

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Chapman Valley

Compilation Report

For the Period Ended 31 August 2016

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
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 August 2016 of \$4,269,786.

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: 13th September 2016

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2016

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		3,092	200	1,949	1,749	874.65%	
General Purpose Funding - Rates	9	2,472,532	2,472,531	2,463,188	(9,343)	(0.38%)	
General Purpose Funding - Other		908,482	217,248	214,702	(2,546)	(1.17%)	
Law, Order and Public Safety		26,562	0	0	0		
Education		0	0	0	0		
Health		6,330	2,398	3,149	751	31.32%	
Housing		18,653	2,880	4,474	1,594	55.35%	
Community Amenities		250,040	159,782	139,205	(20,577)	(12.88%)	▼
Recreation and Culture		455,418	12,334	17,323	4,989	40.45%	
Transport		121,903	117,651	167,827	50,176	42.65%	▲
Economic Services		26,050	6,500	5,768	(732)	(11.27%)	
Other Property and Services		67,235	11,206	13,828	2,622	23.40%	
Total Operating Revenue		4,356,297	3,002,730	3,031,413	28,683		
Operating Expense							
Governance		(473,423)	(135,447)	(68,499)	66,948	49.43%	▲
General Purpose Funding		(135,494)	(21,447)	(18,222)	3,225	15.04%	
Law, Order and Public Safety		(211,719)	(49,410)	(31,494)	17,916	36.26%	▲
Education and Welfare		(4,450)	(450)	0	450	100.00%	
Health		(8,840)	(1,198)	(1,085)	113	9.43%	
Housing		(76,849)	(1,598)	(585)	1,013	63.39%	
Community Amenities		(946,103)	(129,013)	(81,541)	47,472	36.80%	▲
Recreation and Culture		(706,771)	(124,184)	(67,268)	56,916	45.83%	▲
Transport		(2,068,817)	(379,793)	(257,531)	122,262	32.19%	▲
Economic Services		(398,953)	(66,541)	(58,599)	7,942	11.94%	
Other Property and Services		(66,785)	(43,248)	69,126	112,374	259.84%	▲
Total Operating Expenditure		(5,098,204)	(952,329)	(515,698)	436,632		
Funding Balance Adjustments							
Add back Depreciation		1,640,343	273,394	0	(273,394)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	24,322	0	(24,322)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,252	2,348,117	2,493,546	145,429		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,884,040	516,718	579,613	62,895	12.17%	▲
Proceeds from Disposal of Assets	8	204,500	0	0	0		
Total Capital Revenues		2,088,540	516,718	579,613	62,895		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,072,230)	(7,000)	(1,000)	6,000	85.71%	
Infrastructure - Roads	13	(2,803,224)	(521,103)	(138,739)	382,364	73.38%	▲
Plant and Equipment	13	(632,789)	(195,000)	0	195,000	100.00%	▲
Furniture and Equipment	13	(54,600)	(8,600)	0	8,600	100.00%	
Total Capital Expenditure		(4,562,843)	(731,703)	(139,739)	591,964		
Net Cash from Capital Activities		(2,474,303)	(214,985)	439,874	654,859		
Financing							
Proceeds from New Debentures		200,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	658,638	58,843	0	(58,843)	(100.00%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(55,991)	0	0	0		
Transfer to Reserves	7	(536,680)	(1,960)	(1,840)	120	6.11%	
Net Cash from Financing Activities		265,967	56,883	(1,840)	(58,723)		
Net Operations, Capital and Financing		(1,255,084)	2,190,014	2,931,579	741,565		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,338,207	83,123	6.62%	
Closing Funding Surplus(Deficit)	3	0	3,445,098	4,269,786	824,688		

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 August 2016

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,472,532	\$ 2,472,531	\$ 2,463,188	\$ (9,343)	% (0.38%)	
Operating Grants, Subsidies and Contributions	11	1,510,073	356,449	385,348	28,899	8.11%	
Fees and Charges		336,500	163,826	173,994	10,168	6.21%	
Service Charges		0	0	0	0		
Interest Earnings		51,680	7,922	6,337	(1,585)	(20.01%)	
Other Revenue		12,000	2,002	2,547	545	27.24%	
Profit on Disposal of Assets	8	43,013	0	0	0		
Total Operating Revenue		4,425,798	3,002,730	3,031,413	28,683		
Operating Expense							
Employee Costs		(1,539,023)	(254,726)	(227,895)	26,831	10.53%	▲
Materials and Contracts		(1,550,741)	(293,243)	(186,284)	106,959	36.47%	▲
Utility Charges		(64,743)	(10,790)	(5,705)	5,085	47.13%	▲
Depreciation on Non-Current Assets		(1,640,343)	(273,394)	0	273,394	100.00%	▲
Interest Expenses		(9,964)	(250)	0	250	100.00%	▲
Insurance Expenses		(142,028)	(95,604)	(95,815)	(211)	(0.22%)	
Other Expenditure		(123,032)	0	(0)	(0)		
Loss on Disposal of Assets	8	(97,829)	(24,322)	0	24,322	100.00%	
Total Operating Expenditure		(5,167,703)	(952,329)	(515,699)	412,309		
Funding Balance Adjustments							
Add back Depreciation		1,640,343	273,394	0	(273,394)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	54,816	24,322	0	(24,322)	(100.00%)	▼
Adjust Provisions and Accruals		0	0	(22,169)	(22,169)		▼
Net Cash from Operations		953,254	2,348,117	2,493,546	121,107		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,884,040	516,718	579,613	62,895	12.17%	▲
Proceeds from Disposal of Assets	8	204,500	0	0	0		
Total Capital Revenues		2,088,540	516,718	579,613	62,895		
Capital Expenses							
Land Held for Resale					0		
Land and Buildings	13	(1,072,230)	(7,000)	(1,000)	6,000	85.71%	▲
Infrastructure - Roads	13	(2,803,224)	(521,103)	(138,739)	382,364	73.38%	▲
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0		
Plant and Equipment	13	(632,789)	(195,000)	0	195,000	100.00%	▲
Tools, Furniture and Equipment	13	(54,600)	(8,600)	0	8,600	100.00%	▲
Total Capital Expenditure		(4,562,843)	(731,703)	(139,739)	591,964		
Net Cash from Capital Activities		(2,474,303)	(214,985)	439,874	654,859		
Financing							
Proceeds from New Debentures		200,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	658,638	58,843	0	(58,843)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(55,991)	0	0	0		
Transfer to Reserves	7	(536,680)	(1,960)	(1,840)	120	6.11%	
Net Cash from Financing Activities		265,967	56,883	(1,840)	(58,723)		
Net Operations, Capital and Financing		(1,255,084)	2,190,014	2,931,579	717,243		
Opening Funding Surplus(Deficit)	3	1,255,084	1,255,084	1,338,207	83,123	6.62%	
Closing Funding Surplus(Deficit)	3	0	3,445,098	4,269,786	800,366		

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

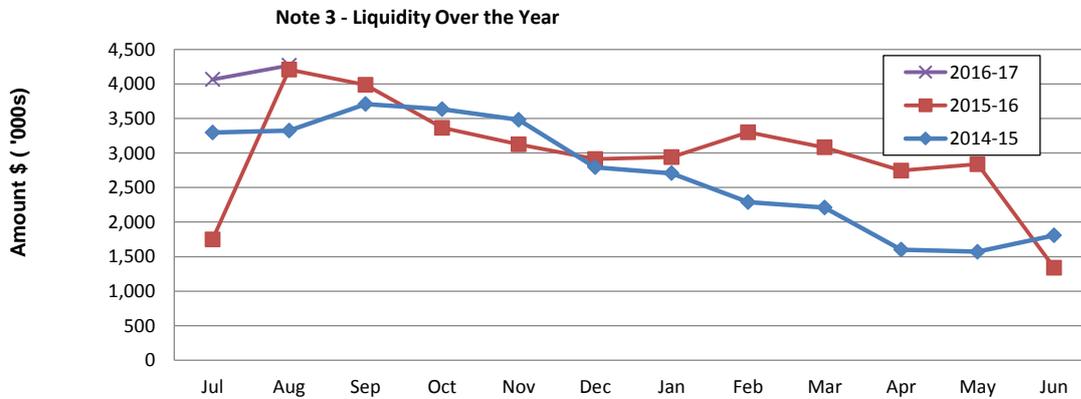
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	1,749	874.65%			
Housing	1,594	55.35%			
Community Amenities	(20,577)	(12.88%)	▼	Timing	Timing of grant funding
Recreation and Culture	4,989	40.45%			
Transport	50,176	42.65%	▲	Timing	Timing of grant funding received earlier than budget profile
Economic Services	(732)	(11.27%)			
Other Property and Services	2,622	23.40%		Timing	Asset depreciation in review with auditors
Operating Expense					
General Purpose Funding	3,225	15.04%			
Law, Order and Public Safety	17,916	36.26%	▲		
Health	113	9.43%			
Housing	1,013	63.39%			
Community Amenities	47,472	36.80%	▲	Timing	Rubbish collections expenses not fully invoiced, delayed expenditure for Planning Projects
Recreation and Culture	56,916	45.83%	▲	Timing	Asset depreciation in review with auditors
Transport	122,262	32.19%	▲	Timing	Budget profile timing for road maintenance program
Economic Services	7,942	11.94%			
Other Property and Services	112,374	259.84%	▲	Timing	Asset depreciation in review with auditors
Capital Revenues					
Grants, Subsidies and Contributions	62,895	12.17%	▲	Timing	
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	6,000	85.71%			
Infrastructure - Roads	382,364	73.38%	▲	Timing	Budget profile timing for capital roadworks program
Plant and Equipment	195,000	100.00%	▲	Timing	Budget profile timing for plant replacement program
Furniture and Equipment	8,600	100.00%			
Financing					
Loan Principal	0				

