

**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 April 2016**

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

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# Shire of Chapman Valley

## Compilation Report

For the Period Ended 30 April 2016

### 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 30 April 2016 of \$2,744,510.

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

### Preparation

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Date prepared: 10-May-16

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2016**

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$		\$	\$	\$	%	
Governance		7,700	14,200	13,529	19,912	6,383	47.18%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,321,246	2,327,838	6,592	0.28%	
General Purpose Funding - Other		475,211	475,212	366,916	380,480	13,564	3.70%	
Law, Order and Public Safety		33,970	33,970	33,969	35,025	1,056	3.11%	
Health		4,573	4,573	4,065	6,246	2,181	53.65%	
Education and Welfare		8,022	0	0	0	0		
Housing		14,040	14,040	11,700	17,537	5,837	49.89%	
Community Amenities		222,290	222,290	214,188	226,392	12,204	5.70%	
Recreation and Culture		482,710	482,710	265,117	76,854	(188,263)	(71.01%)	▼
Transport		864,339	881,411	766,610	936,182	169,572	22.12%	▲
Economic Services		31,450	38,131	31,152	34,330	3,178	10.20%	
Other Property and Services		74,670	74,670	67,850	83,837	15,987	23.56%	▲
<b>Total Operating Revenue</b>		<b>4,540,221</b>	<b>4,562,452</b>	<b>4,096,343</b>	<b>4,144,633</b>	<b>48,291</b>		
<b>Operating Expense</b>								
Governance		(451,002)	(459,457)	(418,531)	(275,982)	142,549	34.06%	
General Purpose Funding		(122,959)	(122,959)	(98,778)	(68,440)	30,338	30.71%	▲
Law, Order and Public Safety		(209,856)	(209,856)	(182,610)	(141,568)	41,042	22.48%	▲
Health		(8,370)	(8,370)	(7,626)	(4,704)	2,922	38.32%	▲
Education and Welfare		(7,200)	(2,000)	(1,000)	(691)	309	30.90%	▲
Housing		(15,227)	(15,227)	(13,414)	(6,498)	6,916	51.56%	▲
Community Amenities		(974,229)	(949,889)	(776,960)	(484,720)	292,240	37.61%	▲
Recreation and Culture		(672,851)	(674,766)	(578,580)	(393,504)	185,076	31.99%	▲
Transport		(2,285,813)	(2,414,811)	(2,152,725)	(3,986,349)	(1,833,624)	(85.18%)	▼
Economic Services		(413,799)	(405,299)	(335,400)	(239,494)	95,906	28.59%	▲
Other Property and Services		(72,717)	(88,573)	(57,244)	(8,171)	49,073	85.73%	▲
<b>Total Operating Expenditure</b>		<b>(5,234,023)</b>	<b>(5,351,208)</b>	<b>(4,622,868)</b>	<b>(5,610,122)</b>	<b>(987,253)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,280,034	1,280,034	1,066,710	2,959,740	1,893,030	177.46%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(62,727)	(31,827)	103.00%	
Adjust Provisions and Accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>555,332</b>	<b>460,378</b>	<b>509,285</b>	<b>1,431,524</b>	<b>922,241</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	868,999	876,297	7,298	0.84%	
Proceeds from Disposal of Assets	8	209,000	209,000	59,000	62,727	3,727	6.32%	
<b>Total Capital Revenues</b>		<b>1,282,328</b>	<b>1,282,328</b>	<b>927,999</b>	<b>939,024</b>	<b>11,025</b>		
<b>Capital Expenses</b>								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(264,960)	(257,289)	7,671	2.90%	
Infrastructure - Roads	13	(2,145,792)	(2,156,742)	(1,800,369)	(1,249,573)	550,796	30.59%	▲
Infrastructure - Parks	13	(500,000)	(500,000)	(250,000)	0	250,000	100.00%	▲
Plant and Equipment	13	(813,000)	(813,000)	(283,000)	(134,002)	148,998	52.65%	▲
Tools, Furniture and Equipment	13	(52,440)	(52,440)	(52,440)	(19,073)	33,367	63.63%	▲
<b>Total Capital Expenditure</b>		<b>(3,795,378)</b>	<b>(3,819,328)</b>	<b>(2,650,769)</b>	<b>(1,659,937)</b>	<b>990,832</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,513,050)</b>	<b>(2,537,000)</b>	<b>(1,722,770)</b>	<b>(720,913)</b>	<b>1,001,857</b>		
<b>Financing</b>								
Proceeds from New Debentures		140,199	73,885	73,885	73,885	0	0.00%	
Interfund Transfer		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	284,541	284,541	272,041	230,540	(41,501)	(15.26%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(58,888)	(58,888)	(55,106)	(55,076)	30	0.05%	
Transfer to Reserves	7	(26,400)	(29,868)	(23,890)	(22,402)	1,488	6.23%	
<b>Net Cash from Financing Activities</b>		<b>339,452</b>	<b>269,670</b>	<b>266,930</b>	<b>226,947</b>	<b>(39,983)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,618,266)</b>	<b>(1,806,952)</b>	<b>(946,555)</b>	<b>937,558</b>	<b>1,884,115</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,618,266</b>	<b>1,806,952</b>	<b>1,806,952</b>	<b>1,806,952</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>860,397</b>	<b>2,744,510</b>	<b>1,884,115</b>		

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 30 April 2016**

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
<b>Operating Revenues</b>								
Rates	9	2,321,246	2,321,246	2,321,246	2,327,838	6,592	0.28%	
Operating Grants, Subsidies and Contributions	11	1,716,743	1,743,124	1,318,279	1,344,752	26,473	2.01%	
Fees and Charges		369,280	361,258	331,462	321,136	(10,326)	(3.12%)	▲
Interest Earnings		57,000	57,000	49,305	61,830	12,525	25.40%	▲
Other Revenue		11,050	14,925	11,151	14,524	3,373	30.25%	▲
Profit on Disposal of Assets	8	64,900	64,900	64,900	62,727	(2,173)	(3.35%)	▲
<b>Total Operating Revenue</b>		<b>4,540,219</b>	<b>4,562,452</b>	<b>4,096,343</b>	<b>4,132,807</b>	<b>36,464</b>		
<b>Operating Expense</b>								
Employee Costs		(1,543,403)	(1,512,963)	(1,219,299)	(1,033,352)	(200,587)	(16.45%)	▼
Materials and Contracts		(2,017,477)	(2,184,569)	(2,004,886)	(1,419,886)	971,534	48.46%	▲
Utility Charges		(61,887)	(55,029)	(45,860)	(38,626)	7,234	15.77%	▲
Depreciation on Non-Current Assets		(1,280,034)	(1,280,034)	(1,066,710)	(2,959,740)	(1,893,030)	(177.46%)	▼
Interest Expenses		(10,701)	(10,701)	(10,313)	(7,925)	2,388	23.16%	▲
Insurance Expenses		(187,854)	(175,247)	(175,004)	(135,974)	39,030	22.30%	▲
Other Expenditure		(98,665)	(98,665)	(66,796)	(2,793)	64,003	95.82%	▲
Loss on Disposal of Assets	8	(34,000)	(34,000)	(34,000)	0	34,000		
<b>Total Operating Expenditure</b>		<b>(5,234,021)</b>	<b>(5,351,208)</b>	<b>(4,622,868)</b>	<b>(5,598,296)</b>	<b>(975,428)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,280,034	1,280,034	1,066,710	2,959,740	1,893,030	177.46%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	(30,900)	(30,900)	(62,727)	(31,827)	103.00%	▲
Interfund Transfers		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>555,332</b>	<b>460,378</b>	<b>509,285</b>	<b>1,431,524</b>	<b>922,239</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	1,073,328	1,073,328	868,999	876,297	7,298	0.84%	
Proceeds from Disposal of Assets	8	209,000	209,000	59,000	62,727	3,727	6.32%	
<b>Total Capital Revenues</b>		<b>1,282,328</b>	<b>1,282,328</b>	<b>927,999</b>	<b>939,024</b>	<b>11,025</b>		
<b>Capital Expenses</b>								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(284,146)	(297,146)	(264,960)	(257,289)	7,671	2.90%	
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<b>Net Operations, Capital and Financing</b>		<b>(1,618,266)</b>	<b>(1,806,952)</b>	<b>(946,555)</b>	<b>937,558</b>	<b>1,884,113</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,618,266</b>	<b>1,806,952</b>	<b>1,806,952</b>	<b>1,806,952</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>0</b>	<b>860,397</b>	<b>2,744,510</b>	<b>1,884,113</b>		

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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 2016**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	6,383	47.18%			Increased reimbursements from LGIS
General Purpose Funding - Rates	6,592	0.28%			Below \$10,000
General Purpose Funding - Other	13,564	3.70%		Timing	Increased revenue interest
Law, Order and Public Safety	1,056	3.11%	▼		Below \$10,000
Health	2,181	53.65%	▲		Below \$10,000
Education and Welfare	0				Below \$10,000
Housing	5,837	49.89%	▲		Below \$10,000
Community Amenities	12,204	5.70%			Additional State NRM Grant funds rec'd
Recreation and Culture	(188,263)	(71.01%)	‡		Grant funding not rec'd BHP project
Transport	169,572	22.12%		Timing	Timing of RRG Grant funding
Economic Services	3,178	10.20%	▲		Below \$10,000
Other Property and Services	15,987	23.56%	▲	Timing	Payroll reimbursement not in original budget
<b>Operating Expense</b>			‡		
Governance	142,549	34.06%		Timing	Delayed expenditure - consultants and elected members
General Purpose Funding	30,338	30.71%	▲	Timing	Admin Allocations below budget
Law, Order and Public Safety	41,042	22.48%	▲	Timing	Delayed expenditure & Admin Allocations
Health	2,922	38.32%	▲		Below \$10,000
Education and Welfare	309	30.90%	▲		Below \$10,000
Housing	6,916	51.56%	▲		Below \$10,000
Community Amenities	292,240	37.61%	▲	Timing	Delayed expenditure
Recreation and Culture	185,076	31.99%	▲	Timing	Delayed expenditure
Transport	(1,833,624)	(85.18%)	▼	Timing	Flood damage work completed earlier than budget
Economic Services	95,906	28.59%	▲	Permanent	Depn on roads higher than budget due to valuation change
Other Property and Services	49,073	85.73%	▲	Timing	Delayed expenditure Overall allocation of admin & public works overheads below budget
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	7,298	0.84%		Timing	Below \$10,000
Proceeds from Disposal of Assets	3,727	6.32%		Timing	Trade of all vehicles has not yet occurred
<b>Capital Expenses</b>					
Land and Buildings	7,671	2.90%		Timing	Timing of budget (ref note 13)
Infrastructure - Roads	550,796	30.59%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	250,000	100.00%	▲		Nil
Plant and Equipment	148,998	52.65%	▲	Timing	Full Trade and purchase of plant has not yet occurred (ref note 13)
Tools and Equipment	33,367	63.63%	▲	Timing	New server progressing slower than budget timing and vehicle tracking GPS not yet purchased
<b>Financing</b>					
Loan Principal	30	0.05%		Timing	Below \$10,000
Transfers to reserves	1,488	6.23%		Timing	Below \$10,000

