

List of Accounts Paid - February 2016

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4945	05/02/2016	Ecoscape Australia Pty Ltd	-2722.50
4946	12/02/2016	All Decor Geraldton Paint Centre	-23.00
4947	26/02/2016	Altus Traffic	-1383.22
4948	26/02/2016	Petty Cash	-162.75
EFT18947	05/02/2016	Telstra	-2686.87
EFT18948	05/02/2016	Australian Service Union	-25.80
EFT18949	05/02/2016	Chem-dry Power - Carpet Cleaning	-550.00
EFT18950	05/02/2016	Department Of Parks And Wildlife	-632.68
EFT18951	05/02/2016	Five Star Business Equipment And Communications	-187.00
EFT18952	05/02/2016	Hopkinson Painting	-9544.15
EFT18953	05/02/2016	Lind Consulting	-1000.00
EFT18954	05/02/2016	MGB Diesel Contracting Pty Ltd	-345.51
EFT18955	05/02/2016	Redi Hire Solutions	-750.00
EFT18956	05/02/2016	Rip-it Security Shredding And Paper	-69.10
EFT18957	05/02/2016	Sanford Veterinary Clinic	-1252.60
EFT18958	05/02/2016	Shire Of Cv Trust Account	-22.20
EFT18959	05/02/2016	Shire of Mukinbudin	-5149.01
EFT18960	05/02/2016	Simon Lancaster	-151.92
EFT18961	05/02/2016	Western Australian Treasury Corporation	-1908.27
EFT18962	05/02/2016	Western Power	-8000.00
EFT18963	05/02/2016	Whipintarra Springs Pty Ltd - Nukara Farm	-685.00
EFT18964	12/02/2016	Australian Taxation Office	-9620.00
EFT18965	12/02/2016	Synergy	-73.95
EFT18966	12/02/2016	Water Corporation	-370.01
EFT18967	12/02/2016	Apprentice And Traineeship Company - Midwest	-460.60
EFT18968	12/02/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT18969	12/02/2016	Cleanpak Total Solutions	-214.59
EFT18970	12/02/2016	Five Star Business Equipment And Communications	-689.29
EFT18971	12/02/2016	Geraldton Fuel	-11874.32
EFT18972	12/02/2016	MGB Diesel Contracting Pty Ltd	-28592.85
EFT18973	12/02/2016	Waterman Irrigation Australia	-125.40
EFT18974	12/02/2016	Western Resource Recovery Pty Ltd	-715.00
EFT18976	19/02/2016	Australian Taxation Office	-17452.00
EFT18977	19/02/2016	Synergy	-863.15
EFT18978	19/02/2016	Water Corporation	-3469.22
EFT18979	19/02/2016	Apprentice And Traineeship Company - Midwest	-767.67
EFT18980	19/02/2016	Australia Post	-439.24
EFT18981	19/02/2016	Australian Service Union	-25.80
EFT18982	19/02/2016	Cleanpak Total Solutions	-184.80
EFT18983	19/02/2016	Courier Australia - Toll Ipec	-9.32
EFT18984	19/02/2016	Covs Parts Pty Ltd	-6.70
EFT18985	19/02/2016	GHD Pty Ltd	-3438.77

EFT18986	19/02/2016 Landgate	-575.80
EFT18987	19/02/2016 Landwest Urban And Rural Planning Consultants	-6758.13
EFT18988	19/02/2016 Leading Edge Computers	-254.00
EFT18989	19/02/2016 MGB Diesel Contracting Pty Ltd	-22217.36
EFT18990	19/02/2016 Mcleods Barristers And Solicitors	-506.51
EFT18991	19/02/2016 Novus	-445.01
EFT18992	19/02/2016 Queens Iga	-417.60
EFT18993	19/02/2016 Toxfree	-5436.54
EFT18994	19/02/2016 Tranex Group	-13728.00
EFT18999	26/02/2016 City Of Greater Geraldton	-1320.00
EFT19000	26/02/2016 Telstra	-1698.42
EFT19033	26/02/2016 Ampac Debt Recovery (WA) Pty Ltd	-1077.79
EFT19034	26/02/2016 Apprentice And Traineeship Company	-767.67
EFT19035	26/02/2016 Auslec	-97.76
EFT19036	26/02/2016 Australian Service Union	-25.80
EFT19037	26/02/2016 Bridgestone Tyre Centre	-3105.00
EFT19038	26/02/2016 Bunnings Group Limited	-258.77
EFT19039	26/02/2016 CJD Equipment Pty Ltd	-297.00
EFT19040	26/02/2016 Courier Australia - Toll Ipec	-193.12
EFT19041	26/02/2016 GG Pumps And Electrical Pty Ltd	-2787.95
EFT19042	26/02/2016 Geraldton Decorator Centre	-529.07
EFT19043	26/02/2016 Geraldton Trophy Centre	-264.00
EFT19044	26/02/2016 Glenfield Iga	-133.46
EFT19045	26/02/2016 Hosexpress	-1548.14
EFT19046	26/02/2016 Hygiene Solutions - Initial	-1089.66
EFT19047	26/02/2016 K9 Electrical	-102.86
EFT19048	26/02/2016 Landmark	-1101.31
EFT19049	26/02/2016 Midwest Auto Group	-22925.49
EFT19050	26/02/2016 Midwest Chemical & Paper	-98.18
EFT19051	26/02/2016 Midwest Fire Protection Service- Deltazone	-49.50
EFT19052	26/02/2016 Nabawa Valley Tavern	-921.00
EFT19053	26/02/2016 Pemco Diesel Pty Ltd	-12478.19
EFT19054	26/02/2016 Purcher International	-427.63
EFT19055	26/02/2016 RJ & AL McNamara	-132.00
EFT19056	26/02/2016 Shire Of Cv Trust Account	-24.70
EFT19057	26/02/2016 Staples Australia Pty Limited	-647.22
EFT19058	26/02/2016 Stewart, Moreen Sian	-199.00
EFT19059	26/02/2016 The West Australian	-1498.04
EFT19060	26/02/2016 Toxfree	-10406.08
EFT19061	26/02/2016 Ugle Fabrications	-2750.00
EFT19062	26/02/2016 Westrac Pty Ltd	-542.94
EFT19063	26/02/2016 Westweld Mobile Engineering	-44052.80
DD15166.1	28/02/2016 Westnet Internet Services	-60.50
DD15193.1	02/02/2016 Westpac Geraldton	-217.95
DD15202.1	09/02/2016 LGSP	-8051.06
DD15202.2	09/02/2016 IOOF Portfolio Service Superannuation Fund	-374.04
DD15202.3	09/02/2016 Hostplus Superannuation	-130.01

DD15202.4	09/02/2016 Colonial First State First Choice	-428.69
DD15202.5	09/02/2016 OnePath MasterFund	-206.70
DD15202.6	09/02/2016 BT Business Super	-209.47
DD15215.1	09/02/2016 LGSP	-123.30
DD15215.2	22/02/2016 LGSP	-49.32
DD15217.1	23/02/2016 LGSP	-7967.89
DD15217.2	23/02/2016 OnePath MasterFund	-299.36
DD15217.3	23/02/2016 IOOF Portfolio Service Superannuation Fund	-374.04
DD15217.4	23/02/2016 Hostplus Superannution	-130.01
DD15217.5	23/02/2016 Colonial First State First Choice Wholesale Personal Super	-353.32
DD15217.6	23/02/2016 BT Business Super	-209.47
TRUST		
ACCOUNT		
EFT18995	19/02/2016 Landmark	-525.00
EFT18996	26/02/2016 Building And Construction Industry Training Fund	-1715.98
EFT18997	26/02/2016 Building Commission / Department Of Commerce	-1498.77
EFT18998	26/02/2016 Shire Of Chapman Valley - Muni Account	-104.56

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
For the Period Ended 29 February 2016

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	
Statement of Financial Activity by Program	
Statement of Financial Activity By Nature or Type	
Statement of Capital Acquisitions and Capital Funding	
Note 1	Significant Accounting Policies
Note 2	Explanation of Material Variances
Note 3	Net Current Funding Position
Note 4	Cash and Investments
Note 5	Budget Amendments
Note 6	Receivables
Note 7	Cash Backed Reserves
Note 8	Capital Disposals
Note 9	Rating Information
Note 10	Information on Borrowings
Note 11	Grants and Contributions
Note 12	Trust
Note 13	Details of Capital Acquisitions
Appendix A	Financials by Program

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 29 February 2016 of \$3,300,063.