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 31 Aug 2016	30th June 2016	YTD 31 Aug 2015	
		\$	\$	\$
Current Assets				
Cash Unrestricted	2,180,099	1,518,474	1,728,010	
Cash Restricted	1,180,969	1,179,127	1,171,537	
Receivables - Rates & Rubbish	2,156,648	98,478	108,095	
Receivables -Other	18,450	33,297	15,069	
Interest / ATO Receivable/Trust	0	66,738	3,729	
Inventories	2,065	2,065	2,086	
	5,538,231	2,898,179	3,028,526	
Less: Current Liabilities				
Payables	(68,293)	(380,845)	(86,812)	
ATO Payables	(19,182)	0	(22,671)	
Provisions	(319,560)	(314,941)	(343,551)	
	(407,035)	(695,786)	(453,034)	
Less: Cash Reserves	(1,180,969)	(1,179,127)	(1,171,537)	
Add: Leave Provisions	319,560	314,941	343,551	
Net Current Funding Position	4,269,786	1,338,207	1,747,506	



Comments - Net Current Funding Position

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		138,713			138,713	WBC	
At Call (305784)		2,040,686			2,040,686	WBC	
At Call (000067)				84,520	84,520	WBC	
Cash On Hand		700				WBC	
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,930		93,930	WBC	
TD 39-6938 - Water	2.10%		14,014		14,014	WBC	
TD 39-6903 - Office & Equipment	2.10%		19,225		19,225	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		262,503		262,503	WBC	
TD 39-2582 - Legal	2.10%		39,386		39,386	WBC	
TD 39-6946 - Unspent Grants	2.10%		135,135		135,135	WBC	
TD 39-2574 - Land Development	2.10%		62,265		62,265	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		25,597		25,597	WBC	
TD 39-2558 - Building	2.10%		527,853		527,853	WBC	
TD 462763 - POS Bill Hemsley Park	2.70%			293,466	293,466	WBC	11.11.2016
TD 454181 - POS Wokarena	2.35%			131,739	131,739	WBC	31.10.2016
TD 454202 - Wokarena Intersection Upgrade	2.35%			116,972	116,972	WBC	31.10.2016
Total		2,180,099	1,180,969	626,697	3,987,065		

Comments/Notes - Investments

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 5: BUDGET AMENDMENTS

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

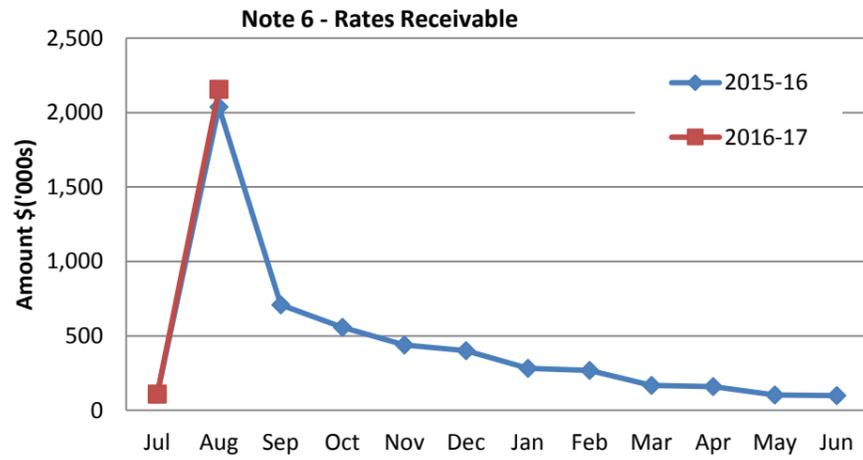
Nil.

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 6: RECEIVABLES

Receivables - Rates & Rubbish Receivable

	YTD 31 Aug 2016	30 June 2016
Opening Arrears Previous Years	\$ 98,478	\$ 125,964
Rates Levied	2,463,188	2,343,564
Rubbish & other levies	100,275	121,766
Less Collections to date	(505,293)	(2,492,816)
Equals Current Outstanding	2,156,648	98,478
Net Rates Collectable	2,156,648	98,478
% Collected	19.73%	96.20%



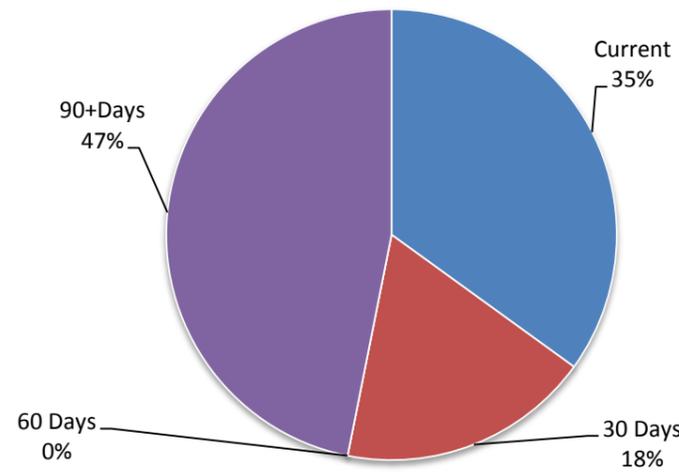
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 6,451	\$ 3,350	\$ 0	\$ 8,648
Total Receivables General Outstanding				18,450

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



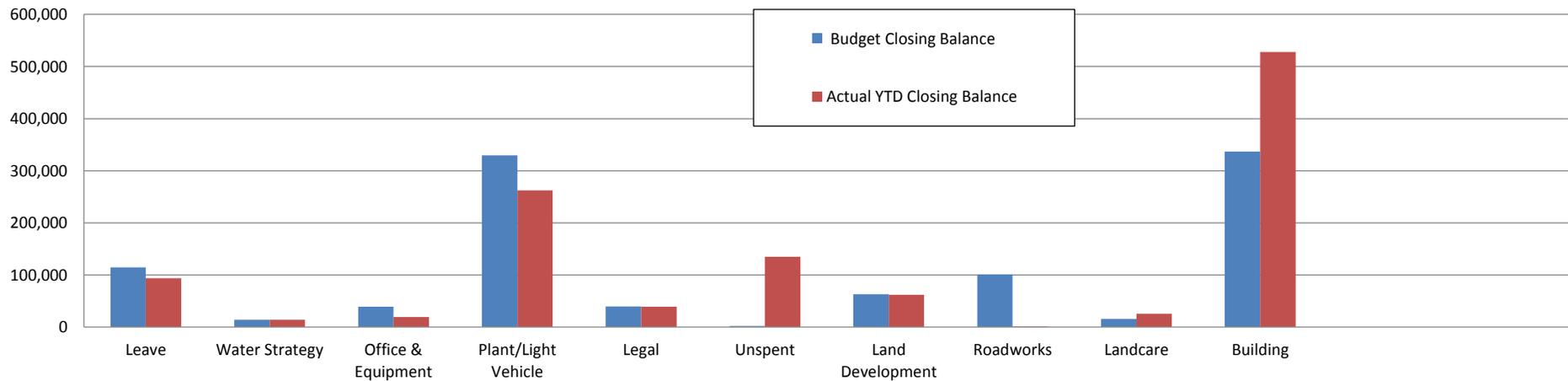
Comments/Notes - Receivables General

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 7: Cash Backed Reserve

2016-17	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Leave	\$ 93,784	\$ 1,000	\$ 146	\$ 20,000	\$ 0	\$ 0	\$ 0		\$ 114,784	\$ 93,930
Water Strategy	13,992	180	22	0	0	0	0		14,172	14,014
Office & Equipment	19,195	200	30	20,000	0	0	0		39,395	19,225
Plant/Light Vehicle	262,094	1,500	409	250,000	0	(183,989)	0		329,605	262,503
Legal	39,325	500	61	0	0	0	0		39,825	39,386
Unspent	134,924	0	211	0	0	(132,449)	0		2,475	135,135
Land Development	62,168	1,000	97	0	0	0	0		63,168	62,265
Roadworks	1,060	0	0	100,000	0	0	0		101,060	1,060
Landcare	25,557	300	40	0	0	(10,000)	0		15,857	25,597
Building	527,030	7,000	823	135,000	0	(332,200)	0		336,830	527,853
	1,179,129	11,680	1,840	525,000	0	(658,638)	0		1,057,171	1,180,969

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 August 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 08 2016			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	Housing				
			0	Lot 19 Chapman Valley Rd	(66,091)	0	66,091	
				Lot 23 Chapman Valley Rd	10,013	0	(10,013)	
			0	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 August 2016

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	465	5,251,071	377,211	4,334	862	382,407	377,211	0	0	377,211
UV Rural	0.010057	421	179,065,217	1,800,859	0	0	1,800,859	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		888	193,149,288	2,355,701	4,354	862	2,360,918	2,355,702	0	0	2,355,702
Minimum Payment											
Minimum \$											
GRV	560.00	198		110,880	0	0	110,880	110,880	0	0	110,880
UV Rural	350.00	17		5,950	0	0	5,950	5,950	0	0	5,950
UV Oakajee Industrial Estate	350.00	0		0	0	0	0	0	0	0	0
Sub-Totals		215	0	116,830	0	0	116,830	116,830	0	0	116,830
Concession							2,477,748			2,472,532	
Amount from General Rates							2,477,748			2,472,532	
Ex-Gratia Rates							0			0	
Excess Rates							(14,560)			0	
Totals							2,463,188			2,472,532	

Comments - Rating Information

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	39,761		0	7,940	39,761	31,821	0	2,485
Loan 96 - Plant	94,210		0	30,259	94,210	63,951	0	3,762
Loan 97 - Plant	73,885		0	17,791	73,885	56,094	0	2,217
New Loan - Bill Hemsley Park Development		200,000	0	0	0	200,000	0	0
	207,856	200,000	0	55,991	207,856	351,865	0	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 August 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - Roads	WALGGC	Y	488,361		488,361		121,901	366,460
Grants Commission - General	WALGGC	Y	339,632		339,632		84,776	254,856
CBH Ex Gratia Rates	Co-operative Bulk Handling Ltd	Y	10,730		10,730		0	10,730
GOVERNANCE								
Minor Income Received	Various		1,200		1,200		0	1,200
LGIS Experience funds	Local Govt Insurance Scheme		1,892		1,892		1,949	(57)
LAW, ORDER, PUBLIC SAFETY								
DFES Grant - Operating Bushfire Brigades	Dept Fire & Emergency Services	Y	17,212		17,212		0	17,212
COMMUNITY AMENITIES								
NACC Other Grants	State NRM	Y	15,000		15,000		0	15,000
Community Development - Dedicated Fixed Wireless Internet	Mid West Development Commission		50,000		50,000		0	50,000
Dolby Creek Management	Reimbursed from Trust		10,000		10,000		300	9,700
Cemetery Fees & Charges	Various		3,400		3,400		0	3,400
RECREATION AND CULTURE								
Chair Lift - Sports pavilion & basketball stadium	No current funding source		40,000			40,000	0	40,000
Bill Hemsley Park Project	Developer Contributions Reimbursed from Trust T18 \$278,030		378,030		378,030		0	378,030
	Grant funds -Lotterywest \$100,000	Y						
TRANSPORT								
Regional Road Group	Main Roads WA	Y	1,105,185			1,105,185	380,905	724,280
Roads to Recovery Construction	Dept Infrastructure & Regional Development	Y	738,855			738,855	198,708	540,147
Direct Grant	Main Roads WA	Y	116,501		116,501		116,501	0
Hudson Resources - Dartmoor Road	Hudson Resources Ltd	Y	35,000		35,000		49,411	(14,411)
ECONOMIC SERVICES								
Contribution to Tourism Promotions	Various local businesses		750		750		0	750
OTHER								
Diesel Fuel Rebate	ATO		40,000		40,000		9,245	30,755
Other minor	Various	Y	2,365		2,365		1,264	1,101
TOTALS			3,394,113	0	1,510,073	1,884,040	964,961	2,429,152

