

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
HURUNUI DISTRICT COUNCIL									
Operating Statement									
OPERATING REVENUE									
Rates	1,469,436	1,465,304	4,131		4,398,812	4,395,913	2,900		17,583,651
NZTA Subsidies	205,679	310,290	(104,612)		764,436	930,871	(166,435)		3,723,485
HSTP&S Surplus	15,703	162,808	(147,105)		190,895	285,468	(94,573)		2,723,329
Other Income	702,853	625,386	77,467		1,942,935	2,177,983	(235,047)		7,852,992
Internal Interest Received	183,936	210,314	(26,379)		547,363	630,943	(83,580)		2,523,772
Development Contributions	2,200	47,941	(45,741)		7,778	143,824	(136,045)		1,089,647
Council Overheads (Income)	380,395	380,396	(1)		1,141,186	1,141,189	(3)		4,564,758
Total Operating Revenue	2,960,201	3,202,440	(242,239)		8,993,407	9,706,190	(712,784)		40,061,634
OPERATING EXPENDITURE									
Employment Costs	802,857	639,706	163,151		2,200,301	1,915,628	284,673		7,662,511
Other Direct Expenditure	1,275,551	1,308,916	(33,364)		4,306,087	4,362,584	(56,497)		15,587,946
Internal Interest Paid	183,936	210,314	(26,378)		547,363	630,943	(83,580)		2,523,771
Council Overheads	380,396	380,396	(0)		1,141,189	1,141,189	(0)		4,564,758
Depreciation	640,320	583,996	56,323		1,900,120	1,751,989	148,131		7,007,958
Total Operating Expenditure	3,283,060	3,123,329	159,731		10,095,060	9,802,333	292,727		37,346,943
Operating Surplus (Deficit)	(322,859)	79,111	(401,970)		(1,101,654)	(96,143)	(1,005,511)		2,714,691
CAPITAL EXPENDITURE									
Water Supply	15,336	332,774	(317,439)		84,457	683,132	(598,675)		2,793,578
Sewerage	0	539,201	(539,201)		9,378	1,522,468	(1,513,090)		6,190,606
Stormwater and Drainage	0	156,484	(156,484)		18,750	231,805	(213,055)		1,027,954
Roads and Footpaths	149,480	426,293	(276,813)		383,855	1,103,606	(719,750)		4,666,257
Public Services	296,927	64,797	232,130		399,445	84,777	314,667		371,284
Regulatory Services	0	0	0		0	0	0		26,315
HSTP&S	0	0	0		387,044	122,500	264,544		490,000
Governance and Corporate	55,325	85,642	(30,318)		208,013	286,927	(78,914)		750,216
Earthquake Recovery	29,710	0	29,710		56,925	0	56,925		0
Total Capital Expenditure	546,778	1,605,191	(1,058,413)		1,547,867	4,035,215	(2,487,348)		16,316,209

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Water Supplies									
Operating Statement									
OPERATING REVENUE									
Rates	483,009	484,506	(1,497)		1,440,472	1,453,517	(13,045)		5,814,070
Other Income	21,965	10,341	11,624		48,984	31,024	17,960		124,096
Internal Interest Received	851	709	142		2,548	2,128	420		8,511
Development Contributions	0	24,576	(24,576)	1	0	73,729	(73,729)	1	355,966
Total Operating Revenue	505,825	520,133	(14,307)		1,492,005	1,560,398	(68,393)		6,302,643
OPERATING EXPENDITURE									
Employment Costs	58,829	49,023	9,806		166,927	147,068	19,859		588,271
Other Direct Expenditure	272,226	268,606	3,620		814,759	845,898	(31,139)	2	2,974,663
Internal Interest Paid	41,514	48,201	(6,687)		125,454	144,603	(19,150)		578,414
Council Overheads	86,633	86,633	(0)		259,898	259,898	(0)		1,039,591
Depreciation	130,837	130,823	14		392,512	392,470	42		1,569,880
Total Operating Expenditure	590,039	583,285	6,754		1,759,550	1,789,937	(30,387)		6,750,819
Operating Surplus (Deficit)	(84,214)	(63,153)	(21,061)		(267,545)	(229,539)	(38,006)		(448,177)
CAPITAL EXPENDITURE									
District Wide Water	0	0	0		6,987	0	6,987		61,051
Amberley	0	61,169	(61,169)		0	111,944	(111,944)		447,777
Leithfield Beach	4,156	28,578	(24,422)		16,247	29,960	(13,713)	3	119,838
Ashley Rural	0	53,075	(53,075)		15,692	141,049	(125,358)		564,197
Culverden	0	298	(298)		0	895	(895)		3,579
Waiau Town	291	24,665	(24,374)		430	24,665	(24,235)		98,659
Amuri Plains	4,580	6,083	(1,503)		21,580	7,206	14,374	4	28,825
Balmoral	582	0	582		2,971	0	2,971		0
Waiau Rural	0	2,500	(2,500)		0	2,500	(2,500)		10,000
Cheviot	0	44,212	(44,212)		0	115,404	(115,404)		461,617
Waipara	0	6,932	(6,932)		0	8,840	(8,840)		35,361
Hanmer Springs	0	1,316	(1,316)		0	3,947	(3,947)		15,789
Hawarden - Waikari	0	7,587	(7,587)		430	22,760	(22,331)		91,041
Hurunui Rural	5,727	96,361	(90,634)		20,121	213,961	(193,840)		855,844
Total Capital Expenditure	15,336	332,774	(317,439)	3	84,457	683,132	(598,675)	5	2,793,578

Notes - September 2017

- 1 No Development Contributions received in September
- 2 Capital works are behind budget for the period.