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

Preparation

Prepared by: Dianne Raymond
Prepared by: Mid West Financial Services
Reviewed by: Maurice Battilana
Date prepared: 8-Mar-16

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 29 February 2016

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		7,700	14,200	6,783	19,912	13,129	193.56%	▲
General Purpose Funding - Rates	9	2,321,246	2,321,245	2,321,245	2,327,587	6,342	0.27%	
General Purpose Funding - Other		475,211	475,212	357,134	366,941	9,807	2.75%	
Law, Order and Public Safety		33,970	33,970	25,904	25,663	(241)	(0.93%)	
Health		4,573	4,573	3,553	5,535	1,982	55.78%	
Education and Welfare		8,022	0	8,022	0	(8,022)	(100.00%)	
Housing		14,040	14,040	9,360	13,217	3,857	41.21%	
Community Amenities		222,290	222,290	193,009	183,777	(9,232)	(4.78%)	
Recreation and Culture		482,710	482,710	55,936	62,550	6,614	11.82%	
Transport		864,339	881,411	644,525	882,630	238,105	36.94%	▲
Economic Services		31,450	38,131	21,543	30,071	8,528	39.59%	
Other Property and Services		74,670	74,670	43,530	65,709	22,179	50.95%	▲
Total Operating Revenue		4,540,221	4,562,452	3,690,544	3,983,592	293,048		
Operating Expense								
Governance		(451,002)	(459,457)	(333,908)	(187,003)	146,905	44.00%	▲
General Purpose Funding		(122,959)	(122,959)	(76,530)	(53,575)	22,955	29.99%	▲
Law, Order and Public Safety		(209,856)	(209,856)	(154,735)	(119,007)	35,728	23.09%	▲
Health		(8,370)	(8,370)	(5,285)	(4,308)	977	18.48%	▲
Education and Welfare		(7,200)	(2,000)	(868)	(636)	232	26.76%	▲
Housing		(15,227)	(15,227)	(11,461)	(3,812)	7,649	66.74%	▲
Community Amenities		(974,229)	(949,889)	(633,924)	(364,271)	269,653	42.54%	▲
Recreation and Culture		(672,851)	(674,766)	(475,479)	(333,989)	141,490	29.76%	▲
Transport		(2,285,813)	(2,414,811)	(1,741,352)	(3,594,731)	(1,853,379)	(106.43%)	▼
Economic Services		(413,799)	(405,299)	(281,520)	(208,319)	73,201	26.00%	▲
Other Property and Services		(72,717)	(88,573)	(61,264)	(100,367)	(39,103)	(63.83%)	▼
Total Operating Expenditure		(5,234,023)	(5,351,208)	(3,776,326)	(4,970,019)	(1,193,693)		
Funding Balance Adjustments								
Add back Depreciation		1,280,034	1,280,034	853,368	2,627,895	1,774,527	207.94%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(30,000)	900	(2.91%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		555,332	460,378	736,686	1,611,468	874,782		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	841,941	876,297	34,356	4.08%	
Proceeds from Disposal of Assets	8	209,000	209,000	59,000	30,000	(29,000)	(49.15%)	▼
Total Capital Revenues		1,282,328	1,282,328	900,941	906,297	5,356		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(217,768)	(250,000)	(32,232)	(14.80%)	▼
Infrastructure - Roads	13	(2,145,792)	(2,156,742)	(1,444,927)	(853,206)	591,721	40.95%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(813,000)	(178,000)	(50,550)	127,450	71.60%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(3,675)	48,765	92.99%	▲
Total Capital Expenditure		(3,795,378)	(3,819,328)	(1,893,135)	(1,157,431)	735,704		
Net Cash from Capital Activities		(2,513,050)	(2,537,000)	(992,194)	(251,134)	741,060		
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	143,193	185,873	42,680	29.81%	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(58,888)	(58,888)	(48,819)	(32,826)	15,993	32.76%	▲
Transfer to Reserves	7	(26,400)	(29,868)	(19,882)	(20,271)	(389)	(1.96%)	
Net Cash from Financing Activities		339,452	269,670	74,492	132,776	58,284		
Net Operations, Capital and Financing		(1,618,266)	(1,806,952)	(181,016)	1,493,111	1,674,127		
Opening Funding Surplus(Deficit)	3	1,806,952	1,806,952	1,618,266	1,806,952	188,686	11.66%	▲
Closing Funding Surplus(Deficit)	3	188,686	(0)	1,437,250	3,300,063	1,862,813		

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 29 February 2016

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Operating Revenues								
Rates	9	2,321,246	2,321,245	2,321,245	2,327,587	6,342	0.27%	
Operating Grants, Subsidies and Contributions	11	1,716,743	1,743,124	968,718	1,280,120	311,402	32.15%	▲
Fees and Charges		369,280	361,258	288,208	285,935	(2,273)	(0.79%)	
Interest Earnings		57,000	57,000	40,105	50,924	10,819	26.98%	▲
Other Revenue		11,050	14,925	7,368	9,027	1,659	22.51%	
Profit on Disposal of Assets	8	64,900	64,900	64,900	30,000	(34,900)	(53.78%)	
Total Operating Revenue		4,540,219	4,562,452	3,690,544	3,983,592	293,048		
Operating Expense								
Employee Costs		(1,543,403)	(1,512,963)	(982,514)	(853,439)	129,075	13.14%	▲
Materials and Contracts		(2,017,477)	(2,184,569)	(1,603,905)	(1,317,975)	285,930	17.83%	▲
Utility Charges		(61,887)	(55,029)	(41,260)	(26,582)	14,678	35.58%	▲
Depreciation on Non-Current Assets		(1,280,034)	(1,280,034)	(853,368)	(2,627,895)	(1,774,527)	(207.94%)	▼
Interest Expenses		(10,701)	(10,701)	(9,052)	(5,180)	3,872	42.78%	▲
Insurance Expenses		(187,854)	(175,247)	(187,855)	(135,975)	51,880	27.62%	▲
Other Expenditure		(98,665)	(98,665)	(64,372)	(2,973)	61,399	95.38%	▲
Loss on Disposal of Assets	8	(34,000)	(34,000)	(34,000)	0	34,000		
Total Operating Expenditure		(5,234,021)	(5,351,208)	(3,776,326)	(4,970,019)	(1,193,693)		
Funding Balance Adjustments								
Add back Depreciation		1,280,034	1,280,034	853,368	2,627,895	1,774,527	207.94%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(30,000)	900	(2.91%)	
Interfund Transfers		0	0	0	0	0		
Net Cash from Operations		555,332	460,378	736,686	1,611,468	874,782		
Capital Revenues								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	841,941	876,297	34,356	4.08%	
Proceeds from Disposal of Assets	8	209,000	209,000	59,000	30,000	(29,000)	(49.15%)	
Total Capital Revenues		1,282,328	1,282,328	900,941	906,297	5,356		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(217,768)	(250,000)	(32,232)	(14.80%)	▼
Infrastructure - Roads	13	(2,145,792)	(2,156,742)	(1,444,927)	(853,206)	591,721	40.95%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(813,000)	(178,000)	(50,550)	127,450	71.60%	▲
Tools Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(3,675)	48,765	92.99%	▲
Total Capital Expenditure		(3,795,378)	(3,819,328)	(1,893,135)	(1,157,431)	735,704		
Net Cash from Capital Activities		(2,513,050)	(2,537,000)	(992,194)	(251,134)	741,060		
Financing								
Proceeds from New Debentures		140,199	73,885	0	0			
Transfer from Reserves	7	284,541	284,541	143,193	185,873	42,680	29.81%	
Repayment of Debentures	10	(58,888)	(58,888)	(48,819)	(32,826)	15,993	32.76%	▲
Transfer to Reserves	7	(26,400)	(29,868)	(19,882)	(20,271)	(389)	(1.96%)	
Net Cash from Financing Activities		339,452	269,670	74,492	132,776	58,284		
Net Operations, Capital and Financing		(1,618,266)	(1,806,952)	(181,016)	1,493,111	1,674,127		
Opening Funding Surplus(Deficit)	3	1,806,952	1,806,952	1,618,266	1,806,952	188,686	11.66%	▲
Closing Funding Surplus(Deficit)	3	188,686	0	1,437,250	3,300,063	1,862,813		

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 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads	12 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 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

"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 29 February 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	13,129	193.56%			Timing
General Purpose Funding - Rates	6,342	0.27%			Below \$10,000
General Purpose Funding - Other	9,807	2.75%			Below \$10,000
Law, Order and Public Safety	(241)	(0.93%)			Below \$10,000
Health	1,982	55.78%	▲		Below \$10,000
Education and Welfare	(8,022)	(100.00%)			Below \$10,000
Housing	3,857	41.21%	▲		Below \$10,000
Community Amenities	(9,232)	(4.78%)			Below \$10,000
Recreation and Culture	6,614	11.82%			Below \$10,000
Transport	238,105	36.94%	▲	Timing	Timing of R2R Grant funding rec'd & increased Flood Damage funding rec'd
Economic Services	8,528	39.59%	▲		Below \$10,000
Other Property and Services	22,179	50.95%	▲	Timing	Allocation of overheads - averages out by year end (reduced from previous month).
Operating Expense					
Governance	146,905	44.00%	▲	Timing	Delayed expenditure
General Purpose Funding	22,955	29.99%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	35,728	23.09%	▲	Timing	Delayed expenditure
Health	977	18.48%	▲		Below \$10,000
Education and Welfare	232	26.76%	▲		Below \$10,000
Housing	7,649	66.74%	▲		Below \$10,000
Community Amenities	269,653	42.54%	▲	Timing	Delayed expenditure
Recreation and Culture	141,490	29.76%	▲	Timing	Delayed expenditure
Transport	(1,853,379)	(106.43%)	▼	Timing	Flood damage work completed earlier than budget
Economic Services	73,201	26.00%	▲	Timing	Delayed expenditure
Other Property and Services	(39,103)	(63.83%)	▼	Timing	Allocation of overheads - averages out by year end.
Capital Revenues					
Grants, Subsidies and Contributions	34,356	4.08%		Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	(29,000)	(49.15%)	▼	Timing	Trade of all vehicles has not yet occurred
Capital Expenses					
Land and Buildings	(32,232)	(14.80%)	▼	Timing	Timing of budget (ref note 13)
Infrastructure - Roads	591,721	40.95%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	127,450	71.60%	▲	Timing	Full Trade and purchase of plant has not yet occurred (ref note 13)
Tools and Equipment	48,765	92.99%	▲	Timing	New server progressing slower than budget timing and vehicle tracking GPS not yet purchased
Financing					
Loan Principal	15,993	32.76%	▲	Timing	Timing of budget profile
Transfers to reserves	(389)	(1.96%)			Below \$10,000