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31-Aug-16
	\$	\$	\$	\$
Bonds - Hall Hire	1,580	1,590	-1,110	2,060
Nomination Deposits	0	0	0	0
Building Commission	1,168	1,079	(304)	1,943
CTF Levy	1,265	868	(99)	2,035
Yuna Swimming Pool Subsidy	3	0	0	3
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	603,243	3,533	0	606,776
Post Office Deposit	1,262	50	0	1,312
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	14,589	(1,513)	626,697

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 August 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Land & Buildings									
	Governance									
○	Shire Office - Office Extensions & Modifications	105640	200,000		2,000	0	(2,000)		0	Forum Session OCM August, technical drawings
○	Governance Total		200,000	0	2,000	0	(2,000)		0	
	Law, Order and Fire Safety									
○	Bushfire Radio Mast	107440	12,000		0	0	0		0	Defer pending discussions with Dept of Commerce possible link with mobile phone towers
○	Law, Order and Fire Safety Total		12,000	0	0	0	0		0	
	Recreation And Culture									
○	Bill Hemsley Park Project	128340	810,230		0	1,000	1,000		1,000	Building plans to be progressed; Nature Playground grant approval received
○	Chair Lift - Sports Pavilion & Basketball Stadium	126440	40,000		0	0	0		0	Grant reliant
○	Chapman Valley Agriculture Society under cover area Nanson Showground	126440	10,000		5,000	0	(5,000)		0	Pending grant approval end of month
○	Recreation And Culture Total		860,230	0	5,000	1,000	(4,000)		1,000	
○	Land & Buildings Total		1,072,230	0	7,000	1,000	(6,000)		1,000	
	Tools, Furniture and Other Equipment									
	Governance									
○	Office Workstations	103640	3,600		3,600	0	(3,600)		0	New workstation for Works Manager
○	Governance Total		3,600	0	3,600	0	(3,600)		0	
	Town Planning and Regional Development									
○	Standing Desk DCEO	122840	7,000		0	0	0		0	Utilise for several standing desks for officers requiring
○	Town Planning and Regional Development Total		7,000	0	0	0	0		0	
	Transport									
○	Works additional equipment - Water Tank, Rock Breaker for Greens Pit	135840	17,000		5,000	0	(5,000)		0	Quotes to be obtained
○	Vehicle Tracking Devices	175740	27,000		0	0	0		0	
○	Transport Total		44,000	0	5,000	0	(5,000)		0	
○	Tools, Furniture and Other Equipment Total		54,600	0	8,600	0	(8,600)		0	

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	COA GL	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual Renewal	YTD Actual Upgrade/New	Strategic Reference / Comment
	Infrastructure - Roads									
	Transport									
○	Dartmoor Road - Upgrade from gravel to 7.0m wide seal SLK 5.0 to SLK 9.0	131140	443,500		229,579	69,386	(160,193)		69,386	C08 Mid West Regional Road Group Project 16/17
○	Chapman Valley Rd - Shoulder Reconstruction & Minor Surface Corrections and reseal with PMB (slk 0.00 to Slk 3.0)	131140	420,983		0	0	0		0	C130 Mid West Regional Road Group Project 16/17
○	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		99,900	965	(98,935)		965	C13 Mid West Regional Road Group Project 16/17
○	East Nabawa Road - Upgrade from gravel to 7.0m wide seal	131140	413,456		104,900	29,628	(75,272)		29,628	C16 Mid West Regional Road Group Project 16/17
○	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		0	980	980	0		C97 - RRG Blackspot
○	Indialla Road - reconstruct and gravel sheet	131140	256,944		42,826	0	(42,826)	42,826		C11 - Council own source job
○	Durawah Road Gravel Sheetting	131840	289,678		0	4,135	4,135	0		C01 - Council own source job
○	Nabawa Yetna Road - Reconstruct/form up and gravel sheet	131840	67,184		0	0	0	0		C82 - Council own source job
○	Hickety Road - reconstruct and gravel sheet	131840	24,683		0	0	0	0		C67 - Council own source job
○	Olsen Rd/NWCH Junction Realignment	131840	40,000		0	0	0		0	C28 - Main Roads WA
○	Park Falls Estate - Gravel shoulder improvements/Bill Hemsley Park inhouse Earthworks	131840	145,915		24,320	33,645	9,325		33,645	CPFKL - Gravel shoulder improvements; Bill Hemsley Park in-house earthworks
○	Wandana Road - Reconstruct and gravel sheet	131840	117,451		19,578	0	(19,578)	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	0	521,103	138,739	(382,364)	42,826	133,625	
○	Infrastructure - Roads Total		2,803,224	0	521,103	138,739	(382,364)	42,826	133,625	
	Plant & Equipment									
	Transport									
○	Replace Plant Item P299 - New Steel Drum roller	135540	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		0	0	0	0		
○	New Plant Item Min Ref 04/16-14 - Low Loader	135540	90,000		0	0	0	0		
○	Replace Plant Item P7559 - Rubbish Trailer	135540	6,800		0	0	0	0		
○	Replace Plant Item P2544 - Mazda Bravo TrayTop Ute	135540	40,000		0	0	0	0		
○	Replace Plant Item P38 - Ford Ranger 4x4 Crew Cab	135540	51,000		0	0	0	0		
○	Relisted Backhoe from 15/16 Plant Program	135540	183,989		0	0	0	0		
○	Transport Total		632,789	0	195,000	0	(195,000)	0	0	
○	Plant & Equipment Total		632,789	0	195,000	0	(195,000)	0	0	
○	Capital Expenditure Total		4,562,843	0	731,703	139,739	(591,964)	42,826	134,625	

Appendix A

Summary by Program

	31/08/2016	31/08/2016	2016/2017	30-Jun-16
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	18,222	21,447	135,494	103,899
Governance	68,499	135,447	473,423	365,799
Law, Order and Public Safety	31,494	49,410	211,719	178,724
Education	0	450	4,450	2,067
Health	1,086	1,198	8,840	8,410
Housing	585	1,598	76,849	8,645
Community Amenities	81,541	129,013	946,103	692,304
Recreation and Culture	67,268	124,184	706,771	555,946
Transport	257,531	379,793	2,138,317	5,064,244
Economic Services	58,599	66,541	398,953	325,986
Other Property and Services	(63,745)	43,249	66,786	85,165
Total Expenditure (E)	521,080	952,330	5,167,704	7,391,188
	31/08/2016	31/08/2016	2016/2017	30-Jun-16
Operating Revenue	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
General Purpose Funding	(2,677,890)	(2,689,779)	(3,381,014)	(2,840,825)
Governance	(1,949)	(200)	(3,092)	(19,925)
Law, Order and Public Safety	0	0	(26,562)	(151,422)
Education	0	0	0	0
Health	(3,149)	(2,398)	(6,330)	(6,482)
Housing	(4,474)	(2,880)	(18,653)	(18,806)
Community Amenities	(139,205)	(159,782)	(250,040)	(340,828)
Recreation and Culture	(17,323)	(12,334)	(495,418)	(133,273)
Transport	(747,440)	(634,369)	(2,035,443)	(2,070,730)
Economic Services	(5,768)	(6,500)	(26,050)	(37,625)
Other Property and Services	(19,210)	(11,206)	(67,235)	(105,733)
Total Revenue (R)	(3,616,407)	(3,519,448)	(6,309,836)	(5,725,648)
Operating (Profit)/Loss (R-E)	(3,095,328)	(2,567,118)	(1,142,133)	1,665,540

	31/08/2016	31/08/2016	2016/2017	30-Jun-16
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Depreciation	0	273,394	1,640,343	3,939,199
Profit/Loss on Sale of Asset	0	24,322	54,817	(9,874)
Movement in wage accruals	(22,169)	0	0	22,169
Movement in leave accruals	0	0	0	9,885
Movement in deferred pensioner rates	0	0	0	(1,750)
Interfund tfr				
Total Non-Cash Items (NC)	(22,169)	297,716	1,695,160	3,959,629
	31/08/2016	31/08/2016	2016/2017	30-Jun-16
Capital Expenditure	YTD Actual	YTD Budget	Full Year Budget	YTD Actual
Land and Buildings	1,000	7,000	1,072,230	273,757
Plant and Equipment	0	195,000	632,789	781,041
Furniture and Equipment	0	3,600	10,600	30,285
Roads	138,739	521,103	2,803,224	1,837,557
Tools and Equipment	0	5,000	44,000	23,315
Parks and Ovals	0	0	0	4,100
Transfer from Reserves	0	(58,843)	(658,638)	(329,092)
Transfer to Reserves	1,841	1,960	536,680	338,046
Repayment of Debentures	0	0	55,991	58,888
Proceeds from new loans	0	0	(200,000)	(73,885)
Proceeds from sale of equipment	0	0	(69,500)	(181,179)
Proceeds from sale of housing	0	0	(135,000)	0
	141,580	674,820	4,092,376	2,762,834
Opening (Surplus)/Deficit	(1,338,208)	(1,255,084)	(1,255,084)	(1,806,953)
Closing (Surplus)/Deficit	(4,269,786)	(3,445,098)	0	(1,338,208)