Notes - Year to Date

- 1 No Development Contributions received in for year to date.
- 2 Whole range of repairs and maintenance budgets not spent for the three months.
- 3 Further work carried out on the installation of water meters for Leithfield Beach.
- 4 Development of aquifer and initial test pumping for Amuri Plains.
- 5 Other capital work is behind budget to date.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Sewerage									
Operating Statement									
OPERATING REVENUE									
Rates	144,680	142,993	1,687		433,171	428,980	4,191		1,715,919
Other Income	0	31	(31)		0	92	(92)		368
Internal Interest Received	1,032	1,041	(9)		3,087	3,122	(35)		12,490
Development Contributions	0	6,175	(6,175)		0	18,524	(18,524)	1	174,828
Total Operating Revenue	145,711	150,239	(4,528)		436,258	450,718	(14,460)		1,903,605
OPERATING EXPENDITURE									
Employment Costs	6,325	6,734	(409)		18,684	20,201	(1,516)		80,802
Other Direct Expenditure	67,682	64,456	3,225		177,546	214,299	(36,753)	2	697,010
Internal Interest Paid	30,079	35,563	(5,484)		90,905	106,689	(15,785)		426,757
Council Overheads	12,841	12,840	1		38,524	38,521	2		154,086
Depreciation	51,199	51,199	0		153,597	153,597	0		614,386
Total Operating Expenditure	168,125	170,792	(2,667)		479,256	533,307	(54,052)		1,973,041
Operating Surplus (Deficit)	(22,414)	(20,553)	(1,861)		(42,998)	(82,589)	39,592		(69,436)
CAPITAL EXPENDITURE									
District Wide Sewerage	0	0	0		0	0	0		100,734
Amberley	0	169,815	(169,815)	1	0	429,729	(429,729)	3	1,718,918
Cheviot	0	1,316	(1,316)		7,211	3,947	3,264		15,789
Greta Valley	0	0	0		0	0	0		0
Motunau Beach	0	0	0		0	0	0		0
Hanmer Springs	0	317,705	(317,705)	2	2,167	937,699	(935,532)	4	3,750,796
Hawarden	0	0	0		0	0	0		0
Waikari	0	50,364	(50,364)	3	0	151,092	(151,092)	5	604,369
Total Capital Expenditure	0	539,201	(539,201)		9,378	1,522,468	(1,513,090)		6,190,606

Notes - September 2017

- 1 Capital Programme for Amberley is still to be scheduled.
- 2 Work still to be undertaken on the Disposal project in Hanmer.
- 3 Work still to be undertaken on the Wastewater Resource Consent Renewal for Waikari.

Notes - Year to Date

- 1 No Development Contributions received in for year to date.
- 2 Desludging work budgeted for Cheviot will be undertaken later in the year.
- 3 Capital Programme for Amberley is still to be scheduled.
- 4 Only a small level of legal work has been carried out on the Disposal project in Hanmer.
- 5 Work still to be undertaken on the Wastewater Resource Consent Renewal for Waikari.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Stormwater									
Operating Statement									
OPERATING REVENUE									
Rates	37,905	37,991	(86)		113,337	113,974	(637)		455,898
Internal Interest Received	204	333	(129)		1,389	1,000	389		3,999
Development Contributions	(252)	1,200	(1,452)		(252)	3,600	(3,852)		115,133
Total Operating Revenue	37,857	39,525	(1,667)		114,474	118,574	(4,100)		575,030
OPERATING EXPENDITURE									
Employment Costs	639	1,770	(1,130)		3,798	5,309	(1,511)		21,234
Other Direct Expenditure	6,082	14,706	(8,624)		10,011	44,119	(34,107)	1	176,474
Internal Interest Paid	7,809	11,965	(4,156)		25,159	35,896	(10,737)		143,583
Council Overheads	1,110	1,110	0		3,330	3,330	0		13,318
Depreciation	8,620	8,620	0		25,860	25,860	0		103,438
Total Operating Expenditure	24,260	38,171	(13,911)		68,157	114,512	(46,355)		458,048
Operating Surplus (Deficit)	13,597	1,354	12,243		46,317	4,062	42,255		116,982
CAPITAL EXPENDITURE									
District Wide Stormwater	0	0	0		0	0	0		100,734
Amberley Beach Foreshore Protection	0	0	0		0	0	0		0
Amberley Stormwater	0	101,148	(101,148)	1	13,750	131,803	(118,053)		527,210
Cheviot Stormwater	0	0	0		0	0	0		0
Jed River Clearance	0	0	0		0	0	0		0
Motunau Beach Stormwater	0	0	0		0	0	0		0
Hanmer Springs Stormwater	0	55,336	(55,336)	2	5,000	100,003	(95,003)		400,010
Hawarden Stormwater	0	0	0		0	0	0		0
Waikari Stormwater	0	0	0		0	0	0		0
Total Capital Expenditure	0	156,484	(156,484)		18,750	231,805	(213,055)	2	1,027,954

Notes - September 2017

- 1 Capital works for Amberley were behind budget for the month.
2 Capital works for Hanmer Springs were behind budget for the month.

Notes - Year to Date

- 1 Contractors for all stormwater accounts are down on budget for the first three months.
2 Capital works are down on budget for the three months.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Roads and Footpaths									
Operating Statement									
OPERATING REVENUE									
Rates	324,180	325,765	(1,585)		974,301	977,294	(2,994)		3,909,177
NZTA Subsidies	202,943	310,290	(107,348)		615,802	930,871	(315,069)		3,723,485
Other Income	10,542	13,268	(2,727)		21,392	39,805	(18,414)		159,221
Internal Interest Received	552	0	552		1,460	0	1,460		0
Total Operating Revenue	538,216	649,324	(111,107)		1,612,955	1,947,971	(335,016)		8,043,718
OPERATING EXPENDITURE									
Other Direct Expenditure	237,639	264,726	(27,087)		772,148	783,575	(11,428)		3,128,013
Internal Interest Paid	924	1,551	(627)		2,773	4,654	(1,881)		18,616
Council Overheads	51,108	51,107	0		153,323	153,322	1		613,289
Depreciation	327,847	327,847	(0)		983,541	983,541	(0)		3,934,165
Total Operating Expenditure	617,518	648,230	(30,712)		1,911,785	1,930,596	(18,811)		7,716,095
Operating Surplus (Deficit)	(79,301)	1,094	(80,395)		(298,830)	17,375	(316,205)		327,623
CAPITAL EXPENDITURE									
Roading	149,480	318,482	(169,002)		383,855	955,445	(571,590)		4,073,615
Roadside Construction	0	107,811	(107,811)		0	148,161	(148,161)		592,642
Total Capital Expenditure	149,480	426,293	(276,813)		383,855	1,103,606	(719,750)		4,666,257

Notes - September 2017

Refer to individual activity variances.