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)	
Note	YTD 30 Apr 2016	30th June 2015	
	\$	\$	
<b>Current Assets</b>			
Cash Unrestricted	4	2,602,952	1,700,530
Cash Restricted	4	962,035	1,651,745
Receivables - Rates	6	158,547	125,964
Receivables -Other	6	34,574	257,679
Interest / ATO Receivable/Trust		451	3,729
Inventories		2,086	2,086
		3,760,644	3,741,733
<b>Less: Current Liabilities</b>			
Payables		(54,094)	(262,072)
ATO Payable		(5)	(20,964)
Provisions		(314,941)	(314,941)
		(369,040)	(597,977)
Less: Cash Reserves	7	(962,035)	(1,651,745)
Add: Leave Provisions		314,941	314,941
<b>Net Current Funding Position</b>		<b>2,744,510</b>	<b>1,806,952</b>

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
At Call (000040)		6,065			6,065	WBC	
At Call (305784)		2,596,186			2,596,186	WBC	
TD 473702 (YFIG Contribution)		0			0	WBC	
At Call (000067)				87,704	87,704	WBC	
Cash On Hand		700			700		
<b>(b) Term Deposits</b>							
TD 39-6911 - Leave	2.10%		93,604		93,604	WBC	
TD 39-6938 - Water	2.10%		13,965		13,965	WBC	
TD 39-6903 - Office	2.10%		44,127		44,127	WBC	
TD 39-2531 - Plant/Light Vehicle	2.10%		130,352		130,352	WBC	
TD 39-2582 - Legal	2.10%		39,250		39,250	WBC	
TD 39-6946 - Grants	2.10%		4,598		4,598	WBC	
TD 39-2574 - Land	2.10%		62,048		62,048	WBC	
TD 39-2590 - Roadworks	2.10%		1,059		1,059	WBC	
TD 39-2582 - Landcare	2.10%		37,025		37,025	WBC	
TD 39-2558 - Building	2.10%		536,007		536,007	WBC	
TD 462763 - POS Bill Hemsley P	2.93%			289,566	289,566	WBC	11.05.2016
TD 454181 - POS Wokarena	2.80%			129,880	129,880	WBC	30.07.2016
TD 454202 - Wokarena Interse	2.80%			115,322	115,322	WBC	30.07.2016
<b>Total</b>		<b>2,602,952</b>	<b>962,035</b>	<b>622,471</b>	<b>4,187,458</b>		

**Comments/Notes - Investments**

Shire of Chapman Valley  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 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
	<b>Opening Surplus Adjustment</b>					
	<b>Annual Budget Review Feb OCM</b>					
	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 30 April 2016**

**Note 6: RECEIVABLES**

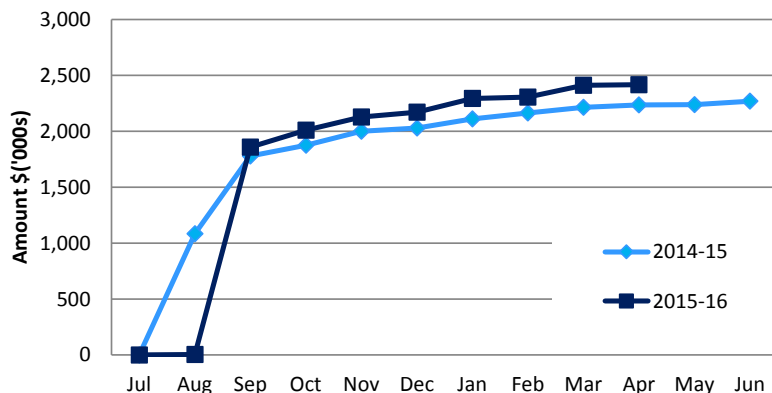
**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year  
 Refuse levied this year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**  
 % Collected

	YTD 30 Apr 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,327,838	2,188,163
Refuse levied this year	121,766	96,850
<u>Less</u> Collections to date	(2,417,021)	(2,269,133)
Equals Current Outstanding	<b>158,547</b>	<b>125,964</b>
<b>Net Rates Collectable</b>	<b>158,547</b>	<b>125,964</b>
% Collected	98.50%	98.73%

**Note 6 - Rates Receivable**



Comments/Notes - Receivables Rates

**Receivables - General**

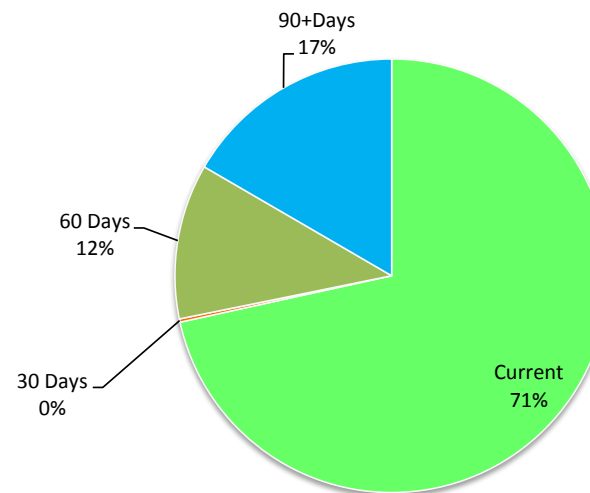
Receivables - General

**Total Receivables General Outstanding**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	24,741	85	4,000	5,748
<b>Total Receivables General Outstanding</b>				<b>34,574</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**



Comments/Notes - Receivables General

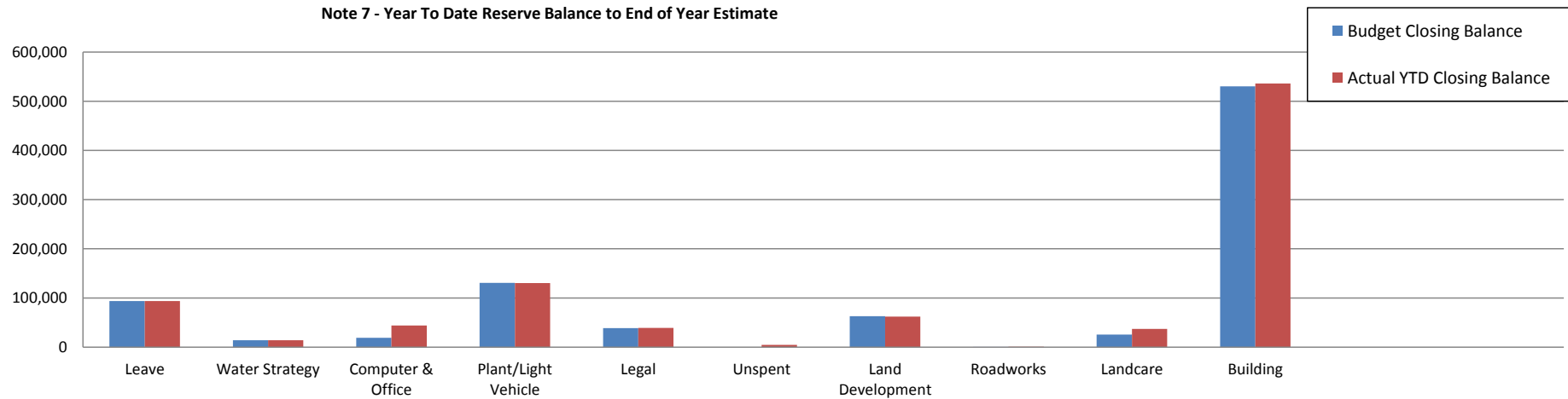


**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 7: Cash Backed Reserve**

2015-16 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	1,021	0	0	0	0		93,583	93,604
Water Strategy	13,813	200	152	0	0	0	0		14,013	13,965
Computer & Office	43,645	200	482	0	0	(25,000)	0		18,845	44,127
Plant/Light Vehicle	128,929	2,000	1,423	0	0	0	0		130,929	130,352
Legal	28,378	500	372	10,000	10,500	0	0		38,878	39,250
Unspent	63,541	0	597	0	0	(63,541)	(59,540)		0	4,598
Land Development	120,054	2,000	994	0	0	(59,000)	(59,000)		63,054	62,048
Roadworks	112,452	0	607	0	0	(112,000)	(112,000)		452	1,059
Landcare	36,621	500	404	3,468	0	(15,000)	0		25,589	37,025
Building	530,157	10,000	5,850	0	0	(10,000)	0		530,157	536,007
	<b>1,170,173</b>	<b>16,400</b>	<b>11,902</b>	<b>13,468</b>	<b>10,500</b>	<b>(284,541)</b>	<b>(230,540)</b>		<b>915,500</b>	<b>962,035</b>

**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 30 April 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	
\$	\$	\$	\$	\$	\$	\$		
				<b>Plant and Equipment</b>				
				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 (DCEO)	25,000	30,000	5,000	
37,361	37,361	32,727	32,727	CEO Vehicle	29,000	32,727	3,727	
<b>65,293</b>	<b>65,293</b>	<b>62,727</b>	<b>62,727</b>		<b>30,900</b>	<b>62,727</b>	<b>31,827</b>	

**Comments - Capital Disposal/Replacements**

Shire of Chapman Valley  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 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 \$
<b>Differential General Rate</b>											
GRV	6.8778	243	4,757,575	322,061	20,789	239	343,089	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
<b>Sub-Totals</b>		646	192,337,592	2,197,345	20,789	239	2,218,373	2,197,346	0	0	2,197,346
	<b>Minimum \$</b>										
<b>Minimum Payment</b>											
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
<b>Sub-Totals</b>		243	1,356,977	123,900	0	0	123,900	123,900	0	0	123,900
Concession							2,342,273				2,321,246
<b>Amount from General Rates</b>							0				0
Ex-Gratia Rates							0				0
Excess Rates							(14,435)				0
<b>Totals</b>							<b>2,327,838</b>				<b>2,321,246</b>

Comments - Rating Information

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 \$
<b>Loan 89 - Stadium Upgrade</b>	47,243		5,570	7,482	41,673	39,761	2,209	2,901
<b>Loan 95 - Plant</b>	22,236		20,337	18,455	1,900	3,781	730	752
<b>Loan 96 - Plant</b>	123,380		29,170	29,169	94,210	94,211	4,689	5,000
<b>Loan 97 - Plant</b>		73,885	0	0	0	0	0	0
	192,859	73,885	55,076	55,106	137,783	137,753	7,628	8,653