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 29 Feb 2016	30th June 2015	
	\$	\$	
Current Assets			
Cash Unrestricted	4	3,073,089	1,700,530
Cash Restricted	4	1,004,571	1,651,745
Receivables - Rates	6	268,264	125,964
Receivables -Other	6	18,094	257,679
Interest / ATO Receivable/Trust		11,023	3,729
Inventories		2,086	2,086
		4,377,127	3,741,733
Less: Current Liabilities			
Payables		(69,183)	(262,072)
ATO Payable		(3,310)	(20,964)
Provisions		(314,941)	(314,941)
		(387,434)	(597,977)
Less: Cash Reserves	7	(1,004,571)	(1,651,745)
Add: Leave Provisions		314,941	314,941
Net Current Funding Position		3,300,063	1,806,952

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		12,203			12,203	WBC	
At Call (305784)		3,060,186			3,060,186	WBC	
TD 473702 (YFIG Contribution)		0			0	WBC	
At Call (000067)				90,159	90,159	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		93,405		93,405	WBC	
TD 39-6938 - Water	2.10%		13,936		13,936	WBC	
TD 39-6903 - Office	2.10%		44,033		44,033	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		130,073		130,073	WBC	
TD 39-2582 - Legal	2.10%		39,166		39,166	WBC	
TD 39-6946 - Grants	2.10%		49,175		49,175	WBC	
TD 39-2574 - Land	2.10%		61,916		61,916	WBC	
TD 39-2590 - Roadworks	2.10%		1,059		1,059	WBC	
TD 39-2582 - Landcare	2.10%		36,946		36,946	WBC	
TD 39-2558 - Building	2.10%		534,863		534,863	WBC	
TD 462763 - POS Bill Hemsley P	2.93%			289,566	289,566	WBC	11.05.2016
TD 454181 - POS Wokarena	2.92%			129,880	129,880	WBC	30.04.2016
TD 454202 - Wokarena Interse	2.92%			115,322	115,322	WBC	30.04.2016
Total		3,073,089	1,004,571	624,926	4,702,587		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase/Decrease in Available Cash	Amended Budget Running Balance
0482	Office Expenses	10/15-9	Operating Expenditure	\$	\$	\$
0682	Consultancy Fees	10/15-9	Operating Expenditure		5,000	5,000
	Opening Surplus Adjustment					
	Annual Budget Review Feb OCM					
	Permanent Changes				(188,688)	(188,688)
101920.02	Members Conference & Training Expenses	02/16-12	Operating Expenditure		5,000	(183,688)
102020.04	Members Insurance Expense	02/16-12	Operating Expenditure		(3,552)	(187,240)
102320.02	Consultancy & Legal Expenses	02/16-12	Operating Expenditure		3,500	(183,740)
103120.51	Admin - Max 3% Council Additional Contr	02/16-12	Operating Expenditure		(3,000)	(186,740)
103720.04	Admin Workers Compensation Expense	02/16-12	Operating Expenditure		(4,328)	(191,068)
104820.02	Office Telephone & Internet Expenses	02/16-12	Operating Expenditure		5,685	(185,383)
105620.51	Administation LSL Expense	02/16-12	Operating Expenditure		5,150	(180,233)
105730.2	Reimbursements & Contributions	02/16-12	Operating Revenue		(6,500)	(186,733)
109920.02	Pre-School Repairs & Maintenance	02/16-12	Operating Expenditure		(5,200)	(191,933)
109930.15	Lease/Rental Income - Pre-School	02/16-12	Operating Revenue		8,022	(183,911)
120420.02	Declared Species Group Expenses	02/16-12	Operating Expenditure		(11,241)	(195,152)
120800.99	Tfr to Landcare Reserve	02/16-12	Capital Expenditure		3,468	(191,684)
121120.01	Salary & Wages Expense-T/Plan	02/16-12	Operating Expenditure		(38,949)	(230,633)
121121.02	Salary & Wages Expense-T/Plan	02/16-13	Operating Expenditure		10,000	(220,633)
122320.02	Legal Expenses - Town Planners	02/16-12	Operating Expenditure		5,000	(215,633)
131320.02	Community Development Expenses	02/16-12	Operating Expenditure		10,850	(204,783)
127220.02	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(10,000)	(214,783)
127220.03	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(6,858)	(221,641)
127220.04	Public Halls & Showgrounds Expense	02/16-12	Operating Expenditure		(727)	(222,368)
126440.99	Capital Exp. - Land & Buildings	02/16-12	Capital Expenditure		13,000	(209,368)
114820.02	Sporting Clubs Expenses	02/16-12	Operating Expenditure		5,000	(204,368)
126420.02	Parks, Gardens Expense	02/16-12	Operating Expenditure		10,500	(193,868)
127720.02	Minor Gardening Equipment.	02/16-12	Operating Expenditure		4,000	(189,868)
131240.99	Roads to Recovery (RZR) Expenditure	02/16-12	Capital Expenditure		5,475	(184,393)
131840.99	Council Funded Roadworks Expenditure	02/16-12	Capital Expenditure		5,475	(178,918)
133720.02	Road Maintenance Expense	02/16-12	Operating Expenditure		125,000	(53,918)
133930.20	Hudson Resources - Dartmoor Road	02/16-12	Operating Revenue		(9,783)	(63,701)
135830.20	Contributions & Reimbursements	02/16-12	Operating Revenue		(7,292)	(70,993)
135320.02	Street Trees	02/16-12	Operating Expenditure		4,000	(66,993)
141520.51	Provision for LSL	02/16-12	Operating Expenditure		(8,500)	(75,493)
141830.20	Contributions & Reimbursements (Building Control)	02/16-12	Operating Revenue		(2,805)	(78,298)
142630.21	Income Received	02/16-12	Operating Revenue		(3,875)	(82,173)
143120.51	Superannuation - Max 3% Works Staff	02/16-12	Operating Expenditure		(4,000)	(86,173)
167820.04	Workers Compensation Insurance	02/16-12	Operating Expenditure		(4,000)	(90,173)
103420.51	Provision for LSL	02/16-12	Operating Expenditure		(13,201)	(103,374)
144220.51	Works LSL Expense	02/16-12	Operating Expenditure		32,060	(71,314)
144420.02	Occupational Health & Safety Expense	02/16-12	Operating Expenditure		2,000	(69,314)
145520.02	Cutting Edges & Tips	02/16-12	Operating Expenditure		3,000	(66,314)
171350.99	Loan Funds Rec'd.	02/16-12	Capital Revenue		66,314	0

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2016

Note 6: RECEIVABLES

Receivables - Rates Receivable

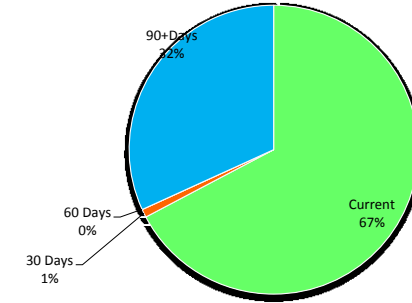
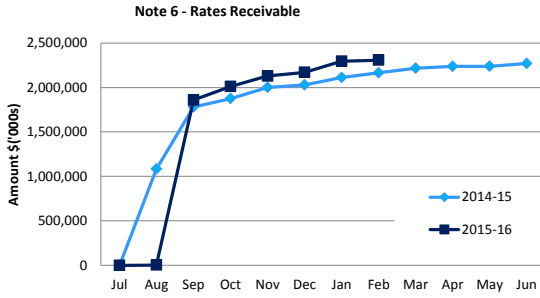
	YTD 29 Feb 2016	30 June 2015
Opening Arrears Previous Years	\$ 125,964	\$ 110,084
Levied this year	2,327,587	2,188,163
Refuse levied this year	121,766	96,850
Less Collections to date	(2,307,053)	(2,269,133)
Equals Current Outstanding	268,264	125,964
Net Rates Collectable	268,264	125,964
% Collected	94.03%	98.73%

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 12,173	\$ 167	\$ 0	\$ 5,754
Total Receivables General Outstanding				18,094

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

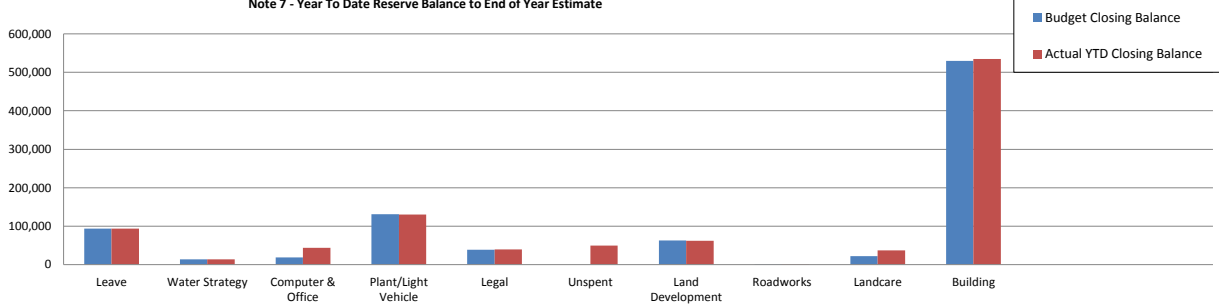
Comments/Notes - Receivables General

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2016

Note 7: Cash Backed Reserve

2015-16	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	\$ 822	\$ 0	\$ 0	\$ 0	\$ 0		\$ 93,583	\$ 93,405
Water Strategy	13,813	200	123	0	0	0	0		14,013	13,936
Computer & Office	43,645	200	388	0	0	(25,000)	0		18,845	44,033
Plant/Light Vehicle	128,929	2,000	1,144	0	0	0	0		130,929	130,073
Legal	28,378	500	288	10,000	10,500	0	0		38,878	39,166
Unspent	63,541	0	506	0	0	(63,541)	(14,873)		0	49,175
Land Development	120,054	2,000	862	0	0	(59,000)	(59,000)		63,054	61,916
Roadworks	112,452	0	607	0	0	(112,000)	(112,000)		452	1,059
Landcare	36,621	500	325	0	0	(15,000)	0		22,121	36,946
Building	530,157	10,000	4,706	0	0	(10,000)	0		530,157	534,863
	1,170,173	16,400	9,771	10,000	10,500	(284,541)	(185,873)		912,032	1,004,571

