,576	7,011	9,350	9,350	9,091	(565)		
	Total Operating Expenditure	86,896	108,394	144,435	144,435	111,934			
	Operating Revenue								
4223	Commission Received Australia Post	(7,230)	(4,500)	(6,000)	(6,000)	(6,744)	2,730		
4243	Annual Post Office Box Fee	(2,714)	(2,800)	(2,800)	(2,800)	(2,781)	(86)		
4253	Postage Stamp Income	(79)	(72)	(100)	(100)	(94)	7		
4263	Income Received	0	0	0	0	(3,875)	0		
4333	Photocopying Income	(87)	(36)	(50)	(50)	(61)	51		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(10,560)	(7,858)	(9,400)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	76	135	180	180	179	59		
	Total Other Economic Services	76,412	100,671	135,215	135,215	98,110			
	Total Economic Services	228,503	279,157	373,083	373,083	288,540			

		31-Mar-17	31-Mar-17	Amended		30-Jun-16			
COA	Plant Depreciation	YTD Actual	Amended YTD Budget	Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
5012	Plant Depreciation	428,507	174,636	232,848	232,848	175,854	(253,871)	*	Budget Review amendments still be processed for depreciation across programs Depn posted directly from payroll plant usage under YTD budget profile
6890	Depn Posted to Jobs	(133,003)	(174,636)	(232,848)	(232,848)	(165,764)	(41,634)	*	
Total Plant Depreciation		295,505	0	0	0	10,090			
		31-Mar-17	31-Mar-17	Amended		30-Jun-16			
COA	Private Works	YTD Actual	Amended YTD Budget	Full Year Budget	Original Full Year Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
7302	Private Works Expense	8,255	18,990	25,320	25,320	13,918	10,735	*	Under budget YTD
	Operating Income								
7333	Private Works Income	(14,810)	(19,404)	(25,870)	(25,870)	(20,706)	(4,594)		
Total Private Works		(6,555)	(414)	(550)	(550)	(6,788)			

COA	Public Works Overheads	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
0342	Provision for LSL	9,486	15,003	20,000	20,000	3,045	5,518		
4312	Superannuation - Max 3% Works Staff	6,820	7,704	10,270	10,270	8,684	884		
4322	Superannuation Guarantee - Works Manager	6,914	7,182	9,577	9,577	9,249	268		
4332	Superannuation Guarantee - Works Staff	47,844	44,523	59,367	59,367	63,318	(3,321)		
4342	Salary Works Manager	53,409	67,806	90,414	90,414	89,346	14,397	*	Annual Leave posted COA GL 4412
4352	Superannuation Max 3% - Works Manager	2,161	2,268	3,024	3,024	2,944	107		
4372	Public Works Sundry Expense	15,034	12,006	16,000	16,000	21,985	(3,028)		
4382	Works Manager - Contract Allowances	2,985	2,747	3,000	3,000	1,162	(238)		
4392	External Engineering Services	0	15,003	20,000	20,000	15,098	15,003	*	Engineering Services have been expensed directly to Jobs YTD
4402	Sick Leave	20,841	23,742	31,658	31,658	17,000	2,901		
4412	Annual Leave	75,747	54,693	72,927	72,927	52,217	(21,054)	*	Budget profile is even spread of expense, works crew taken additional leave owed YTD
4432	Public Holiday Pay	21,865	23,742	31,658	31,658	41,159	1,877		
4422	Works LSL Expense	0	11,997	16,000	16,000	19,515	11,997	*	LSL yet to be taken
4442	Occupational Health & Safety Expense	3,460	5,000	10,000	10,000	8,422	1,540		
4452	Protective Uniform/ Minor Workwear	2,183	9,972	13,300	13,300	10,048	7,789		
4582	Accrued Leave Works Crew	0	0	0	0	20,380	0		
4652	Works Staff - Allowances	40,675	31,203	41,608	41,608	26,717	(9,472)		
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	197,866	233,001	310,671	310,671	254,177	35,135	*	Admin costs are currently below YTD budget profile
6782	Workers Compensation Insurance	19,813	19,476	19,476	19,476	15,345	(337)		
7422	Less PWO Allocated to W & S	(562,673)	(584,217)	(778,951)	(778,951)	(656,570)	(21,544)	*	Non Cash Item - below Budget YTD
	Total Operating Expenditure	(35,570)	2,851	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	(50,110)	2,851	0	0	23,424			