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

New loan for Grader was received

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - Roads	WALGGC		225,934		225,934		167,258	58,676
Grants Commission - General	WALGGC		175,594		175,594		131,695	43,899
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
<b>GOVERNANCE</b>								
Minor Income Received	Not specified		1,200		1,200		1,550	(350)
Other / Minor			6,500	6,500	13,000		18,362	(5,362)
<b>LAW, ORDER, PUBLIC SAFETY</b>								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195		24,195	0
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
<b>HOUSING</b>								
Other / Minor								0
<b>COMMUNITY AMENITIES</b>								
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		1,808	1,732
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000		5,000	0
Pool Revitalisation Program	Dept Sport & Rec						6,667	(6,667)
State NRM Program	State NRM						25,000	(25,000)
<b>RECREATION AND CULTURE</b>								
Transfer from Trust & Shire Own Resource	Developer & Shire Contribution		400,000		400,000		2,083	397,917
Yuna Comunity 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
<b>TRANSPORT</b>								
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	0
Dartmoor road gravel sheeting	Hudson Resources		12,585	9,783	22,368		22,368	0
Other	Gravel royalties		0	7,292	7,292		9,793	(2,501)
<b>OTHER ECONOMIC SERVICES</b>								
Contribution to tourism maps			500		500			500
Long service leave contribution				2,806	2,806		2,806	0
<b>OTHER</b>								
Workers Compensation			0	0	0	0	22,104	(22,104)
Other/minor			1,920	0	1,920	0	0	1,920
Diesel Fuel Rebate			40,000		40,000		32,905	7,095
<b>TOTALS</b>			<b>2,790,071</b>	<b>26,381</b>	<b>1,743,124</b>	<b>1,073,328</b>	<b>2,221,049</b>	<b>595,403</b>

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 30-Apr-16
	\$	\$	\$	\$
Bonds - Hall Hire	0	6,920	(5,390)	1,530
Nomination Deposits	0	400	(400)	0
Building Commission	4,905	10,862	(14,273)	1,494
CTF Levy	10,413	12,944	(21,605)	1,752
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	(10,332)	611,401
Post Office Deposit	940	370	(110)	1,200
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
	<b>631,859</b>	<b>42,781</b>	<b>(52,160)</b>	<b>622,480</b>

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 30 April 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
	<b>Land and Buildings</b>						
	<b>Governance</b>						
●	Office Improvements (painting, carpets, ceiling)	20,000		25,000	19,068	(5,933)	Completed Jan 2016 To Forum Session
○	Designs for storage enclosure	10,000		0	0	0	
●	<b>Governance Total</b>	<b>30,000</b>	<b>0</b>	<b>25,000</b>	<b>19,068</b>	<b>(5,933)</b>	
	<b>Community Amenities</b>						
○	Nabawa Cemetery Plan and Shoring boards	25,000		25,000	17,591	(7,409)	Plan Board design progressing; Shoring Boards purchased
●	Green Drive Land Development	59,000		59,000	60,000	1,000	Settlement completed 04.11.2015
●	<b>Community Amenities Total</b>	<b>84,000</b>	<b>0</b>	<b>84,000</b>	<b>77,591</b>	<b>(6,409)</b>	
	<b>Recreation and Culture</b>						
●	Yuna Community Centre Construction	163,146		135,960	149,142	13,182	Construction completed; power upgrade not yet complete
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)	CGF application CVAS
●	Coronation Beach Campground - additional sites	5,000		5,000	5,279	279	Additional sites constructed
●	<b>Recreation And Culture Total</b>	<b>173,146</b>	<b>0</b>	<b>145,960</b>	<b>154,421</b>	<b>8,461</b>	
	<b>Transport</b>						
○	Power to Yuna Depot	10,000		10,000	6,209	(3,791)	Western Power progressing
○	<b>Transport Total</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>6,209</b>	<b>(3,791)</b>	
●	<b>Land &amp; Buildings Total</b>	<b>297,146</b>	<b>0</b>	<b>264,960</b>	<b>257,289</b>	<b>(7,671)</b>	
	<b>Infrastructure - Roads</b>						
	<b>Transport</b>						
●	14/15 Carry over job Wandana Road - reconstruct and gravel sheet R2R	176,343		281,470	351,345	69,875	Shoulder reconstruct & gravel complete; over budget in hours, under budget in materials
●	Wandana Road Shoulders reconstruct and gravel sheet	161,421		219,829	398,286	178,457	R2R
●	Yuna Tenindewa Road R2R	263,806		116,670	210,544	93,874	R2R Current job
●	Dartmoor Road reconstruct and gravel sheet - RRG	140,009		323,060	178,818	(144,242)	RRG - completed
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road Group)	387,663		16,670	8,545	(8,126)	RRG - current job
○	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersections (State Black Spot)	20,000		16,670	8,545	(8,126)	RRG
○	Durawah Road	158,816		132,350	0	(132,350)	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		176,260	0	(176,260)	Council funded
○	Valentine Road	209,131		174,270	17,809	(156,461)	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		71,830	0	(71,830)	Council funded
○	Bella Vista Road	111,665		93,050	0	(93,050)	External contractor job
○	Nabawa Yetna Road	57,870		48,220	0	(48,220)	Council funded
○	Construction Parkfalls Estate	145,908		121,590	0	(121,590)	
○	14/15 Carry over job - Construction Parkfalls Estate	Not specified		0	22,544	22,544	Completed
○	Nolba Road	26,400		25,100	0	(25,100)	Mincherton Section
●	<b>Transport Total</b>	<b>2,156,742</b>	<b>0</b>	<b>1,800,369</b>	<b>1,249,573</b>	<b>(550,796)</b>	
●	<b>Infrastructure - Roads Total</b>	<b>2,156,742</b>	<b>0</b>	<b>1,800,369</b>	<b>1,249,573</b>	<b>(550,796)</b>	
	<b>Infrastructure - Parks and Ovals</b>						
	<b>Recreation and Culture</b>						
○	Bill Hemsley Park	500,000		250,000	0	(250,000)	Concept Plan adopted; Grant Application pending for new building & surrounds
○	<b>Recreation and Culture Total</b>	<b>500,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>(250,000)</b>	
○	<b>Infrastructure - Parks and Ovals Total</b>	<b>500,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>(250,000)</b>	

SHIRE OF CHAPMAN VALLEY  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 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
	<b>Tools, Furniture and Equipment Governance</b>						
<input checked="" type="radio"/>	Computer Server	25,692		25,692	19,073	(6,619)	On Premise hosted server solution in progress; Disaster Recovery to be tested
<input checked="" type="radio"/>	<b>Transport Total</b>	<b>25,692</b>	<b>0</b>	<b>25,692</b>	<b>19,073</b>	<b>(6,619)</b>	
	<b>Transport</b>						Purchased not paid through creditors as yet
<input type="radio"/>	Vehicle Tracking Device	26,748		26,748	0	(26,748)	
<input type="radio"/>	<b>Transport Total</b>	<b>26,748</b>	<b>0</b>	<b>26,748</b>	<b>0</b>	<b>(26,748)</b>	
<input type="radio"/>	<b>Tools, Furniture and Equipment Total</b>	<b>52,440</b>	<b>0</b>	<b>52,440</b>	<b>19,073</b>	<b>(33,367)</b>	
	<b>Plant , Equip. &amp; Vehicles Transport</b>						
<input type="radio"/>	Grader	380,000		0	0	0	Purchase Order 1477
<input type="radio"/>	Crew Cab Truck	150,000		0	0	0	Purchase Order 1576
<input type="radio"/>	Backhoe	105,000		105,000	0	(105,000)	Purchase Order 1591
<input type="radio"/>	2WD Tractor	40,000		40,000	0	(40,000)	Purchase Order 1562
<input checked="" type="radio"/>	4x4 Utility	25,000		25,000	26,105	1,105	Purchase Order 1563
<input checked="" type="radio"/>	CEO Vehicle	63,000		63,000	57,347	(5,653)	Change over complete
<input checked="" type="radio"/>	Mgr Planning Vehicle	50,000		50,000	50,550	550	Change over complete
<input type="radio"/>	<b>Transport Total</b>	<b>813,000</b>	<b>0</b>	<b>283,000</b>	<b>134,002</b>	<b>(148,998)</b>	
<input type="radio"/>	<b>Plant , Equip. &amp; Vehicles Total</b>	<b>813,000</b>	<b>0</b>	<b>283,000</b>	<b>134,002</b>	<b>(148,998)</b>	
<input checked="" type="radio"/>	<b>Capital Expenditure Total</b>	<b>3,819,328</b>	<b>0</b>	<b>2,650,769</b>	<b>1,659,937</b>	<b>(990,832)</b>	



<b>Summary by Program</b>				
	<b>30-Apr-16</b>	<b>30-Apr-16</b>	<b>2015/2016</b>	<b>30-Jun-15</b>
<b>Operating Expenditure</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Budget</b>	<b>YTD Actual</b>
General Purpose Funding	76,178	107,948	133,959	202,690
Governance	275,982	418,531	459,457	384,992
Law, Order and Public Safety	141,568	182,610	209,856	182,015
Education	691	1,000	2,000	3,448
Health	4,704	7,626	8,370	21,527
Housing	6,499	13,414	15,227	27,046
Community Amenities	484,720	760,290	949,889	1,002,221
Recreation and Culture	393,504	578,580	674,766	460,950
Transport	3,986,349	2,152,725	2,414,811	1,445,917
Economic Services	239,494	334,900	405,299	175,354
Other Property and Services	8,171	57,244	88,573	89,155
<b>Total Expenditure (E)</b>	<b>5,617,860</b>	<b>4,614,868</b>	<b>5,362,208</b>	<b>3,995,315</b>
	<b>30-Apr-16</b>	<b>30-Apr-16</b>	<b>2015/2016</b>	<b>30-Jun-15</b>
<b>Operating Revenue</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Budget</b>	<b>YTD Actual</b>
General Purpose Funding	(2,716,056)	(2,697,332)	(2,807,457)	(3,577,408)
Governance	(19,912)	(13,529)	(14,200)	(24,510)
Law, Order and Public Safety	(35,025)	(33,969)	(33,970)	(352,853)
Education	0	0	0	(7,292)
Health	(6,246)	(4,065)	(4,573)	(8,918)
Housing	(17,537)	(11,700)	(14,040)	(23,705)
Community Amenities	(226,392)	(214,188)	(222,290)	(476,962)
Recreation and Culture	(114,354)	(304,617)	(522,210)	(838,914)
Transport	(1,712,252)	(1,596,109)	(1,915,239)	(1,680,663)
Economic Services	(34,329)	(30,652)	(38,131)	(37,107)
Other Property and Services	(83,837)	(67,850)	(74,670)	(120,187)
<b>Total Revenue (R)</b>	<b>(4,965,940)</b>	<b>(4,974,011)</b>	<b>(5,646,780)</b>	<b>(7,148,519)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>651,919</b>	<b>(359,144)</b>	<b>(284,572)</b>	<b>(3,153,204)</b>