COA	Rate Revenue	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	110	600	10,000	6,506	490		
0032	Rates Stationary/postage	2,113	1,200	3,950	2,591	(913)		
0062	Sundry Expenses	4	84	500	234	80		
0082	Rates - Other Costs.	0	250	1,500	0	250		
0132	Valuation Expenses	264	1,639	13,500	13,231	1,375		
0352	Rates - Administration Allocation	15,732	17,424	104,544	81,337	1,692		
	Total Operating Expenditure	18,222	21,197	133,994	103,898			
	Operating Revenue							
0030	General Rates Income	(2,457,971)	(2,472,531)	(2,472,531)	(2,321,370)	(14,560)	*	Effect of the movement of excess rates
0012	Legal Fees GST Free	(181)	(1,666)	(10,000)	(7,834)	(1,485)		
0033	Back Rates	(862)	0	0	(239)	862		
0061	Ex Gratia Rates	0	0	(10,730)	(10,077)	0		
0071	Interim Rates Raised	(4,354)	0	0	(22,080)	4,354		
0113	Interest - Overdue Rates	(1,530)	(1,556)	(10,000)	(16,560)	(26)		
0123	Interest - Instalment Payments	(620)	(254)	(5,000)	(6,582)	366		
0133	Interest - Deferred Rates	0	0	0	0	0		
0143	Administration Charges	(657)	(407)	(4,000)	(4,689)	250		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(850)	(255)	(4,080)	(5,442)	595		
	Total Operating Revenue	(2,467,026)	(2,476,669)	(2,516,341)	(2,394,873)			
	Total Rate Revenue	(2,448,804)	(2,455,472)	(2,382,347)	(2,290,975)			

COA	General Purpose Income	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
9992	Operating Expenditure							
	Interest & Overdraft Fees	0	250	1,500	0	250		
	Operating Revenue							
0201	Legal Reserve Income	(61)	(84)	(500)	(447)	(23)		
0203	Leave Reserve Income	(147)	(166)	(1,000)	(1,201)	(20)		
0204	Land Development Reserve Income	(97)	(166)	(1,000)	(1,113)	(69)		
0205	Building Reserve Income	(823)	(1,166)	(7,000)	(6,873)	(343)		
0206	Roadworks Reserve Income	0	0	0	(607)	0		
0215	Unspent Grants Reserve Income	(211)	0	0	(658)	211		
0223	Water Strategy Reserve Income	(22)	(30)	(180)	(179)	(8)		
0233	Grants Commission - Road Funding	(121,901)	(122,090)	(488,361)	(225,934)	(189)		
0243	Office & Equipment Reserve Income	(30)	(34)	(200)	(550)	(4)		
0253	Grants Commission - Equalisation (General Purpose)	(84,776)	(84,908)	(339,632)	(172,671)	(132)		
0273	Plant/Light Vehicle Reserve Income	(409)	(250)	(1,500)	(1,761)	159		
0453	Interest Received - Municipal Account	(2,347)	(4,166)	(25,000)	(33,490)	(1,819)		
0506	Landcare Reserve Income	(40)	(50)	(300)	(468)	(10)		
	Total Operating Revenue	(210,865)	(213,110)	(864,673)	(445,952)			
	Total General Purpose Income	(210,865)	(212,860)	(863,173)	(445,952)			
	Total General Purpose Funding	(2,659,668)	(2,668,332)	(3,245,520)	(2,736,926)			

COA	Governance	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	0	0	9,000	8,382	0		
0182	Subscriptions & Memberships Expense	14,799	20,114	22,560	17,033	5,315		
0192	Members Conference & Training Expenses	6,761	10,000	20,000	17,806	3,239		
0202	Members Insurance Expense	10,583	10,583	10,583	10,992	0		
0232	Consultancy & Legal Expenses	660	4,166	25,000	7,463	3,506		
0242	Members Sitting Fees.	0	0	75,280	30,071	0		
0252	Members Remuneration Expenses	0	0	4,400	16,950	0		
0262	President & Deputy Allowances.	0	0	12,500	12,189	0		
0272	Council Chambers Repairs & Maintenance	292	2,950	10,202	97	2,658		
0332	Furniture & Equipment	0	800	1,200	7,302	800		
0442	Members Administration Allocation	33,431	35,932	215,596	172,840	2,501		
0462	Meeting & Refreshments Expense	1,973	4,284	27,700	19,708	2,311		
1822	Accounting & Audit Expenses	0	1,500	36,500	26,300	1,500		
3112	Rangers Expenses Allocation	0	0	0	0	0		
7202	Members Depreciation	0	484	2,902	2,902	484		
	Total Operating Expenditure	68,499	90,813	473,423	350,037			
	Operating Revenue							
1213	Governance Income	0	0	0	0	0		
	Total Governance	68,499	90,813	473,423	350,037			

COA	Adminstration	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	10,853	0		
0222	Fringe Benefits Tax	0	0	31,000	38,578	0		
0282	Administration SGC 9.50%	7,457	8,722	52,329	47,990	1,265		
0292	Admin Salaries Expense	97,310	94,038	564,225	571,230	(3,272)		
0294	Admin Staff Housing Allowance	1,988	2,098	12,589	14,477	110		
0312	Admin - Max 3% Council Additional Contr	1,343	2,000	12,000	10,293	657		
0362	Acc Annual Leave - Admin	0	0	0	4,908	0		
0372	Admin Workers Compensation Expense	7,048	7,048	14,095	16,878	0		
0402	Insurance Expense	1,928	1,542	3,085	2,760	(386)		
0422	Office Gardens Expenses	3,453	8,336	50,016	28,770	4,883		
0432	Admin Building Operations	3,966	5,923	28,708	18,696	1,957		
0472	Office Expenses - General	2,319	6,635	17,290	16,434	4,316		
0473	Admin Building Repairs & Maintenance	513	1,375	22,500	6,299	862		
0482	Office Telephone & Internet Expenses	3,988	6,911	30,830	24,485	2,923		
0492	Advertising Expenses	0	6,700	18,500	8,586	6,700		
0502	Computer Hardware Service & Repair	918	3,688	22,134	16,463	2,770		
0512	Furniture & Equipment - (Expensed)	245	5,000	11,800	1,204	4,755		
0522	Freight & Postage Expense	148	416	2,500	2,110	269		
0542	Printing & Stationary Expense	4,592	4,000	30,000	25,709	(592)		
0552	Motor Vehicle Expenses	312	834	5,000	4,610	522		
0562	Adminstration LSL Expense	0	1,666	10,000	5,149	1,666		
0592	Admin Allocated to Programs	(196,652)	(209,894)	(1,259,367)	(1,016,709)	(13,242)	*	Admin Allocations will be reviewed
0622	Uniform Expense	262	550	3,300	1,319	288		
0632	Staff Training, Conference and Recruitment	2,774	5,500	31,000	6,162	2,726		
0662	Public Liability Insurance	8,390	8,390	16,780	18,099	0		
0682	Consultancy Fees	14,554	29,116	160,700	40,438	14,563	*	Timng
0702	Bank Fees & Charges	559	745	6,100	5,164	186		
0712	Occupational Health & Safety	0	834	5,000	529	834		
0722	Accounting Software Operating Expenditure	32,588	34,103	47,743	34,136	1,515		
7002	Admin Depreciation	0	8,358	50,143	50,143	8,358		
	Total Operating Expenditure	(0)	44,634	(0)	15,762			

COA	Adminstration	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	0	(200)	(1,200)	(1,564)	(200)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(1,949)	0	(1,892)	(18,362)	1,949		
	Total Operating Revenue	(1,949)	(200)	(3,092)	(19,925)			
	Capital Expenditure / Reserve Transfers							
0364	Office Furniture & Equipment (F&E)	0	3,600	3,600	30,285	3,600		
0355	Tfr From Building Reserve	0	0	(200,000)	0	0		
0371	T/f From Office Eq Reserve	0	0	0	(25,000)	0		
0564	Building Improvements (L&B)	0	2,000	200,000	19,068	2,000		
4750	Tfr to Leave Reserve	147	160	21,000	1,201	14		
4785	Transfer from Unspent Grant Fund	0	0	0	(12,406)	0		
4770	Tfr to Office & Equipment Reserve	30	30	20,200	550	0		
4780	Tfr to Plant/Light Vehicle Reserve	409	250	1,500	1,761	(159)		
	Total Capital Expenditure / Reserve Transfers	586	6,040	46,300	15,459			
	Total Administration	(1,363)	50,474	43,208	11,296			
	Total Governance/Administration	67,135	141,287	516,631	361,333			

COA	Fire Prevention	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	1,967	2,404	14,422	10,167	437		
0672	Fire Break Inspection Fees	795	0	2,000	1,477	(795)		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	2,502	2,914	17,480	15,745	412		
0832	ESL - Shire Properties.	0	0	852	748	0		
0882	Fire Prevention Enforcement Expenditure	0	166	1,000	0	166		
1722	Brigades Operating Expenses	18,240	19,943	35,318	36,098	1,703		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	10,888	65,326	66,278	10,888	*	Non Cash Item Depn being reviewed with auditors
	Total Operating Expenditure	23,503	36,315	136,398	130,513			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(2,250)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	FESA Grant Income	0	0	(17,212)	(24,195)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	0	0	0		
0915	Capital Grant - FESA	0	0	0	(115,819)	0		
	Total Operating Revenue	0	0	(22,462)	(146,264)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	115,819	0		
0925	Tfr from Building Reserve	0	0	0	0	0		
0744	Capital Exp. - Land & Buildings	0	0	12,000	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	12,000	115,819			
	Total Fire Prevention	23,503	36,315	125,937	100,068			

COA	Animal Control	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	3,933	4,478	26,866	20,334	545		
0842	Animal Control Expenses	304	166	1,130	6,991	(138)		
0852	Rangers Allocation	2,502	2,914	17,480	15,745	412		
	Total Operating Expenditure	6,739	7,558	45,476	43,071			
	Operating Revenue							
0843	Impoundment Fees	0	0	(300)	(362)	0		
0853	Dog/Cat Registrations Income	0	0	(3,300)	(4,396)	0		
0863	Fines & Penalties	0	0	(500)	(400)	0		
	Total Operating Revenue	0	0	(4,100)	(5,158)			
	Total Animal Control	6,739	7,558	41,376	37,913			