Notes - Year to Date

Refer to individual activity variances.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Roothing									
Operating Statement									
OPERATING REVENUE									
Rates	305,134	306,965	(1,830)		917,127	920,894	(3,767)		3,683,576
NZTA Subsidies	202,943	310,290	(107,348)	1	615,802	930,871	(315,069)	1	3,723,485
Other Income	10,542	13,268	(2,727)		21,392	39,805	(18,414)		159,221
Internal Interest Received	0	0	0		0	0	0		0
Development Contributions	0	0	0		0	0	0		251,835
Total Operating Revenue	518,619	630,524	(111,905)		1,554,321	1,891,571	(337,250)		7,818,117
OPERATING EXPENDITURE									
Other Direct Expenditure	235,739	257,341	(21,603)	1	770,248	774,120	(3,872)	1	3,090,192
Internal Interest Paid	4	11	(7)		9	32	(22)		126
Council Overheads	51,108	51,107	0		153,323	153,322	1		613,289
Depreciation	327,847	327,847	(0)		983,541	983,541	(0)		3,934,165
Total Operating Expenditure	614,697	636,306	(21,609)		1,907,121	1,911,015	(3,894)		7,637,773
Operating Surplus (Deficit)	(96,079)	(5,783)	(90,296)		(352,801)	(19,445)	(333,356)		180,344
CAPITAL EXPENDITURE									
Subsidised Roothing	149,480	317,440	(167,960)	1	383,855	952,320	(568,465)	1	4,061,115
Special Purpose Roothing	0	1,042	(1,042)		0	3,125	(3,125)		12,500
Unsubsidised Roothing	0	0	0		0	0	0		0
Road Safety Programme	0	0	0		0	0	0		0
Total Capital Expenditure	149,480	318,482	(169,002)		383,855	955,445	(571,590)		4,073,615

Notes - September 2017

1 NZTA Subsidies are in line with the physical expenditure (both operating and capital)

Notes - Year to Date

1 NZTA Subsidies are in line with the physical expenditure (both operating and capital)

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Roadside Construction									
Operating Statement									
OPERATING REVENUE									
Rates	19,046	18,800	246		57,174	56,400	774		225,601
Internal Interest Received	552	0	552		1,460	0	1,460		0
Total Operating Revenue	19,598	18,800	798		58,634	56,400	2,234		225,601
OPERATING EXPENDITURE									
Employment Costs	0	2,998	(2,998)		0	5,503	(5,503)		22,012
Other Direct Expenditure	1,900	7,385	(5,485)		1,900	9,455	(7,555)		37,821
Internal Interest Paid	920	1,541	(620)		2,764	4,622	(1,859)		18,490
Total Operating Expenditure	2,820	11,923	(9,103)		4,664	19,581	(14,917)		78,323
Operating Surplus (Deficit)	16,777	6,877	9,900		53,970	36,820	17,151		147,278
CAPITAL EXPENDITURE									
Amberley Roadside Construction	0	19,942	(19,942)		0	26,959	(26,959)		107,836
Amur Roadside Construction	0	19,665	(19,665)		0	26,682	(26,682)		106,729
Cheviot Roadside Construction	0	29,339	(29,339)		0	39,865	(39,865)		159,460
Waipara Roadside Construction	0	6,198	(6,198)		0	9,707	(9,707)		38,826
Hanmer Springs Roadside Cons	0	20,319	(20,319)		0	28,213	(28,213)		112,853
Hanmer Springs Subdivision Exp	0	439	(439)		0	1,316	(1,316)		5,263
Hurunui Roadside Construction	0	11,910	(11,910)		0	15,419	(15,419)		61,675
Total Capital Expenditure	0	107,811	(107,811)	1	0	148,161	(148,161)	2	592,642

Notes - September 2017

1 The capital works budgeted for Roadside Construction are to be scheduled.

Notes - Year to Date

1 The capital works budgeted for Roadside Construction are to be scheduled.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Public Services									
Operating Statement									
OPERATING REVENUE									
Rates	319,802	315,046	4,756		954,057	945,137	8,920		3,780,547
Other Income	440,969	363,141	77,828		1,356,408	1,148,069	208,339		4,416,338
Internal Interest Received	10,113	8,447	1,666		30,158	25,341	4,818		101,362
Development Contributions	2,452	15,991	(13,538)		8,030	47,972	(39,941)		191,886
Total Operating Revenue	773,336	702,624	70,712		2,348,653	2,166,518	182,135		8,490,134
OPERATING EXPENDITURE									
Employment Costs	119,356	113,149	6,207		333,664	339,448	(5,784)		1,357,792
Other Direct Expenditure	372,571	410,708	(38,137)		1,363,587	1,484,845	(121,258)		4,765,021
Internal Interest Paid	29,472	26,544	2,928		79,721	79,632	89		318,527
Council Overheads	115,161	115,162	(1)		345,482	345,485	(4)		1,381,941
Depreciation	67,619	41,245	26,374		200,437	123,735	76,703		494,938
Total Operating Expenditure	704,178	706,808	(2,630)		2,322,891	2,373,144	(50,253)		8,318,219
Operating Surplus (Deficit)	69,158	(4,184)	73,342		25,763	(206,626)	232,389		171,914
CAPITAL EXPENDITURE									
Community Services	0	0	0		0	0	0		0
Property	286,318	42,785	243,533		372,182	45,048	327,134		180,191
Reserves	155	3,041	(2,886)		155	8,549	(8,394)		113,554
Emergency Services	0	12,868	(12,868)		413	12,868	(12,454)		4,289
Library	10,455	6,104	4,351		25,685	18,313	7,372		73,250
Waste Minimisation	0	0	0		1,010	0	1,010		0
Total Capital Expenditure	296,927	64,797	232,130		399,445	84,777	314,667		371,284