Adjustment for Non-Cash Items	30-Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	2,959,740	1,066,710	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
<b>Total Non-Cash Items (NC)</b>	<b>2,959,740</b>	<b>1,066,710</b>	<b>1,249,134</b>	<b>1,139,898</b>
<b>Capital Expenditure</b>				
Capital Expenditure	30-Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	257,289	514,960	297,146	957,355
Plant and Equipment	134,002	283,000	813,000	309,080
Furniture and Equipment	19,073	25,692	25,692	0
Roads	1,249,573	1,800,369	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	(229,952)	(160,041)	(284,541)	(591,821)
Transfer to Reserves	21,814	23,890	26,400	100,789
Repayment of Debentures	55,076	55,106	58,889	153,982
Proceeds from new loans	(73,885)	0	(73,885)	0
Proceeds from sale of equipment	(62,727)	(59,000)	(209,000)	(83,351)
	1,370,263	2,510,724	3,337,191	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(2,744,510)	(533,395)	185,219	(1,806,953)

COA	Rate Revenue	30-Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0022	Rates - Legal Expenses	6,337	10,678	11,000	12,404	8,000	4,341		
0032	Rates Stationary/postage	2,553	2,150	2,500	1,220	2,500	(403)		
0062	Sundry Expenses	180	1,660	2,000	15	2,000	1,480		
0082	Rates - Other Costs.	0	1,000	1,200	120	1,710	1,000		
0132	Valuation Expenses	11,931	6,000	13,500	13,222	9,000	(5,931)		
0352	Rates - Administration Allocation	55,175	84,800	101,759	175,697	212,710	29,625	*	Total admin costs are below budget
	Total Operating Expenditure	76,177	106,288	131,959	202,678	235,920			
	<b>Operating Revenue</b>								
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	(7,737)	(9,170)	(11,000)	(10,964)	(8,000)	(1,433)		
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	(20,789)	0	0	(23,046)	(16,432)	20,789	*	Additional income, offsets excess rates
0113	Interest - Overdue Rates	(14,515)	(9,279)	(10,000)	(14,554)	(9,000)	5,236		
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	(4,932)	(2,844)	(3,060)	(5,685)	(3,000)	2,088		
	Total Operating Revenue	(2,376,370)	(2,361,256)	(2,364,029)	(2,254,343)	(2,255,651)			
	Total Rate Revenue	(2,300,193)	(2,254,968)	(2,232,070)	(2,051,665)	(2,019,731)			

COA	General Purpose Income	30-Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
9992	Interest & Overdraft Fees	0	1,660	2,000	11	2,000	1,660		
	<b>Operating Revenue</b>								
0201	Legal Reserve Income	(372)	(420)	(500)	(570)	(650)	(48)		
0203	Leave Reserve Income	(1,021)	(830)	(1,000)	(1,288)	(1,000)	191		
0204	Land Development Reserve Income	(994)	(1,670)	(2,000)	(2,410)	(2,700)	(676)		
0205	Building Reserve Income	(5,850)	(8,330)	(10,000)	(12,442)	(16,000)	(2,480)		
0206	Roadworks Reserve Income	(607)	(420)	(500)	(2,258)	(2,700)	187		
0213	Plant Reserve Income	0	0	0	0	(1,000)	0		
0215	Unspent Grants Reserve Income	(597)	0	0	(8,749)	0	597		
0223	Water Strategy Reserve Income	(152)	(170)	(200)	(277)	(350)	(18)		
0233	Grants Commission - Road Funding	(167,258)	(169,451)	(225,934)	(763,527)	(494,172)	(2,192)		
0243	Office & Equipment Reserve Income	(482)	(170)	(200)	(383)	(300)	312		
0253	Grants Commission - Equalisation	(131,696)	(131,696)	(175,594)	(490,272)	(325,091)	0		
0273	Plant/Light Vehicle Reserve Income	(1,423)	(1,670)	(2,000)	(3,538)	0	(247)		
0453	Interest Received - Municipal Account	(28,831)	(20,830)	(25,000)	(36,070)	(25,000)	8,001		
0506	Landcare Reserve Income	(404)	(420)	(500)	(1,280)	(2,000)	(16)		
	Total Operating Revenue	(339,686)	(336,076)	(443,428)	(1,323,065)	(870,963)			
	Total General Purpose Income	(339,686)	(334,416)	(441,428)	(1,323,053)	(868,963)			
	<b>Total General Purpose Funding</b>	<b>(2,639,879)</b>	<b>(2,589,384)</b>	<b>(2,673,498)</b>	<b>(3,374,718)</b>	<b>(2,888,694)</b>			

COA	Governance	Apr-16 YTD Actual	Apr-16 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
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	17,296	20,000	20,000	11,805	2,704		
0202	Members Insurance Expense	10,992	11,000	11,000	13,600	8		
0232	Consultancy & Legal Expenses	7,463	19,500	23,500	4,069	12,037	*	Nabawa Hill Communication Tower lease yet to be finalised.
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	656	20,200	20,600	10,835	19,544	*	Timing
0262	President & Deputy Allowances.	0	10,160	12,189	8,033	10,160	*	Timing
0272	Council Chambers Repairs & Maintenance	97	4,456	5,326	139	4,359		
0332	Furniture & Equipment	1,939	9,000	9,000	0	7,061		
0442	Members Administration Allocation	117,248	174,880	209,852	188,369	57,632	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	16,846	24,375	26,000	16,890	7,529		
1822	Accounting & Audit Expenses	7,765	21,900	40,000	41,872	14,135	*	Interim Audit & FBT Return invoices yet to be processed
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	2,178	6,000	7,202	2,902	3,822		
	Total Operating Expenditure	207,488	392,547	455,745	347,186			
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	207,488	392,547	455,745	344,697			

COA	Adminstation	Apr-16 YTD Actual	Apr-16 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	21,375	28,500	27,988	21,375	*	Budget profile not consistent with FBT Return date
0282	Administration SGC 9.50%	36,958	43,800	52,565	47,149	6,842		
0292	Admin Salaries Expense	420,832	500,020	600,026	505,317	79,188	*	Timing
0294	Admin Staff Housing Allowance	11,403	15,580	18,693	15,039	4,177		
0312	Admin - Max 3% Council Additional Contr	8,054	11,330	13,600	7,920	3,276		
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	22,619	24,847	29,179	19,924	2,228		
0432	Admin Building Operations	15,446	24,978	26,316	24,501	9,532		
0472	Office Expenses - General	12,352	17,500	20,500	9,992	5,148		
0473	Admin Building Repairs & Maintenance	4,838	8,330	10,000	10,332	3,492		
0482	Office Telephone & Internet Expenses	21,801	23,350	27,525	21,139	1,549		
0492	Advertising Expenses	6,650	9,688	10,000	3,425	3,038		
0502	Computer Hardware Service & Repair	16,237	25,500	26,500	21,748	9,263		
0512	Furniture & Equipment - (Expensed)	932	7,500	7,500	3,732	6,568		
0522	Freight & Postage Expense	1,696	2,500	3,000	2,317	804		
0542	Printing & Stationary Expense	20,242	26,494	30,000	25,510	6,252		
0552	Motor Vehicle Expenses	3,551	4,170	5,000	14,131	619		
0562	Adminstation LSL Expense	5,149	5,150	5,150	0	1		
0592	Admin Allocated to Programs	(689,693)	(1,021,510)	(1,225,814)	(1,005,706)	(331,817)	*	Admin costs are currently below budget
0622	Uniform Expense	844	3,699	3,700	1,399	2,855		
0632	Staff Training, Conference and Recruitment	5,643	30,990	31,500	14,044	25,347	*	Timing for staff training; budget provision staff recruitment yet to be req'd
0662	Public Liability Insurance	18,099	18,200	18,200	17,016	101		
0682	Consultancy Fees	26,747	84,100	108,786	65,123	57,353	*	Timing - Valuation Plant & Equipment; IPR Reports, Website funds yet to be expended
0702	Bank Fees & Charges	4,289	5,641	6,100	5,737	1,352		
0712	Occupational Health & Safety	529	4,160	5,000	6,428	3,631		
0722	Accounting Software Operating Expenditure	34,136	39,846	39,850	35,673	5,710		
7002	Admin Depreciation	39,504	67,940	81,530	80,850	28,436	*	Below budget - non-cash expense
	<b>Total Operating Expenditure</b>	<b>68,494</b>	<b>25,984</b>	<b>3,711</b>	<b>37,806</b>			

COA	Adminstation	Apr-16	Apr-16	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	<b>Operating Revenue</b>							
0383	Minor Income Received - Other General	(1,550)	(529)	(1,200)	(2,438)	1,021		
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)	(13,529)	(14,200)	(22,020)			
	<b>Capital Expenditure / Reserve Transfers</b>							
0564	Building Improvements (L&B)	19,068	25,000	30,000	5,900	5,933		
0364	Office Furniture & Equipment (F&E)	19,073	25,692	25,692	0	6,619		
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Transfer in May consistent with invoices paid for on premise solution
4750	Tfr to Leave Rerserve	1,021	830	1,000	51,288	(191)		
4785	Transfer from Unspent Grant Fund	(12,406)	(12,406)	(12,406)	12,406	0		
4770	Tfr to Office & Equipment Reserve	482	170	200	35,448	(312)		
4780	Tfr to Plant/Light Vehicle Reserve	1,423	1,670	2,000	3,538	247		
	Total Capital Expenditure / Reserve Transfers	28,660	15,956	21,486	108,580			
	Total Administration	77,242	28,411	10,997	124,366			
	<b>Total Governance/Administration</b>	<b>284,730</b>	<b>420,958</b>	<b>466,743</b>	<b>469,063</b>			

COA	Fire Prevention	Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0602	Fire Control - Admin Allocation Expense	6,897	11,700	14,038	24,539	29,710	4,803		
0672	Fire Break Inspection Fees	1,477	2,500	2,500	1,409	2,500	1,023		
0762	Ranger's Allocation Expenses	10,918	14,570	17,480	10,700	10,226	3,652		
0832	ESL - Shire Properties.	748	800	800	768	840	52		
0882	Fire Prevention Enforcement Expenditure	0	830	1,000	0	1,000	830		
1722	Brigades Operating Expenses	30,727	36,344	37,390	37,915	38,627	5,617		
8012	Loss on Sale of Assets.	0	0	0	0	0	0		
7012	Fire Control Depreciation	48,060	57,020	68,420	67,715	39,000	8,960		
	<b>Total Operating Expenditure</b>	<b>98,827</b>	<b>123,764</b>	<b>141,628</b>	<b>143,046</b>	<b>121,903</b>			
	<b>Operating Revenue</b>								
0703	Fines & Penalties Income	(2,250)	(1,249)	(1,250)	(1,544)	(1,250)	1,001		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(24,195)	(24,195)	(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		
	<b>Total Operating Revenue</b>	<b>(30,445)</b>	<b>(30,444)</b>	<b>(30,445)</b>	<b>(349,299)</b>	<b>(229,250)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>								
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			
	<b>Total Fire Prevention</b>	<b>68,382</b>	<b>93,320</b>	<b>111,183</b>	<b>105,437</b>	<b>92,653</b>			