COA	Plant Operation Costs	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4472	In House Repairs & Maintenance	87,538	106,272	141,694	141,694	88,702	18,734	*	Actuals currently below Budget Profile YTD
4482	Tyre Purchase Expense	18,307	38,250	51,000	51,000	34,810	19,943	*	Actuals currently below Budget Profile YTD
4492	Parts & Outside Repairs Expense	206,377	225,000	300,000	300,000	268,000	18,623	*	Actuals currently below Budget Profile YTD
4502	Plant Licences Expense	7,919	9,500	10,000	10,000	7,390	1,581		
4532	Tools & Consumables	15,458	13,275	17,700	17,700	19,685	(2,183)		
4542	Fuel, Oil & Grease	145,740	201,006	268,000	268,000	217,903	55,266	*	Actuals currently below Budget Profile YTD
4552	Cutting Edges & Tips	5,334	9,378	12,500	12,500	10,065	4,044		
4602	Training Expense	16,373	13,500	18,000	18,000	20,190	(2,873)		** Grader Driver training expense is offset with contra revenue - refer PWO COA GL 0333
5112	Plant Operator - Admin Allocation	7,915	6,750	8,996	8,996	10,167	(1,165)		
6772	Plant Insurance Expense	21,494	21,950	21,950	21,950	15,773	456		
4512	Less POC Allocated to W & S	(568,369)	(607,302)	(809,739)	(809,739)	(692,684)	(38,933)	*	Non Cash Item - below Budget YTD
	Total Operating Expenditure	(35,913)	37,579	40,101	40,101	0			
		6%							
	Operating Revenue								
4503	Sale of Scrap.	0	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(32,913)	(29,997)	(40,000)	(40,000)	(45,264)	2,916		
4983	Income Received	0	0	0	0	0	0		
	Total Operating Revenue	(32,913)	(29,997)	(40,000)	(40,000)	(45,264)			
	Total Plant Operation Costs	(68,826)	7,582	101	101	(45,264)			

COA	Salaries and Wages	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	603,421	632,619	843,492	843,492	779,104	29,198	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	697,292	748,926	998,563	998,563	902,800	51,634	*	Timing - below budget profile YTD
4600	Less Salary & Wages Allocated	(1,316,292)	(1,381,545)	(1,842,055)	(1,842,055)	(1,681,904)	(65,253)	*	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	(3,721)	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	(13,581)	1	0	0	(2,832)			
COA	Unclassified	31-Mar-17 YTD Actual	31-Mar-17 Amended YTD Budget	Amended Full Year Budget	Original Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure								
4722	Land Expenses Green Drive	0	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	6,964	912	1,365	1,365	3,470	(6,052)		
	Total Operating Expenditure	6,964	912	1,365	1,365	3,487			
	Operating Revenue								
5023	Overpayments/Recoverables - Income	(6,293)	(912)	(1,365)	(1,365)	(2,686)	5,381		
3813	Profit on Revaluation	(56,112)	0	0	0	(774,429)	56,112		
	Total Operating Revenue	(62,405)	(912)	(1,365)	(1,365)	(777,115)			
	Total Unclassified	(55,441)	0	0	0	(773,628)			
	Total Other Property and Services	100,991	10,020	(449)	(449)	(794,997)			

