

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 31st December 2015

SYNERGY

Balance as per Cash at Bank Account GL 160000	21,562.04
Balance as per Cash at Bank Account GL 170000	2,492,186.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	3,901.21
Less Expenditure on Bank Stmt not in system	-
	\$2,517,649.70

BANK


Business Account (Account No 000040)	25,463.25
Investment Accounts (Account No 305784)	2,492,186.45
Term Deposit	
	<hr/>
	2,517,649.70

Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	-

\$2,517,649.70


Difference Check 0.00

Completed by:


Moreen Stewart - Works Admin Officer

05/01/16
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services

05/01/2016
Date

List of Accounts Paid - December 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4940	04/12/2015	Plunkett Homes (1903) Pty Ltd	-947.20
4941	11/12/2015	Petty Cash	-475.55
EFT18775	04/12/2015	Shire Of Chapman Valley - Muni Account	-60.00
EFT18776	04/12/2015	Synergy	-67.75
EFT18777	04/12/2015	Apprentice And Traineeship Company - Midwest	-767.67
EFT18778	04/12/2015	Arc Auto Electrical & Air Conditioning	-2824.03
EFT18779	04/12/2015	Art Gecko Graphic Design	-180.00
EFT18780	04/12/2015	Communication Systems Geraldton	-1743.98
EFT18781	04/12/2015	Courier Australia - Toll Ipec	-9.50
EFT18782	04/12/2015	Greenfield Technical Services	-4706.94
EFT18783	04/12/2015	Ian Kelly	-4605.90
EFT18784	04/12/2015	Larissa Taylor	-61.80
EFT18785	04/12/2015	Lenane Holdings Pty Ltd	-8226.46
EFT18786	04/12/2015	Maurice John Battilana	-413.62
EFT18787	04/12/2015	Miralec	-2700.01
EFT18788	04/12/2015	Nabawa Valley Tavern	-833.35
EFT18789	04/12/2015	O'donnell, Earl	-119.85
EFT18790	04/12/2015	PM & SJ Ward	-12681.36
EFT18791	04/12/2015	Purcher International	-16818.25
EFT18792	04/12/2015	Repco Auto Parts.	-584.00
EFT18794	04/12/2015	Sanford Veterinary Clinic	-413.60
EFT18795	04/12/2015	Shire Of Northampton	-346.50
EFT18796	04/12/2015	Staples Australia Pty Limited	-803.37
EFT18797	04/12/2015	Thurkles Dozing	-24316.00
EFT18798	04/12/2015	Toxfree	-16041.26
EFT18799	04/12/2015	Western Australian Treasury Corporation	-1908.27
EFT18800	04/12/2015	Yuna Primary School	-50.00
EFT18801	11/12/2015	Synergy	-289.95
EFT18802	11/12/2015	Water Corporation	-208.95
EFT18803	11/12/2015	Alicia Pawelski	-500.00
EFT18804	11/12/2015	Anthony Abbott	-164.88
EFT18805	11/12/2015	Apprentice And Traineeship Company - Midwest	-1535.34
EFT18806	11/12/2015	Aussie Tree Services	-3203.20
EFT18807	11/12/2015	BluSteel	-106.45
EFT18808	11/12/2015	Christie Parksafe	-68.20
EFT18809	11/12/2015	Five Star Business Equipment And Communications	-1169.73
EFT18810	11/12/2015	Geraldton Fuel	-21520.69
EFT18811	11/12/2015	Great Northern Rural Services	-2419.22
EFT18812	11/12/2015	Greenfield Technical Services	-14339.93
EFT18813	11/12/2015	Hygiene Solutions - Initial	-1816.09
EFT18814	11/12/2015	Landwest Urban And Rural Planning Consultants	-825.00
EFT18815	11/12/2015	Land Insights	-4880.60
EFT18816	11/12/2015	Lenane Holdings Pty Ltd	-133737.13

EFT18817	11/12/2015	Mcleods Barristers And Solicitors	-2029.55
EFT18818	11/12/2015	Miralec	-2849.00
EFT18819	11/12/2015	Nabawa Valley Tavern	-558.00
EFT18820	11/12/2015	Novus	-577.50
EFT18821	11/12/2015	Option Refrigeration & Air Conditioning	-365.20
EFT18822	11/12/2015	Roast On The Run	-1292.00
EFT18823	11/12/2015	Southside Mechanical Services	-491.85
EFT18824	11/12/2015	Total Uniforms	-596.15
EFT18825	11/12/2015	Western Australian Electoral Commission	-9220.61
EFT18826	24/12/2015	Ampac Debt Recovery (WA) Pty Ltd	-117.04
EFT18827	24/12/2015	Apprentice And Traineeship Company - Midwest	-1228.27
EFT18828	24/12/2015	Auslec	-834.12
EFT18829	24/12/2015	Australia Post	-210.38
EFT18830	24/12/2015	Australian Service Union	-25.80
EFT18831	24/12/2015	Boq Asset Finance & Leasing Pty Limited	-1538.79
EFT18832	24/12/2015	Bridgestone Tyre Centre	-224.00
EFT18833	24/12/2015	Bunnings Group Limited	-1516.18
EFT18834	24/12/2015	Chapman Valley Mens Shed	-1110.00
EFT18835	24/12/2015	Communication Systems Geraldton	-143.00
EFT18836	24/12/2015	Denise Christine Duboulay	-147.00
EFT18837	24/12/2015	Department Of Fire And Emergency Services	-18135.60
EFT18838	24/12/2015	Edward Alfred Hanssen	-27.50
EFT18839	24/12/2015	Geraldton Ag Services	-239.63
EFT18840	24/12/2015	Geraldton Mower & Repair Specialists	-146.20
EFT18841	24/12/2015	Geraldton Plumbing Services	-233.25
EFT18842	24/12/2015	Geraldton Tyrepower	-705.00
EFT18843	24/12/2015	Glenfield Iga	-115.62
EFT18844	24/12/2015	Hersey	-1842.80
EFT18845	24/12/2015	Hosexpress	-65.84
EFT18846	24/12/2015	Instant Racking	-1842.00
EFT18847	24/12/2015	John Raymond Sharpham	-27.50
EFT18848	24/12/2015	Landgate	-1294.85
EFT18849	24/12/2015	Landmark	-282.72
EFT18850	24/12/2015	Leading Edge Computers	-950.00
EFT18851	24/12/2015	Lenane Holdings Pty Ltd	-61310.48
EFT18852	24/12/2015	Marion Fay Newman	-27.50
EFT18853	24/12/2015	Market Creations	-412.50
EFT18854	24/12/2015	Maurice John Battilana	-413.62
EFT18855	24/12/2015	Midwest Chemical & Paper	-89.19
EFT18856	24/12/2015	Midwest Fire Protection Service- Deltazone	-35.53
EFT18857	24/12/2015	Midwest Mowers And Small Engines	-1518.20
EFT18858	24/12/2015	Mitchell & Brown	-1090.00
EFT18859	24/12/2015	Moore Stephens	-16296.50
EFT18860	24/12/2015	Nabawa Valley Tavern	-1741.35
EFT18861	24/12/2015	PM & SJ Ward	-5318.50
EFT18862	24/12/2015	Paper Plus Office National	-28.54
EFT18863	24/12/2015	Purcher International	-299.94
EFT18864	24/12/2015	Queens Iga	-567.23
EFT18865	24/12/2015	Robert Henry Swift	-27.50

EFT18866	24/12/2015	Shirley Margaret Gillis	-13.75
EFT18867	24/12/2015	Steele Campbell Building	-1176.96
EFT18868	24/12/2015	The West Australian	-828.55
EFT18869	24/12/2015	Totally Work Wear	-550.11
EFT18870	24/12/2015	Toxfree	-8165.30
EFT18871	24/12/2015	WBHO Infrastructure Australia Pty Ltd	-3500.00
EFT18872	24/12/2015	Western Australian Treasury Corporation	-4444.73
EFT18873	24/12/2015	Western Resource Recovery Pty Ltd	-685.00
EFT18874	24/12/2015	Westrac Pty Ltd	-4026.88
EFT18875	18/12/2015	City Of Greater Geraldton	-1602.00
EFT18876	18/12/2015	Synergy	-863.15
EFT18877	18/12/2015	Water Corporation	-2965.32
EFT18880	22/12/2015	Greenfield Technical Services	-2046.00
DD15130.1	03/12/2015	LGSP	-8022.20
DD15130.2	01/12/2015	Colonial First State First Choice Wholesale Personal Super	-423.98
DD15130.3	01/12/2015	IOOF Portfolio Service Superannuation Fund	-374.04
DD15130.4	01/12/2015	Hostplus Superannuation	-130.01
DD15130.5	01/12/2015	Praemium SMA Superannuation Fund	-186.44
DD15130.6	01/12/2015	Amp Flexible Super - Amp Retirement Trust	-209.47
DD15130.7	03/12/2015	BT Business Super	-209.47
DD15146.1	07/12/2015	Westpac Geraldton	-45.90
DD15158.1	29/12/2015	LGSP	-7965.51
DD15158.2	29/12/2015	IOOF Portfolio Service Superannuation Fund	-374.04
DD15158.3	29/12/2015	Hostplus Superannuation	-130.01
DD15158.4	29/12/2015	Colonial First State First Choice Wholesale Personal Super	-433.41
DD15158.5	29/12/2015	Praemium SMA Superannuation Fund	-45.35
DD15158.6	29/12/2015	BT Business Super	-209.47
DD15159.1	17/12/2015	LGSP	-8259.01
DD15159.2	17/12/2015	IOOF Portfolio Service Superannuation Fund	-374.04
DD15159.3	17/12/2015	Hostplus Superannuation	-128.65
DD15159.4	17/12/2015	Colonial First State First Choice Wholesale Personal Super	-433.41
DD15159.5	17/12/2015	Praemium SMA Superannuation Fund	-136.05
DD15159.6	17/12/2015	BT Business Super	-209.47
TRUST ACCOUNT			
18877	24/12/2015	Building Commission / Department Of Commerce	-3908.01
EFT18879	24/12/2015	Shire Of Chapman Valley - Muni Account	-220.50

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

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

Statement of Financial Activity by reporting program

Is presented on the following page and shows a surplus as at 31 December 2015 of \$2,912,462.