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 29 February 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Full Year			
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
				Grader	(32,000)		32,000	
				Crew Cab Truck	10,000		(10,000)	
				Backhoe	(2,000)		2,000	
				2WD Tractor	900		(900)	
27,932	27,932	30,000	30,000	4x4 Utility	25,000	30,000	5,000	
				CEO Vehicle	29,000		(29,000)	
27,932	27,932	30,000	30,000		30,900	30,000	(900)	

Comments - Capital Disposal/Replacements

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.8778	243	4,757,575	322,061	20,538	239	342,838	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	2,197,345	20,538	239	2,218,122	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							2,342,022				2,321,246
Amount from General Rates							0				0
Ex-Gratia Rates							2,342,022				2,321,246
Excess Rates							0				0
Totals							(14,435)				0
							2,327,587				2,321,246

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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	4,951	43,558	42,292	1,557	2,078
Loan 95 - Plant	22,236		14,689	14,699	7,547	7,537	653	646
Loan 96 - Plant	123,380		14,451	29,169	108,929	94,211	2,674	5,000
	192,859	0	32,826	48,819	160,033	144,040	4,884	7,724

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 29 February 2016

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

Program/Details GL	Grant Provider	Approval (Y/N)	2015-16 Budget \$	Variations Additions (Deletions) \$	Operating \$	Capital \$	Recoup Status	
							Received \$	Variance \$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		175,594		175,594		131,695	43,899
Grants Commission - Roads	WALGGC		225,934		225,934		167,258	58,676
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200		1,550	(350)
Other / Minor			6,500	6,500	13,000		18,362	(5,362)
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		16,130	8,065
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							8,401	(8,401)
Dolby Creek	Tfr from trust		20,000		20,000		8,040	11,960
Cemetery Income			3,540		3,540		1,030	2,510
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000		5,000	0
RECREATION AND CULTURE								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000		400,000			400,000
Yuna Community Centre	Dept of Sport and Rec		37,500		0	37,500	37,500	0
Reimbursements public halls	General						3,204	(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			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	632,787	30,041
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051		708,836	(56,785)
Nolba Raod	Landowner contribution		18,600		18,600			18,600
Dartmoor road gravel sheeting	Hudson Resources		12,585	9,783	22,368		22,368	0
Other	Gravel royalties		0	7,292	7,292		9,791	(2,499)
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			500
Long service leave contribution				2,806	2,806		2,806	0
OTHER								
Workers Compensation			0	0	0		22,104	(22,104)
Other/minor			1,920	0	1,920		0	1,920
Diesel Fuel Rebate			40,000		40,000		29,467	10,533
TOTALS			2,790,071	26,381	1,743,124	1,073,328	2,156,416	660,036

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 29-Feb-16
	\$	\$	\$	\$
Bonds - Hall Hire	0	5,640	(4,760)	880
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	9,233	(12,321)	1,817
CTF Levy	10,413	11,287	(19,456)	2,244
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	(50)	5,000
Contribution from Sub-divider	610,498	11,235	(8,040)	613,693
Post Office Deposit	940	308	(60)	1,188
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	38,153	(45,086)	624,926

Level of Completion Indicators

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	Land and Buildings						
	Governance						
●	Office Improvements (painting, carpets, ceiling)	20,000		20,000	19,068	(933)	Completed Jan 2016
○	Designs for storage enclosure	10,000		0	0	0	To Forum Session
●	Governance Total	30,000	0	20,000	19,068	(933)	
	Community Amenities						
●	Nabawa Cemetery Plan and Shoring boards	25,000		20,000	17,591	(2,409)	Plan Board design pending to be presented in Staff Information Report; Shoring Boards purchased
●	Green Drive Land Development	59,000		59,000	60,448	1,448	Settlement completed 04.11.2015
●	Community Amenities Total	84,000	0	79,000	78,040	(960)	
	Recreation and Culture						
●	Yuna Community Centre Construction	163,146		108,768	146,324	37,556	Construction completed; power upgrade commencing 15.02.2016
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)	CGF application CVAS
●	Coronation Beach Campground - additional sites	5,000		5,000	4,979	(21)	Additional sites constructed, fencing still to be completed
●	Recreation And Culture Total	173,146	0	118,768	151,304	32,536	
	Transport						
○	Power to Yuna Depot	10,000		0	1,589	1,589	Western Power progressing
○	Transport Total	10,000	0	0	1,589	1,589	
●	Land & Buildings Total	297,146	0	217,768	250,000	32,232	
	Infrastructure - Roads						
	Transport						
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		225,176	351,345	126,169	Shoulder reconstruct & gravel complete; over budget in hours, under budget in materials
●	Wandana Road Shoulders reconstruct and gravel sheet	161,421					R2R
●	Yuna Tenindewa Road R2R	263,806		176,775	179,091	2,316	R2R Current job
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		93,336	210,544	117,208	RRG - completed
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road Group)	387,663		258,448	8,747	(249,701)	RRG
○	Wheeldon Hosking/Naraling East Intersection- Reconfigure Intersections (State Black Spot)	20,000		13,336	3,832	(9,505)	RRG
○	Durawah Road	158,816		105,880	0	(105,880)	Council funded
○	14/15 Carry over job Nolba Road	Not specified		0	40,010	40,010	14/15 Carry Over Job Completed
○	Indialla Road	211,521		141,008	0	(141,008)	Council funded
○	Valentine Road	209,131		139,416	15,420	(123,996)	14/15 Carry Over
○	14/15 Carry over job - Cannon Whelarra Road	Not specified		0	21,674	21,674	14/15 Carry Over Job Completed
○	Hickety Road	86,188		57,464	0	(57,464)	Council funded
○	Bella Vista Road	111,665		74,440	0	(74,440)	14/15 Carry Over
○	Nabawa Yetna Road	57,870		38,576	0	(38,576)	Council funded
○	Construction Parkfalls Estate	145,908		97,272	0	(97,272)	
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	22,544	Completed
○	Nolba Road	26,400		23,800	0	(23,800)	Mincherton Section
○	Transport Total	2,156,742	0	1,444,927	853,206	(591,721)	
○	Infrastructure - Roads Total	2,156,742	0	1,444,927	853,206	(591,721)	

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 29 February 2016

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	Infrastructure - Parks and Ovals Recreation and Culture						
○	Bill Hemsley Park	500,000		0	0	0	Concept Plan adopted; preliminary draft building plan and nature playground design Feb 2016
○	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	3,675	(22,017)	On Premise hosted server solution in progress; data migration end of March 2016
○	Transport Total	25,692	0	25,692	3,675	(22,017)	
○	Transport						
○	Vehicle Tracking Device	26,748		26,748	0	(26,748)	Quotes pending
○	Transport Total	26,748	0	26,748	0	(26,748)	
○	Tools and Equipment Total	52,440	0	52,440	3,675	(48,765)	
	Plant , Equip. & Vehicles Transport						
○	Grader	380,000		0	0	0	Tender closed
○	Crew Cab Truck	150,000		0	0	0	e-quotes closed March OCM
○	Backhoe	105,000		0	0	0	e-quotes closed March OCM
○	2WD Tractor	40,000		40,000	0	(40,000)	Pending
○	4x4 Utility	25,000		25,000	0	(25,000)	Pending
○	CEO Vehicle	63,000		63,000	0	(63,000)	Change over March 2016
●	Mgr Planning Vehicle	50,000		50,000	50,550	550	Complete
○	Transport Total	813,000	0	178,000	50,550	(127,450)	
○	Plant , Equip. & Vehicles Total	813,000	0	178,000	50,550	(127,450)	
○	Capital Expenditure Total	3,819,328	0	1,893,135	1,157,431	(735,704)	

Appendix A

Summary by Program				
	29-Feb-16	29-Feb-16	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	58,312	83,866	133,959	202,690
Governance	187,003	349,182	459,457	384,992
Law, Order and Public Safety	119,759	154,735	209,856	182,015
Education	636	0	2,000	3,448
Health	4,308	5,285	8,370	21,527
Housing	3,812	8,248	15,227	27,046
Community Amenities	365,770	601,036	949,889	1,002,221
Recreation and Culture	333,989	470,074	674,766	460,950
Transport	3,595,609	1,821,557	2,414,811	1,445,917
Economic Services	208,319	262,520	405,299	175,354
Other Property and Services	112,193	67,569	88,573	89,155
Total Expenditure (E)	4,989,709	3,824,072	5,362,208	3,995,315
	29-Feb-16	29-Feb-16	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,699,264)	(2,685,715)	(2,807,457)	(3,577,408)
Governance	(19,912)	(13,283)	(14,200)	(24,510)
Law, Order and Public Safety	(26,415)	(25,904)	(33,970)	(352,853)
Education	0	0	0	(7,292)
Health	(5,535)	(3,553)	(4,573)	(8,918)
Housing	(13,217)	(9,360)	(14,040)	(23,705)
Community Amenities	(185,275)	(193,009)	(222,290)	(476,962)
Recreation and Culture	(100,050)	(93,436)	(522,210)	(838,914)
Transport	(1,692,304)	(1,456,157)	(1,915,239)	(1,680,663)
Economic Services	(30,071)	(23,849)	(38,131)	(37,107)
Other Property and Services	(77,535)	(43,530)	(74,670)	(120,187)
Total Revenue (R)	(4,849,578)	(4,547,796)	(5,646,780)	(7,148,519)
Operating (Profit)/Loss (R-E)	140,131	(723,724)	(284,572)	(3,153,204)