List of Accounts Paid - March 17

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4959	10/03/2017	Midwest Kerbing	-4400.00
4960	17/03/2017	Petty Cash	-309.75
DD15616.1	08/03/2017	LGSP	-7340.32
DD15616.2	07/03/2017	Asgard	-310.10
DD15616.3	07/03/2017	Australian Super	-915.14
DD15616.4	08/03/2017	Wealth Personal Superannuation and Pension Fund	-436.69
DD15616.5	08/03/2017	Hostplus Superannution	-134.20
DD15616.6	07/03/2017	UniSuper	-132.95
DD15616.7	08/03/2017	Amp Flexible Super - Amp Retirement Trust	-158.72
DD15616.8	08/03/2017	BT Business Super	-216.21
DD15616.9	07/03/2017	Prime Super	-201.00
DD15617.1	07/03/2017	Westpac Geraldton	-18.25
DD15636.1	21/03/2017	LGSP	-5793.05
DD15636.10	22/03/2017	BT Business Super	-216.21
DD15636.11	21/03/2017	Prime Super	-201.00
DD15636.2	22/03/2017	LGSP	-1697.99
DD15636.3	21/03/2017	Asgard	-310.10
DD15636.4	21/03/2017	Australian Super	-1597.67
DD15636.5	22/03/2017	Wealth Personal Superannuation and Pension Fund	-124.77
DD15636.6	21/03/2017	Hostplus Superannution	-134.20
DD15636.7	21/03/2017	UniSuper	-132.95
DD15636.8	21/03/2017	Amp Flexible Super - Amp Retirement Trust	-186.44
DD15636.9	21/03/2017	Wealth Personal Superannuation and Pension Fund	-311.92
EFT20372	10/03/2017	Aussie Natural Spring Water Geraldton	-149.00
EFT20373	10/03/2017	Australian Government Child Support Agency	-57.80
EFT20374	10/03/2017	Australian Service Union	-26.35
EFT20375	10/03/2017	Bernadette Hucks	-930.33
EFT20376	10/03/2017	Coopers Concrete & Roof Tiling	-2332.00
EFT20377	10/03/2017	Courier Australia - Toll Ipec	-104.18
EFT20378	10/03/2017	GG Pumps And Electrical Pty Ltd	-2021.87
EFT20379	10/03/2017	GHD Pty Ltd	-717.75
EFT20380	10/03/2017	GPC Earthmoving	-28901.68
EFT20381	10/03/2017	Geraldton Bobcat	-550.00
EFT20382	10/03/2017	Geraldton Sign Makers	-3729.00
EFT20383	10/03/2017	Greymach Pty Ltd T/a Agwest Machinery & Midwest Isuzu	-361.36
EFT20384	10/03/2017	Landgate	-37.90
EFT20385	10/03/2017	MGB Diesel Contracting Pty Ltd	-5573.48
EFT20386	10/03/2017	ML Communications	-199.00
EFT20387	10/03/2017	McIntosh & Son - Perth	-78634.86
EFT20388	10/03/2017	Miles Glass & Fly Screens Pty Ltd	-412.00
EFT20389	10/03/2017	Option Refrigeration & Air Conditioning	-333.41
EFT20390	10/03/2017	Paper Plus Office National	-89.73
EFT20391	10/03/2017	Queens Supa IGA Supermarket	-252.47
EFT20392	10/03/2017	Refuel Australia	-28165.49
EFT20393	10/03/2017	Repco Auto Parts.	-75.05
EFT20394	10/03/2017	TeletracNavman Australia	-384.73
EFT20395	10/03/2017	Thurkles Dozing	-14179
EFT20396	10/03/2017	Yularra Farms	-13200.00