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

Preparation

Prepared by: Kristy Williams
Reviewed by: Dianne Raymond
Reviewed by: Maurice Battilana
Date prepared: 4-Feb-16

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2015

	Note	Original Budget	Budget with amendments included	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		7,700	14,200	6,662	13,284	6,622	99.40%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,321,246	2,324,434	3,188	0.14%	
General Purpose Funding - Other		475,211	475,211	252,920	258,431	5,511	2.18%	
Law, Order and Public Safety		33,970	33,970	17,161	17,757	596	3.47%	
Health		4,573	4,573	3,041	4,591	1,550	50.97%	
Education and Welfare		8,022	0	0	0	0		
Housing		14,040	14,040	7,020	10,337	3,317	47.25%	
Community Amenities		222,290	222,290	180,321	172,133	(8,188)	(4.54%)	
Recreation and Culture		482,710	482,710	43,613	50,573	6,960	15.96%	
Transport		864,339	881,414	534,849	409,442	(125,407)	(23.45%)	▼
Economic Services		31,450	38,130	17,571	23,174	5,603	31.89%	
Other Property and Services		74,670	74,670	32,410	64,327	31,917	98.48%	▲
Total Operating Revenue		4,540,221	4,562,454	3,416,814	3,348,483	(68,331)		
Operating Expense								
Governance		(451,002)	(459,457)	(299,449)	(156,287)	143,162	47.81%	▲
General Purpose Funding		(122,959)	(122,959)	(64,548)	(46,405)	18,143	28.11%	▲
Law, Order and Public Safety		(209,856)	(209,856)	(125,426)	(91,889)	33,537	26.74%	▲
Health		(8,370)	(8,370)	(4,373)	(3,309)	1,064	24.33%	▲
Education and Welfare		(7,200)	(2,000)	(2,000)	(578)	1,422	71.10%	▲
Housing		(15,227)	(15,227)	(7,298)	(3,221)	4,077	55.86%	▲
Community Amenities		(974,229)	(949,889)	(476,597)	(294,959)	181,638	38.11%	▲
Recreation and Culture		(672,851)	(674,766)	(369,200)	(246,462)	122,738	33.24%	▲
Transport		(2,285,813)	(5,282,393)	(1,032,194)	(2,909,341)	(1,877,147)	(181.86%)	▼
Economic Services		(413,799)	(405,299)	(216,140)	(163,772)	52,368	24.23%	▲
Other Property and Services		(72,717)	(88,576)	13,667	(16,226)	(29,893)	218.72%	
Total Operating Expenditure		(5,234,023)	(8,218,792)	(2,583,558)	(3,932,449)	(1,348,891)		
Funding Balance Adjustments								
Add back Depreciation		1,280,034	4,147,614	640,026	1,996,320	1,356,294	211.91%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		555,332	460,376	1,473,282	1,412,354	(60,928)		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	548,878	486,612	(62,266)	(11.34%)	▼
Proceeds from Disposal of Assets	8	209,000	209,000	29,000		(29,000)	(100.00%)	▼
Total Capital Revenues		1,282,328	1,282,328	577,878	486,612	(91,266)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(249,146)	(200,225)	48,921	19.64%	▲
Infrastructure - Roads	13	(2,145,792)	(2,156,742)	(1,082,190)	(730,016)	352,174	32.54%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(813,000)	(128,000)	0	128,000	100.00%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(3,819,328)	(1,511,776)	(930,241)	581,535		
Net Cash from Capital Activities		(2,513,050)	(2,537,000)	(933,898)	(443,629)	490,269		
Financing								
Proceeds from New Debentures		140,199	73,885	0	0	0		
Interfund Transfer		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	284,541	284,541	141,943	185,792	43,849	30.89%	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(58,888)	(58,888)	(30,379)	(30,960)	(581)	(1.91%)	
Transfer to Reserves	7	(26,400)	(29,868)	(18,521)	(18,048)	473	2.55%	
Net Cash from Financing Activities		339,452	269,670	93,043	136,784	43,741		
Net Operations, Capital and Financing		(1,618,266)	(1,806,954)	632,427	1,105,509	473,082		
Opening Funding Surplus(Deficit)	3	1,618,266	1,806,954	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	(0)	2,250,693	2,912,462	661,769		

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 December 2015

	Note	Annual Budget	Budget with amendments included	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Operating Revenues								
Rates	9	2,321,246	2,321,246	2,321,245	2,324,434	3,189	0.14%	
Operating Grants, Subsidies and Contributions	11	1,716,743	1,738,976	738,570	702,633	(35,937)	(4.87%)	
Fees and Charges		369,280	369,280	250,091	261,970	11,879	4.75%	
Interest Earnings		57,000	57,000	31,355	39,606	8,251	26.31%	
Other Revenue		11,050	11,050	10,653	10,215	(438)	(4.11%)	
Profit on Disposal of Assets	8	64,900	64,900	64,900	0	(64,900)	(100.00%)	
Total Operating Revenue		4,540,219	4,562,452	3,416,814	3,338,858	(77,956)		
Operating Expense								
Employee Costs		(1,543,403)	(1,522,963)	(724,778)	(632,417)	92,361	12.74%	▲
Materials and Contracts		(2,017,477)	(2,168,721)	(897,911)	(1,134,978)	(237,067)	(26.40%)	▼
Utility Charges		(61,887)	(72,737)	(30,945)	(16,001)	14,944	48.29%	▲
Depreciation on Non-Current Assets		(1,280,034)	(4,147,614)	(640,026)	(1,996,320)	(1,356,294)	(211.91%)	▼
Interest Expenses		(10,701)	(10,701)	(6,105)	(4,205)	1,900	31.12%	▲
Insurance Expenses		(187,854)	(163,389)	(187,855)	(135,975)	51,880	27.62%	▲
Other Expenditure		(98,665)	(98,665)	(61,938)	(2,928)	59,010	95.27%	▲
Loss on Disposal of Assets	8	(34,000)	(34,000)	(34,000)	0	34,000		
Total Operating Expenditure		(5,234,021)	(8,218,790)	(2,583,558)	(3,922,824)	(1,339,266)		
			(2,984,769)					
Funding Balance Adjustments								
Add back Depreciation		1,280,034	4,147,614	640,026	1,996,320	1,356,294	211.91%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	0	0	0		
Interfund Transfers		0	0	0	0	0		
Net Cash from Operations		555,332	460,376	1,473,282	1,412,354	(60,928)		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	548,878	486,612	(62,266)	(11.34%)	
Proceeds from Disposal of Assets	8	209,000	209,000	29,000	0	(29,000)	(100.00%)	
Total Capital Revenues		1,282,328	1,282,328	577,878	486,612	(91,266)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(249,146)	(200,225)	48,921	19.64%	▲
Infrastructure - Roads	13	(2,145,792)	(2,156,742)	(1,082,190)	(730,016)	352,174	32.54%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(813,000)	(128,000)	0	128,000	100.00%	▲
Tools Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	0	52,440	100.00%	▲
Total Capital Expenditure		(3,795,378)	(3,819,328)	(1,511,776)	(930,241)	581,535		
Net Cash from Capital Activities		(2,513,050)	(2,537,000)	(933,898)	(443,629)	490,269		
Financing								
Proceeds from New Debentures		140,199	73,885	0	0			
Transfer from Reserves	7	284,541	284,541	141,943	185,792	43,849	30.89%	
Repayment of Debentures	10	(58,888)	(58,888)	(30,379)	(30,960)	(581)	(1.91%)	
Transfer to Reserves	7	(26,400)	(29,868)	(18,521)	(18,048)	473	2.55%	
Net Cash from Financing Activities		339,452	269,670	93,043	136,784	43,741		
Net Operations, Capital and Financing		(1,618,266)	(1,806,954)	632,427	1,105,509	473,082		
Opening Funding Surplus(Deficit)	3	1,618,266	1,806,954	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	(0)	2,250,693	2,912,462	661,769		

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 December 2015

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 December 2015

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 December 2015

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 to 50 years
Footpaths	40 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 December 2015

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 December 2015

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 December 2015

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:

"We are a thriving community, making the most of our coastline, ranges and rural settings to support us to grow and prosper".