Adjustment for Non-Cash Items	29-Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	2,627,895	853,368	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)	2,627,895	853,368	1,249,134	1,139,898
Capital Expenditure	29-Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	250,000	217,768	297,146	957,355
Plant and Equipment	50,550	178,000	813,000	309,080
Furniture and Equipment	3,675	25,692	25,692	0
Roads	853,206	1,444,927	2,156,742	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)	(144,443)	(284,541)	(591,821)
Transfer to Reserves	20,189	21,224	26,400	100,789
Repayment of Debentures	32,826	48,819	58,889	153,982
Proceeds from new loans	0	0	(73,885)	0
Proceeds from sale of equipment	(30,000)	(59,000)	(209,000)	(83,351)
	994,654	1,759,735	3,337,191	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(3,300,063)	(1,435,623)	185,219	(1,806,953)

COA	Rate Revenue	29-Feb-16 YTD Actual	29-Feb-16 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	2,649	7,070	11,000	12,404	8,000	4,421		
0032	Rates Stationary/postage	1,805	2,000	2,500	1,220	2,500	195		
0062	Sundry Expenses	13	1,328	2,000	15	2,000	1,315		
0082	Rates - Other Costs.	0	800	1,200	120	1,710	800		
0132	Valuation Expenses	4,124	3,500	13,500	13,222	9,000	(624)		
0352	Rates - Administration Allocation	49,721	67,840	101,759	175,697	212,710	18,119	*	Total admin costs are below budget
	Total Operating Expenditure	58,311	82,538	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	(4,737)	(7,336)	(11,000)	(10,964)	(8,000)	(2,599)		
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	(20,538)	0	0	(23,046)	(16,432)	20,538	*	Additional income, offsets excess rates
0113	Interest - Overdue Rates	(11,977)	(7,065)	(10,000)	(14,554)	(9,000)	4,912		
0123	Interest - Instalment Payments	(6,582)	(4,997)	(5,000)	(6,654)	(5,000)	1,585		
0133	Interest - Deferred Rates	0	(99)	(100)	(232)	(100)	(99)		
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	(2,297)	(2,261)	(3,060)	(5,685)	(3,000)	36		
	Total Operating Revenue	(2,367,945)	(2,356,625)	(2,364,029)	(2,254,343)	(2,255,651)			
	Total Rate Revenue	(2,309,633)	(2,274,087)	(2,232,070)	(2,051,665)	(2,019,731)			

COA	General Purpose Income	29-Feb-16 YTD Actual	29-Feb-16 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	1,328	2,000	11	2,000	1,328		
	Operating Revenue								
0201	Legal Reserve Income	(288)	(336)	(500)	(570)	(650)	(48)		
0203	Leave Reserve Income	(822)	(664)	(1,000)	(1,288)	(1,000)	158		
0204	Land Development Reserve Income	(862)	(1,336)	(2,000)	(2,410)	(2,700)	(474)		
0205	Building Reserve Income	(4,706)	(6,664)	(10,000)	(12,442)	(16,000)	(1,958)		
0206	Roadworks Reserve Income	(607)	(336)	(500)	(2,258)	(2,700)	271		
0213	Plant Reserve Income	0	0	0	0	(1,000)	0		
0215	Unspent Grants Reserve Income	(506)	0	0	(8,749)	0	506		
0223	Water Strategy Reserve Income	(123)	(136)	(200)	(277)	(350)	(13)		
0233	Grants Commission - Road Funding	(167,258)	(169,451)	(225,934)	(763,527)	(494,172)	(2,192)		
0243	Office & Equipment Reserve Income	(387)	(136)	(200)	(383)	(300)	251		
0253	Grants Commission - Equalisation	(131,696)	(131,696)	(175,594)	(490,272)	(325,091)	0		
0273	Plant/Light Vehicle Reserve Income	(1,144)	(1,336)	(2,000)	(3,538)	0	(192)		
0453	Interest Received - Municipal Account	(22,595)	(16,664)	(25,000)	(36,070)	(25,000)	5,931		
0506	Landcare Reserve Income	(325)	(336)	(500)	(1,280)	(2,000)	(11)		
	Total Operating Revenue	(331,319)	(329,090)	(443,428)	(1,323,065)	(870,963)			
	Total General Purpose Income	(331,319)	(327,762)	(441,428)	(1,323,053)	(868,963)			
	Total General Purpose Funding	(2,640,952)	(2,601,849)	(2,673,498)	(3,374,718)	(2,888,694)			

COA	Governance	Feb-16 YTD Actual	Feb-16 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	20,000	11,805	5,969		
0202	Members Insurance Expense	10,992	11,000	11,000	13,600	8		
0232	Consultancy & Legal Expenses	5,863	15,500	23,500	4,069	9,637		
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	656	19,800	20,600	10,835	19,144	*	Timing
0262	President & Deputy Allowances.	0	8,128	12,189	8,033	8,128		
0272	Council Chambers Repairs & Maintenance	97	3,532	5,326	139	3,435		
0332	Furniture & Equipment	1,635	8,250	9,000	0	6,615		
0442	Members Administration Allocation	105,657	139,904	209,852	188,369	34,247	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	15,252	19,655	26,000	16,890	4,403		
1822	Accounting & Audit Expenses	7,265	19,000	40,000	41,872	11,735	*	Interim Audit & FBT Return invoices yet to be rec'd
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	1,932	4,800	7,202	2,902	2,868		
	Total Operating Expenditure	183,388	335,645	455,745	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	183,388	335,645	455,745	344,697			

COA	Adminstation	Feb-16 YTD Actual	Feb-16 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	*	Budget profile not consistent with FBT Return due 31 March 2016
0282	Administration SGC 9.50%	30,050	35,040	52,565	47,149	4,990		
0292	Admin Salaries Expense	341,636	400,016	600,026	505,317	58,380	*	Timing
0294	Admin Staff Housing Allowance	9,213	12,464	18,693	15,039	3,251		
0312	Admin - Max 3% Council Additional Contr	6,479	9,064	13,600	7,920	2,585		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	16,878	17,000	17,000	19,933	122		
0402	Insurance Expense	2,760	3,806	3,806	3,557	1,046		
0422	Office Gardens Expenses	15,583	19,267	29,179	19,924	3,684		
0432	Admin Building Operations	12,843	22,744	26,316	24,501	9,901		
0472	Office Expenses - General	8,870	14,500	20,500	9,992	5,630		
0473	Admin Building Repairs & Maintenance	3,413	6,664	10,000	10,332	3,251		
0482	Office Telephone & Internet Expenses	16,592	16,680	27,525	21,139	88		
0492	Advertising Expenses	4,905	7,770	10,000	3,425	2,865		
0502	Computer Hardware Service & Repair	14,019	18,500	26,500	21,748	4,481		
0512	Furniture & Equipment - (Expensed)	724	5,747	7,500	3,732	5,023		
0522	Freight & Postage Expense	2,127	2,000	3,000	2,317	(127)		
0542	Printing & Stationary Expense	17,592	21,277	30,000	25,510	3,685		
0552	Motor Vehicle Expenses	3,348	3,336	5,000	14,131	(12)		
0562	Adminstation LSL Expense	5,149	5,150	5,150	0	1		
0592	Admin Allocated to Programs	(621,511)	(817,208)	(1,225,814)	(1,005,706)	(195,697)	*	Admin costs are currently below budget
0622	Uniform Expense	748	1,630	3,700	1,399	882		
0632	Staff Training, Conference and Recruitment	3,006	14,121	31,500	14,044	11,115	*	Timing
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	21,037	61,032	108,786	65,123	39,995	*	Timing
0702	Bank Fees & Charges	3,539	4,706	6,100	5,737	1,167		
0712	Occupational Health & Safety	0	3,328	5,000	6,428	3,328		
0722	Accounting Software Operating Expenditure	30,640	38,101	39,850	35,673	7,461		
7002	Admin Depreciation	35,880	54,352	81,530	80,850	18,472	*	Below budget - non-cash expense
	Total Operating Expenditure	3,615	13,537	3,711	37,806			

COA	Adminstation	Feb-16	Feb-16	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	(1,550)	(283)	(1,200)	(2,438)	1,267		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	(18,362)	(13,000)	(13,000)	(19,583)	5,362		
	Total Operating Revenue	(19,912)	(13,283)	(14,200)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	19,068	20,000	30,000	5,900	933		
0364	Office Furniture & Equipment (F&E)	3,675	25,692	25,692	0	22,017	*	On Premise Cloud Server Solution delayed until end of March
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Timing will be consistent with invoices paid for new server
4750	Tfr to Leave Rerserve	822	664	1,000	51,288	(158)		
4785	Transfer from Unspent Grant Fund	0	(12,406)	(12,406)	12,406	(12,406)	*	Project not yet complete
4770	Tfr to Office & Equipment Reserve	387	136	200	35,448	(251)		
4780	Tfr to Plant/Light Vehicle Reserve	1,144	1,336	2,000	3,538	192		
	Total Capital Expenditure / Reserve Transfers	25,096	10,422	21,486	108,580			
	Total Administration	8,799	10,676	10,997	124,366			
	Total Governance/Administration	192,187	346,321	466,743	469,063			