Notes - September 2017

Refer to individual activity variances.

Notes - Year to Date

Refer to individual activity variances.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Community Services									
Operating Statement									
OPERATING REVENUE									
Rates	100,095	98,251	1,843		298,178	294,754	3,424		1,179,018
Other Income	18,655	18,283	372	1	116,751	54,849	61,901	1	219,397
Internal Interest Received	1,731	576	1,155		5,209	1,728	3,481		6,913
Total Operating Revenue	120,481	117,111	3,370		420,138	351,332	68,806		1,405,328
OPERATING EXPENDITURE									
Employment Costs	6,946	19,804	(12,858)		40,108	59,412	(19,303)		237,646
Other Direct Expenditure	91,419	91,275	144		250,732	264,266	(13,534)	2	720,405
Internal Interest Paid	11,285	13,116	(1,831)		34,098	39,348	(5,250)		157,392
Council Overheads	18,426	18,426	0		55,277	55,277	0		221,107
Depreciation	6,659	822	5,837		19,909	2,466	17,443		9,864
Total Operating Expenditure	134,735	143,442	(8,707)		400,124	420,768	(20,644)		1,346,414
Operating Surplus (Deficit)	(14,254)	(26,331)	12,077		20,014	(69,436)	89,450		58,914
CAPITAL EXPENDITURE									
District Promotion	0	0	0		0	0	0		0
Community Programmes	0	0	0		0	0	0		0
Grants	0	0	0		0	0	0		0
Amenities	0	0	0		0	0	0		0
Total Capital Expenditure	0	0	0		0	0	0		0

Notes - September 2017

No significant variances from budget for September.

Notes - Year to Date

1 Grants received for the Youth Programme have not been budgeted for.

2 Expenditure is down on budget due to timing of Capital Levy for the Canterbury Museum.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Property								
Operating Statement								
OPERATING REVENUE								
Rates	63,755	62,985	770	191,482	188,956	2,527		755,823
Other Income	80,899	74,452	6,447	262,032	223,356	38,676	1	893,423
Internal Interest Received	592	398	194	1,669	1,194	475		4,775
Development Contributions	(1,948)	4,393	(6,341)	(852)	13,179	(14,031)	2	52,717
Total Operating Revenue	143,298	142,228	1,069	454,331	426,685	27,646		1,706,738
OPERATING EXPENDITURE								
Employment Costs	22,330	16,425	5,906	61,987	49,274	12,713		197,096
Other Direct Expenditure	68,873	79,510	(10,637)	352,952	378,806	(25,854)		1,060,197
Internal Interest Paid	10,846	10,695	151	27,370	32,084	(4,713)		128,336
Council Overheads	12,356	12,356	0	37,069	37,069	0		148,275
Depreciation	26,201	24,546	1,655	77,053	73,639	3,414		294,557
Total Operating Expenditure	140,607	143,532	(2,925)	556,431	570,872	(14,441)		1,828,461
Operating Surplus (Deficit)	2,691	(1,304)	3,995	(102,101)	(144,187)	42,087		(121,723)
CAPITAL EXPENDITURE								
Rental Property	29,001	0	29,001	46,393	0	46,393	3	0
Forestry	0	0	0	0	0	0		0
Public Toilets	96,750	0	96,750	135,783	0	135,783	4	0
Medical Centres	160,567	0	160,567	187,844	0	187,844	5	0
Halls	0	1,000	(1,000)	0	3,000	(3,000)		12,000
Pools	0	0	0	0	0	0		0
Township Maintenance	0	41,785	(41,785)	2,162	42,048	(39,886)	6	168,191
Total Capital Expenditure	286,318	42,785	243,533	372,182	45,048	327,134		180,191

Notes - September 2017

- 1 Capital for Rental properties relates to the rebuild of the pension unit in Amberley destroyed by fire.
- 2 Capital for Public Toilets is the development of the Service hub for Culverden.
- 3 Further costs for the Cheviot Medical Centre were incurred in September
- 4 Township Projects for the Amuri Ward are still to be determined.