List of Accounts Paid - March 17

Chq/EFT	Date	Name	Amount
EFT20397	14/03/2017	Telstra	-113.00
EFT20398	17/03/2017	ALTUS Planning & Appeals	-1320.00
EFT20399	17/03/2017	Australia Post	-294.10
EFT20400	17/03/2017	Community Arts Network of WA Ltd	-100.04
EFT20401	17/03/2017	Department Of Fire And Emergency Services	-18957.00
EFT20402	17/03/2017	Five Star Business Equipment And Communications	-709.19
EFT20403	17/03/2017	Greenfield Technical Service	-1969.00
EFT20404	17/03/2017	Howard Porter	-95085.00
EFT20405	17/03/2017	Lorre Jeanne & Russell William Smith	-400.12
EFT20406	17/03/2017	Miralec	-1947.00
EFT20407	17/03/2017	Pacer Legal Pty Ltd	-165.00
EFT20408	17/03/2017	Pest A Kill WA	-451.00
EFT20409	17/03/2017	Shire Of Cv Trust Account	-1330.30
EFT20410	17/03/2017	Southside Mechanical Services	-953.00
EFT20411	17/03/2017	State Law Publisher	-72.00
EFT20412	17/03/2017	Think Water Geraldton	-328.10
EFT20413	17/03/2017	Universal Contracting	-709.50
EFT20414	17/03/2017	W&D.J.C. Mincherton & Son	-1650.00
EFT20415	17/03/2017	Western Australian Treasury Corporation	-16733.87
EFT20416	20/03/2017	Australian Taxation Office	-22665.00
EFT20420	28/03/2017	City Of Greater Geraldton	-1320.00
EFT20421	28/03/2017	Mm Electrical Merchandising	-126.61
EFT20422	28/03/2017	Synergy	-857.25
EFT20423	24/03/2017	AK Homes Construction	-9166.01
EFT20424	24/03/2017	Bolts R Us	-55.33
EFT20425	24/03/2017	Champion Bay Settlements	-1480.32
EFT20426	24/03/2017	Comms Tech Services	-4897.00
EFT20427	24/03/2017	Courier Australia - Toll Ipec	-23.02
EFT20428	24/03/2017	Hersey	-2924.12
EFT20429	24/03/2017	Jungle News & Lotto	-75.59
EFT20430	24/03/2017	Leading Edge Computers	-1227.00
EFT20431	24/03/2017	Midwest Mowers And Small Engines	-200.00
EFT20432	24/03/2017	Ugle Fabrications	-6974.00
EFT20433	29/03/2017	Telstra	-4899.95
EFT20435	31/03/2017	Abrolhos Steel	-568.43
EFT20436	31/03/2017	Atom Supplies	-1793.94
EFT20437	31/03/2017	Auslec	-27.50
EFT20438	31/03/2017	Australian Government Child Support Agency	-57.80
EFT20439	31/03/2017	Australian Service Union	-26.35
EFT20440	31/03/2017	Batavia Coast Blinds & Shade Sails	-550.00
EFT20441	31/03/2017	Bridgestone Tyre Centre	-5712.00
EFT20442	31/03/2017	Bunnings Group Limited	-2093.95
EFT20443	31/03/2017	Coates Hire Operations Pty Ltd	-61.27
EFT20444	31/03/2017	D-trans	-4546.06
EFT20445	31/03/2017	GNC Quality Precast Geraldton	-13783.00
EFT20446	31/03/2017	GPC Earthmoving	-899.80
EFT20447	31/03/2017	Geraldton Ag Services	-1211.15
EFT20448	31/03/2017	Geraldton Decorator Centre T/a Paint Place Geraldton	-412.19
EFT20449	31/03/2017	Geraldton Mower & Repair Specialists	-91.00