COA	Fire Prevention	Feb-16 YTD Actual	29-Feb-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0602	Fire Control - Admin Allocation Expense	6,215	9,360	14,038	24,539	29,710	3,145		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	2,500	1,023		
0762	Ranger's Allocation Expenses	9,415	11,656	17,480	10,700	10,226	2,241		
0832	ESL - Shire Properties.	748	800	800	768	840	52		
0882	Fire Prevention Enforcement Expenditure	0	664	1,000	0	1,000	664		
1722	Brigades Operating Expenses	29,288	34,675	37,390	37,915	38,627	5,387		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	42,178	45,616	68,420	67,715	39,000	3,438		
	Total Operating Expenditure	89,322	105,271	141,628	143,046	121,903			
	Operating Revenue								
0703	Fines & Penalties Income	(2,125)	(1,249)	(1,250)	(1,544)	(1,250)	876		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(16,130)	(16,130)	(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	(22,255)	(22,379)	(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	67,067	82,892	111,183	105,437	92,653			

COA	Animal Control	Feb-16 YTD Actual	29-Feb-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0792	Animal Control - Admin Allocation Expenses	12,430	17,432	26,150	11,264	13,636	5,002		
0842	Animal Control Expenses	3,414	3,664	5,500	5,222	2,775	250		
0852	Rangers Allocation	9,415	11,656	17,480	6,448	5,340	2,241		
		0	0	0			0		
	Total Operating Expenditure	25,260	32,752	49,130	22,933	21,751			
	Operating Revenue								
0843	Impoundment Fees	(172)	(250)	(250)	(141)	(200)	(78)		
0853	Dog/Cat Registrations Income	(3,588)	(2,775)	(2,775)	(3,413)	(2,775)	813		
0863	Fines & Penalties	(400)	(500)	(500)	0	0	(100)		
							0		
	Total Operating Revenue	(4,160)	(3,525)	(3,525)	(3,554)	(2,975)			
	Total Animal Control	21,100	29,227	45,605	19,379	18,776			

COA	Other Law, Order and Public Safety	Feb-16 YTD Actual	29-Feb-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0862	Community Safety and Crime Prevention	0	0	0	1,524	10,582	0		
0902	Rangers Allocation	4,708	5,824	8,740	16,207	14,771	1,116		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000	1,000		
	Total Operating Expenditure	4,708	6,824	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	4,708	6,824	9,740	17,930	26,353			

COA	Rangers Expenses	Feb-16 YTD Actual	29-Feb-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0872	Rangers Superannuation - Council 3%	1,241	1,288	1,928	1,883	0	47		
0892	Salary & Wages Expense-Rangers	34,529	44,600	66,900	62,072	70,722	10,071	*	Timing
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	1,812	403		
0922	Rangers Superannuation SGC 9.50%	3,929	4,368	6,553	6,143	5,514	439		
0932	Conference & Training	0	1,000	1,500	0	1,500	1,000		
0952	Rangers Expenses Allocated	(47,076)	(58,264)	(87,400)	(78,306)	(74,837)	(11,188)	*	Timing
0982	Rangers Expense	6,314	5,296	7,940	6,018	3,380	(1,018)		
1012	Tools & Equipment - Low Value	0	664	1,000	380	1,000	664		
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	470	9,888	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.	13	(1,514)	(1,514)	(9,068)	(10,582)	(1,527)		
	Total Capital Expenditure / Reserve Transfers	13	(1,514)	(1,514)	25,852	17,138			
	Total Rangers Expenses	483	8,374	7,844	23,958	26,230			
	Total Law, Order and Fire Safety	93,357	127,317	174,372	166,705	164,012			

COA	Education	Feb-16 YTD Actual	29-Feb-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	636	0	2,000	3,448	7,839	(636)		Expenditure deferred
	Operating Revenue								
0993	Lease/Rental Income - Pre-School	0	0	0	(7,292)	(7,320)	0		
	Total Education	636	0	2,000	(3,844)	519			

COA	Health Inspection and Administration	Feb-16 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	2,354	2,912	4,370	1,585	558		
1292	Health Expenses General	1,954	2,373	4,000	6,767	419		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	4,308	5,285	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	(2,006)	(2,048)	(3,068)	(3,648)	(42)		
1583	Health Administration Fees	(2,006)	0	0	(3,761)	2,006		
	Total Operating Revenue	(5,535)	(3,553)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(1,227)	1,732	3,797	12,609			

COA	Housing	Feb-16 YTD Actual	29-Feb-16 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	1,682	5,728	11,452	1,718	4,046		
2522	Staff Housing Repairs & Maintenance	0	0	0	5,934	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	2,130	2,520	3,775	3,724	390		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	3,812	8,248	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	(13,217)	(9,360)	(14,040)	(17,383)	3,857		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(13,217)	(9,360)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	4,706	6,664	10,000	86,702	1,958		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	4,706	6,664	10,000	12,442			
	Total Housing	(4,699)	5,552	11,187	15,783			

COA	Natural Resource Management	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
2032	Operating Expenditure							
	NRM Expenditure	2,091	13,336	20,000	0	11,245	*	Project yet to commence
	Total Operating Expenditure	2,091	13,336	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)	(10,000)	(15,000)	0	(10,000)		
	Total Capital / Reserve Transfers	(0)	(10,000)	(15,000)	0			
	Total Natural Resource Management	2,091	3,336	5,000	0			

COA	Sanitation - Household Refuse	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	67,105	106,672	160,000	151,546	39,567	*	Contractor has not fully invoiced year to date Budget for manning tip site not fully required to date
1772	Sanitation Household Refuse Depreciation	2,495	2,680	4,015	4,008	185		
1792	Refuse Site Repairs & Maintenance	11,885	29,588	44,215	16,886	17,703	*	
2502	Domestic Rubbish - Admin Allocation	24,860	29,536	44,301	25,847	4,676		
	Total Operating Expenditure	106,346	168,476	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(124,449)	(120,250)	(120,250)	(109,021)	4,199		
	Total Operating Revenue	(124,449)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(18,103)	48,226	132,281	89,266			

COA	Sanitation - Other	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	800	1,200	357	800		
1882	Parks & Gardens Rubbish Collection Expenses	7,616	8,147	12,382	11,679	531		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	3,336	5,000	5,324	3,336		
	Total Operating Expenditure	7,616	12,283	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	7,616	12,283	18,582	27,641			

COA	Protection of Environment	Feb-16 YTD Actual	29-Feb-16 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 Funds P 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	6,664	10,000	0	6,664		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	13,336	20,000	10,690	5,296		
2042	Declared Species Group Expenses	11,405	7,600	11,405	20,497	(3,805)		
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	49,600	63,405	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)	(13,336)	(20,000)	(1,200)	(5,296)		
	Total Operating Revenue	(14,040)	(22,336)	(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	325	421	500	1,280	96		
2071	Tfr from Unspent Grant Res.	5	0	0	(92,041)	(5)		
	Total Capital Expenditure / Reserve Transfers	(14,462)	(14,452)	(14,373)	(122,343)			
	Total Protection of Environment	4,036	12,812	20,032	(4,575)			

COA	Town Planning and Regional Development	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	5,586	8,000	12,000	11,173	2,414		
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	76,171	104,152	158,725	166,713	27,981	*	Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	2,189	3,824	5,755	3,372	1,635		
2132	Superannuation - SGC 9.50%	6,932	12,144	18,224	16,358	5,212		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	182	6,898	11,800	508	6,716		
2192	Heritage Expenses	2,700	3,336	5,000	1,818	636		
2202	Town Planners Expenses	1,424	1,336	2,000	2,726	(88)		
2222	Motor Vehicle Expenses	3,218	3,000	4,500	5,524	(218)		
2232	Legal Expenses - Town Planners	8,866	10,000	15,000	1,037	1,134		
2242	Engineering Expenses	0	10,000	15,000	3,789	10,000	*	Budget yet to be required
2252	Advertising Expenses	0	1,336	2,000	1,404	1,336		
3012	Admin Allocation Expenses	24,860	35,536	53,310	66,879	10,676	*	Admin costs are currently below budget
7052	Surveying & Land Expenses	0	26,664	40,000	3,520	26,664	*	Budget yet to be required
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	19,299	46,751	68,570	43,830	27,452	*	Timing
	Total Operating Expenditure	154,496	276,857	431,763	331,998			

COA	Town Planning and Regional Development	Feb-16 YTD Actual	29-Feb-16 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	(8,401)	0	0	(26,141)	8,401		
2233	Town Planning Fees Income - GST Free	(14,497)	(25,175)	(33,000)	(35,494)	(10,678)	*	Budget is based on historical data, income not rec'd to date
2243	Outsourced Planning Fees - Other LGs	(11,152)	(15,738)	(24,500)	(28,340)	(4,586)		
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	(40,756)	(43,892)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	109	(12,998)	(12,998)	(67,611)	(13,107)	*	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	108	0	0	0	(108)		
4801	Tfr to Land Development Reserv	862	1,458	2,000	2,410	596		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,788	10,400	10,500	570	(388)		
		13,315	(1,140)	(498)	(42,252)			
	Total Town Planning and Regional Development	127,055	231,825	366,765	193,506			