COA	Animal Control	Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0792	Animal Control - Admin Allocation Expenses	13,794	21,790	26,150	11,264	13,636	7,996		
0842	Animal Control Expenses	5,064	4,580	5,500	5,222	2,775	(484)		
0852	Rangers Allocation	10,918	14,570	17,480	6,448	5,340	3,652		
		0	0	0			0		
	Total Operating Expenditure	29,776	40,940	49,130	22,933	21,751			
	<b>Operating Revenue</b>								
0843	Impoundment Fees	(332)	(250)	(250)	(141)	(200)	82		
0853	Dog/Cat Registrations Income	(3,848)	(2,775)	(2,775)	(3,413)	(2,775)	1,073		
0863	Fines & Penalties	(400)	(500)	(500)	0	0	(100)		
							0		
	Total Operating Revenue	(4,580)	(3,525)	(3,525)	(3,554)	(2,975)			
	Total Animal Control	25,196	37,415	45,605	19,379	18,776			

COA	Other Law, Order and Public Safety	Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0862	Community Safety and Crime Prevention	0	0	0	1,524	10,582	0		
0902	Rangers Allocation	5,459	7,280	8,740	16,207	14,771	1,821		
0962	Misc. Expenses - Other Law and Order	0	1,000	1,000	200	1,000	1,000		
	Total Operating Expenditure	5,459	8,280	9,740	17,930	26,353			
	<b>Operating Revenue</b>								
0973	Community safety & Crime Prevention.	0	0	0	0	0			
	Total Other Law, Order and Public Safety	5,459	8,280	9,740	17,930	26,353			

COA	Rangers Expenses	Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0872	Rangers Superannuation - Council 3%	1,534	1,610	1,928	1,883	0	76		
0892	Salary & Wages Expense-Rangers	47,139	55,750	66,900	62,072	70,722	8,611		
0912	Rangers Workers Compensation Expense	1,533	1,936	1,937	1,810	1,812	403		
0922	Rangers Superannuation SGC 9.50%	4,856	5,460	6,553	6,143	5,514	604		
0932	Conference & Training	0	1,250	1,500	0	1,500	1,250		
0952	Rangers Expenses Allocated	(54,591)	(72,830)	(87,400)	(78,306)	(74,837)	(18,239)	*	Timing
0982	Rangers Expense	7,034	6,620	7,940	6,018	3,380	(414)		
1012	Tools & Equipment - Low Value	0	830	1,000	380	1,000	830		
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	7,505	9,626	9,358	(1,894)	9,092			
	<b>Capital Expenditure / Reserve Transfers</b>								
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.	(1,513)	(1,514)	(1,514)	(9,068)	(10,582)	(1)		
	Total Capital Expenditure / Reserve Transfers	(1,513)	(1,514)	(1,514)	25,852	17,138			
	Total Rangers Expenses	5,992	8,112	7,844	23,958	26,230			
	<b>Total Law, Order and Fire Safety</b>	<b>105,030</b>	<b>147,127</b>	<b>174,372</b>	<b>166,705</b>	<b>164,012</b>			

COA	Education	Apr-16 YTD Actual	30-Apr-16 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
0992	Pre-School Repairs & Maintenance	691	1,000	2,000	3,448	7,839	309		Expenditure deferred
	<b>Operating Revenue</b>								
0993	Lease/Rental Income - Pre-School	0	0	0	(7,292)	(7,320)	0		
	<b>Total Education</b>	<b>691</b>	<b>1,000</b>	<b>2,000</b>	<b>(3,844)</b>	<b>519</b>			

COA	Health Inspection and Administration	Apr-16 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1282	Pool Inspections Expense	2,730	3,640	4,370	1,585	910		
1292	Health Expenses General	1,975	3,986	4,000	6,767	2,011		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	4,704	7,626	8,370	21,527			
	<b>Operating Revenue</b>							
1383	Swimming Pool Inspection Fees	(1,172)	(1,155)	(1,155)	(1,155)	17		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(2,360)	(2,560)	(3,068)	(3,648)	(200)		
1583	Health Administration Fees	(2,360)	0	0	(3,761)	2,360		
	Total Operating Revenue	(6,246)	(4,065)	(4,573)	(8,918)			
	<b>Total Health Inspection and Administration</b>	<b>(1,542)</b>	<b>3,561</b>	<b>3,797</b>	<b>12,609</b>			

COA	Housing	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
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	4,096	6,179	6,507	1,718	2,083		
2522	Staff Housing Repairs & Maintenance	0	4,085	4,945	5,934	4,085		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	2,402	3,150	3,775	3,724	748		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	6,499	13,414	15,227	27,046			
	<b>Operating Revenue</b>					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	(17,537)	(11,700)	(14,040)	(17,383)	5,837		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(17,537)	(11,700)	(14,040)	(23,705)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	5,850	8,330	10,000	86,702	2,480		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	5,850	8,330	10,000	12,442			
	<b>Total Housing</b>	<b>(5,189)</b>	<b>10,044</b>	<b>11,187</b>	<b>15,783</b>			

COA	Natural Resource Management	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
2032	<b>Operating Expenditure</b>							
	NRM Expenditure	2,091	16,670	20,000	0	14,579	*	Project yet to commence
	Total Operating Expenditure	2,091	16,670	20,000	0			
	<b>Operating Revenue</b>							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		State NRM project - Coastal Management
2123	State NRM Community Grant	(25,000)	0	0	0	25,000	*	
	Total Operating Revenue	0	0	0	0	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		Funds to be transferred as project progresses for Coastal Management project
2095	Transfer from Landcare Reserve	0	(12,500)	(15,000)	0	(12,500)	*	
	Total Capital / Reserve Transfers	0	(12,500)	(15,000)	0			
	<b>Total Natural Resource Management</b>	<b>(22,909)</b>	<b>4,170</b>	<b>5,000</b>	<b>0</b>			

COA	Sanitation - Household Refuse	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1762	Domestic Rubbish Collection Expenses	87,076	133,340	160,000	151,546	46,264	*	Contractor has not fully invoiced year to date  Contingency budget for manning tip site not fully required to date
1772	Sanitation Household Refuse Depreciation	2,813	3,350	4,015	4,008	537		
1792	Refuse Site Repairs & Maintenance	13,091	36,906	44,215	16,886	23,815	*	
2502	Domestic Rubbish - Admin Allocation	27,588	36,920	44,301	25,847	9,332		
	Total Operating Expenditure	130,569	210,516	252,531	198,287			
	<b>Operating Revenue</b>							
1903	Domestic Rubbish Collection Fees	(125,022)	(120,250)	(120,250)	(109,021)	4,772		
	Total Operating Revenue	(125,022)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	5,547	90,266	132,281	89,266			
COA	Sanitation - Other	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
1872	Street Rubbish Collection Expenses	0	1,000	1,200	357	1,000		
1882	Parks & Gardens Rubbish Collection Expenses	9,743	10,318	12,382	11,679	575		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	4,170	5,000	5,324	4,170		
	Total Operating Expenditure	9,743	15,488	18,582	45,846			
	<b>Operating Revenue</b>							
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)			
	<b>Capital Expenditure / Reserve Transfers</b>							
1894	Tfr to Unspent Grant Res.	0	0	0	195			
	Total Sanitation - Other	9,743	15,488	18,582	27,641			

COA	Protection of Environment	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
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	8,330	10,000	0	8,330		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	16,670	20,000	10,690	8,630		**Reimbursed from Trust Account T237 Civil Technology - refer COA GL 2933
2042	Declared Species Group Expenses	11,405	9,500	11,405	20,497	(1,905)		
2062	Coastal Planning Projects Expenses	14,341	22,000	22,000	26,574	7,659		
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	33,786	56,500	63,405	276,123			
	<b>Operating Revenue</b>							
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)	(16,670)	(20,000)	(1,200)	(8,630)		**Dolby Creek Expenditure reimbursed from Trust Account - refer COA GL 2040
	Total Operating Revenue	(14,040)	(25,670)	(29,000)	(158,355)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to/from Unspent Grant Reserve	(14,873)	(14,873)	(14,873)	16,162	(0)		
2080	Tfr to Landcare Reserve	404	463	500	1,280	59		
2071	Tfr from Unspent Grant Res.	(555)	0	0	(92,041)	555		
	Total Capital Expenditure / Reserve Transfers	(15,023)	(14,410)	(14,373)	(122,343)			
	<b>Total Protection of Environment</b>	<b>4,723</b>	<b>16,420</b>	<b>20,032</b>	<b>(4,575)</b>			



COA	Town Planning and Regional Development	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0942	Town Planning Depreciation	5,586	10,000	12,000	11,173	4,414		
0162	Provision for LSL	0	16,000	16,000	(10,662)	16,000	*	Provision not req'd, termination paid from COA GL 2112
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	114,587	128,940	158,725	166,713	14,353	*	Payroll Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	2,706	4,780	5,755	3,372	2,074		
2132	Superannuation - SGC 9.50%	8,638	15,180	18,224	16,358	6,542		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	182	11,799	11,800	508	11,617	*	Timing - contract expenses paid 30 June
2192	Heritage Expenses	2,700	4,170	5,000	1,818	1,470		
2202	Town Planners Expenses	1,481	1,670	2,000	2,726	189		
2222	Motor Vehicle Expenses	3,553	3,750	4,500	5,524	197		
2232	Legal Expenses - Town Planners	9,843	12,500	15,000	1,037	2,657		
2242	Engineering Expenses	1,524	12,500	15,000	3,789	10,976	*	Timing
2252	Advertising Expenses	0	1,670	2,000	1,404	1,670		
3012	Admin Allocation Expenses	27,588	44,420	53,310	66,879	16,832	*	Admin costs are currently below budget
7052	Surveying & Land Expenses	19,185	33,330	40,000	3,520	14,146	*	Budget profile not reflective of planning program
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	32,835	57,657	68,570	43,830	24,822	*	Nabawa Revitalisation Project funds yet to be expended
	<b>Total Operating Expenditure</b>	<b>233,478</b>	<b>362,246</b>	<b>431,763</b>	<b>331,998</b>			