List of Accounts Paid - March 17

Chq/EFT	Date	Name	Amount
EFT20450	31/03/2017	Geraldton Plumbing Services	-203.50
EFT20451	31/03/2017	Geraldton Sign Makers	-220.00
EFT20452	31/03/2017	Geraldton Toyota	-414.73
EFT20453	31/03/2017	Geraldton Tyrepower	-1076.00
EFT20454	31/03/2017	Great Northern Rural Services	-24.09
EFT20455	31/03/2017	Greenfield Technical Service	-1856.25
EFT20456	31/03/2017	Greymach Pty Ltd T/a Agwest Machinery & Midwest Isuzu	-2518.67
EFT20457	31/03/2017	Jason Signmakers	-92.07
EFT20458	31/03/2017	Landgate	-264.45
EFT20459	31/03/2017	Landmark	-2946.67
EFT20460	31/03/2017	Leading Edge Electronics	-163.25
EFT20461	31/03/2017	Magor Services	-15419.25
EFT20462	31/03/2017	ML Communications	-60.50
EFT20463	31/03/2017	Market Creations	-2609.89
EFT20464	31/03/2017	Maurice John Battilana	-379.17
EFT20465	31/03/2017	Midwest Chemical & Paper	-44.20
EFT20466	31/03/2017	Midwest Mowers And Small Engines	-807.00
EFT20467	31/03/2017	Moore Stephens	-440.00
EFT20468	31/03/2017	Nabawa Valley Tavern	-2606.35
EFT20469	31/03/2017	Novus	-418.50
EFT20470	31/03/2017	Paper Plus Office National	-7261.50
EFT20471	31/03/2017	Purcher International	-12995.89
EFT20472	31/03/2017	Quantum Surveys	-3553.00
EFT20473	31/03/2017	R & M Auto Electrical	-402.00
EFT20474	31/03/2017	Reece Pty Ltd	-500.04
EFT20475	31/03/2017	Sara Hortsman	-600.00
EFT20476	31/03/2017	The West Australian	-199.53
EFT20477	31/03/2017	Think Water Geraldton	-9.20
EFT20478	31/03/2017	Totally Work Wear	-182.95
EFT20479	31/03/2017	Toxfree	-11489.39
EFT20480	31/03/2017	Urbis Pty Ltd	-418.00
EFT20481	31/03/2017	Western Australian Local Government Association	-12234.00
EFT20482	31/03/2017	Western Australian Treasury Corporation	-12296.98
EFT20483	31/03/2017	Westrac Pty Ltd	-5963.00
EFT20484	31/03/2017	Young Motors	-143.00
EFT20485	31/03/2017	Shire Of Chapman Valley - Muni Account	-458.60
		Total Municipal Fund Payments	-539982.55
TRUST ACCOUNT			
EFT20371	10/03/2017	Carisa Mincherton	-50.00
EFT20417	24/03/2017	Building And Construction Industry Training Fund	-299.44
EFT20418	24/03/2017	Building Commission / Department Of Commerce	-425.23
EFT20419	24/03/2017	Shire Of Chapman Valley - Muni Account	-44.77
		Total Trust Fund Payments	-819.44

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

SYNERGY

Balance as per Cash at Bank Account GL 160000	4,342.84
Balance as per Cash at Bank Account GL 170000	2,822,186.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	200.00
Less Expenditure on Bank Stmt not in system	-
	\$2,826,729.29

BANK

Business Account (Account No 000040)	7,853.79
Investment Account (Account No 305784)	1,222,186.45
Investment Account (Account No 502999)	1,600,000.00
Term Deposit	
	2,830,040.24
Less Outstanding Payments	6,130.10
Plus Outstanding Deposits	3,277.75
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(458.60)
	\$2,826,729.29

Difference Check 0.00

Completed by:


 Moreen Stewart - Works Admin Officer

06 / 06 / 17
 Date

Reviewed by:


 Dianne Raymond - Mgr Finance & Corporate Services

6 / 4 / 17
 Date

23 MAR 2017



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

Facility Number	00018023 20000001
Payment Due Date	30 March 2017
Closing Balance	\$74.70 -

This amount will be swept from a nominated account.

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

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

Company Name	Number of Cards	Annual % Rate			
Shire Of Chapman Valley	2	15.65%			
Contact Name	Facility Number	Credit Limit			
The Shire Clerk	00018023 20000001	10,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Feb 2017	20 Mar 2017	30 Mar 2017	56.45 -	74.70 -	10,074.70

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
56.45 -	18.25 -	0.00	0.00	0.00	0.00	74.70 -	0.00



S000788 / M000294 / 080 / CN1VP4P1

23 MAR 2017

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	6,074.70

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

Summary of Changes in Your Account Since Last Statement

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



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

Cardholder Signature _____ Date _____

Transactions examined and approved.

Manager/Supervisor Signature _____ Date _____

S000789 / M000294 / 080 / CN1VP4P1

20 MAR 2017

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	4,000.00

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
06 MAR	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	

Summary of Changes in Your Account Since Last Statement

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

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

Cardholder Signature _____

Date 28/3/17

Transactions examined and approved.

Manager/Supervisor Signature _____

Date _____

S000790 / M000294 / 080 / CN1VP4P1