COA	Other Community Amenities	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	2,617	10,720	16,020	12,999	8,103		
3132	Community Development Expenses	19,517	30,220	39,100	123,140	10,703	*	Timing for projects
3162	Administration Allocated	37,290	50,936	76,409	0	13,646	*	Total admin costs are below budget
3212	Other Community Amenities Depreciation	2,099	1,384	2,080	2,077	(715)		
3222	Community Growth Fund	1,160	560	30,000	11,750	(600)		
	Total Operating Expenditure	62,683	93,820	163,609	149,966			
	Operating Revenue							
3113	Cemetery Income Received	(1,030)	(1,531)	(3,540)	(4,213)	(501)		
3613	Reimbursements & Contributions	(5,000)	(5,000)	(5,000)	0	0		
3633	Grant - Community Development	0	0	0	(90,732)	0		
	Total Operating Revenue	(6,030)	(6,531)	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	17,591	20,000	25,000	0	2,409		
0471	Tf From Unspent Grants/loans Res.	190	(8,652)	(21,750)	22,305	(8,842)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	17,781	11,348	3,250	2,379			
	Total Other Community Amenities	74,435	98,637	158,319	57,400			
Total Community Amenities		197,129	407,119	700,979	363,237			

COA	Public Halls and Civic Centres	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	28,225	18,424	27,635	27,601	(9,801)		
2722	Public Halls & Showgrounds Expense	33,008	32,220	51,783	19,163	(788)		
2732	Nabawa Community Centre Expenses	27,312	63,650	81,834	40,123	36,338	*	Budget profile not reflective of staffing resources for building maintenance works
2742	Loan 89 Interest - Nabawa Stadium Upgrade	1,557	2,078	2,901	3,080	521		
3202	Public Halls Admin Allocation	12,430	14,592	21,894	20,014	2,162		
	Total Operating Expenditure	102,532	130,964	186,047	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	(68)	(110)	(38)	(68)		
2453	Showground/Halls Income Received	(3,696)	(1,000)	(12,000)	(6,484)	2,696		
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	(44,401)	(38,568)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	146,324	113,768	168,146	673,505	(32,556)	*	Budget profile not reflective of project, power upgrade costs yet to be rec'd
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	150,010	118,719	165,628	580,555			
	Total Public Halls and Civic Centres	208,141	211,115	302,065	(606)			

COA	Swimming Areas and Beaches	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	12,430	14,312	21,471	20,114	1,882		
3412	Coronation Beach Expenses	23,438	35,510	50,111	31,931	12,072	*	Timing
7082	Beaches Depreciation	3,111	3,424	5,140	4,712	313		
	Total Operating Expenditure	38,980	53,246	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(48,767)	(47,126)	(62,000)	(68,111)	1,641		
3444	Fig Tree Camping Fees	(3,503)	(4,142)	(5,000)	(4,555)	(639)		
	Total Operating Revenue	(52,270)	(51,268)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	4,979	5,000	5,000	0			
	Total Swimming Areas and Beaches	(8,311)	6,978	14,722	(15,909)			

COA	Other Recreation and Sport	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	7,603	4,664	7,000	7,952	(2,939)		
1472	Yuna Oval Expenses	308	464	700	623	156		
1482	Sporting Clubs Expenses	39,971	53,839	71,037	72,567	13,868	*	Timing
2642	Parks, Gardens Expense	28,394	102,937	152,286	42,746	74,543	*	Timing
2702	Indoor Complex Expense	7,101	17,999	24,544	13,066	10,898	*	Budget profile not reflective of staffing resources for building maintenance works
2712	Tennis Clubs Expenses	3,601	5,987	6,784	4,838	2,386		
2752	Nabawa - Sport Complex Expense	2,175	800	800	11,432	(1,375)		
2772	Minor Gardening Equipment.	0	3,664	5,500	5,043	3,664		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	6,215	5,840	8,756	40,027	(375)		
7022	Parks & Gardens Depreciation	13,269	10,312	15,465	15,529	(2,957)		
7092	Other Rec & Sports Depreciation	42,891	25,960	38,935	38,887	(16,931)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	152,698	234,230	333,572	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	149,319	230,630	429,972	266,191			

COA		Feb-16	29-Feb-16	2015/2016	30-Jun-15			
COA	Libraries	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
2902	Library Expense	1,027	3,095	4,900	1,509	2,068		
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	500		
3582	Libraries Admin Allocations	31,076	37,344	56,012	28,160	6,268		
6922	Libraries Depreciation	37	40	56	56	3		
	Total Operating Expenditure	32,640	41,479	61,968	30,725			
COA	Other Culture	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3602	Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense	4,388	8,035	8,282	4,225	3,647		
3652	Other Culture Depreciation	2,752	2,120	3,175	3,167	(632)		
3662	Community Heritage Programs	0	0	5,000	0	0		
	Total Operating Expenditure	7,140	10,155	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	7,140	10,155	14,457	(1,590)			
	Total Recreation and Culture	388,929	500,357	823,184	278,811			

COA	Road Constuction	Feb-16 YTD Actual	29-Feb-16 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)	(307,320)	(371,000)	(641,319)	(101,310)	*	Budget profile not consistent with actual Road program timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(632,787)	(497,121)	(662,828)	(240,000)	135,666	*	Quarterly payment rec'd 29.02.2016
	Total Operating Revenue	(838,797)	(823,041)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	530,435	401,951	601,570	0	(128,484)	*	Budget profile not consistent with actual Road program timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	223,123	365,120	547,673	1,110,623	141,997	*	Dartmoor Road has exceeded internal operation cost budget. Remainder of RRG projects is causing a timing difference.
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	99,648	677,856	1,007,499	366,712	578,208	*	Budget profile not consistent with actual Road program 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	853,813	1,042,976	2,156,742	2,592,448			
	Total Road Construction	15,016	219,935	1,104,314	1,087,753			

COA	Road Maintenance	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	339,225	460,429	694,491	418,909	121,204	*	Budget profile not consistent with actual Road program timing
3502	Depot Maintenance	33,842	19,200	29,037	33,041	(14,642)	*	This is labour and associated overheads
3512	Street Lighting Expense	5,265	6,200	9,300	7,864	935		
3522	Depreciation	8,460	2,928	4,395	4,671	(5,532)		
3532	Street Trees	3,594	0	7,131	4,885	(3,594)		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	5,843	6,000	4,840	5,843		
3382	Flood Damage Expense	856,888	736,891	803,878	15,473	(119,997)	*	**Flood Damage expenditure over budget, offset by additional funding received refer COA GL 3803
3592	Depot Tools (Not Capitalised)	455	2,000	2,000	2,494	1,545		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	5,630	6,664	10,000	145	1,034		
6912	Roads Depreciation	2,306,661	500,000	750,000	749,135	(1,806,661)	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	3,567,220	1,747,355	2,323,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(107,999)	(108,000)	(99,400)	1		
3153	Other General Income	(2,500)	0	0	0	2,500		
3393	Hudson Resources - Dartmoor Road	(22,368)	(14,912)	(22,368)	(12,586)	7,456		More income received than budgeted
3583	Contributions & Reimbursements	(7,292)	(4,864)	(7,292)	0	2,428		Gravel royalties
3803	Contributions - Flood Damage.	(708,836)	(434,704)	(652,051)	0	274,132	*	**Flood Damage revenue received to offset expenditure refer COA GL 3382
	Total Operating Revenue	(848,996)	(562,479)	(789,711)	(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	2,607,813	1,072,876	1,431,721	829,622			

COA	Road Plant Purchases	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	653	646	800	1,772	(7)		
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	2,674	5,000	5,000	5,158	2,326		
	Total Operating Expenditure	3,327	39,646	39,800	8,383			
	Operating Revenue							
3543	Profit on Sale of Assets	0	(64,900)	(64,900)	1,684	(64,900)	*	
	Total Operating Revenue	0	(64,900)	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	50,550	178,000	813,000	142,848	127,450	*	Full Plant Purchases not yet complete
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	29,169	29,170	28,120	14,718	*	Budget profile is not consistent with repayment schedule - next due 17 March 2016
3577	Principal Repayments - Loan 95	14,689	14,699	22,237	21,057	10		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(73,885)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	(30,000)	(59,000)	(209,000)	(9,091)	(29,000)	*	Timing
	Total Capital Expenditure / Reserve Transfers	49,691	162,868	581,522	258,312			
	Total Road Plant Purchases	53,018	137,614	556,422	268,379			

		Feb-16	29-Feb-16	2015/2016	30-Jun-15			
COA	Traffic Control	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	18,645	27,896	41,839	64,667	9,251		
6502	Vehicle Examination Expense	5,827	6,324	9,240	6,971	497		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	336	500	0	(254)		
	Total Operating Expenditure	25,062	34,556	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(3,367)	(4,000)	(6,000)	(6,236)	(633)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(1,144)	(1,737)	(2,200)	(2,478)	(593)		
	Total Operating Revenue	(4,512)	(5,737)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Safety tracking devices on vehicles not yet purchased
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	20,551	55,567	70,127	91,593			
	Total Transport	2,696,397	1,485,992	3,162,584	2,277,347			

COA	Rural Services	Feb-16 YTD Actual	29-Feb-16 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	7,061	8,736	13,110	4,526	5,479	1,675		
6722	Noxious Weeds & Pest Expense	3,285	2,500	5,000	4,885	5,000	(785)		
	Total Operating Expenditure	10,347	11,236	18,110	9,411	10,479			
4404	Capital Expenditure / Reserve Transfers								
	Capital Exp. - Plant & Equipment	0	0	0	14,925	15,000	0		
	Total Rural Services	10,347	11,236	18,110	24,337	25,479			