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(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 December 2015

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 December 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	6,622	99.40%			Below \$10,000
General Purpose Funding - Rates	3,188	0.14%			Below \$10,000
General Purpose Funding - Other	5,511	2.18%			Below \$10,000
Law, Order and Public Safety	596	3.47%			Below \$10,000
Health	1,550	50.97%	▼		Below \$10,000
Education and Welfare	0				Nil
Housing	3,317	47.25%	▲		Below \$10,000
Community Amenities	(8,188)	(4.54%)			Below \$10,000
Recreation and Culture	6,960	15.96%			Below \$10,000
Transport	(125,407)	(23.45%)	▲	Timing	Timing for profit on sale of vehicle and timing for Roads to Recovery grant funding.
Economic Services	5,603	31.89%	▲		Below \$10,000
Other Property and Services	31,917	98.48%	▲	Timing	Allocation of overheads - averages out by year end.
Operating Expense					
Governance	143,162	47.81%	▲	Timing	Delayed expenditure
General Purpose Funding	18,143	28.11%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	33,537	26.74%	▲	Timing	Delayed expenditure
Health	1,064	24.33%	▲		Below \$10,000
Education and Welfare	1,422	71.10%	▲		Below \$10,000
Housing	4,077	55.86%	▲		Below \$10,000
Community Amenities	181,638	38.11%	▲	Timing	Delayed expenditure
Recreation and Culture	122,738	33.24%	▲	Timing	Delayed expenditure
Transport	(1,877,147)	(181.86%)	▼	Timing	Flood damage work completed earlier than budget
Economic Services	52,368	24.23%	▲	Permanent	Depn on roads higher than budget due to valuation change
Other Property and Services	(29,893)	218.72%		Timing	Delayed expenditure
				Timing	Allocation of overheads - averages out by year end.
Capital Revenues					
Grants, Subsidies and Contributions	(62,266)	(11.34%)	▼	Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	(29,000)	(100.00%)	▼	Timing	Trade of vehicle has not yet occurred
Capital Expenses					
Land and Buildings	48,921	19.64%	▲	Timing	Building projects progressing slower than timing of budget (ref note 13)
Infrastructure - Roads	352,174	32.54%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	128,000	100.00%	▲	Timing	Trade and purchase of vehicle has not yet occurred
Tools and Equipment	52,440	100.00%	▲	Timing	Computer server and vehicle tracking GPS not yet purchased
Financing					
Loan Principal	(581)	(1.91%)			Below \$10,000
Transfers to reserves	473	2.55%			Below \$10,000

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 31 Dec 2015	30th June 2015	
	\$	\$	
Current Assets			
Cash Unrestricted	4	2,514,448	1,700,530
Cash Restricted	4	1,002,429	1,651,745
Receivables - Rates	6	401,416	125,964
Receivables -Other	6	10,875	257,679
Interest / ATO Receivable/Trust		451	3,729
Inventories		2,086	2,086
		3,931,705	3,741,733
Less: Current Liabilities			
Payables		(16,814)	(262,072)
ATO Payable		0	(20,964)
Provisions		(314,941)	(314,941)
		(331,755)	(597,977)
Less: Cash Reserves	7	(1,002,429)	(1,651,745)
Add: Leave Provisions		314,941	314,941
Net Current Funding Position		2,912,462	1,806,952

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		21,562			21,562	WBC	
At Call (305784)		2,492,186			2,492,186	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)				91,840	91,840	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,206		93,206	WBC	
TD 39-6938 - Water	2.10%		13,905		13,905	WBC	
TD 39-6903 - Office	2.10%		43,938		43,938	WBC	
TD 39-2531 - Vehicle	2.10%		129,795		129,795	WBC	
TD 39-2582 - Legal	2.10%		39,082		39,082	WBC	
TD 39-6946 - Grants	2.10%		49,069		49,069	WBC	
TD 39-2574 - Land	2.10%		61,784		61,784	WBC	
TD 39-2590 - Roadworks	2.10%		1,060		1,060	WBC	
TD 39-2582 - Landcare	2.10%		36,868		36,868	WBC	
TD 39-2558 - Building	2.10%		533,722		533,722	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			287,493	287,493	WBC	11.11.2015
TD 454181 - POS Wokarena	2.91%			128,973	128,973	WBC	30.01.2016
TD 454202 - Wokarena Interse	2.91%			114,517	114,517	WBC	30.01.2016
Total		2,514,448	1,002,429	622,823	4,139,700		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 5: BUDGET AMENDMENTS

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

Nil

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
104820.02	Office Expenses	10/15-9	Operating Expenditure	\$	\$	\$	\$
106820.02	Consultancy Fees	10/15-9	Operating Expenditure		5,000	5,000	5,000 0

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Dec 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,324,434	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(2,170,748)	(2,269,133)
Equals Current Outstanding	401,416	125,964
Net Rates Collectable	401,416	125,964
% Collected	88.59%	98.73%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	4,598	85	0	6,192
Total Receivables General Outstanding				<u>10,875</u>

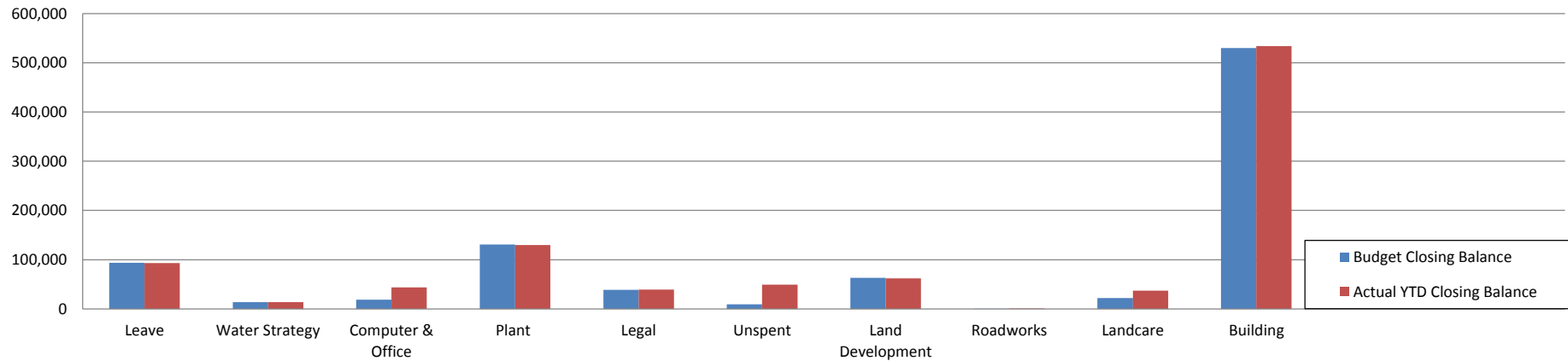
Amounts shown above include GST (where applicable)

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 7: Cash Backed Reserve

2015-16 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	623	0	0	0	0		93,583	93,206
Water Strategy	13,813	200	92	0	0	0	0		14,013	13,905
Computer & Office	43,645	200	293	0	0	(25,000)	0		18,845	43,938
Plant	128,929	2,000	866	0	0	0	0		130,929	129,795
Legal	28,378	500	704	10,000	10,000	0	0		38,878	39,082
Unspent	63,541	0	401	0	0	(54,080)	(14,873)		9,461	49,069
Land Development	120,054	2,000	730	0	0	(59,000)	(59,000)		63,054	61,784
Roadworks	112,452	0	608	0	0	(112,000)	(112,000)		452	1,060
Landcare	36,621	500	247	0	0	(15,000)	0		22,121	36,868
Building	530,157	10,000	3,565	0	0	(10,000)	0		530,157	533,722
	1,170,173	16,400	8,129	10,000	10,000	(275,080)	(185,873)		921,493	1,002,429

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 December 2015

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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	6.8778	243	4,757,575	322,062	17,385	238	339,685	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	0	0	1,701,116	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	174,168	0	0	174,168	174,168	0	0	174,168
Sub-Totals		646	192,337,592	2,197,346	17,385	238	2,214,969	2,197,346	0	0	2,197,346
Minimum Payment											
GRV	525.00	222	1,218,299	116,550	0	0	116,550	116,550	0	0	116,550
UV Rural	350.00	21	138,678	7,350	0	0	7,350	7,350	0	0	7,350
UV Oakajee Industrial Estate	350.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		243	1,356,977	123,900	0	0	123,900	123,900	0	0	123,900
Concession							2,338,869				2,321,246
Amount from General Rates							2,338,869				2,321,246
Ex-Gratia Rates							0				0
Excess Rates							(14,435)				0
Totals							2,324,434				2,321,246

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	47,243		3,685	7,482	43,558	39,761	1,388	3,154
Loan 95 - Plant	22,236		12,824	22,236	9,412	0	534	2,958
Loan 96 - Plant	123,380		14,451	29,170	108,929	94,210	2,283	5,433
Loan 97 - Plant	0	140,199	0	0	0	140,199	-	5,433
	192,859	140,199	30,960	58,888	161,899	274,170	4,205	16,978