Notes - Year to Date

- 1 Income is up on budget due to the net proceeds received for the sale of 10 Ensor Drive.
- 2 Development Contributions are down on budget for the year to date.
- 3 Capital for Rental properties relates to the rebuild of the fire-damaged pension unit in Amberley.
- 4 Capital for Public Toilets is the development of the Service hub for Culverden.
- 5 Further costs for the Cheviot Medical Centre were incurred in August and September.
- 6 Township Projects for the Amuri Ward are still to be determined.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Reserves									
Operating Statement									
OPERATING REVENUE									
Rates	19,332	19,331		1	57,996	57,993	3		231,973
Other Income	115,837	115,135		703	462,630	404,050	58,581	1	1,440,260
Internal Interest Received	7,534	7,418		115	22,457	22,255	202		89,020
Development Contributions	4,400	11,597	(7,197)		8,883	34,792	(25,910)	2	139,169
Total Operating Revenue	147,103	153,481	(6,379)		551,966	519,090	32,876		1,900,422
OPERATING EXPENDITURE									
Employment Costs	18,595	16,380	2,215		50,365	49,140	1,225		196,559
Other Direct Expenditure	66,404	76,657	(10,253)		257,122	301,917	(44,794)	3	975,161
Internal Interest Paid	0	0	0		0	0	0		0
Council Overheads	37,589	37,590	(1)		112,766	112,770	(3)		451,079
Depreciation	7,006	2,457	4,550		21,029	7,371	13,658		29,483
Total Operating Expenditure	129,594	133,084	(3,490)		441,282	471,197	(29,915)		1,652,282
Operating Surplus (Deficit)	17,509	20,398	(2,889)		110,684	47,893	62,791		248,140
CAPITAL EXPENDITURE									
District Reserves	0	0	0		0	0	0		0
Cemeteries	0	417	(417)		0	1,250	(1,250)		5,000
Amberley Reserves	155	1,754	(1,600)		155	5,263	(5,108)		100,409
Amuri Reserves	0	870	(870)		0	2,036	(2,036)		8,145
Cheviot Reserves	0	0	0		0	0	0		0
Glenmark Reserves	0	0	0		0	0	0		0
Hanmer Springs Reserves	0	0	0		0	0	0		0
Hurunui Reserves	0	0	0		0	0	0		0
Self Funded Reserves	0	0	0		0	0	0		0
Trust Funds	0	0	0		0	0	0		0
Total Capital Expenditure	155	3,041	(2,886)		155	8,549	(8,394)		113,554

Notes - September 2017

No significant variances from budget for September.

Notes - Year to Date

- 1 Income is up on budget due to income gained for trees in the Scargill Motunau Reserve.
- 2 Development Contributions are well down on budget for the period.
- 3 Maintenance Costs for the various District Reserves are down on budget for the year.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Emergency Services									
Operating Statement									
OPERATING REVENUE									
Rates	19,788	18,776	1,012		57,340	56,328	1,012		225,311
Other Income	72,539	0	72,539	1	72,539	0	72,539	1	0
Internal Interest Received	0	0	0		0	0	0		0
Total Operating Revenue	92,327	18,776	73,551		129,879	56,328	73,551		225,311
OPERATING EXPENDITURE									
Employment Costs	12,640	9,123	3,517		29,906	27,368	2,537		109,473
Other Direct Expenditure	(4,698)	2,969	(7,668)		71,236	8,908	62,328	2	35,632
Internal Interest Paid	0	0	0		0	0	0		0
Council Overheads	4,872	4,872	0		14,616	14,616	0		58,463
Depreciation	10,969	1,812	9,157		32,244	5,436	26,808		21,744
Total Operating Expenditure	23,782	18,776	5,006		148,001	56,328	91,673		225,311
Operating Surplus (Deficit)	68,545	0	68,545		(18,122)	0	(18,122)		0
CAPITAL EXPENDITURE									
Civil Defence	0	12,868	(12,868)		0	12,868	(12,868)		4,289
Rural Fire	0	0	0		413	0	413		0
Total Capital Expenditure	0	12,868	(12,868)		413	12,868	(12,454)		4,289

Notes - September 2017

1 Funds received in relation to the Balmoral fire.

Notes - Year to Date

1 Funds received in relation to the Balmoral fire.

2 There were further costs of the Hanmer Fire incurred in July and the Insurance on the vehicles in August.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Library									
Operating Statement									
OPERATING REVENUE									
Rates	5,405	5,129	277		15,663	15,386	277		61,544
Other Income	85,175	85,304	(130)		258,320	255,913	2,407		1,023,654
Internal Interest Received	257	55	202		823	164	660		654
Development Contributions	0	0	0		0	0	0		0
Total Operating Revenue	90,837	90,488	349		274,806	271,463	3,343		1,085,852
OPERATING EXPENDITURE									
Employment Costs	45,784	39,040	6,744		116,203	117,120	(917)		468,479
Other Direct Expenditure	9,150	9,482	(332)		77,783	73,261	4,522		158,596
Council Overheads	32,567	32,567	0		97,702	97,702	0		390,810
Depreciation	8,141	8,680	(540)		24,422	26,041	(1,620)		104,164
Total Operating Expenditure	95,587	89,769	5,817		316,001	314,124	1,877		1,122,049
Operating Surplus (Deficit)	(4,750)	718	(5,468)		(41,195)	(42,661)	1,466		(36,197)
CAPITAL EXPENDITURE									
Library	10,455	6,104	4,351		25,685	18,313	7,372		73,250
Total Capital Expenditure	10,455	6,104	4,351		25,685	18,313	7,372		73,250

Notes - September 2017

No significant variances from budget for September.

Notes - Year to Date

No significant variances from budget for year to date.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Waste Minimisation									
Operating Statement									
OPERATING REVENUE									
Rates	111,427	110,573	854		333,397	331,719	1,678		1,326,878
Other Income	67,864	69,967	(2,103)		184,137	209,901	(25,764)	1	839,604
Total Operating Revenue	179,291	180,540	(1,249)		517,534	541,620	(24,086)		2,166,482
OPERATING EXPENDITURE									
Employment Costs	13,062	12,378	684		35,096	37,135	(2,039)		148,539
Other Direct Expenditure	141,424	150,816	(9,392)		353,761	457,688	(103,926)	2	1,815,030
Internal Interest Paid	7,395	2,733	4,662		18,362	8,200	10,162	3	32,800
Council Overheads	9,351	9,351	(0)		28,052	28,052	(0)		112,208
Depreciation	8,643	2,927	5,716		25,781	8,781	17,000		35,126
Total Operating Expenditure	179,875	178,205	1,669		461,052	539,856	(78,803)		2,143,702
Operating Surplus (Deficit)	(583)	2,335	(2,918)		56,482	1,765	54,717		22,780
CAPITAL EXPENDITURE									
Transfer Stations	0	0	0		1,010	0	1,010		0
Litter Bin Collection	0	0	0		0	0	0		0
Household Refuse Collection	0	0	0		0	0	0		0
Total Capital Expenditure	0	0	0		1,010	0	1,010		0

Notes - September 2017

No significant variances from budget for September.