COA	Town Planning and Regional Development	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Revenue</b>							
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	(19,862)	(29,761)	(33,000)	(35,494)	(9,899)		
2243	Outsourced Planning Fees - Other LGs	(13,752)	(24,498)	(24,500)	(28,340)	(10,746)	*	Timing - April accounts yet to be processed
2263	Town Planning Fees Income - GST inc	(6,839)	(4,999)	(5,000)	(5,356)	1,840		
3603	Heritage Income	0	(2,000)	(2,000)	(909)	(2,000)		
	Total Operating Revenue	(48,854)	(61,258)	(64,500)	(96,240)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2254	Tfr from Unspent Grant Reserve	(10,019)	(12,998)	(12,998)	(67,611)	(2,979)		
2264	Land Development	60,000	59,000	59,000	0	(1,000)		
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	9	0	0	0	(9)		
4801	Tfr to Land Development Reserv	994	1,752	2,000	2,410	758		
4810	Tfr from Land Development Reserve	(59,000)	(59,000)	(59,000)	0	0		
4820	Tfr to Legal Reserve	10,872	10,500	10,500	570	(372)		
		2,856	(746)	(498)	(42,252)			
	<b>Total Town Planning and Regional Development</b>	<b>187,480</b>	<b>300,242</b>	<b>366,765</b>	<b>193,506</b>			

COA	Other Community Amenities	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3102	Cemetery Expenses	3,946	13,370	16,020	12,999	9,424		
3132	Community Development Expenses	26,199	36,210	39,100	123,140	10,010	*	
3162	Administration Allocated	41,381	63,670	76,409	0	22,289	*	
3212	Other Community Amenities Depreciation	2,367	1,730	2,080	2,077	(637)		
3222	Community Growth Fund	1,160	560	30,000	11,750	(600)		
	Total Operating Expenditure	75,053	115,540	163,609	149,966			
	<b>Operating Revenue</b>							
3113	Cemetery Income Received	(1,809)	(2,010)	(3,540)	(4,213)	(201)		
3613	Reimbursements & Contributions	(5,000)	(5,000)	(5,000)	0	0		
3633	Grant - Community Development	(6,667)	0	0	(90,732)	6,667		
	Total Operating Revenue	(13,476)	(7,010)	(8,540)	(94,945)			
	<b>Capital Expenditure / Reserve Transfers</b>							
2415	Capital Expenditure Nabawa Cemetery (P&O)	17,591	25,000	25,000	0	7,409		
0471	Tf From Unspent Grants/loans Res.	(19,586)	(21,750)	(21,750)	22,305	(2,164)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	(1,995)	3,250	3,250	2,379			
	Total Other Community Amenities	59,583	111,780	158,319	57,400			
	<b>Total Community Amenities</b>	<b>244,166</b>	<b>538,366</b>	<b>700,979</b>	<b>363,237</b>			

Timing for projects  
Total admin costs are below budget

COA	Public Halls and Civic Centres	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	32,118	23,030	27,635	27,601	(9,088)		
2722	Public Halls & Showgrounds Expense	34,346	43,144	51,783	19,163	8,798		
2732	Nabawa Community Centre Expenses	33,563	74,180	81,834	40,123	40,617	*	Budget profile not reflective of staffing resources for building maintenance works
2742	Loan 89 Interest - Nabawa Stadium Upgrade	2,209	2,901	2,901	3,080	692		
3202	Public Halls Admin Allocation	13,794	18,240	21,894	20,014	4,446		
	<b>Total Operating Expenditure</b>	<b>116,030</b>	<b>161,495</b>	<b>186,047</b>	<b>109,981</b>			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	0	(110)	(110)	(38)	(110)		
2453	Showground/Halls Income Received	(3,696)	(1,500)	(12,000)	(6,484)	2,196		
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		
	<b>Total Operating Revenue</b>	<b>(44,401)</b>	<b>(39,110)</b>	<b>(49,610)</b>	<b>(691,142)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings	149,142	140,960	168,146	673,505	(8,182)		
4925	Principal Repayment - Loan 89	5,570	7,482	7,482	7,050	1,912		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>154,711</b>	<b>148,442</b>	<b>165,628</b>	<b>580,555</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>226,341</b>	<b>270,827</b>	<b>302,065</b>	<b>(606)</b>			

COA	Swimming Areas and Beaches	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3302	Swimming Areas Admin Allocations	13,794	17,890	21,471	20,114	4,096		
3412	Coronation Beach Expenses	28,819	43,044	50,111	31,931	14,225	*	Timing
7082	Beaches Depreciation	3,508	4,280	5,140	4,712	772		
	Total Operating Expenditure	46,121	65,214	76,722	56,757			
	<b>Operating Revenue</b>					0		
3443	Coronation Beach Camping Fees	(60,628)	(55,372)	(62,000)	(68,111)	5,256		
3444	Fig Tree Camping Fees	(3,862)	(4,535)	(5,000)	(4,555)	(673)		
	Total Operating Revenue	(64,490)	(59,907)	(67,000)	(72,666)			
	<b>Capital Expenditure / Reserve Transfers</b>							
7164	Land and Buildings	5,279	5,000	5,000	0			
	Total Swimming Areas and Beaches	(13,090)	10,307	14,722	(15,909)			

COA	Other Recreation and Sport	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
1462	Mower Repairs & Maintenance	9,000	5,830	7,000	7,952	(3,170)		
1472	Yuna Oval Expenses	322	580	700	623	258		
1482	Sporting Clubs Expenses	52,608	62,758	71,037	72,567	10,150	*	Timing
2642	Parks, Gardens Expense	37,700	127,634	152,286	42,746	89,934	*	Timing & includes full year budget for new F/T Gardening position
2702	Indoor Complex Expense	9,212	21,313	24,544	13,066	12,101	*	Budget profile not reflective of staffing resources for building maintenance works
2712	Tennis Clubs Expenses	3,882	6,419	6,784	4,838	2,537		
2752	Nabawa - Sport Complex Expense	2,272	800	800	11,432	(1,472)		
2772	Minor Gardening Equipment.	516	4,580	5,500	5,043	4,064		
2812	Golf Courses	1,170	1,764	1,765	0	594		Special Risk Policy - Nanson & Yuna Golf Courses
3442	Rec & Sport Admin Allocations	6,897	7,300	8,756	40,027	403		
7022	Parks & Gardens Depreciation	15,090	12,890	15,465	15,529	(2,200)		
7092	Other Rec & Sports Depreciation	48,363	32,450	38,935	38,887	(15,913)	*	Non Cash Item
	Total Operating Expenditure	187,032	284,318	333,572	252,710			
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	(3,379)	(3,600)	(3,600)	(3,675)	(221)		
2803	Grants & Other Income Received	(2,083)	(200,000)	(400,000)	0	(197,917)	*	Bill Hemsley Park Project funds pending
	Total Operating Revenue	(5,462)	(203,600)	(403,600)	(3,675)			
	<b>Capital Expenditure / Reserve Transfers</b>							
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	250,000	500,000	17,155	250,000	*	Capital Expenditure will be determined by grant funding received
	Total Capital Expenditure / Reserve Transfers	0	250,000	500,000	17,155			
	<b>Total Other Recreation and Sport</b>	<b>181,569</b>	<b>330,718</b>	<b>429,972</b>	<b>266,191</b>			

COA		Apr-16	30-Apr-16	2015/2016	30-Jun-15			
COA	Libraries	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
2902	Library Expense	1,647	3,965	4,900	1,509	2,318		
2912	Honorarium Yuna Librarian	500	1,000	1,000	1,000	500		
3582	Libraries Admin Allocations	34,485	46,680	56,012	28,160	12,195	*	Admin Allocations are under budget
6922	Libraries Depreciation	42	50	56	56	8		
	<b>Total Operating Expenditure</b>	<b>36,674</b>	<b>51,695</b>	<b>61,968</b>	<b>30,725</b>			
COA	Other Culture	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3602	Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense	4,545	8,208	8,282	4,225	3,663		
3652	Other Culture Depreciation	3,103	2,650	3,175	3,167	(453)		
3662	Community Heritage Programs	0	5,000	5,000	0	5,000		
	<b>Total Operating Expenditure</b>	<b>7,648</b>	<b>15,858</b>	<b>16,457</b>	<b>10,777</b>			
	<b>Operating Revenue</b>							
3445	Grant Funding Received	0	(2,000)	(2,000)	(71,422)	(2,000)		
3623	Reimbursements & Contributions - Culture	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(10)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(71,432)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3604	Capital Exp. - Land & Buildings	0	0	0	79,065			
3635	Building Reserve - Transfer from	0	0	0	(20,000)			
	<b>Total Capital/Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,065</b>			
	<b>Total Other Culture</b>	<b>7,648</b>	<b>13,858</b>	<b>14,457</b>	<b>(1,590)</b>			
	<b>Total Recreation and Culture</b>	<b>439,141</b>	<b>677,405</b>	<b>823,184</b>	<b>278,811</b>			

COA	Road Constuction	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	<b>Operating Revenue</b>							
3133	Income Received - Cons. STS	(18,600)	(18,600)	(18,600)	(20,455)	0		
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(206,010)	(332,378)	(371,000)	(641,319)	(126,368)	*	Timing - pending claims to be paid in May
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 payments rec'd & additional payment for Valentine Rd
	Total Operating Revenue	(857,397)	(848,099)	(1,052,428)	(1,561,617)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
3124	Roads to Recovery (R2R) Expenditure	749,630	501,299	601,570	0	(248,331)	*	Budget profile not reflective of actual Road program timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	397,906	456,400	547,673	1,110,623	58,494	*	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	102,037	842,670	1,007,499	366,712	740,633	*	Road program to date concentrated on funded jobs as the priority
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	1,250,181	1,299,070	2,156,742	2,592,448			
	<b>Total Road Construction</b>	<b>392,784</b>	<b>450,971</b>	<b>1,104,314</b>	<b>1,087,753</b>			



COA	Road Maintenance	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	425,178	577,427	694,491	418,909	152,249	*	Budget profile not reflective of actual Road program timing
3502	Depot Maintenance	36,162	25,096	29,037	33,041	(11,066)	*	This is labour and associated overheads
3512	Street Lighting Expense	6,784	7,750	9,300	7,864	966		
3522	Depreciation	9,540	3,660	4,395	4,671	(5,880)		
3532	Street Trees	3,755	3,566	7,131	4,885	(189)		
3542	License & Subscriptions	7,200	7,200	7,200	5,463	0		
3562	Road Sign Expense	0	5,996	6,000	4,840	5,996		
3382	Flood Damage Expense	856,888	803,878	803,878	15,473	(53,010)	*	**Flood Damage expenditure over budget, offset by additional funding received refer COA GL 3803
3592	Depot Tools (Not Capitalised)	605	2,000	2,000	2,494	1,395		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	5,630	8,330	10,000	145	2,700		
6912	Roads Depreciation	2,600,926	625,000	750,000	749,135	(1,975,926)	*	Depn higher than budget due to revaluation - NonCash Item
	<b>Total Operating Expenditure</b>	<b>3,952,667</b>	<b>2,069,903</b>	<b>2,323,432</b>	<b>1,308,972</b>			
	<b>Operating Revenue</b>							
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)	(18,640)	(22,368)	(12,586)	3,728		
3583	Contributions & Reimbursements	(7,292)	(6,080)	(7,292)	0	1,212		Gravel royalties
3803	Contributions - Flood Damage.	(708,836)	(543,380)	(652,051)	0	165,456	*	**Flood Damage revenue received to offset expenditure refer COA GL 3382
	<b>Total Operating Revenue</b>	<b>(848,996)</b>	<b>(676,099)</b>	<b>(789,711)</b>	<b>(111,986)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
3264	Capital Exp. - Depot Construction.	6,209	10,000	10,000	0	3,791		
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		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>(105,791)</b>	<b>(102,000)</b>	<b>(102,000)</b>	<b>(367,365)</b>			
	<b>Total Road Maintenance</b>	<b>2,997,880</b>	<b>1,291,804</b>	<b>1,431,721</b>	<b>829,622</b>			