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 December 2015

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		175,594		175,594		87,797	87,797
Grants Commission - Roads	WALGGC		225,934		225,934		111,506	114,428
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200		173	1,027
Other / Minor			6,500		6,500		13,111	(6,611)
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		8,065	16,130
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
HOUSING								
Other / Minor								0
COMMUNITY AMENITIES								
Coastal Planning Project	Dept of Planning		9,000		9,000		6,000	3,000
Reimbursements							3,449	
Dolby Creek	Tfr from trust		20,000		20,000		8,040	11,960
Cemetery Income			3,540		3,540		42	3,498
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000			5,000
RECREATION AND CULTURE								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000	0	400,000			400,000
Yuna Community Centre	Dept of Sport and Rec		37,500	0	0	37,500	37,500	0
Reimbursements public halls	General						3,204	
SHO approved consultants	State Heritage Office		2,000			2,000		2,000
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
TRANSPORT								
Dartmoor road gravel sheeting	RRG		96,000	0	0	96,000	96,000	0
Valentine Road - upgrade seal	RRG		261,667			261,667	104,677	156,990
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	5,333	8,000
Roads to Recovery	R2R		662,828			662,828	243,102	419,726
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051		267,968	384,083
Nolba Raod	Landowner contribution		18,600		18,600			18,600
Dartmoor road gravel sheeting	Hudson Resources		12,585		12,585		22,368	(9,783)
Other	Gravel royalties		0		0		7,291	(7,291)
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
OTHER								
Workers Compensation			0	0	0	0	22,104	0
Other/minor			1,920	0	1,920	0	0	0
Diesel Fuel Rebate			40,000		40,000		23,438	0
TOTALS			2,790,071	0	1,716,743	1,073,328	1,189,245	1,611,101

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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 15	Amount Received	Amount Paid	Closing Balance 31-Dec-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	5,060	(2,645)	2,415
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	7,879	(10,767)	2,017
CTF Levy	10,413	9,481	(17,690)	2,204
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	50	0	5,050
Contribution from Sub-divider	610,498	7,450	(8,040)	609,908
Post Office Deposit Income	940	246	(60)	1,126
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
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
	631,859	30,566	(39,602)	622,823

Level of Completion Indicators

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

CEMT

30000 14/15 CARRY OVER

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 December 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Land and Buildings					
	Governance					
○	Office Improvements (painting, carpets, ceiling_	20,000		15,000	0	(15,000)
○	Designs for storage enclosure	10,000		0	0	0
○	Governance Total	30,000	0	15,000	0	(15,000)
	Community Amenities					
○	Nabawa Cemetery Plan and Shoring boards	25,000		15,000	0	(15,000)
●	Green Drive Land Development	59,000		59,000	60,448	1,448
○	Community Amenities Total	84,000	0	74,000	60,448	(13,552)
	Recreation and Culture					
●	Yuna Community Centre Construction	150,146		150,146	138,188	(11,958)
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)
○	Coronation Beach Campground - additional sites	5,000		5,000	0	(5,000)
○	Recreation And Culture Total	160,146	0	160,146	138,188	(21,958)
	Transport					
○	Power to Yuna Depot	10,000		0	1,589	1,589
○	Transport Total	10,000	0	0	1,589	1,589
○	Land & Buildings Total	284,146	0	249,146	200,225	(84,921)
	Infrastructure - Roads					
	Transport					
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		168,882	351,345	182,463
○	Wandana Road Shoulders reconstruct and gravel sheet	161,421				
○	Yuna Tenindewa Road R2R	258,331		129,162	62,508	(66,654)
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		70,002	210,544	140,542
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road G	387,663		193,836	2,140	(191,696)
○	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersect	20,000		10,002	3,832	(6,171)
○	Durawah Road	158,816		79,410	0	(79,410)
○	14/15 Carry over job Nolba Road	Not specified		0	40,010	40,010
○	Indialla Road	211,521		105,756	0	(105,756)
○	Valentine Road	203,656		101,826	15,420	(86,406)
○	14/15 Carry over job - Cannon Whelarra Road	Not specified		0	21,674	21,674
○	Hickety Road	86,188		43,098	0	(43,098)
○	Bella Vista Road	111,665		55,830	0	(55,830)
○	Nabawa Yetna Road	57,870		28,932	0	(28,932)
○	Construction Parkfalls Estate	145,908		72,954	0	(72,954)
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	22,544
○	Nolba Road	26,400		22,500	0	(22,500)
○	Transport Total	2,145,792	0	1,082,190	730,016	(352,174)
○	Infrastructure - Roads Total	2,145,792	0	1,082,190	730,016	(352,174)
	Infrastructure - Parks and Ovals					
	Recreation and Culture					
○	Bill Hemsley Park	500,000		0	0	0
○	Recreation and Culture Total	500,000	0	0	0	0
○	Infrastructure - Parks and Ovals Total	500,000	0	0	0	0
	Tools, Furniture and Equipment					
	Governance					
○	Computer Server	25,692		25,692	0	(25,692)
○	Transport Total	25,692	0	25,692	0	(25,692)
	Transport					
○	Vehicle Tracking Device	26,748		26,748	0	(26,748)
○	Transport Total	26,748	0	26,748	0	(26,748)
○	Tools and Equipment Total	52,440	0	52,440	0	(52,440)
	Plant , Equip. & Vehicles					
	Transport					
○	Grader	380,000		0	0	0
○	Crew Cab Truck	150,000		0	0	0
○	Backhoe	105,000		0	0	0
○	2WD Tractor	40,000		40,000	0	(40,000)
○	4x4 Utility	25,000		25,000	0	(25,000)
○	CEO Vehicle	63,000		63,000	0	(63,000)
○	Mgr Planning Vehicle	50,000		0	0	0
○	Transport Total	813,000	0	128,000	0	(128,000)
○	Plant , Equip. & Vehicles Total	813,000	0	128,000	0	(128,000)
○	Capital Expenditure Total	3,795,378	0	1,511,776	930,241	(581,535)

Summary by Program

	31-Dec-15	31-Dec-15	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	46,405	64,548	133,959	202,690
Governance	156,287	299,449	451,002	384,992
Law, Order and Public Safety	91,889	125,426	209,856	182,015
Education	578	0	7,200	3,448
Health	3,309	4,373	8,370	21,527
Housing	3,221	7,298	15,227	27,046
Community Amenities	294,959	476,597	974,229	1,002,221
Recreation and Culture	246,462	369,200	672,851	460,950
Transport	2,909,341	1,032,194	2,285,811	1,445,917
Economic Services	163,772	216,140	413,799	175,354
Other Property and Services	16,226	(13,667)	72,714	89,155
Total Expenditure (E)	3,932,448	2,581,558	5,245,019	3,995,315
	31-Dec-15	31-Dec-15	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,582,865)	(2,574,166)	(2,807,457)	(3,577,408)
Governance	(13,284)	(6,662)	(7,700)	(24,510)
Law, Order and Public Safety	(17,757)	(17,161)	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(4,591)	(3,041)	(4,573)	(8,918)
Housing	(10,337)	(7,020)	(14,040)	(23,705)
Community Amenities	(172,133)	(180,321)	(222,290)	(476,962)
Recreation and Culture	(88,073)	(81,113)	(522,210)	(838,914)
Transport	(858,554)	(1,046,227)	(1,898,164)	(1,680,663)
Economic Services	(23,174)	(17,571)	(31,450)	(37,107)
Other Property and Services	(64,327)	(32,410)	(74,670)	(120,187)
Total Revenue (R)	(3,835,095)	(3,965,692)	(5,624,546)	(7,148,519)
Operating (Profit)/Loss (R-E)	97,353	(1,384,134)	(379,527)	(3,153,204)

Adjustment for Non-Cash Items	31-Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	1,996,320	640,026	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	0	(30,900)	16,658
Movement in wage accruals		0		(48,852)
Movement in deferred pensioner rates				(343)
Interfund tfr				0
Total Non-Cash Items (NC)	1,996,320	640,026	1,249,134	1,139,898
Capital Expenditure	31-Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	200,225	249,146	284,146	957,355
Plant and Equipment	0	128,000	813,000	309,080
Furniture and Equipment	0	25,692	25,692	0
Roads	730,016	1,082,190	2,145,792	2,584,265
Tools and Equipment	0	26,748	26,748	23,699
Parks and Ovals	0	0	500,000	17,155
Transfer from Reserves	(185,792)	(141,943)	(284,541)	(591,821)
Transfer to Reserves	18,048	18,521	26,400	100,789
Repayment of Debentures	30,960	30,379	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	(29,000)	(209,000)	(83,351)
	793,457	1,389,733	3,246,927	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(2,912,462)	(2,252,693)	0	(1,806,953)

Appendix A - By Program

COA	Rate Revenue	31-Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0022	Rates - Legal Expenses	1,666	6,226	11,000	12,404	8,000	4,560		
0032	Rates Stationary/postage	1,805	1,850	2,500	1,220	2,500	45		
0062	Sundry Expenses	12	996	2,000	15	2,000	984		
0082	Rates - Other Costs.	0	600	1,200	120	1,710	600		
0132	Valuation Expenses	3,549	3,000	13,500	13,222	9,000	(549)		
0352	Rates - Administration Allocation	39,374	50,880	101,759	175,697	212,710	11,506	*	Admin allocations
	Total Operating Expenditure	46,405	63,552	131,959	202,678	235,920			
	Operating Revenue								
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(2,199,837)	(14,435)	*	Effect of movement of excess rates
0012	Legal Fees GST Free	(3,054)	(5,502)	(11,000)	(10,964)	(8,000)	(2,448)		
0033	Back Rates	(239)	0	0	(2,264)	(2,264)	239		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(9,018)	(47)		
0071	Interim Rates Raised	(17,385)	0	0	(23,046)	(16,432)	17,385	*	Additional income, offsets excess rates
0113	Interest - Overdue Rates	(8,613)	(5,311)	(10,000)	(14,554)	(9,000)	3,302		
0123	Interest - Instalment Payments	(6,582)	(4,997)	(5,000)	(6,654)	(5,000)	1,585		
0133	Interest - Deferred Rates	0	(89)	(100)	(232)	(100)	(89)		
0143	Administration Charges	(4,689)	(3,498)	(3,500)	(4,104)	(3,000)	1,191		
0173	Legal Fees - Recovered	0	0	0	0	0	0		
0183	Account Enquiry Charges	(1,702)	(1,678)	(3,060)	(5,685)	(3,000)	24		
	Total Operating Revenue	(2,359,151)	(2,352,444)	(2,364,029)	(2,254,343)	(2,255,651)			
	Total Rate Revenue	(2,312,747)	(2,288,892)	(2,232,070)	(2,051,665)	(2,019,731)			