COA	Other Law, Order and Public Safety	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	0	0		
0902	Rangers Allocation	1,251	1,456	8,740	7,873	205		
0962	Misc. Expenses - Other Law and Order	0	166	1,000	0	166		
	Total Operating Expenditure	1,251	1,622	9,740	7,873			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0	0		
	Total Other Law, Order and Public Safety	1,251	1,622	9,740	7,873			

COA	Rangers Expenses	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	286	324	1,947	1,915	38		
0892	Salary & Wages Expense-Rangers	9,673	13,516	81,097	58,380	3,843		
0912	Rangers Workers Compensation Expense	849	849	1,698	1,533	0		
0922	Rangers Superannuation SGC 9.50%	906	1,054	6,327	6,064	148		
0932	Conference & Training	0	166	1,000	0	166		
0952	Rangers Expenses Allocated	(12,511)	(14,566)	(87,400)	(78,727)	(2,056)		
0982	Rangers Expense	796	906	5,435	10,835	110		
1012	Tools & Equipment - Low Value	0	166	1,000	0	166		
0152	Provision for LSL	0	1,500	9,000	(4,407)	1,500		
3872	Accrued Annual Leave - Rangers	0	0	0	1,675	0		
	Total Operating Expenditure	0	3,915	20,105	(2,732)			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	0	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	0	0		
0971	Tfr from Unspent Grant Res.	0	0	0	(1,514)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(1,514)			
	Total Rangers Expenses	0	3,915	20,105	(4,246)			
	Total Law, Order and Fire Safety	31,494	49,410	197,157	141,608			

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

COA	Health Inspection and Administration	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	626	728	4,370	3,936	102		
1292	Health Expenses General	460	470	4,470	4,473	10		
1402	Health Expenses - Admin Allocation	0	0	0	0	0		
	Total Operating Expenditure	1,086	1,198	8,840	8,410			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,335)	(1,260)	(1,260)	(1,172)	75		
1393	Licences Income Received - Caravan Park	(634)	(350)	(350)	(354)	284		
1573	Health Septic Fees	(590)	(394)	(2,360)	(2,478)	196		
1583	Health Administration Fees	(590)	(394)	(2,360)	(2,478)	196		
	Total Operating Revenue	(3,149)	(2,398)	(6,330)	(6,482)			
	Total Health Inspection and Administration	(2,063)	(1,200)	2,510	1,927			

COA	Housing	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	0	0		
2422	Rangers Admin Allocation Expenses	0	0	0	0	0		
2512	Repairs & Maintenance - Non Employee Housing	585	1,064	7,558	5,445	479		
2522	Staff Housing Repairs & Maintenance	0	0	0	0	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
2542	Housing Other Depreciation	0	534	3,200	0	534		
7172	Staff Housing Depreciation	0	0	0	3,200	0		
8022	Loss on Sale of Assets.	0	0	66,091	0	0		
	Total Operating Expenditure	585	1,598	76,849	8,645			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2553	Rental Income - Non Employee Housing	(4,474)	(2,880)	(8,640)	(18,806)	1,594		
2563	Staff Housing Income	0	0	0	0	0		
4713	Reimbursements Received	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	(10,013)	0	0		
	Total Operating Revenue	(4,474)	(2,880)	(18,653)	(18,806)			
	Capital Expenditure / Reserve Transfers							
2514	Transfer to Plant/Light Vehicle Reserve	0	0	0	0	0		
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	823	1,190	142,000	6,873	367		
0805	Proceeds from Disposal of Asset - Housing	0	0	(135,000)	0	0		
	Total Capital / Reserves	823	1,190	7,000	6,873			
	Total Housing	(3,066)	(92)	65,196	(3,288)			

COA	Natural Resource Management	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	0	0	15,000	90,091	0		
	Total Operating Expenditure	0	0	15,000	90,091			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	(15,000)	(73,000)	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	(15,000)	(73,000)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	0	0	(11,532)	0		
0271	Unspent Grants/loans Res. - Transfer From	0	0	0	0	0		
	Total Capital / Reserve Transfers	0	0	0	(11,532)			
	Total Natural Resource Management	0	0	0	5,559			

COA	Sanitation - Household Refuse	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	11,084	22,500	135,000	116,950	11,416	*	Toxfree Aug invoice yet to be rec'd
1772	Sanitation Household Refuse Depreciation	0	624	3,748	3,748	624		
1792	Refuse Site Repairs & Maintenance	1,590	4,119	71,671	15,064	2,529		
2502	Domestic Rubbish - Admin Allocation	7,866	7,586	45,514	40,668	(280)		
	Total Operating Expenditure	20,540	34,829	255,933	176,429			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(134,670)	(128,640)	(128,640)	(125,195)	6,030		
	Total Operating Revenue	(134,670)	(128,640)	(128,640)	(125,195)			
	Total Sanitation - Household Refuse	(114,130)	(93,811)	127,293	51,234			
COA	Sanitation - Other	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	0	0	0	0		
1882	Parks & Gardens Rubbish Collection Expenses	1,144	2,910	9,093	11,838	1,766		
1892	Waste Management Facility Improvement Plan	0	0	0	0	0		
1912	Refuse Collection Expenses	0	834	5,000	0	834		
	Total Operating Expenditure	1,144	3,744	14,093	11,838			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	0	0		
	Total Sanitation - Other	1,144	3,744	14,093	11,838			

COA	Protection of Environment	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1962	Abandoned Vehicle Expense	0	250	1,500	300	250		
2002	Project Management Fees	0	1,666	10,000	500	1,666		
2022	Landcare Expenditure	0	0	0	0	0		
2040	Dolby Creek Expenditure	0	0	10,000	15,975	0		
2042	Declared Species Group Expenses	0	0	0	11,405	0		
2062	Coastal Planning Projects Expenses	10,000	0	10,000	24,341	(10,000)	*	Budget profile timing
	Total Operating Expenditure	10,000	1,916	31,500	52,521			
	Operating Revenue							
2203	Grant Income - Other	0	0	0	(9,000)	0		
2933	Reimbursements & Sundry Income (P of E)	(300)	0	(10,000)	(15,975)	300		
	Total Operating Revenue	(300)	0	(10,000)	(24,975)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	(10,000)	(10,000)	0	(10,000)	*	Transfer from reserve to be done
2054	Tfr to/from Unspent Grant Reserve	0	0	0	(14,873)	0		
2080	Tfr to Landcare Reserve	40	50	300	468	10		
2071	Tfr from Unspent Grant Res.	0	0	0	(555)	0		
	Total Capital Expenditure / Reserve Transfers	40	(9,950)	(9,700)	(14,960)			
	Total Protection of Environment	9,740	(8,034)	11,800	12,586			

COA	Town Planning and Regional Development	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	932	5,586	5,586	932		
0162	Provision for LSL	0	0	0	(14,228)	0		
1992	Planning Consultancy Expenses	0	0	30,000	0	0		
2102	Workers Compensation Insurance	1,273	1,273	2,546	3,070	0		
2112	Salary & Wages Expense-T/Plan	17,224	19,436	116,619	140,596	2,212		
2122	Superannuation - Council Maximum of 3%	506	574	3,442	3,379	68		
2132	Superannuation - SGC 9.50%	1,601	1,816	10,899	11,126	215		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	0	0		
2162	Accrued Annual Leave - Planning	0	0	0	(5,883)	0		
2182	Other Employee Expenses	0	1,066	6,400	1,831	1,066		
2192	Heritage Expenses	0	0	0	2,700	0		
2202	Town Planners Expenses	96	68	412	1,548	(28)		
2222	Motor Vehicle Expenses	655	716	4,300	4,663	61		
2232	Legal Expenses - Town Planners	0	2,500	15,000	10,472	2,500		
2242	Engineering Expenses	0	2,500	15,000	5,843	2,500		
2252	Advertising Expenses	0	334	2,000	0	334		
3012	Admin Allocation Expenses	7,866	9,128	54,769	40,668	1,262		
7052	Surveying & Land Expenses	0	6,666	40,000	8,954	6,666		
7062	T/P Expenses Recoverable	0	0	0	0	0		
7072	Planning Projects - Expenses	7,569	15,997	85,247	34,666	8,428		
	Total Operating Expenditure	36,788	63,006	392,220	254,990			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(50,000)	0		
0343	Contributions & Reimbursements	0	0	0	(8,401)	0		
2233	Town Planning Fees Income - GST Free	(4,212)	(5,410)	(20,000)	(22,290)	(1,198)		
2243	Outsourced Planning Fees - Other LGs	0	0	(16,000)	(16,652)	0		
2263	Town Planning Fees Income - GST inc	0	0	(6,000)	(6,839)	0		
3603	Heritage Income	(23)	0	0	0	23		
	Total Operating Revenue	(4,235)	(5,410)	(42,000)	(104,182)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	4	(8,692)	(52,147)	(10,028)	(8,696)		
2264	Land Development	0	0	0	60,000	0		
2284	Furniture & Equipment - Capital Expenses	0	0	7,000	0	0		
4744	Transfer to Unspent Grants Reserve	0	0	0	0	0		
4745	T/F From Lt Vehicle Reser	0	0	0	0	0		
4801	Tfr to Land Development Reser	97	166	1,000	1,113	69		
4810	Tfr from Land Development Reserve	0	0	0	(59,000)	0		
4820	Tfr to Legal Reserve	61	84	500	10,947	23		
	Total Capital Expenditure/Reserve Transfers	162	(8,442)	(43,647)	3,033			
	Total Town Planning and Regional Development	32,716	49,154	306,573	153,841			

COA	Other Community Amenities	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	1,199	3,578	24,270	7,084	2,379		
3132	Community Development Expenses	71	8,330	101,434	26,972	8,259		
3162	Administration Allocated	11,799	13,084	78,500	61,002	1,285		
3212	Other Community Amenities Depreciation	0	526	3,153	3,510	526		
3222	Community Growth Fund	0	0	30,000	7,865	0		
	Total Operating Expenditure	13,068	25,518	237,358	106,433			
	Operating Revenue							
3113	Cemetery Income Received	0	(566)	(3,400)	(1,809)	(566)		
3613	Reimbursements & Contributions	0	(166)	(1,000)	(5,000)	(166)		
3633	Grant - Community Development	0	(25,000)	(50,000)	(6,667)	(25,000)	*	Timing subject to grant funding providers
	Total Operating Revenue	0	(25,732)	(54,400)	(13,476)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	0	17,591	0		
0471	Tf From Unspent Grants/loans Res.	3	0	0	(19,602)	(3)		
7155	Tfr from Building Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	3	0	0	(2,010)			
	Total Other Community Amenities	13,072	(214)	182,958	90,947			
	Total Community Amenities	(57,458)	(49,161)	642,716	326,006			