COA	Road Plant Purchases	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	730	752	800	1,772	22		
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	4,689	5,000	5,000	5,158	311		
	Total Operating Expenditure	5,419	39,752	39,800	8,383			
	<b>Operating Revenue</b>							
3543	Profit on Sale of Assets	0	(64,900)	(64,900)	1,684	(64,900)	*	Timing
	Total Operating Revenue	0	(64,900)	(64,900)	1,684			
	<b>Capital Expenditure / Reserve Transfers</b>							
3554	Plant & Equipment Purchases	134,002	283,000	813,000	142,848	148,998	*	Full Plant Purchases not yet complete
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	29,170	29,169	29,170	28,120	(1)		
3577	Principal Repayments - Loan 95	20,337	18,455	22,237	21,057	(1,882)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	(73,885)	(73,885)	(73,885)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	(62,727)	(59,000)	(209,000)	(9,091)	3,727		
	Total Capital Expenditure / Reserve Transfers	46,897	197,739	581,522	258,312			
	<b>Total Road Plant Purchases</b>	<b>52,316</b>	<b>172,591</b>	<b>556,422</b>	<b>268,379</b>			

COA	Traffic Control	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4102	Traffic Admin Allocation	20,691	34,870	41,839	64,667	14,179	*	Admin costs are currently below budget
6502	Vehicle Examination Expense	6,982	7,780	9,240	6,971	798		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	590	420	500	0	(170)		
	Total Operating Expenditure	28,263	43,070	51,579	71,638			
	<b>Operating Revenue</b>							
7513	Licensing Commission Income	(4,251)	(5,000)	(6,000)	(6,236)	(749)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(1,608)	(2,011)	(2,200)	(2,478)	(403)		
	Total Operating Revenue	(5,859)	(7,011)	(8,200)	(8,744)			
	<b>Capital Expenditure / Reserve Transfers</b>							
7574	Capital Exp. - Tools & Equip.	0	26,748	26,748	23,699	26,748	*	Safety tracking devices on vehicles not yet processed through creditors
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	22,404	62,807	70,127	91,593			
	<b>Total Transport</b>	<b>3,465,383</b>	<b>1,978,173</b>	<b>3,162,584</b>	<b>2,277,347</b>			

COA	Rural Services	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
4462	<b>Operating Expenditure</b>								
	Rural Services Admin Allocation	8,188	10,920	13,110	4,526	5,479	2,732		
6722	Noxious Weeds & Pest Expense	3,416	5,000	5,000	4,885	5,000	1,584		
	Total Operating Expenditure	11,605	15,920	18,110	9,411	10,479			
	<b>Capital Expenditure / Reserve Transfers</b>								
4404	Capital Exp. - Plant & Equipment	0	0	0	14,925	15,000	0		
	Total Rural Services	11,605	15,920	18,110	24,337	25,479			

COA	Tourism and Area Promotion	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
3952	Tourism Signage Expense	0	830	1,000	0	1,000	830		
3982	Tourism Expense	0	3,500	4,000	2,536	4,424	3,500		
4282	Promotional Expense	810	1,000	1,200	1,103	1,200	190		
	Total Operating Expenditure	810	5,330	6,200	3,639	6,624			
	<b>Operating Revenue</b>								
3973	Contr. & Reim. (Tourism).	0	(500)	(500)	0	0	(500)		
	Total Operating Revenue	0	(500)	(500)	0	0			
	Total Tourism and Area Promotion	810	4,830	5,700	3,639	6,624			

COA	Building Control	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
4132	Building Surveyor Expenses	86,548	97,010	116,425	101,700	90,374	10,462	*	Depn component under budget - Non Cash Item
4142	Reimbursement Expenditure	0	0	0	100	0	0		
4152	Provision for LSL	0	5,000	10,000	0	0	5,000		
4622	Building Admin Allocation	62,072	93,910	112,692	45,156	54,668	31,838	*	Total admin costs are below budget
	Total Operating Expenditure	148,621	195,920	239,117	146,956	145,042			
	<b>Operating Revenue</b>								
4153	Building Licenses Income	(17,970)	(18,300)	(22,500)	(30,872)	(15,000)	(330)		
4163	Builder's Registration Board Fee	0	0	0	0	(300)	0		
4173	CTF Commissions Received	(420)	(186)	(250)	(285)	(150)	234		
4213	Building Commissions Received	(400)	(186)	(250)	(259)	(400)	214		
4183	Contributions & Reimbursements (Building)	(2,806)	(2,806)	(2,806)	0	0	(0)		
	Total Operating Revenue	(21,596)	(21,478)	(25,806)	(31,416)	(15,850)			
	<b>Capital Expenditure / Reserve Transfers</b>								
4215	Tfr from Leave Reserve	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0			
	<b>Total Building Control</b>	<b>127,025</b>	<b>174,442</b>	<b>213,311</b>	<b>115,540</b>	<b>129,192</b>			

COA	Other Economic Services	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	2014/2015 Full Budget	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>								
4232	Water Supply Stand Pipes Expense	114	210	250	(133)	500	96		
4222	Administration Allocation	68,969	105,150	126,181	0	0	36,181	*	Total admin costs are below budget
4242	Rehab. Gravel Pits Expense	893	4,170	5,000	2,718	10,000	3,277		
4252	Purchase of Stamps.	148	80	100	37	350	(68)		
4272	Other Expenditure	8,333	8,620	10,341	12,725	12,000	287		
	Total Operating Expenditure	78,458	118,230	141,872	15,347	22,850			
	<b>Operating Revenue</b>								
4223	Commission Received Australia Post	(5,489)	(3,500)	(4,200)	(3,943)	(3,500)	1,989		
4243	Annual Post Office Box Fee	(2,781)	(3,150)	(3,150)	(1,173)	(250)	(369)		
4253	Postage Stamp Income	(89)	(91)	(100)	(106)	(150)	(2)		
4263	Income Received	(3,875)	(1,938)	(3,875)	0	0	1,937		
4333	Photocopying Income	(51)	(45)	(50)	(18)	(200)	6		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(12,734)	(9,174)	(11,825)	(5,691)	(4,550)			
	<b>Capital Expenditure / Reserve Transfers</b>								
4760	Tfr to Water Strategy Reserve	152	175	200	277	350			
	Total Other Economic Services	65,877	109,231	130,247	9,934	18,650			
	<b>Total Economic Services</b>	<b>205,317</b>	<b>304,423</b>	<b>367,368</b>	<b>153,449</b>	<b>179,945</b>			

COA	Plant Depreciation	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
5012	<b>Operating Expenditure</b>							
6890	Plant Depreciation	132,895	194,510	233,411	161,942	61,615	*	Offsets
	Depn Posted to Jobs	(136,647)	(194,510)	(233,411)	(161,942)	(57,863)	*	Offsets
	Total Plant Depreciation	(3,753)	0	0	0			
COA	Private Works	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
7302	<b>Operating Expenditure</b>							
	Private Works Expense	9,963	25,950	30,545	15,829	15,987	*	Offsets - Under Budget to date
7333	<b>Operating Income</b>							
	Private Works Income	(16,074)	(31,000)	(32,500)	(22,802)	(14,926)	*	Offsets - Under Budget to date
	Total Private Works	(6,111)	(5,050)	(1,955)	(6,974)			

COA	Public Works Overheads	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	2,930	5,859	10,663	2,930		
4312	Superannuation - Max 3% Works Staff	6,868	11,650	13,976	7,184	4,782		
4322	Superannuation Guarantee - Works Manager	7,467	7,810	9,376	8,778	343		
4332	Superannuation Guarantee - Works Staff	49,981	52,920	63,501	64,632	2,939		
4342	Salary Works Manager	71,174	73,580	88,295	89,636	2,406		
4352	Superannuation Max 3% - Works Manager	2,358	2,470	2,961	2,774	112		
4372	Public Works Sundry Expense	15,956	5,000	6,000	21,687	(10,956)	*	Automatic Recovery of Plant Internal Costs only
4382	Works Manager - Conference Attendance	1,162	3,000	3,000	2,287	1,838		
4392	External Engineering Services	13,818	20,000	20,000	8,132	6,182		
4402	Sick Leave	12,598	27,452	30,334	13,284	14,854	*	Payroll Budget timing
4412	Annual Leave	49,989	67,475	70,286	57,232	17,486	*	Payroll Budget timing
4432	Public Holiday Pay	34,527	24,233	30,334	27,311	(10,294)	*	Payroll Budget timing
4422	Works LSL Expense	19,515	26,720	32,060	0	7,205		
4442	Occupational Health & Safety Expense	8,422	9,790	11,752	5,004	1,368		
4452	Protective Uniform/ Minor Workwear	3,130	9,000	10,800	7,260	5,870		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	21,331	28,010	33,608	28,547	6,679		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	Staff Medicals	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	172,424	252,000	302,394	83,574	79,576	*	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	(401,764)	(628,795)	(737,068)	(439,720)	(227,031)	*	Overall timing of public works overheads is below full budget
	Total Operating Expenditure	104,487	10,636	12,859	0			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	104,487	10,636	12,859	(15,606)			