COA	Tourism and Area Promotion	Feb-16 YTD Actual	29-Feb-16 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	664	1,000	0	1,000	664		
3982	Tourism Expense	0	3,000	4,000	2,536	4,424	3,000		
4282	Promotional Expense	810	800	1,200	1,103	1,200	(10)		
	Total Operating Expenditure	810	4,464	6,200	3,639	6,624			
3973	Operating Revenue								
	Contr. & Reim. (Tourism).	0	(500)	(500)	0	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0	0			
	Total Tourism and Area Promotion	810	3,964	5,700	3,639	6,624			

COA	Building Control	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	Operating Expenditure								
4132	Building Surveyor Expenses	72,008	77,608	116,425	101,700	90,374	5,600		
4142	Reimbursement Expenditure	0	0	0	100	0	0		
4152	Provision for LSL	0	0	10,000	0	0	0		
4622	Building Admin Allocation	55,936	75,128	112,692	45,156	54,668	19,192	*	Total admin costs are below budget
	Total Operating Expenditure	127,944	152,736	239,117	146,956	145,042			
	Operating Revenue								
4153	Building Licenses Income	(15,178)	(14,300)	(22,500)	(30,872)	(15,000)	878		
4163	Builder's Registration Board Fee	0	0	0	0	(300)	0		
4173	CTF Commissions Received	(360)	(124)	(250)	(285)	(150)	236		
4213	Building Commissions Received	(318)	(124)	(250)	(259)	(400)	194		
4183	Contributions & Reimbursements (Building)	(2,806)	(2,806)	(2,806)	0	0	(0)		
	Total Operating Revenue	(18,662)	(17,354)	(25,806)	(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	109,282	135,382	213,311	115,540	129,192			

COA	Other Economic Services	Feb-16 YTD Actual	29-Feb-16 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	114	168	250	(133)	500	54		
4222	Administration Allocation	62,151	84,120	126,181	0	0	21,969	*	Total admin costs are below budget
4242	Rehab. Gravel Pits Expense	893	3,336	5,000	2,718	10,000	2,443		
4252	Purchase of Stamps.	0	64	100	37	350	64		
4272	Other Expenditure	6,061	6,896	10,341	12,725	12,000	835		
	Total Operating Expenditure	69,219	94,584	141,872	15,347	22,850			
	Operating Revenue								
4223	Commission Received Australia Post	(4,161)	(2,800)	(4,200)	(3,943)	(3,500)	1,361		
4243	Annual Post Office Box Fee	(2,831)	(3,150)	(3,150)	(1,173)	(250)	(319)		
4253	Postage Stamp Income	(72)	(70)	(100)	(106)	(150)	2		
4263	Income Received	(3,875)	0	(3,875)	0	0	3,875		
4333	Photocopying Income	(21)	(25)	(50)	(18)	(200)	(4)		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(11,409)	(6,495)	(11,825)	(5,691)	(4,550)			
	Capital Expenditure / Reserve Transfers								
4760	Tfr to Water Strategy Reserve	123	145	200	277	350			
	Total Other Economic Services	57,932	88,234	130,247	9,934	18,650			
	Total Economic Services	178,370	238,816	367,368	153,449	179,945			

		Feb-16	29-Feb-16	2015/2016	30-Jun-15			
COA	Plant Depreciation	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
5012	Operating Expenditure							
6890	Plant Depreciation	119,364	155,608	233,411	161,942	36,244	*	Offsets
	Depn Posted to Jobs	(102,713)	(155,608)	(233,411)	(161,942)	(52,895)	*	Offsets
	Total Plant Depreciation	16,651	0	0	0			
		Feb-16	29-Feb-16	2015/2016	30-Jun-15			
COA	Private Works	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	Comments
7302	Operating Expenditure							
	Private Works Expense	9,310	20,360	30,545	15,829	11,050	*	Under Budget to date
7333	Operating Income							
	Private Works Income	(14,006)	(13,000)	(32,500)	(22,802)	1,006		
	Total Private Works	(4,696)	7,360	(1,955)	(6,974)			

COA	Public Works Overheads	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	5,859	10,663	0		
4312	Superannuation - Max 3% Works Staff	5,485	9,320	13,976	7,184	3,835		
4322	Superannuation Guarantee - Works Manager	6,042	6,248	9,376	8,778	206		
4332	Superannuation Guarantee - Works Staff	40,313	42,336	63,501	64,632	2,023		
4342	Salary Works Manager	56,853	58,864	88,295	89,636	2,011		
4352	Superannuation Max 3% - Works Manager	1,908	1,976	2,961	2,774	68		
4372	Public Works Sundry Expense	14,137	4,000	6,000	21,687	(10,137)	*	Automatic Recovery of Plant Internal Costs only
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	*	Full costs not yet rec'd
4402	Sick Leave	10,138	25,244	30,334	13,284	15,106	*	Payroll Budget timing
4412	Annual Leave	46,990	63,546	70,286	57,232	16,556	*	Payroll Budget timing
4432	Public Holiday Pay	21,877	15,167	30,334	27,311	(6,710)		
4422	Works LSL Expense	19,144	21,376	32,060	0	2,232		
4442	Occupational Health & Safety Expense	8,264	7,832	11,752	5,004	(432)		
4452	Protective Uniform/ Minor Workwear	2,753	7,200	10,800	7,260	4,447		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	17,021	22,408	33,608	28,547	5,387		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	155,378	201,600	302,394	83,574	46,222	*	Overall timing of administration overheads is below full budget
6782	Workers Compensation Insurance	15,345	15,391	15,391	18,123	46		
7422	Less PWO Allocated to W & S	(299,268)	(516,539)	(737,068)	(439,720)	(217,271)	*	Overall timing of public works overheads is below full budget
	Total Operating Expenditure	127,965	7,969	12,859	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	127,965	7,969	12,859	(15,606)			

COA	Plant Operation Costs	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	45,668	71,768	107,653	59,130	26,100	*	Below budget YTD due to engaging contractors for this works
4482	Tyre Purchase Expense	20,937	27,336	41,000	35,975	6,399		
4492	Parts & Outside Repairs Expense	180,969	211,517	276,000	231,064	30,548	*	Contractor works not fully invoiced
4502	Plant Licences Expense	6,924	6,950	6,950	1,142	26		
4512	Less POC Allocated to W & S	(512,362)	(541,304)	(811,960)	(673,284)	(28,942)	*	Overall timing of plant operatating overheads is below full budget
4532	Tools & Consumables	11,744	13,504	16,000	11,997	1,760		
4542	Fuel, Oil & Grease	128,402	219,000	330,000	267,426	90,598	*	February account yet to be received
4552	Cutting Edges & Tips	7,664	8,336	12,500	7,409	672		
5112	Plant Operator - Admin Allocation	6,215	5,840	8,756	64,365	(375)		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Insurance premiums below budget
4602	Training Expense (incl Toolbox)	15,509	14,000	18,000	6,663	(1,509)		
	Total Operating Expenditure	(72,557)	75,298	43,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(29,467)	(29,000)	(40,000)	(47,729)	467		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(29,467)	(29,250)	(40,250)	(47,729)			
	Total Plant Operation Costs	(102,024)	46,048	3,000	0			

COA	Salaries and Wages	Feb-16 YTD Actual	29-Feb-16 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	494,390	651,788	897,287	813,263	157,398	*	Timing
4580	Salary & Wages Expense - Works	572,008	613,456	920,183	889,824	41,448	*	Timing
4592	Workers Compensation Paid	19,494	0	0	25,313	(19,494)	*	*Expenditure offset refer COA GL 4613
4600	Less Salary & Wages Allocated	(1,066,398)	(1,302,582)	(1,817,470)	(1,703,087)	(236,184)	*	Timing
4692	Paid Parental Leave Scheme	10,118	0	0	0	(10,118)	*	**Expenditure offset refer COA GL 4623
	Total Operating Expenditure	29,612	(37,338)	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(22,104)	0	0	(33,766)	22,104	*	*Workers Compensation - Offsets - refer COA GL 4592
4623	Paid Parental Leave Scheme	(11,826)	0	0	0	11,826	*	**Paid Parental Leave Scheme reimbursemtt refer COA GL 4692
	Total Operating Revenue	(33,930)	0	0	(33,766)			
	Total Salaries and Wages	(4,318)	(37,338)	(0)	(8,452)			
COA	Unclassified	Feb-16 YTD Actual	29-Feb-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	1,213	1,280	1,920	284	67		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(132)	(1,280)	(1,920)	(284)	(1,148)		
	Total Unclassified	1,081	0	0	0			
	Total Other Property and Services	34,659	24,039	13,903	(31,032)			

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 29th February 2016

SYNERGY

Balance as per Cash at Bank Account GL 160000	12,203.40
Balance as per Cash at Bank Account GL 170000	3,060,186.45
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in system	421.01
Less Expenditure on Bank Stmt not in system	-
	\$3,072,810.86

BANK

Business Account (Account No 000040)	14,387.24
Investment Accounts (Account No 305784)	3,060,186.45
Term Deposit	
	<hr/>
	3,074,573.69
Less Outstanding Payments	4,371.33
Plus Outstanding Deposits	2,608.50
Plus Tfer from Trust to Muni or [Tfer to Trust from Muni]	-
	<hr/>
	\$3,072,810.86

Difference Check 0.00

Completed by:


Moreen Stewart - Works Admin Officer

01/03/16
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services

11/3/2016
Date