COA	Public Halls and Civic Centres	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	8,924	53,545	44,019	8,924		
2722	Public Halls & Showgrounds Expense	9,637	7,258	40,271	40,375	(2,379)		
2732	Nabawa Community Centre Expenses	4,382	15,974	63,322	50,229	11,592	*	Timing of building program
2742	Loan 89 Interest - Nabawa Stadium Upgrade	0	0	2,485	2,988	0		
3202	Public Halls Admin Allocation	3,933	3,748	22,493	20,334	(185)		
	Total Operating Expenditure	17,952	35,904	182,116	157,944			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	0	0	0		
2453	Showground/Halls Income Received	(1,685)	(834)	(5,000)	(4,253)	851		
2683	Contributions & Reimbursements	0	0	0	(3,204)	0		
3423	Grant Income Community Buildings	0	0	(40,000)	(37,500)	0		
	Total Operating Revenue	(1,685)	(834)	(45,000)	(44,958)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	0	5,000	50,000	164,357	5,000		
4925	Principal Repayment - Loan 89	0	0	7,940	7,482	0		
7385	Tfr from Building Reserve	0	0	0	(10,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	5,000	57,940	161,839			
	Total Public Halls and Civic Centres	16,267	40,070	195,056	274,825			

COA	Swimming Areas and Beaches	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	3,933	3,676	22,059	20,334	(257)		
3412	Coronation Beach Expenses	5,143	9,447	54,907	41,919	4,304		
7082	Beaches Depreciation	0	778	4,673	4,673	778		
	Total Operating Expenditure	9,076	13,901	81,639	66,926			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(11,102)	(10,834)	(65,000)	(74,142)	268		
3444	Fig Tree Camping Fees	(1,208)	(666)	(4,000)	(4,611)	542		
	Total Operating Revenue	(12,310)	(11,500)	(69,000)	(78,753)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	0	0	5,279	0		
	Total Swimming Areas and Beaches	(3,234)	2,401	12,639	(6,547)			

COA	Other Recreation and Sport	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	0	2,334	14,000	14,634	2,334		
1472	Yuna Oval Expenses	0	84	500	370	84		
1522	Consultancy/Project Management Fees	0	0	20,000	0	0		
1482	Sporting Clubs Expenses	5,688	10,561	69,840	70,684	4,873		
2642	Parks, Gardens Expense	13,812	19,601	119,966	58,303	5,789		
2702	Indoor Complex Expense	4,845	5,203	26,136	15,973	358		
2712	Tennis Clubs Expenses	825	1,265	6,263	4,151	440		
2752	Nabawa - Sport Complex Expense	0	0	0	2,178	0		
2772	Minor Gardening Equipment.	0	916	5,500	5,032	916		
2812	Golf Courses	769	768	1,537	1,170	(1)		
3442	Rec & Sport Admin Allocations	1,967	1,500	8,996	10,167	(467)		
7022	Parks & Gardens Depreciation	0	3,406	20,434	20,434	3,406		
7092	Other Rec & Sports Depreciation	0	10,738	64,424	64,424	10,738	*	Non Cash Item Depn being reviewed with auditors
	Total Operating Expenditure	27,906	56,376	357,595	267,522			
COA	Other Recreation and Sport	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2743	Sports Club Hire Income	(3,328)	0	(3,388)	(3,379)	3,328		
2803	Grants & Other Income Received	0	0	(378,030)	(6,183)	0		
	Total Operating Revenue	(3,328)	0	(381,418)	(9,562)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	(132,200)	0	0		
2834	Land & Buildings - Capital Expense	1,000	0	810,230	4,100	(1,000)		
7275	Loan Funds	0	0	(200,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	1,000	0	478,030	4,100			
	Total Other Recreation and Sport	25,578	56,376	454,207	262,060			

COA	Libraries	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2902	Library Expense	531	2,585	10,358	2,006	2,054		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	9,833	9,590	57,545	50,836	(243)		
6922	Libraries Depreciation	0	10	56	56	10		
	Total Operating Expenditure	10,364	12,185	68,959	53,898			
COA	Other Culture	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3626	Museum & Road Board Expense	1,970	5,130	12,330	5,522	3,160		
3652	Other Culture Depreciation	0	688	4,133	4,133	688		
3662	Community Heritage Programs	0	0	0	0	0		
	Total Operating Expenditure	1,970	5,818	16,463	9,655			
	Operating Revenue							
3445	Grant Funding Received	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	0	0		
3635	Building Reserve - Transfer from	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0			
	Total Other Culture	1,970	5,818	16,463	9,655			
	Total Recreation and Culture	50,945	116,850	747,324	593,891			

COA	Road Constuction	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
3702	Operating Expenditure Road Construction - Admin Allocation	0	0	0	0	0		
3133	Operating Revenue Income Received - Cons. STS	0	0	0	(14,705)	0		
3173	MW Regional Road Funding	(380,905)	(366,718)	(1,105,185)	(472,948)	14,187	*	Timing of funds claimed YTD
3183	R4R Grant Income	0	0	0	0	0		
3193	R2R (Construction) Income	(198,708)	(150,000)	(738,855)	(697,621)	48,708	*	16/17 Quarterly payment includes balance of 2015/16 funds
	Total Operating Revenue	(579,613)	(516,718)	(1,844,040)	(1,185,274)			

COA	Road Constuction	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
3114	Capital Roadworks Program - Grant Funded Jobs	100,959	477,205	2,118,314	0	376,246	*	Roadworks has been concentrated on maintenance due to winter rains
3124	Roads to Recovery (R2R) Expenditure	0	0	0	750,830	0		
3125	Royalties for Regions (R4R) Expenditure	0	0	0	0	0		
3126	Regional Road Group (RRG) Expenditure	0	0	0	651,611	0		
3165	Transfer from Unspent Grant Reserve	0	(40,151)	(80,302)	0	(40,151)	*	Reserve Transfer will be done at time of expenditure
3170	Tfr to Unspent Grants Reserve	204	0	0	130,360	(204)		
3184	Council Funded Roadworks Expenditure	37,780	43,898	684,910	435,116	6,118		
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	0	0	100,000	607	0		
	Total Capital Expenditure / Reserve Transfers	138,943	480,952	2,822,922	1,968,524			
	Total Road Construction	(440,670)	(35,766)	978,882	783,250			

COA	Road Maintenance	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	225,330	139,663	837,992	572,696	(85,667)	*	Roadworks has been concentrated on maintenance due to winter rains
3502	Depot Maintenance	14,388	5,667	38,050	51,216	(8,721)		
3512	Street Lighting Expense	797	1,618	9,705	9,377	821		
3522	Depreciation	0	2,118	12,708	13,017	2,118		
3532	Street Trees	0	1,166	7,000	6,667	1,166		
3542	License & Subscriptions	6,583	8,950	13,385	7,200	2,367		
3562	Road Sign Expense	482	834	5,000	309	352		
3382	Flood Damage Expense	0	0	0	856,888	0		
3592	Works Tools (Not Capitalised)	0	0	8,700	2,241	0		
3802	Road Maintenance Admin Allocation	0	0	0	0	0		
3822	Bore Maintenance	140	1,666	10,000	13,317	1,526		
3832	Crossover Reimbursements	0	500	5,000	0	500		
6912	Roads Depreciation	0	183,334	1,100,000	3,464,738	183,334	*	
	Total Operating Expenditure	247,718	345,516	2,047,540	4,997,665			
COA	Road Maintenance	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
3143	MRWA Direct Grant.	(116,501)	(116,501)	(116,501)	(108,000)	0		Timing funds rec'd earlier than anticipated
3153	Other General Income	0	0	0	(2,500)	0		
3393	Hudson Resources - Dartmoor Road	(49,411)	0	(35,000)	(22,368)	49,411	*	
3583	Contributions & Reimbursements	0	0	0	(6,292)	0		
3803	Contributions - Flood Damage.	0	0	0	(708,836)	0		
	Total Operating Revenue	(165,912)	(116,501)	(151,501)	(847,996)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	0	7,462	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	0	0		
3205	Tfr from Roadworks Reserve	0	0	0	(112,000)	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	(104,538)			
	Total Road Maintenance	81,806	229,015	1,896,039	4,045,131			

COA	Road Plant Purchases	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3576	Interest Expense - Loan 95	0	0	0	696	0		
3586	Loan 97 - Interest Expense	0	0	2,217	594	0		
3642	Loss on Sale Assets.	0	24,322	31,739	19,818	24,322	*	Timing
3912	Loan 96 - Interest Expense	0	0	3,762	4,704	0		
	Total Operating Expenditure	0	24,322	37,718	25,813			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(33,000)	(29,692)	0		
	Total Operating Revenue	0	0	(33,000)	(29,692)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	195,000	632,789	665,222	195,000	*	Timing
3584	Tools & Other Equipment.	0	5,000	17,000	0	5,000		
3914	Principal Repayments - Loan 96	0	0	30,259	29,170	0		
3577	Principal Repayments - Loan 95	0	0	0	22,236	0		
3587	Principal Repayments-Loan 97	0	0	17,791	0	0		
4781	Transfer to Plant/Light Vehicle Reserve	0	0	250,000	183,986	0		
7135	Loan Funds Rec'd.	0	0	0	(73,885)	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	(183,989)	(52,582)	0		
3575	Proceeds from Sale of Plant & Equip	0	0	(69,500)	(181,179)	0		
	Total Capital Expenditure / Reserve Transfers	0	200,000	694,351	592,968			
	Total Road Plant Purchases	0	224,322	699,068	589,090			