Notes - Year to Date

1 Income from Bag Sales are down on budget.

2 Various costs are under budget for the three months but these are timing variances and will be expected to be incurred during the year.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Regulatory Services									
Operating Statement									
OPERATING REVENUE									
Rates	117,139	115,689	1,450		348,790	347,068	1,722		1,388,272
Other Income	149,613	118,137	31,476		570,876	529,412	41,465		1,592,646
Total Operating Revenue	266,753	233,827	32,926		919,666	876,480	43,187		2,980,918
OPERATING EXPENDITURE									
Employment Costs	144,994	138,434	6,560		415,591	415,303	288		1,661,213
Other Direct Expenditure	62,812	51,232	11,580		154,481	157,841	(3,360)		618,932
Council Overheads	56,196	56,196	(0)		168,588	168,588	(0)		674,351
Depreciation	3,455	2,208	1,247		9,755	6,625	3,130		26,500
Total Operating Expenditure	267,457	248,071	19,386		748,415	748,357	58		2,980,996
Operating Surplus (Deficit)	(705)	(14,244)	13,540		171,252	128,123	43,129		(77)
CAPITAL EXPENDITURE									
Resource Management & Planning	0	0	0		0	0	0		0
Compliance and Regulatory Functions	0	0	0		0	0	0		26,315
Total Capital Expenditure	0	0	0		0	0	0		26,315

Notes - September 2017

Refer to individual activity variances.

Notes - Year to Date

Refer to individual activity variances.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Resource Management & Planning									
Operating Statement									
OPERATING REVENUE									
Rates	94,558	94,264	295		283,357	282,791	567		1,131,163
Other Income	38,993	30,167	8,827		107,860	90,500	17,360		362,000
Total Operating Revenue	133,551	124,430	9,121		391,217	373,291	17,927		1,493,163
OPERATING EXPENDITURE									
Employment Costs	54,150	61,978	(7,828)		163,755	185,935	(22,181)	1	743,741
Other Direct Expenditure	48,825	31,778	17,047	1	111,498	95,334	16,164		381,336
Council Overheads	30,132	30,132	(0)		90,396	90,396	(0)		361,586
Depreciation	849	542	307		2,390	1,625	765		6,500
Total Operating Expenditure	133,956	124,430	9,526		368,039	373,291	(5,252)		1,493,163
Operating Surplus (Deficit)	(405)	0	(405)		23,178	0	23,178		0
CAPITAL EXPENDITURE									
Resource Management	0	0	0		0	0	0		0
Total Capital Expenditure	0	0	0		0	0	0		0

Notes - September 2017

1 Legal costs relating to the District Plan were incurred in September.

Notes - Year to Date

- 1 Employment costs in the Policy area are down on budget due to being down on staff.
- 2 Legal and Consultants costs are up on budget for the year to date due to costs relating to the District Plan being incurred in August and September.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Compliance & Regulatory Functions									
Operating Statement									
OPERATING REVENUE									
Rates	22,581	21,426	1,155		65,433	64,277	1,155		257,110
Building Control Income	94,934	74,979	19,955	1	240,246	224,937	15,310	1	899,746
Public Health Income	2,502	1,867	635		31,447	35,600	(4,153)		52,400
Liquor Licensing Income	13,328	10,417	2,911		37,109	31,250	5,859		125,000
Animal Control Income	(144)	708	(852)		154,214	147,125	7,089		153,500
Total Operating Revenue	133,201	109,396	23,805		528,449	503,189	25,260		1,487,756
OPERATING EXPENDITURE									
Employment Costs	90,844	75,573	15,271	2	251,836	226,718	25,118	2	906,872
DLC Committee Members' Costs	0	883	(883)		0	2,650	(2,650)		10,600
Other Direct Expenditure	13,987	19,454	(5,468)		42,983	62,507	(19,524)	3	237,596
Council Overheads	26,064	26,064	0		78,191	78,191	0		312,765
Depreciation	2,607	1,667	940		7,365	5,000	2,365		20,000
Total Operating Expenditure	133,501	123,641	9,860		380,376	375,066	5,309		1,487,833
Operating Surplus (Deficit)	(300)	(14,244)	13,945		148,074	128,123	19,951		(77)
CAPITAL EXPENDITURE									
Building Control	0	0	0		0	0	0		26,315
Public Health	0	0	0		0	0	0		0
Liquor Licensing	0	0	0		0	0	0		0
Animal Control	0	0	0		0	0	0		0
Total Capital Expenditure	0	0	0		0	0	0		26,315