Appendix A - By Program

COA	General Purpose Income	31-Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
9992	Interest & Overdraft Fees	0	996	2,000	11	2,000	996		
	Operating Revenue								
0201	Legal Reserve Income	(205)	(252)	(500)	(570)	(650)	(47)		
0203	Leave Reserve Income	(623)	(498)	(1,000)	(1,288)	(1,000)	125		
0204	Land Development Reserve Income	(729)	(1,002)	(2,000)	(2,410)	(2,700)	(273)		
0205	Building Reserve Income	(3,565)	(4,998)	(10,000)	(12,442)	(16,000)	(1,433)		
0206	Roadworks Reserve Income	(607)	(252)	(500)	(2,258)	(2,700)	355		
0213	Plant Reserve Income	0	0	0	0	(1,000)	0		
0215	Unspent Grants Reserve Income	(401)	0	0	(8,749)	0	401		
0223	Water Strategy Reserve Income	(93)	(102)	(200)	(277)	(350)	(9)		
0233	Grants Commission - Road Funding	(111,506)	(112,967)	(225,934)	(763,527)	(494,172)	(1,462)		
0243	Office & Equipment Reserve Income	(293)	(102)	(200)	(383)	(300)	191		
0253	Grants Commission - Equalisation	(87,797)	(87,797)	(175,594)	(490,272)	(325,091)	0		
0273	Plant/Light Vehicle Reserve Income	(867)	(1,002)	(2,000)	(3,538)	0	(135)		
0453	Interest Received - Municipal Account	(16,782)	(12,498)	(25,000)	(36,070)	(25,000)	4,284		
0506	Landcare Reserve Income	(246)	(252)	(500)	(1,280)	(2,000)	(6)		
	Total Operating Revenue	(223,714)	(221,722)	(443,428)	(1,323,065)	(870,963)			
	Total General Purpose Income	(223,714)	(220,726)	(441,428)	(1,323,053)	(868,963)			
	Total General Purpose Funding	(2,536,460)	(2,509,618)	(2,673,498)	(3,374,718)	(2,888,694)			

Appendix A - Summary

COA	Governance	Dec-15 YTD Actual	Dec-15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0112	Election & Poll Expenses.	8,382	13,500	13,500	0	5,118		
0182	Subscriptions & Memberships Expense	16,625	22,500	22,500	17,911	5,875		
0192	Members Conference & Training Expenses	9,031	15,000	15,000	11,805	5,969		
0202	Members Insurance Expense	10,992	14,552	14,552	13,600	3,560		
0232	Consultancy & Legal Expenses	4,863	9,996	20,000	4,069	5,133		
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	610	19,400	20,600	10,835	18,790	*	Timing
0262	President & Deputy Allowances.	0	6,096	12,189	8,033	6,096		
0272	Council Chambers Repairs & Maintenance	65	2,666	5,326	139	2,601		
0332	Furniture & Equipment	1,635	8,250	9,000	0	6,615		
0442	Members Administration Allocation	83,669	104,928	209,852	188,369	21,259	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	12,237	14,801	26,000	16,890	2,564		
1822	Accounting & Audit Expenses	6,715	18,500	40,000	41,872	11,785	*	Timing
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	1,463	3,600	7,202	2,902	2,137		
	Total Operating Expenditure	156,287	288,865	450,797	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	156,287	288,865	450,797	344,697			

Appendix A - Summary

COA	Adminstation	Dec-15 YTD Actual	Dec-15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	14,250	28,500	27,988	14,250	*	Timing
0282	Administration SGC 9.50%	23,136	26,280	52,565	47,149	3,144		
0292	Admin Salaries Expense	264,789	300,012	600,026	505,317	35,223	*	Timing
0294	Admin Staff Housing Allowance	7,033	9,348	18,693	15,039	2,315		
0312	Admin - Max 3% Council Additional Contr	4,947	8,298	16,600	7,920	3,351		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	21,328	21,328	19,933	4,450		
0402	Insurance Expense	2,760	3,806	3,806	3,557	1,046		
0422	Office Gardens Expenses	10,047	14,391	29,179	19,924	4,344		
0432	Admin Building Operations	10,067	19,302	26,316	24,501	9,235		
0472	Office Expenses - General	6,840	7,800	20,500	9,992	960		
0473	Admin Building Repairs & Maintenance	2,351	4,998	10,000	10,332	2,647		
0482	Office Telephone & Internet Expenses	11,339	9,666	21,840	21,139	(1,673)		
0492	Advertising Expenses	3,863	5,912	10,000	3,425	2,049		
0502	Computer Hardware Service & Repair	9,866	12,000	26,500	21,748	2,134		
0512	Furniture & Equipment - (Expensed)	124	5,747	7,500	3,732	5,623		
0522	Freight & Postage Expense	1,582	1,500	3,000	2,317	(82)		
0542	Printing & Stationary Expense	13,030	13,408	30,000	25,510	378		
0552	Motor Vehicle Expenses	2,677	2,502	5,000	14,131	(175)		
0592	Admin Allocated to Programs	(492,170)	(612,906)	(1,225,814)	(1,005,706)	(120,736)	*	Admin costs are currently below budget
0622	Uniform Expense	748	266	3,700	1,399	(482)		
0632	Staff Training, Conference and Recruitment	1,487	7,074	31,500	14,044	5,587		
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	18,037	35,964	108,786	65,123	17,927	*	Timing
0702	Bank Fees & Charges	2,848	3,780	6,100	5,737	932		
0712	Occupational Health & Safety	0	2,496	5,000	6,428	2,496		
0722	Accounting Software Operating Expenditure	30,640	34,398	39,850	35,673	3,758		
7002	Admin Depreciation	28,982	40,764	81,530	80,850	11,782	*	Below budget - non cash item
	Total Operating Expenditure	0	10,584	204	37,806			

Appendix A - Summary

COA	Adminstation	Dec-15	Dec-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Revenue							
0383	Minor Income Received - Other General	(173)	(162)	(1,200)	(2,438)	11		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(13,111)	(6,500)	(6,500)	(19,583)	6,611		
	Total Operating Revenue	(13,284)	(6,662)	(7,700)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	0	15,000	30,000	5,900	15,000	*	Timing
0364	Office Furniture & Equipment (F&E)	0	25,692	25,692	0	25,692	*	Timing
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Timing
4750	Tfr to Leave Rerserve	623	498	1,000	51,288	(125)		
4785	Transfer from Unspent Grant Fund	0	(12,406)	(12,406)	12,406	(12,406)	*	Timing
4770	Tfr to Office & Equipment Reserve	293	102	200	35,448	(191)		
4780	Tfr to Plant/Light Vehicle Reserve	867	1,002	2,000	3,538	135		
	Total Capital Expenditure / Reserve Transfers	1,783	4,888	21,486	108,580			
	Total Administration	(11,501)	8,810	13,990	124,366			
	Total Governance/Administration	144,786	297,675	464,788	469,063			

Appendix A - Summary

COA	Fire Prevention	Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0602	Fire Control - Admin Allocation Expense	4,922	7,020	14,038	24,539	29,710		2,098		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	2,500		1,023		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		0		
0762	Ranger's Allocation Expenses	7,227	8,742	17,480	10,700	10,226		1,515		
0832	ESL - Shire Properties.	748	800	800	768	840		52		
0882	Fire Prevention Enforcement Expenditure	0	498	1,000	0	1,000		498		
1722	Brigades Operating Expenses	23,251	31,572	37,390	37,915	38,627		8,321		
8012	Loss on Sale of Assets.	0	0	0	0	0		0		
7012	Fire Control Depreciation	30,984	34,212	68,420	67,715	39,000		3,228		
	Total Operating Expenditure	68,609	85,344	141,628	143,046	121,903				
	Operating Revenue									
0703	Fines & Penalties Income	(1,750)	(821)	(1,250)	(1,544)	(1,250)		929		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)		0		
0733	FESA Grant Income	(8,065)	(8,065)	(24,195)	(32,065)	(24,000)		0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		0		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	0	0		(1,000)		
0915	Capital Grant - FESA	0	0	0	(311,690)	(200,000)		0		
	Total Operating Revenue	(13,815)	(13,886)	(30,445)	(349,299)	(229,250)				
	Capital Expenditure / Reserve Transfers									
0884	Purchase Plant & Equipment	0	0	0	116,557	0		0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	200,000		0		
		0	0	0	311,690	200,000				
	Total Fire Prevention	54,794	71,458	111,183	105,437	92,653				