COA	Traffic Control	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	5,900	7,164	42,984	30,501	1,264		
6502	Vehicle Examination Expense	1,383	1,591	8,875	9,675	208		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	2,530	1,200	1,200	590	(1,330)		
	Total Operating Expenditure	9,812	9,955	53,059	40,766			
	Operating Revenue							
7513	Licensing Commission Income	(1,325)	(834)	(5,000)	(5,714)	491		
7533	Licensing Transactions - In	0	0	0	0	0		
7523	Vehicle Examination Fees Received	(589)	(316)	(1,902)	(2,053)	273		
	Total Operating Revenue	(1,914)	(1,150)	(6,902)	(7,768)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	27,000	23,315	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	27,000	23,315			
	Total Traffic Control	7,898	8,805	73,157	56,314			
	Total Transport	(350,965)	426,376	3,647,146	5,473,784			

COA	Rural Services	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	1,877	2,184	13,110	11,809	307		
6722	Noxious Weeds & Pest Expense	480	1,006	6,239	5,499	526		
	Total Operating Expenditure	2,357	3,190	19,349	17,307			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	0	0	0	0	0		
	Total Rural Services	2,357	3,190	19,349	17,307			

COA	Tourism and Area Promotion	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	166	1,000	0	166		
3982	Tourism Expense	1,689	868	5,210	2,475	(821)		
4282	Promotional Expense	310	200	1,200	810	(110)		
	Total Operating Expenditure	1,999	1,234	7,410	3,285			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	(124)	(750)	0	(124)		
	Total Operating Revenue	0	(124)	(750)	0			
	Total Tourism and Area Promotion	1,999	1,110	6,660	3,285			

COA	Building Control	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	14,606	18,664	111,982	101,956	4,058		
4142	Reimbursement Expenditure	0	0	0	0	0		
4152	Provision for LSL	0	0	0	0	0		
4622	Building Admin Allocation	17,699	19,296	115,777	91,504	1,597		
	Total Operating Expenditure	32,305	37,960	227,759	193,459			
	Operating Revenue							
4153	Building Licenses Income	(1,435)	(2,500)	(15,000)	(19,919)	(1,065)		
4173	CTF Commissions Received	(8)	(76)	(450)	(443)	(69)		
4213	Building Commissions Received	(14)	(76)	(450)	(455)	(62)		
4183	Contributions & Reimbursements (Building Control)	0	0	0	(2,806)	0		
	Total Operating Revenue	(1,457)	(2,652)	(15,900)	(23,622)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	30,848	35,308	211,859	169,837			

COA	Other Economic Services	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	125	250	114	125		
4222	Administration Allocation	19,665	21,606	129,635	101,671	1,941		
4242	Rehab. Gravel Pits Expense	0	834	5,000	893	834		
4252	Purchase of Stamps.	0	34	200	165	34		
4272	Other Expenditure	2,273	1,558	9,350	9,091	(715)		
	Total Operating Expenditure	21,938	24,157	144,435	111,934			
	Operating Revenue							
4223	Commission Received Australia Post	(1,184)	(1,000)	(6,000)	(6,744)	184		
4243	Annual Post Office Box Fee	(2,810)	(2,400)	(2,800)	(2,781)	410		
4253	Postage Stamp Income	(18)	(16)	(100)	(94)	2		
4263	Income Received	0	0	0	(3,875)	0		
4333	Photocopying Income	0	(8)	(50)	(61)	(8)		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0		
	Total Operating Revenue	(4,311)	(3,724)	(9,400)	(14,003)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	22	30	180	179	8		
	Total Other Economic Services	17,649	20,463	135,215	98,110			
	Total Economic Services	52,853	60,071	373,083	288,540			

COA	Plant Depreciation	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
	Plant Depreciation	0	38,808	232,848	175,854	38,808	*	Non Cash Item Depn being reviewed with auditors
6890	Depn Posted to Jobs	(26,274)	(38,808)	(232,848)	(165,764)	(12,534)	*	Non Cash Item Depn being reviewed with auditors
	Total Plant Depreciation	(26,274)	0	0	10,090			
COA	Private Works	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	5,280	4,220	25,320	13,918	(1,060)		
7333	Operating Income							
	Private Works Income	(2,290)	(4,312)	(25,870)	(20,706)	(2,022)		
	Total Private Works	2,990	(92)	(550)	(6,788)			

COA	Public Works Overheads	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	3,334	20,000	3,045	3,334		
4312	Superannuation - Max 3% Works Staff	1,368	1,712	10,270	8,684	344		
4322	Superannuation Guarantee - Works Manager	1,455	1,596	9,577	9,249	141		
4332	Superannuation Guarantee - Works Staff	9,329	9,894	59,367	63,318	565		
4342	Salary Works Manager	12,403	15,068	90,414	89,346	2,665		
4352	Superannuation Max 3% - Works Manager	437	504	3,024	2,944	67		
4372	Public Works Sundry Expense	1,259	2,668	16,000	21,985	1,409		
4382	Works Manager - Contract Allowances	2,081	2,166	3,000	1,162	85		
4392	External Engineering Services	0	3,334	20,000	15,098	3,334		
4402	Sick Leave	5,414	5,276	31,658	17,000	(138)		
4412	Annual Leave	2,916	12,154	72,927	52,217	9,238		
4432	Public Holiday Pay	0	5,276	31,658	41,159	5,276		
4422	Works LSL Expense	0	2,666	16,000	19,515	2,666		
4442	Occupational Health & Safety Expense	0	0	10,000	8,422	0		
4452	Protective Uniform/ Minor Workwear	215	2,216	13,300	10,048	2,001		
4582	Accrued Leave Works Crew	0	0	0	20,380	0		
4652	Works Staff - Allowances	8,499	6,934	41,608	26,717	(1,565)		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	0	0	0	185	0		
5202	Public Works Overheads - Admin Allocation	49,163	51,778	310,671	254,177	2,615		
6782	Workers Compensation Insurance	9,738	9,738	19,476	15,345	0		
7422	Less PWO Allocated to W & S	(117,026)	(129,826)	(778,951)	(656,570)	(12,800)	*	Timing - Internal allocations only
	Total Operating Expenditure	(12,751)	6,488	0	23,424			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	(12,751)	6,488	0	23,424			

COA	Plant Operation Costs	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	18,793	23,616	141,694	88,702	4,823		
4482	Tyre Purchase Expense	471	8,500	51,000	34,810	8,029		
4492	Parts & Outside Repairs Expense	20,572	50,000	300,000	268,000	29,428	*	Timing - below budget profile YTD
4502	Plant Licences Expense	6,916	9,000	10,000	7,390	2,084		
4532	Tools & Consumables	3,821	2,950	17,700	19,685	(871)		
4542	Fuel, Oil & Grease	17,733	44,668	268,000	217,903	26,935	*	Timing - below budget profile YTD
4552	Cutting Edges & Tips	0	2,084	12,500	10,065	2,084		
4602	Training Expense	64	3,000	18,000	20,190	2,936		
5112	Plant Operator - Admin Allocation	1,967	1,500	8,996	10,167	(467)		
6772	Plant Insurance Expense	21,949	21,950	21,950	15,773	1		
4512	Less POC Allocated to W & S	(128,936)	(134,956)	(809,739)	(692,684)	(6,020)		
	Total Operating Expenditure	(36,651)	32,312	40,101	0			
	Operating Revenue							
4503	Sale of Scrap.	0	0	0	0	0		
4513	Diesel Fuel Rebate Received	(9,245)	(6,666)	(40,000)	(45,264)	2,579		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(9,245)	(6,666)	(40,000)	(45,264)			
	Total Plant Operation Costs	(45,896)	25,646	101	(45,264)			

COA	Salaries and Wages	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Inside Staff	110,776	140,582	843,492	779,104	29,806	*	Timing - below budget profile YTD
4580	Salary & Wages Expense - Outside Staff	153,532	166,428	998,563	902,800	12,896	*	Timing - below budget profile YTD
4592	Workers Compensation Paid	0	0	0	20,448	0		
4600	Less Salary & Wages Allocated	(264,308)	(307,010)	(1,842,055)	(1,681,904)	(42,702)	*	Allocations will be reviewed
4692	Paid Parental Leave Scheme	5,375	0	0	13,797	(5,375)		
	Total Operating Expenditure	5,375	1	0	34,245			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(444)	0	0	(22,614)	444		
4623	Paid Parental Leave Scheme	(5,381)	0	0	(14,463)	5,381		
	Total Operating Revenue	(5,825)	0	0	(37,077)			
	Total Salaries and Wages	(450)	1	0	(2,832)			
COA	Unclassified	31-Aug-16 YTD Actual	31-Aug-16 YTD Budget	2016/2017 Full Year Budget	30-Jun-16 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4722	Land Expenses Green Drive	0	0	0	18	0		
5022	Overpayments/Recoverables - Expenditure	1,277	228	1,365	3,470	(1,049)		
	Total Operating Expenditure	1,277	228	1,365	3,487			
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(1,850)	(228)	(1,365)	(2,686)	1,622		
	Total Unclassified	(573)	0	0	801			
	Total Other Property and Services	(82,954)	32,043	(449)	(20,568)			