Notes - September 2017

1 Building control income is up on budget for September.

2 Employment costs for the building department is aloes up on budget for September.

Notes - Year to Date

1 Building control income is up on budget for year to date.

2 Employment costs for the building department is aloes up on budget for year to date.

3 Contractor and Pound Maintenance Costs for Animal Control are down on budget for the period.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Hanmer Springs Thermal Pools & Spa									
Operating Statement									
OPERATING REVENUE									
HSTP&S - Other Income	15,331	5,000	10,331	1	52,558	15,000	37,558	1	60,000
HSTP&S - Pools Surplus	14,618	141,230	(126,612)	1	125,812	202,844	(77,032)	1	2,210,865
HSTP&S - Spa Surplus	24,229	28,583	(4,354)	1	67,224	91,749	(24,525)	1	382,000
HSTP&S - Cafe Surplus	(13,953)	51	(14,004)	1	(22,673)	(6,410)	(16,263)	1	65,000
HSTP&S - ISite Surplus	(19,525)	(6,952)	(12,573)	1	(26,027)	(1,455)	(24,572)	1	(11,000)
HSTP&S - Artisan Spa	(4,997)	(5,104)	107	1	(5,999)	(16,260)	10,261	1	16,464
Other Income	(222,864)	(222,901)	37		(668,591)	(668,704)	112		(2,674,814)
Total Operating Revenue	(207,161)	(60,093)	(147,068)		(477,696)	(383,236)	(94,461)		48,515
OPERATING EXPENDITURE									
Employment Costs	2,209	2,526	(317)		5,368	7,578	(2,210)		30,311
Internal Interest Paid	61,331	75,959	(14,629)		184,600	227,878	(43,278)		911,512
Council Overheads	13,507	13,507	0		40,521	40,521	0		162,084
Total Operating Expenditure	77,046	91,992	(14,946)		230,489	275,977	(45,487)		1,103,906
Operating Surplus (Deficit)	(284,207)	(152,085)	(132,122)		(708,186)	(659,212)	(48,973)		(1,055,392)
CAPITAL EXPENDITURE									
HSTP&S	245,034	40,833	204,201	2	387,044	122,500	264,544	2	490,000
Total Capital Expenditure	245,034	40,833	204,201		387,044	122,500	264,544		490,000

Notes - September 2017

- 1 Surplus recorded for September was \$15,703, \$147,105 lower than the budget of \$162,808.
2 Capital is up on budget due to costs relating to the Administration Building which has been carried over from last year.

Notes - Year to Date

- 1 The surplus recorded for the year to date was \$190,895, which was \$94,573 lower than the budgeted year to date surplus of \$285,468
2 Capital is up on budget due to costs relating to the Administration Building which has been carried over from last year.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Governance and Corporate									
Operating Statement									
OPERATING REVENUE									
Rates	42,721	43,314	(593)		134,684	129,942	4,742		519,767
Other Income	40,329	39,930	399		251,521	187,971	63,550		593,884
Internal Interest Received	171,183	199,784	(28,601)		508,721	599,352	(90,631)		2,397,409
Council Overheads (Income)	380,395	380,396	(1)		1,141,186	1,141,189	(3)		4,564,758
Total Operating Revenue	634,629	663,425	(28,796)		2,036,112	2,058,455	(22,343)		8,075,818
OPERATING EXPENDITURE									
Employment Costs	430,670	325,073	105,597		1,167,381	975,219	192,162		3,900,876
Other Direct Expenditure	170,244	234,481	(64,236)		649,938	832,007	(182,069)		3,227,832
Internal Interest Paid	12,807	10,530	2,277		38,752	31,591	7,161		126,362
Council Overheads	43,842	43,842	(0)		131,525	131,525	(0)		526,098
Depreciation	50,742	22,054	28,687		134,417	66,163	68,255		264,650
Total Operating Expenditure	708,304	635,979	72,325		2,122,012	2,036,503	85,509		8,045,819
Operating Surplus (Deficit)	(73,675)	27,445	(101,121)		(85,901)	21,951	(107,852)		30,000
CAPITAL EXPENDITURE									
Governance	(0)	0	(0)		(0)	0	(0)		25,000
Treasury	0	0	0		0	0	0		0
Corporate Services	55,325	85,642	(30,317)		208,013	286,927	(78,914)		725,216
Total Capital Expenditure	55,325	85,642	(30,318)		208,013	286,927	(78,914)		750,216

Notes - September 2017

Refer to individual activity variances.

Notes - Year to Date

Refer to individual activity variances.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Governance									
Operating Statement									
OPERATING REVENUE									
Rates	93,827	93,885	(58)		281,543	281,655	(112)		1,126,620
Other Income	0	1,875	(1,875)		120	5,625	(5,505)		22,500
Total Operating Revenue	93,827	95,760	(1,933)		281,663	287,280	(5,617)		1,149,120
OPERATING EXPENDITURE									
Employment Costs	36,208	41,037	(4,829)		110,652	123,112	(12,460)		492,447
Other Direct Expenditure	9,882	14,750	(4,868)		42,707	53,250	(10,543)		294,500
Council Overheads	29,403	29,403	0		88,210	88,210	0		352,840
Depreciation	821	778	43		2,319	2,333	(14)		9,333
Total Operating Expenditure	76,315	85,968	(9,654)		243,888	266,905	(23,017)		1,149,120
Operating Surplus (Deficit)	17,513	9,792	7,721		37,775	20,375	17,400		0
CAPITAL EXPENDITURE									
Council	(0)	0	(0)		(0)	0	(0)		25,000
Hurunui-Waiiau Water Zone Committee	0	0	0		0	0	0		0
Total Capital Expenditure	(0)	0	(0)		(0)	0	(0)		25,000

Notes - September 2017

No significant variances from budget for July.

Notes - Year to Date

No significant variances from budget for year to date.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Treasury									
Operating Statement									
OPERATING REVENUE									
Rates	(48,884)	(48,462)	(422)		(140,418)	(145,386)	4,968		(581,545)
Other Income	(4,830)	0	(4,830)		154,801	97,000	57,801	1	230,000
Internal Interest Received	171,183	199,784	(28,601)	1	508,721	599,352	(90,631)	2	2,397,409
Total Operating Revenue	117,470	151,322	(33,853)		523,104	550,966	(27,862)		2,045,864
OPERATING EXPENDITURE									
Other Direct Expenditure	93,851	158,413	(64,561)	3	336,142	475,238	(139,096)	3	1,900,950
Internal Interest Paid	12,807	10,530	2,277	1	38,752	31,591	7,161	2	126,362
Total Operating Expenditure	108,763	170,489	(61,726)		379,549	511,466	(131,917)		2,045,864
Operating Surplus (Deficit)	8,707	(19,167)	27,873		143,555	39,500	104,055		0
CAPITAL EXPENDITURE									
Treasury	0	0	0		0	0	0		0
Total Capital Expenditure	0	0	0		0	0	0		0

Notes - September 2017

- 1 Internal Interest Received and Paid differs from budget due the opening internal debt levels being lower than was anticipated.
- 2 External Interest Costs are lower than budget due to the debt level not being as high as was anticipated for the period.