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COA	Animal Control	Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0792	Animal Control - Admin Allocation Expenses	9,843	13,074	26,150	11,264	13,636		3,231		
0842	Animal Control Expenses	2,597	2,748	5,500	5,222	2,775		151		
0852	Rangers Allocation	7,227	8,742	17,480	6,448	5,340		1,515		
		0	0	0				0		
	Total Operating Expenditure	19,667	24,564	49,130	22,933	21,751				
	Operating Revenue									
0843	Impoundment Fees	(30)	0	(250)	(141)	(200)		30		
0853	Dog/Cat Registrations Income	(3,512)	(2,775)	(2,775)	(3,413)	(2,775)		737		
0863	Fines & Penalties	(400)	(500)	(500)	0	0		(100)		
								0		
	Total Operating Revenue	(3,942)	(3,275)	(3,525)	(3,554)	(2,975)				
	Total Animal Control	15,724	21,289	45,605	19,379	18,776				

COA	Other Law, Order and Public Safety	Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0862	Community Safety and Crime Prevention	0	0	0	1,524	10,582		0		
0902	Rangers Allocation	3,613	4,368	8,740	16,207	14,771		755		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000		1,000		
	Total Operating Expenditure	3,613	5,368	9,740	17,930	26,353				
	Operating Revenue									
0973	Community safety & Crime Prevention.	0	0	0	0	0				
	Total Other Law, Order and Public Safety	3,613	5,368	9,740	17,930	26,353				

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COA	Rangers Expenses	Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0872	Rangers Superannuation - Council 3%	948	966	1,928	1,883	0		18		
0892	Salary & Wages Expense-Rangers	25,898	33,450	66,900	62,072	70,722		7,552		
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	1,812		403		
0922	Rangers Superannuation SGC 9.50%	3,002	3,276	6,553	6,143	5,514		274		
0932	Conference & Training	0	750	1,500	0	1,500		750		
0952	Rangers Expenses Allocated	(36,133)	(43,698)	(87,400)	(78,306)	(74,837)		(7,565)		
0982	Rangers Expense	4,751	3,972	7,940	6,018	3,380		(779)		
1012	Tools & Equipment - Low Value	0	498	1,000	380	1,000		498		
0152	Provision for LSL	0	9,000	9,000	(7,385)	0		9,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		0		
	Total Operating Expenditure	(0)	10,150	9,358	(1,894)	9,092				
	Capital Expenditure / Reserve Transfers									
0874	Plant & Equipment - Rangers	0	0	0	34,749	35,000		0		
0875	Tfr from Leave Reserve	0	0	0	0	(7,280)		0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		0		
0971	Tfr from Unspent Grant Res.	10	(1,514)	(1,514)	(9,068)	(10,582)		(1,524)		
	Total Capital Expenditure / Reserve Transfers	10	(1,514)	(1,514)	25,852	17,138				Interest
	Total Rangers Expenses	10	8,636	7,844	23,958	26,230				
	Total Law, Order and Fire Safety	74,141	106,751	174,372	166,705	164,012				

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COA	Education	Dec-15 YTD Actual	31-Dec-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	Var	YTD Var	>\$10K	Comments
	Operating Expenditure									
0992	Pre-School Repairs & Maintenance	578	0	7,200	3,448	7,839		(578)		
	Operating Revenue									
0993	Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	(7,320)		0		
	Total Education	578	0	(822)	(3,844)	519				

Appendix A - Summary

COA	Health Inspection and Administration	Dec-15 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,807	2,184	4,370	1,585	377		
1292	Health Expenses General	1,502	2,189	4,000	6,767	687		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	3,309	4,373	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,169)	(1,155)	(1,155)	(1,155)	14		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(1,534)	(1,536)	(3,068)	(3,648)	(2)		
1583	Health Administration Fees	(1,534)	0	0	(3,761)	1,534		
	Total Operating Revenue	(4,591)	(3,041)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(1,282)	1,332	3,797	12,609			

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COA	Housing	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing	1,608	5,408	11,452	1,718	3,800		
2522	Staff Housing Repairs & Maintenance	0	0	0	5,934	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	1,613	1,890	3,775	3,724	277		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	3,221	7,298	15,227	27,046			
	Operating Revenue					0		
2543	Rental Income - Staff Housing	0	0	0	0	0		
2563	Staff Housing Income	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	(4,784)	0		
2553	Rental Income - Non Employee Housing	(10,337)	(7,020)	(14,040)	(17,383)	3,317		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(10,337)	(7,020)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	3,565	4,998	10,000	86,702	1,433		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	3,565	4,998	10,000	12,442			
	Total Housing	(3,552)	5,276	11,187	15,783			

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COA	Natural Resource Management	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	2,091	10,002	20,000	0	7,911		
	Total Operating Expenditure	2,091	10,002	20,000	0			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	(0)	(7,500)	(15,000)	0	(7,500)		
	Total Capital / Reserve Transfers	(0)	(7,500)	(15,000)	0			
	Total Natural Resource Management	2,091	2,502	5,000	0			

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COA	Sanitation - Household Refuse	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	46,660	80,004	160,000	151,546	33,344	*	Timing
1772	Sanitation Household Refuse Depreciation	1,889	2,010	4,015	4,008	121		
1792	Refuse Site Repairs & Maintenance	10,813	22,270	44,215	16,886	11,457	*	Timing
2502	Domestic Rubbish - Admin Allocation	19,687	22,152	44,301	25,847	2,465		
	Total Operating Expenditure	79,050	126,436	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(122,952)	(120,250)	(120,250)	(109,021)	2,702		
	Total Operating Revenue	(122,952)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(43,902)	6,186	132,281	89,266			

COA	Sanitation - Other	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	600	1,200	357	600		
1882	Parks & Gardens Rubbish Collection Expenses	5,831	6,074	12,382	11,679	243		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	2,502	5,000	5,324	2,502		
	Total Operating Expenditure	5,831	9,176	18,582	45,846			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	195			
	Total Sanitation - Other	5,831	9,176	18,582	27,641			

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COA	Protection of Environment	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	0	0	0	187,300	0		
1932	Reimbursement of Grant FundsP o E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	0	0	0	1,400	0		
2002	Project Management Fees	0	4,998	10,000	0	4,998		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	10,002	20,000	10,690	1,962		
2042	Declared Species Group Expenses	11,405	11,322	22,646	20,497	(83)		
2062	Coastal Planning Projects Expenses	13,093	22,000	22,000	26,574	8,907		
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	32,538	48,322	74,646	276,123			
	Operating Revenue							
2203	Grant Income - Other	(6,000)	(9,000)	(9,000)	(122,100)	(3,000)		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	(8,040)	(10,002)	(20,000)	(1,200)	(1,962)		
	Total Operating Revenue	(14,040)	(19,002)	(29,000)	(158,355)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to/from Unspent Grant Reserve	(14,792)	(14,873)	(14,873)	16,162	(81)		
2080	Tfr to Landcare Reserve	246	375	500	1,280	129		
2071	Tfr from Unspent Grant Res.	4	0	0	(92,041)	(4)		
	Total Capital Expenditure / Reserve Transfers	(14,542)	(14,498)	(14,373)	(122,343)			
	Total Protection of Environment	3,956	14,822	31,273	(4,575)			

Appendix A - Summary

COA	Town Planning and Regional Development	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	5,586	6,000	12,000	11,173	414		
0162	Provision for LSL	0	0	16,000	(10,662)	0		
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	3,070	3,880	3,879	3,625	810		
2112	Salary & Wages Expense-T/Plan	54,832	93,834	187,674	166,713	39,002	*	Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	1,672	2,868	5,755	3,372	1,196		
2132	Superannuation - SGC 9.50%	5,294	9,108	18,224	16,358	3,814		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	30	2,952	11,800	508	2,922		
2192	Heritage Expenses	2,700	2,502	5,000	1,818	(198)		
2202	Town Planners Expenses	161	1,002	2,000	2,726	841		
2222	Motor Vehicle Expenses	2,422	2,250	4,500	5,524	(172)		
2232	Legal Expenses - Town Planners	8,555	4,998	10,000	1,037	(3,557)		
2242	Engineering Expenses	7,479	7,500	15,000	3,789	21		
2252	Advertising Expenses	0	1,002	2,000	1,404	1,002		
3012	Admin Allocation Expenses	19,687	26,652	53,310	66,879	6,965		
7052	Surveying & Land Expenses	0	19,998	40,000	3,520	19,998	*	Timing
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	10,029	35,845	68,570	43,830	25,816	*	Timing
	Total Operating Expenditure	121,516	220,391	455,712	331,998			

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COA	Town Planning and Regional Development	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	(3,449)	0	0	(26,141)	3,449		
2233	Town Planning Fees Income - GST Free	(14,056)	(21,952)	(33,000)	(35,494)	(7,896)		
2243	Outsourced Planning Fees - Other LGs	(10,887)	(10,057)	(24,500)	(28,340)	830		
2263	Town Planning Fees Income - GST inc	(6,706)	(1,979)	(5,000)	(5,356)	4,727		
3603	Heritage Income	0	(1,000)	(2,000)	(909)	(1,000)		
	Total Operating Revenue	(35,099)	(34,988)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	82	(12,998)	(12,998)	(67,611)	(13,080)	*	Timing
2264	Land Development	60,448	59,000	59,000	0	(1,448)		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	82	0	0	0	(82)		
4801	Tfr to Land Development Reserv	729	1,133	2,000	2,410	404		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,705	10,300	10,500	570	(405)		
		13,046	(1,565)	(498)	(42,252)			
	Total Town Planning and Regional Development	99,463	183,838	390,714	193,506			