List of Accounts Paid - August 2016

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
DD15417.1	10/08/2016	LGSP	-8116.87
DD15417.2	10/08/2016	Colonial First State First Choice Wholesale Personal Super	-452.97
DD15417.3	10/08/2016	IOOF Portfolio Service Superannuation Fund	-436.69
DD15417.4	10/08/2016	Hostplus Superannuation FE 9 Aug 16	-134.2
DD15417.5	9/08/2016	Rest Superannuation	-146.68
DD15417.6	10/08/2016	BT Business Super	-216.21
DD15418.1	4/08/2016	Westnet Internet Services	-49.95
DD15418.2	1/08/2016	Westpac Geraldton Credit Card	-86.57
DD15430.1	25/08/2016	LGSP	-8781.17
DD15430.2	25/08/2016	Colonial First State First Choice Wholesale Personal Super	-533.82
DD15430.3	25/08/2016	Wealth Personal Superannuation and Pension Fund	-559.52
DD15430.4	25/08/2016	Hostplus Superannuation	-142.15
DD15430.5	23/08/2016	Rest Superannuation	-146.68
DD15430.6	25/08/2016	BT Business Super	-230.75
EFT19646	5/08/2016	Synergy	-330.55
EFT19647	5/08/2016	Aussie Natural Spring Water Geraldton	-149
EFT19648	5/08/2016	Bolts R Us	-28.3
EFT19649	5/08/2016	Courier Australia - Toll Ipec	-87.64
EFT19650	5/08/2016	Geraldton Fuel	-2299
EFT19651	5/08/2016	Geraldton Sign Makers	-76.12
EFT19652	5/08/2016	Graeme Garraway	-160
EFT19653	5/08/2016	Great Northern Rural Services	-103.3
EFT19654	5/08/2016	Hersey	-3359.06
EFT19655	5/08/2016	Local Government Supervisors Association Of Western	-929.5
EFT19656	5/08/2016	MI Communications	-650.65
EFT19657	5/08/2016	Southgate Engineering	-1199.99
EFT19658	5/08/2016	TeletracNavman Australia	-384.73
EFT19659	5/08/2016	Ugle Fabrications	-165
EFT19660	5/08/2016	Universal Wreckers	-800
EFT19662	11/08/2016	Synergy	-1096
EFT19663	11/08/2016	Water Corporation	-1149.3
EFT19664	12/08/2016	Australia Post	-162.25
EFT19665	12/08/2016	Australian Government Child Support Agency	-103.61
EFT19666	12/08/2016	Australian Service Union	-25.8
EFT19667	12/08/2016	Citadines	-3545.52
EFT19668	12/08/2016	Courier Australia - Toll Ipec	-22.11
EFT19669	12/08/2016	De Lage Landen Pty Ltd	-1047.98
EFT19670	12/08/2016	Fauna for the future	-300
EFT19671	12/08/2016	Five Star Business Equipment And Communications	-1340.99
EFT19672	12/08/2016	GHD Pty Ltd	-8325.63
EFT19673	12/08/2016	Landgate	-2013
EFT19674	12/08/2016	Local Government Managers Australia Wa Division Inc.	-513
EFT19675	12/08/2016	Local Health Authority Analytical Committee	-495
EFT19676	12/08/2016	O'Brien 4WD Centre	-369
EFT19677	12/08/2016	Queens IGA	-304.82
EFT19678	12/08/2016	Thurkles Dozing	-15152.5
EFT19679	12/08/2016	Waterman Irrigation Australia	-125.4
EFT19680	15/08/2016	Australian Taxation Office	-41057

List of Accounts Paid - August 2016

Chq/EFT	Date	Name	Amount
EFT19681	15/08/2016	Apv Valuers And Asset Management	-5242.6
EFT19682	15/08/2016	Geraldton Fuel	-18205.69
EFT19683	15/08/2016	Government of Western Australia - State Library of WA	-220
EFT19684	15/08/2016	Microcom Pty Ltd (Metrocount)	-2783
EFT19685	29/08/2016	City Of Greater Geraldton	-1150
EFT19686	29/08/2016	Telstra	-2367.65
EFT19687	29/08/2016	Water Corporation	-208.96
EFT19690	31/08/2016	Afgri (Waltons)	-45.1
EFT19691	31/08/2016	Ampac Debt Recovery (WA) Pty Ltd	-121
EFT19692	31/08/2016	Ashdown Ingram (Exego Pty Limited)	-152.24
EFT19693	31/08/2016	Atom Supplies	-188.85
EFT19694	31/08/2016	Australian Government Child Support Agency	-103.61
EFT19695	31/08/2016	Australian Service Union	-26.35
EFT19696	31/08/2016	BluSteel	-102.52
EFT19697	31/08/2016	Bridgestone Tyre Centre	-506
EFT19698	31/08/2016	Bunnings Group Limited	-422.76
EFT19699	31/08/2016	Chemmart Pharmacy Superstore	-873.96
EFT19700	31/08/2016	Coates Hire Operations Pty Ltd	-11393.82
EFT19701	31/08/2016	Country Womens Association Yuna Branch	-385
EFT19702	31/08/2016	Courier Australia - Toll Ipec	-84.22
EFT19703	31/08/2016	D-trans	-4858.15
EFT19704	31/08/2016	GNC Quality Precast Geraldton	-3043.15
EFT19705	31/08/2016	Geraldton Ag Services	-2263.47
EFT19706	31/08/2016	Geraldton Decorator Centre T/a Paint Place Geraldton	-458.72
EFT19707	31/08/2016	Geraldton Mower & Repair Specialists	-411.4
EFT19708	31/08/2016	Geraldton Toyota	-665.29
EFT19709	31/08/2016	Geraldton Tyrepower	-161.5
EFT19710	31/08/2016	Government of Western Australia - State Library of WA	-22
EFT19711	31/08/2016	Gpc Earthmoving	-4716.25
EFT19712	31/08/2016	Greenfield Technical Services	-1078
EFT19713	31/08/2016	Greymach Pty Ltd T/a Agwest Machinery & Midwest Isuzu	-1474.09
EFT19714	31/08/2016	Have A Go News	-236.12
EFT19715	31/08/2016	Holcim	-1757.25
EFT19716	31/08/2016	Hosexpress	-258.69
EFT19717	31/08/2016	Jason Signmakers	-3127.3
EFT19718	31/08/2016	Landgate	-263.7
EFT19719	31/08/2016	Landmark	-3735.89
EFT19720	31/08/2016	Limitless Promotions	-95
EFT19721	31/08/2016	Market Creations	-2066.08
EFT19722	31/08/2016	Midwest Auto Group	-389.99
EFT19723	31/08/2016	Midwest Chemical & Paper	-316.69
EFT19724	31/08/2016	Midwest Financial	-7521.25
EFT19725	31/08/2016	N.A.C.C.	-11000
EFT19726	31/08/2016	Nabawa Valley Tavern	-1715.35
EFT19727	31/08/2016	O'donnell, Earl	-119.85
EFT19728	31/08/2016	Peta-Jane Ruffles	-750
EFT19729	31/08/2016	Pritchard Bookbinders	-66
EFT19730	31/08/2016	Purcher International	-1301.93
EFT19731	31/08/2016	Quality Press	-93.5

List of Accounts Paid - August 2016

Chq/EFT	Date	Name	Amount
EFT19732	31/08/2016	Shire of Mingenew	-381.68
EFT19733	31/08/2016	Southside Mechanical Services	-82
EFT19734	31/08/2016	Staples Australia Pty Limited	-679.78
EFT19735	31/08/2016	Totally Work Wear	-241.57
EFT19736	31/08/2016	Toxfree	-12616.97
EFT19737	31/08/2016	Western Australian Local Government Association.	-6216
EFT19738	31/08/2016	Westrac Pty Ltd	-4923.83
		Total Municipal Fund Payments	-231597.75
TRUST ACCOUNT			
EFT19643	5/08/2016	Building And Construction Industry Training Fund	-90.26
EFT19644	5/08/2016	Building Commission / Department Of Commerce	-289.05
EFT19645	5/08/2016	Shire Of Chapman Valley - Muni Account	-23.27
EFT19661	11/08/2016	Batavia Coast Veteran & Classic Vehicle Club	-530
EFT19688	31/08/2016	Ian Oswald-Jacobs	-530
EFT19689	31/08/2016	Jenna Hansen	-50
		Total Trust Fund Payments	-1512.58

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 31st August 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	138,713.28
Balance as per Cash at Bank Account GL 170000	2,040,686.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	-
Less Expenditure on Bank Stmt not in system	-
	\$2,179,399.73

BANK

Business Account (Account No 000040)	108,109.11
Investment Accounts (Account No 305784)	2,040,686.45
Term Deposit	-
	<u>2,148,795.56</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	30,604.17
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-
	\$2,179,399.73

Difference Check 0.00

Completed by:

Moreen Stewart
Moreen Stewart - Works Admin Officer

01/09/16
Date

Reviewed by:

Dianne Raymond
Dianne Raymond - Mgr Finance & Corporate Services

5/9/2016
Date



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

Facility Number	00018023 20000001
Payment Due Date	31 August 2016
Closing Balance	\$1,724.63

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 Jul 2016	21 Aug 2016	31 Aug 2016	86.57	1,724.63	8,275.37

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		
86.57	86.57 -	1,688.13	0.00	36.50	0.00	1,724.63	0.00

Received: TD
 Authorised: [Signature]
 GL:
 G aspel statement
 JOB: _____
 JOB: _____ PO: _____

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

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,338.77

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
01 AUG	Payments AUTOMATIC PAYMENT	86.57-	
	Sub Total:	86.57-	106320.51 \$238.63 (C) 106320.51 \$340.35 (A)
04 AUG	Purchases WEBJET MELBOURNE AUS	578.98	K. COFFEY - TRAINING
13 AUG	TRAVEL AGENCIES AND TOUR OPE BATAVIA COAST BUTCHERY RANGEWAY AUS FREEZER & LOCKER MEAT PROVIS	64.00	BHP TREE PLANTING 104620.02 (F)
	Sub Total:	642.98	
21 AUG	Interest, Fees & Government Charges CARD FEE	18.25	107020
	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		
86.57	86.57 -	642.98	0.00	18.25	0.00	661.23	0.00

S001401 / M000514 / 233 / CN1VP4PT

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	4,936.60

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

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
02 AUG	Purchases JURIEN BAY SERVICE JURIEN BAY AUS	0192 \$23.00 0632(51) \$11.54 34.60 (C)	Snacks FUEL CV1 LG WEEK
02 AUG	CHOP 2 PTY LTD PERTH AUS	0192 \$202.09 0632(51) 41.36 319.65 (C) 5022 50.20	MEALS - LG WEEK
03 AUG	GRAMERCY BAR & KITCH PERTH AUS	0192 \$99 0632(51) 24.00 123.00 (C) 5022 \$24.00	✓ ✓ ✓
04 AUG	SWAN TAXIS 13 13 30 VICTORIA PARK AUS	0632(51) 14.70 (C)	L.G. WEEK
06 AUG	WILSON PARKING PER097 PERTH AUS	0632(51) 92.70 (C)	✓ ✓
12 AUG	HOTEL LORD FORREST BUNBURY AUS	360.50	WORKS SUPERVISOR CONF 143820.51
15 AUG	TELSTRA MELBOURNE AUS	100.00	C.D.O. DATA RECHARGE CD-005-506
	Sub Total:	1,045.15	
21 AUG	Interest, Fees & Government Charges CARD FEE	18.25	107020
	Sub Total:	18.25	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	1,045.15	0.00	18.25	0.00	1,063.40	0.00