Notes - Year to Date

- 1 Income is up on budget due to higher than budgeted rate penalties charged in August and also the Transwaste Dividend received was \$94,800 - ahead of the budget for the payment of \$75,000
- 2 Internal Interest Received and Paid differs from budget due the opening internal debt levels being lower than was anticipated.
- 3 External Interest Costs are lower than budget due to the debt level not being as high as was anticipated for the period.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Activity - Corporate									
Operating Statement									
OPERATING REVENUE									
Rates	(2,223)	(2,109)	(114)		(6,441)	(6,327)	(114)		(25,308)
Other Income	45,159	38,055	7,104		96,599	85,346	11,253		341,384
Council Overheads (Income)	380,395	380,396	(1)		1,141,186	1,141,189	(3)		4,564,758
Total Operating Revenue	423,332	416,343	6,989		1,231,345	1,220,208	11,136		4,880,834
OPERATING EXPENDITURE									
Employment Costs	392,357	282,490	109,868	1	1,052,073	847,469	204,604	1	3,389,877
Other Direct Expenditure	66,511	61,318	5,193		271,089	303,519	(32,431)	2	1,032,382
Council Overheads	14,438	14,438	(0)		43,315	43,315	(0)		173,258
Depreciation	49,921	21,276	28,644		132,098	63,829	68,269		255,317
Total Operating Expenditure	523,227	379,522	143,704		1,498,575	1,258,132	240,442		4,850,834
Operating Surplus (Deficit)	(99,895)	36,820	(136,715)		(267,230)	(37,924)	(229,306)		30,000
CAPITAL EXPENDITURE									
CEO	0	0	0		0	0	0		0
Public Services	0	0	0		0	0	0		0
Support Services	53,375	63,147	(9,772)		204,113	219,441	(15,327)		455,270
Infrastructure Services - Assets	0	8,738	(8,738)		0	26,213	(26,213)		104,850
Infrastructure Services - Delivery	1,950	13,758	(11,808)		3,900	41,274	(37,374)		165,096
Regulatory & Property Services	0	0	0		0	0	0		0
Total Capital Expenditure	55,325	85,642	(30,317)		208,013	286,927	(78,914)		725,216

Notes - September 2017

1 Allocation of salaries differs from budget.

Notes - Year to Date

1 Allocation of salaries differs from budget.

2 Expenditure is down on budget for the three months which is considered to be a timing variance.

Financial Report September 2017	September 2017 Actual	September 2017 Budget	September 2017 Variance	Notes	Year to Date Actual	Year to Date Budget	Year to Date Variance	Notes	Full Year Budget
Group Activity - Earthquake Recovery									
Operating Statement									
OPERATING REVENUE									
Rates	0	0	0		0	0	0		0
NZTA Subsidies	2,736	0	2,736		148,634	0	148,634	1	0
Other Income	262,298	303,438	(41,140)	2	362,346	910,313	(547,968)	2	3,641,254
Total Operating Revenue	265,034	303,438	(38,404)		510,980	910,313	(399,334)		3,641,254
OPERATING EXPENDITURE									
Employment Costs	39,836	0	39,836	3	88,888	0	88,888	3	0
Other Direct Expenditure	86,296	0	86,296	3	363,618	0	363,618	3	0
Total Operating Expenditure	126,132	0	126,132		452,506	0	452,506		0
Operating Surplus (Deficit)	138,902	303,438	(164,536)		58,474	910,313	(851,840)		3,641,254
CAPITAL EXPENDITURE									
Community Assets - Recovery	0	0	0		0	0	0		0
Civil Defence - Response and Recovery	0	0	0		0	0	0		0
Resource Management - Recovery	0	0	0		0	0	0		0
Building Control - Recovery	0	0	0		0	0	0		0
Roading - Recovery	0	0	0		0	0	0		0
Roadside Construction - Recovery	0	0	0		0	0	0		0
Sewerage - Recovery	0	0	0		0	0	0		0
Water Supplies - Recovery	0	0	0		0	0	0		0
Tourism - Recovery	0	0	0		0	0	0		0
Waste Disposal - Recovery	29,275	0	29,275		29,275	0	29,275	4	0
Recovery Management	0	0	0		0	0	0		0
Council Assets - Recovery	435	0	435		27,650	0	27,650	5	0
Total Capital Expenditure	29,710	0	29,710		56,925	0	56,925		0

Notes - September 2017

1 Income is down on budget due to the timing of insurance on the three waters.

2 Breakdown of Costs incurred in August are:

3 - Community Assets	1,509
- Response	576
- Resource Management	0
- Building Control	(5,341)
- Roothing	3,186
- Sewerage	0
- Water Supplies	23,300
- Tourism	0
- Waste	29,093
- Recovery	73,810
- Council Assets	0
	126,132

3 Costs incurred for Waste funded from MFE funds to be received.

Notes - Year to Date

1 NZTA Subsidies on Earthquake repair work on Roothing was not budgeted for.

2 Income is down on budget due to the timing of insurance on the three waters.

3 Breakdown of Costs incurred for year to date are:

- Community Assets	11,969
- Response	4,819
- Resource Management	0
- Building Control	3,868
- Roothing	196,884
- Sewerage	3,150
- Water Supplies	27,094
- Tourism	0
- Waste	11,513
- Recovery	191,042
- Council Assets	2,167
	452,506

4 Costs incurred for Waste funded from MFE funds to be received.