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COA	Other Community Amenities	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,206	8,070	16,020	12,999	5,864		
3132	Community Development Expenses	19,448	24,402	28,250	123,140	4,954		
3162	Administration Allocated	29,530	38,202	76,409	0	8,672		
3212	Other Community Amenities Depreciation	1,590	1,038	2,080	2,077	(552)		
3222	Community Growth Fund	1,160	560	30,000	11,750	(600)		
	Total Operating Expenditure	53,934	72,272	152,759	149,966			
	Operating Revenue							
3113	Cemetery Income Received	(42)	(1,081)	(3,540)	(4,213)	(1,039)		
3613	Reimbursements & Contributions	0	(5,000)	(5,000)	0	(5,000)		
3633	Grant - Community Development	0	0	0	(90,732)	0		
	Total Operating Revenue	(42)	(6,081)	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	15,000	25,000	0	15,000	*	Timing
0471	Tf From Unspent Grants/loans Res.	143	(8,652)	(21,750)	22,305	(8,795)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	143	6,348	3,250	2,379			
	Total Other Community Amenities	54,035	72,539	147,469	57,400			
Total Community Amenities		121,473	289,063	725,319	363,237			

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COA	Public Halls and Civic Centres	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	20,817	13,818	27,635	27,601	(6,999)		
2722	Public Halls & Showgrounds Expense	26,336	36,975	69,368	19,163	10,639	*	Timing
2732	Nabawa Community Centre Expenses	19,545	48,098	81,834	40,123	28,553	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,388	1,965	2,901	3,080	577		
3202	Public Halls Admin Allocation	9,843	10,944	21,894	20,014	1,101		
	Total Operating Expenditure	77,928	111,800	203,632	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(68)	(110)	(38)	(68)		
2453	Showground/Halls Income Received	(3,415)	(1,000)	(12,000)	(6,484)	2,415		
2683	Contributions & Reimbursements	(3,204)	0	0	0	3,204		
3423	Grant Income - Yuna Community Centre	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(44,119)	(38,568)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	138,188	155,146	155,146	673,505	16,958	*	Timing
4925	Principal Repayment - Loan 89	3,685	4,951	7,482	7,050	1,266		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfers	141,873	160,097	152,628	580,555			
	Total Public Halls and Civic Centres	175,682	233,329	306,650	(606)			

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COA	Swimming Areas and Beaches	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	9,843	10,734	21,471	20,114	891		
3412	Coronation Beach Expenses	16,654	27,150	50,111	31,931	10,496	*	Timing
7082	Beaches Depreciation	2,356	2,568	5,140	4,712	212		
	Total Operating Expenditure	28,853	40,452	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(37,496)	(35,123)	(62,000)	(68,111)	2,373		
3444	Fig Tree Camping Fees	(3,078)	(3,822)	(5,000)	(4,555)	(744)		
	Total Operating Revenue	(40,575)	(38,945)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(11,721)	6,507	14,722	(15,909)			

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COA	Other Recreation and Sport	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	6,558	3,498	7,000	7,952	(3,060)		
1472	Yuna Oval Expenses	255	348	700	623	93		
1482	Sporting Clubs Expenses	28,171	40,792	66,037	72,567	12,621	*	Timing
2642	Parks, Gardens Expense	12,475	78,512	141,786	42,746	66,037	*	Timing
2702	Indoor Complex Expense	6,586	14,358	24,544	13,066	7,772		
2712	Tennis Clubs Expenses	3,285	5,533	6,784	4,838	2,248		
2752	Nabawa - Sport Complex Expense	1,811	800	800	11,432	(1,011)		
2772	Minor Gardening Equipment.	0	750	1,500	5,043	750		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	4,922	4,380	8,756	40,027	(542)		
7022	Parks & Gardens Depreciation	9,804	7,734	15,465	15,529	(2,070)		
7092	Other Rec & Sports Depreciation	32,477	19,470	38,935	38,887	(13,007)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	107,514	177,939	314,072	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,379)	(3,600)	(3,600)	(3,675)	(221)		
2803	Grants & Other Income Received	0	0	(400,000)	0	0		
	Total Operating Revenue	(3,379)	(3,600)	(403,600)	(3,675)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	0	0	500,000	17,155	0		
	Total Capital Expenditure / Reserve Transfers	0	0	500,000	17,155			
	Total Other Recreation and Sport	104,135	174,339	410,472	266,191			

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COA	Libraries	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
2902	Library Expense	684	2,198	4,900	1,509	1,514	
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	500	
3582	Libraries Admin Allocations	24,609	28,008	56,012	28,160	3,400	
6922	Libraries Depreciation	28	30	56	56	2	
	Total Operating Expenditure	25,821	31,236	61,968	30,725		
COA	Other Culture	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	Operating Expenditure						
3602	Historical Roads Board Building Expense	0	0	0	3,385	0	
3626	Museum & Road Board Expense	4,262	6,183	8,282	4,225	1,921	
3652	Other Culture Depreciation	2,084	1,590	3,175	3,167	(494)	
3662	Community Heritage Programs	0	0	5,000	0	0	
	Total Operating Expenditure	6,345	7,773	16,457	10,777		
	Operating Revenue						
3445	Grant Funding Received	0	0	(2,000)	(71,422)	0	
3623	Reimbursements & Contributions - Culture	0	0	0	0	0	
2983	Reimbursements Costs	0	0	0	(10)	0	
	Total Operating Revenue	0	0	(2,000)	(71,432)		
	Capital Expenditure / Reserve Transfers						
3604	Capital Exp. - Land & Buildings	0	0	0	79,065		
3635	Building Reserve - Transfer from	0	0	0	(20,000)		
	Total Capital/Reserves	0	0	0	59,065		
	Total Other Culture	6,345	7,773	14,457	(1,590)		
Total Recreation and Culture		300,262	453,184	808,269	278,811		

COA	Road Constuction	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	Operating Revenue							
3133	Income Received - Cons. STS	0	(18,600)	(18,600)	(20,455)	(18,600)	*	Timing (Landowner reimbursement)
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(206,010)	(179,964)	(371,000)	(641,319)	26,046	*	Timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(243,102)	(331,414)	(662,828)	(240,000)	(88,312)	*	Timing
	Total Operating Revenue	(449,112)	(529,978)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	413,853	298,044	596,095	0	(115,809)	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	216,515	273,840	547,673	1,110,623	57,325	*	Dartmoor Road has exceeded internal operation cost budget
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	99,648	510,306	1,002,024	366,712	410,658	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	607	0	0	2,258	(607)		
	Total Capital Expenditure / Reserve Transfers	730,623	784,146	2,145,792	2,592,448			
	Total Road Construction	281,511	254,168	1,093,364	1,087,753			

		Dec-15	31-Dec-15	2015/2016	30-Jun-15			
COA	Road Maintenance	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	238,580	283,662	569,491	418,909	45,082	*	Timing
3502	Depot Maintenance	28,434	15,697	29,037	33,041	(12,737)	*	This is labour and associated overheads
3512	Street Lighting Expense	3,721	4,650	9,300	7,864	929		
3522	Depreciation	6,406	2,196	4,395	4,671	(4,210)		
3532	Street Trees	2,912	0	3,131	4,885	(2,912)		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	5,645	6,000	4,840	5,645		
3382	Flood Damage Expense	849,409	267,960	803,878	15,473	(581,449)	*	Timing
3592	Depot Tools (Not Capitalised)	164	2,000	2,000	2,494	1,836		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	3,095	4,998	10,000	145	1,903		
6912	Roads Depreciation	1,746,607	375,000	750,000	749,135	(1,371,607)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	2,886,530	969,008	2,194,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(107,999)	(108,000)	(99,400)	1		
3153	Other General Income	0	0	0	0	0		
3393	Hudson Resources - Dartmoor Road	(22,368)	(12,585)	(12,585)	(12,586)	9,783		More income received than budgeted
3583	Contributions & Reimbursements	(7,292)	0	0	0	7,292		Gravel royalties
3803	Contributions - Flood Damage.	(267,968)	(326,028)	(652,051)	0	(58,060)	*	Timing
	Total Operating Revenue	(405,627)	(446,612)	(772,636)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	1,589	0	10,000	0	(1,589)		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	(112,000)	(112,000)	(112,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	(110,411)	(112,000)	(102,000)	(367,365)			
	Total Road Maintenance	2,370,491	410,396	1,319,796	829,622			

		Dec-15	31-Dec-15	2015/2016	30-Jun-15			
COA	Road Plant Purchases	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	534	526	800	1,772	(8)		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3642	Loss on Sale Assets.	0	34,000	34,000	0	34,000	*	Timing
3912	Interest Expense - Loan 96	2,283	2,618	5,000	5,158	335		
	Total Operating Expenditure	2,817	37,144	39,800	8,383			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(64,900)	(64,900)	1,684	(64,900)	*	Timing
	Total Operating Revenue	0	(64,900)	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	128,000	813,000	142,848	128,000	*	Timing
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	14,451	29,170	28,120	(0)		
3577	Principal Repayments - Loan 95	12,824	10,977	22,237	21,057	(1,847)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(140,199)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	0	(29,000)	(209,000)	(9,091)	(29,000)	*	Timing
	Total Capital Expenditure / Reserve Transfers	27,275	124,428	515,208	258,312			
	Total Road Plant Purchases	30,092	96,672	490,108	268,379			

COA	Traffic Control	Dec-15	31-Dec-15	2015/2016	30-Jun-15		>\$10K	Comments
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var		
	Operating Expenditure							
4102	Traffic Admin Allocation	14,765	20,922	41,839	64,667	6,157		
6502	Vehicle Examination Expense	4,639	4,868	9,240	6,971	229		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	252	500	0	(338)		
	Total Operating Expenditure	19,994	26,042	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(2,831)	(3,000)	(6,000)	(6,236)	(169)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(984)	(1,737)	(2,200)	(2,478)	(753)		
	Total Operating Revenue	(3,814)	(4,737)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Timing
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0		
	Total Capital Expenditure / Reserve Transfers	0	26,748	26,748	28,699			
	Total Traffic Control	16,180	48,053	70,127	91,593			
	Total Transport	2,698,274	809,289	2,973,395	2,277,347			

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COA	Rural Services	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
4462	Operating Expenditure								
	Rural Services Admin Allocation	5,420	6,552	13,110	4,526	5,479	1,132		
6722	Noxious Weeds & Pest Expense	562	2,500	5,000	4,885	5,000	1,938		
	Total Operating Expenditure	5,981	9,052	18,110	9,411	10,479			
	Capital Expenditure / Reserve Transfers								
4404	Capital Exp. - Plant & Equipment	0	0	0	14,925	15,000	0		
	Total Rural Services	5,981	9,052	18,110	24,337	25,479			

COA	Tourism and Area Promotion	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
3952	Tourism Signage Expense	0	498	1,000	0	1,000	498		
3982	Tourism Expense	0	2,500	4,000	2,536	4,424	2,500		
4282	Promotional Expense	810	600	1,200	1,103	1,200	(210)		
	Total Operating Expenditure	810	3,598	6,200	3,639	6,624			
	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	(500)	(500)	0	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0	0			
	Total Tourism and Area Promotion	810	3,098	5,700	3,639	6,624			

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COA	Building Control	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	57,272	58,206	116,425	101,700	90,374	934		
4142	Reimbursement Expenditure	0	0	0	100	0	0		
4152	Provision for LSL	0	18,500	18,500	0	0	18,500	*	Timing
4622	Building Admin Allocation	44,295	56,346	112,692	45,156	54,668	12,051	*	Admin allocations
	Total Operating Expenditure	101,567	133,052	247,617	146,956	145,042			
	Operating Revenue								
4153	Building Licenses Income	(12,615)	(11,700)	(22,500)	(30,872)	(15,000)	915		
4163	Builder's Registration Board Fee	0	0	0	0	(300)	0		
4173	CTF Commissions Received	(315)	(124)	(250)	(285)	(150)	191		
4213	Building Commissions Received	(268)	(124)	(250)	(259)	(400)	144		
	Total Operating Revenue	(13,199)	(11,948)	(23,000)	(31,416)	(15,850)			
	Capital Expenditure / Reserve Transfers								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	Total Building Control	88,369	121,104	224,617	115,540	129,192			

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COA	Other Economic Services	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	126	250	(133)	500	126		
4222	Administration Allocation	49,217	63,090	126,181	0	0	13,873	*	Admin allocations
4242	Rehab. Gravel Pits Expense	893	2,502	5,000	2,718	10,000	1,609		
4252	Purchase of Stamps.	0	48	100	37	350	48		
4272	Other Expenditure	5,303	5,172	10,341	12,725	12,000	(131)		
	Total Operating Expenditure	55,413	70,938	141,872	15,347	22,850			
	Operating Revenue								
4223	Commission Received Australia Post	(2,873)	(2,100)	(4,200)	(3,943)	(3,500)	773		
4243	Annual Post Office Box Fee	(2,856)	(3,150)	(3,150)	(1,173)	(250)	(294)		
4253	Postage Stamp Income	(53)	(53)	(100)	(106)	(150)	0		
4263	Income Received	(3,875)	0	0	0	0	3,875		
4333	Photocopying Income	(18)	(20)	(50)	(18)	(200)	(2)		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	(450)	0		
	Total Operating Revenue	(9,975)	(5,623)	(7,950)	(5,691)	(4,550)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	93	113	200	277	350			
	Total Other Economic Services	45,531	65,428	134,122	9,934	18,650			
	Total Economic Services	140,691	198,682	382,549	153,449	179,945			

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		Dec-15	31-Dec-15	2015/2016	30-Jun-15			
COA	Plant Depreciation	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
5012	Operating Expenditure							
	Plant Depreciation	93,612	116,706	233,411	161,942	23,094	*	Offsets
6890	Depn Posted to Jobs	(84,493)	(116,706)	(233,411)	(161,942)	(32,213)	*	Offsets
	Total Plant Depreciation	9,119	0	0	0			
COA	Private Works	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
7302	Operating Expenditure							
	Private Works Expense	8,763	15,770	30,545	15,829	7,007		
7333	Operating Income							
	Private Works Income	(12,084)	(11,000)	(32,500)	(22,802)	1,084		
	Total Private Works	(3,321)	4,770	(1,955)	(6,974)			

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COA	Public Works Overheads	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0342	Provision for LSL	0	12,000	19,060	10,663	12,000	*	Timing
4312	Superannuation - Max 3% Works Staff	4,132	8,988	17,976	7,184	4,856		
4322	Superannuation Guarantee - Works Manager	4,617	4,686	9,376	8,778	69		
4332	Superannuation Guarantee - Works Staff	30,794	31,752	63,501	64,632	958		
4342	Salary Works Manager	45,581	44,148	88,295	89,636	(1,433)		
4352	Superannuation Max 3% - Works Manager	1,458	1,482	2,961	2,774	24		
4372	Public Works Sundry Expense	9,960	3,000	6,000	21,687	(6,960)		
4382	Works Manager - Conference Attendance	1,162	2,000	3,000	2,287	838		
4392	External Engineering Services	4,238	20,000	20,000	8,132	15,762	*	Timing
4402	Sick Leave	7,612	22,948	30,334	13,284	15,336	*	Timing
4412	Annual Leave	24,060	40,541	70,286	57,232	16,481	*	Timing
4432	Public Holiday Pay	15,669	9,103	30,334	27,311	(6,566)		
4422	Works LSL Expense	10,512	0	0	0	(10,512)	*	This is an allocation of wages only. Overall wages within budget
4442	Occupational Health & Safety Expense	8,237	4,872	9,752	5,004	(3,365)		
4452	Protective Uniform/ Minor Workwear	2,594	5,400	10,800	7,260	2,806		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	12,762	16,806	33,608	28,547	4,044		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	STAFF MEDICALS	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	123,043	151,200	302,394	83,574	28,157	*	Overall timing of administration overheads is below budget
6782	Workers Compensation Insurance	15,345	19,392	19,391	18,123	4,047		
7422	Less PWO Allocated to W & S	(225,597)	(402,146)	(737,068)	(439,720)	(176,549)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	96,365	(3,828)	(0)	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	96,365	(3,828)	(0)	(15,606)			

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COA	Plant Operation Costs	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4472	In House Repairs & Maintenance	35,536	53,826	107,653	59,130	18,290	*	Timing
4482	Tyre Purchase Expense	18,115	20,502	41,000	35,975	2,387		
4492	Parts & Outside Repairs Expense	70,881	100,751	276,000	231,064	29,870	*	Timing
4502	Plant Licences Expense	6,561	6,950	6,950	1,142	389		
4512	Less POC Allocated to W & S	(413,223)	(405,978)	(811,960)	(673,284)	7,245		
4532	Tools & Consumables	11,655	9,259	16,000	11,997	(2,396)		
4542	Fuel, Oil & Grease	105,600	165,000	330,000	267,426	59,400	*	Timing
4552	Cutting Edges & Tips	7,664	5,930	9,500	7,409	(1,734)		
5112	Plant Operator - Admin Allocation	4,922	4,380	8,756	64,365	(542)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Timing
4602	Training Expense (incl Toolbox)	13,724	10,000	18,000	6,663	(3,724)		
	Total Operating Expenditure	(122,793)	8,971	40,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(23,438)	(20,200)	(40,000)	(47,729)	3,238		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(23,438)	(20,450)	(40,250)	(47,729)			
	Total Plant Operation Costs	(146,231)	(11,479)	0	0			

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COA	Salaries and Wages	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	375,722	506,159	897,287	813,263	130,437	*	Timing
4580	Salary & Wages Expense - Works	440,241	460,092	920,183	889,824	19,851	*	Timing
4592	Workers Compensation Paid	19,494	0	0	25,313	(19,494)	*	Offsets - ref below 4613
4600	Less Salary & Wages Allocated	(815,963)	(1,001,791)	(1,817,470)	(1,703,087)	(185,828)	*	Timing
4692	Paid Parental Leave Scheme	4,862	0	0	0	(4,862)		**Expenditure offset with COA GL 4623 Nil cost to council
	Total Operating Expenditure	24,356	(35,540)	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(22,104)	0	0	(33,766)	22,104	*	Workers Compensation - Offsets - ref above 4592
4623	Paid Parental Leave Scheme	(6,570)	0	0	0	6,570		**Centrelink reimbursement refer COA GL 4692
	Total Operating Revenue	(28,674)	0	0	(33,766)			
	Total Salaries and Wages	(4,318)	(35,540)	(0)	(8,452)			
COA	Unclassified	Dec-15 YTD Actual	31-Dec-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	417	960	1,920	284	543		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(132)	(960)	(1,920)	(284)	(828)		
	Total Unclassified	285	0	0	0			
	Total Other Property and Services	(48,101)	(46,077)	(1,956)	(31,032)			