COA	Plant Operation Costs	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	57,292	89,710	107,653	59,130	32,418	*	Below budget YTD due to engaging contractors for this works
4482	Tyre Purchase Expense	25,093	34,170	41,000	35,975	9,077		
4492	Parts & Outside Repairs Expense	228,556	248,052	276,000	231,064	19,496	*	Contractor works not fully invoiced
4502	Plant Licences Expense	7,145	6,950	6,950	1,142	(195)		
4512	Less POC Allocated to W & S	(666,097)	(676,630)	(811,960)	(673,284)	(10,533)	*	Overall timing of plant operatating overheads is below full budget
4532	Tools & Consumables	12,682	14,055	16,000	11,997	1,373		
4542	Fuel, Oil & Grease	161,524	274,500	330,000	267,426	112,976	*	Below Budget Year to Date
4552	Cutting Edges & Tips	9,288	10,420	12,500	7,409	1,132		
5112	Plant Operator - Admin Allocation	6,897	7,300	8,756	64,365	403		
6772	Plant Insurance Expense	15,773	38,351	38,351	35,842	22,578	*	Insurance premiums below budget
4602	Training Expense (incl Toolbox)	16,683	16,000	18,000	6,663	(683)		
	Total Operating Expenditure	(125,165)	62,878	43,250	47,729			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	(250)	(250)	0	(250)		
4513	Diesel Fuel Rebate Received	(32,905)	(35,000)	(40,000)	(47,729)	(2,095)		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(32,905)	(35,250)	(40,250)	(47,729)			
	<b>Total Plant Operation Costs</b>	<b>(158,070)</b>	<b>27,628</b>	<b>3,000</b>	<b>0</b>			

COA	Salaries and Wages	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	629,793	794,187	897,287	813,263	164,394	*	Timing
4580	Salary & Wages Expense - Works	705,991	766,820	920,183	889,824	60,829	*	Timing
4592	Workers Compensation Paid	19,693	0	0	25,313	(19,693)	*	*Expenditure offset refer COA GL 4613
4600	Less Salary & Wages Allocated	(1,346,214)	(1,604,827)	(1,817,470)	(1,703,087)	(258,613)	*	Timing
4692	Paid Parental Leave Scheme	11,826	0	0	0	(11,826)	*	**Expenditure offset refer COA GL 4623
	Total Operating Expenditure	21,090	(43,820)	(0)	25,313			
	<b>Operating Revenue</b>							
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	(12,840)	(43,820)	(0)	(8,452)			
COA	Unclassified	Apr-16 YTD Actual	30-Apr-16 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4722	Land Expenses Green Drive	18	0	0	0	(18)		
5022	Overpayments/Recoverables - Expenditure	1,532	1,600	1,920	284	68		
	Total Operating Expenditure	1,549	1,600	1,920	284			
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	(928)	(1,600)	(1,920)	(284)	(672)		
	Total Unclassified	621	0	0	0			
	<b>Total Other Property and Services</b>	<b>(75,665)</b>	<b>(10,606)</b>	<b>13,903</b>	<b>(31,032)</b>			

## List of Accounts Paid - April 2016

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4951	21/04/2016	St John Ambulance	-168.18
DD15261.1	05/04/2016	LGSP	-7763.98
DD15261.2	05/04/2016	Colonial First State First Choice Wholesale Personal Super	-435.76
DD15261.3	05/04/2016	IOOF Portfolio Service Superannuation Fund	-374.04
DD15261.4	05/04/2016	Hostplus Superannuation	-130.01
DD15261.5	05/04/2016	OnePath MasterFund	-228.28
DD15261.6	05/04/2016	BT Business Super	-209.47
DD15274.1	04/04/2016	Westpac Geraldton	-488.55
EFT19134	01/04/2016	City Of Greater Geraldton	-1980.00
EFT19135	01/04/2016	Synergy	-2375.60
EFT19136	01/04/2016	Telstra	-4454.21
EFT19137	01/04/2016	Ampac Debt Recovery (WA) Pty Ltd	-926.75
EFT19138	01/04/2016	Apprentice And Traineeship Company - Midwest	-614.13
EFT19139	01/04/2016	Ashdown Ingram (Exego Pty Limited)	-640.20
EFT19140	01/04/2016	Atom Supplies	-460.69
EFT19141	01/04/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT19142	01/04/2016	Australia Post	-331.35
EFT19143	01/04/2016	Australian Service Union	-25.80
EFT19144	01/04/2016	Battery Mart	-93.50
EFT19145	01/04/2016	Bridgestone Tyre Centre	-4571.00
EFT19146	01/04/2016	Bunnings Group Limited	-786.58
EFT19147	01/04/2016	Coates Hire Operations Pty Ltd	-4440.07
EFT19148	01/04/2016	Courier Australia - Toll Ipec	-131.53
EFT19149	01/04/2016	Finer Images	-12.95
EFT19150	01/04/2016	Geraldton Ag Services	-99.45
EFT19151	01/04/2016	Geraldton Lock And Key	-1147.02
EFT19152	01/04/2016	Geraldton Toyota	-751.73
EFT19153	01/04/2016	Geraldton Trophy Centre	-385.00
EFT19154	01/04/2016	Geraldton Tyrepower	-99.00
EFT19155	01/04/2016	Holcim	-699.86
EFT19156	01/04/2016	Hosexpress	-228.39
EFT19157	01/04/2016	IRIS Consulting Pty Ltd	-530.00
EFT19158	01/04/2016	Infoxchange	-3161.40
EFT19159	01/04/2016	Land Insights	-1373.68
EFT19160	01/04/2016	Landgate	-73.80
EFT19161	01/04/2016	Landwest Urban And Rural Planning Consultants	-6758.13
EFT19162	01/04/2016	Mach 1 Auto One	-45.00
EFT19163	01/04/2016	Midwest Chemical & Paper	-98.18
EFT19164	01/04/2016	Midwest Mowers And Small Engines	-85.00
EFT19165	01/04/2016	Mitchell & Brown	-14.95
EFT19166	01/04/2016	MI Communications	-78.99
EFT19167	01/04/2016	Moore Stephens	-440.00
EFT19168	01/04/2016	Mooreview Plants & Trees	-66.00
EFT19169	01/04/2016	Nabawa Valley Tavern	-876.00
EFT19170	01/04/2016	Patience Bulk Haulage Pty Ltd	-770.00
EFT19171	01/04/2016	Quantum Surveys	-22097.50
EFT19172	01/04/2016	Reece Pty Ltd	-423.42
EFT19173	01/04/2016	Staples Australia Pty Limited	-933.96

## List of Accounts Paid - April 2016

Chq/EFT	Date	Name	Amount
EFT19174	01/04/2016	Statewide Bearings	-24.75
EFT19175	01/04/2016	Statewide Steel Pty Ltd	-34.32
EFT19176	01/04/2016	Stewart, Moreen Sian	-29.00
EFT19177	01/04/2016	Sunset Diggers	-3696.00
EFT19178	01/04/2016	The West Australian	-634.19
EFT19179	01/04/2016	Toxfree	-10641.54
EFT19180	01/04/2016	Truckline	-360.85
EFT19181	01/04/2016	Western Australian Treasury Corporation	-2536.46
EFT19182	01/04/2016	Westrac Pty Ltd	-84.64
EFT19183	05/04/2016	Synergy	-3214.05
EFT19184	07/04/2016	Apprentice And Traineeship Company - Midwest	-767.67
EFT19185	07/04/2016	Coates Hire Operations Pty Ltd	-1240.51
EFT19186	07/04/2016	Courier Australia - Toll Ipec	-334.33
EFT19187	07/04/2016	Leading Edge Computers	-180.00
EFT19188	07/04/2016	Leeds Gardens	-1341.00
EFT19189	07/04/2016	Mooreview Plants & Trees	-947.45
EFT19190	07/04/2016	Option Refrigeration & Air Conditioning	-397.76
EFT19191	07/04/2016	Western Australian Treasury Corporation	-1908.27
EFT19192	07/04/2016	Western Resource Recovery Pty Ltd	-450.00
EFT19193	14/04/2016	Synergy	-621.42
EFT19194	14/04/2016	Water Corporation	-4943.03
EFT19195	14/04/2016	Apprentice And Traineeship Company - Midwest	-614.13
EFT19196	14/04/2016	BluSteel	-82.23
EFT19197	14/04/2016	Bolts R Us	-151.59
EFT19198	14/04/2016	Carlo Fernandes Photography	-1125.00
EFT19199	14/04/2016	Clark Rubber Geraldton	-5900.00
EFT19200	14/04/2016	Echelon Australia Pty Ltd - Lgis Risk Management	-3641.00
EFT19201	14/04/2016	Five Star Business Equipment And Communications	-847.15
EFT19202	14/04/2016	Geraldton Fuel	-15393.41
EFT19203	14/04/2016	Glenfield Iga	-67.67
EFT19204	14/04/2016	Great Northern Rural Services	-5056.02
EFT19205	14/04/2016	Greenfield Technical Services	-8267.16
EFT19206	14/04/2016	Market Creations	-4273.50
EFT19207	14/04/2016	Maurice John Battilana	-413.62
EFT19208	14/04/2016	Moore Stephens	-2640.00
EFT19209	14/04/2016	Nabawa Valley Tavern	-833.35
EFT19210	14/04/2016	Queens IGA	-329.12
EFT19211	14/04/2016	Traffic Management Plan Services	-1347.50
EFT19218	21/04/2016	Australian Taxation Office	-18447.00
EFT19219	21/04/2016	Synergy	-807.50
EFT19220	21/04/2016	Apprentice And Traineeship Company - Midwest	-614.13
EFT19221	21/04/2016	Australian Service Union	-25.80
EFT19222	21/04/2016	Geraldton Toyota	-27075.39
EFT19223	21/04/2016	Greenfield Technical Services	-10537.78
EFT19224	21/04/2016	Hersey	-431.31
EFT19225	21/04/2016	Landgate	-196.35
EFT19226	21/04/2016	Lind Consulting	-1600.00
EFT19227	21/04/2016	Market Creations	-7700.00
EFT19228	21/04/2016	Midwest Financial	-1438.80

## List of Accounts Paid - April 2016

Chq/EFT	Date	Name	Amount
EFT19229	21/04/2016	Pirtek Geraldton	-108.00
EFT19230	21/04/2016	Western Australian Local Government Association.	-742.50
EFT19231	28/04/2016	City Of Greater Geraldton	-1396.00
EFT19232	28/04/2016	Telstra	-1750.47
EFT19233	29/04/2016	Afgri (Waltons)	-104.01
EFT19234	29/04/2016	Ampac Debt Recovery (WA) Pty Ltd	-2373.98
EFT19235	29/04/2016	Apprentice And Traineeship Company - Midwest	-767.67
EFT19236	29/04/2016	Ashdown Ingram (Exego Pty Limited)	-1244.44
EFT19237	29/04/2016	Auslec	-186.63
EFT19238	29/04/2016	Aussie Natural Spring Water Geraldton	-149.00
EFT19239	29/04/2016	Australia Post	-181.25
EFT19240	29/04/2016	Bitutek Pty Ltd	-107598.21
EFT19241	29/04/2016	Bunnings Group Limited	-1080.92
EFT19242	29/04/2016	CJD Equipment Pty Ltd	-991.22
EFT19243	29/04/2016	Courier Australia - Toll Ipec	-9.32
EFT19244	29/04/2016	Echelon Australia Pty Ltd - Lgis Risk Management	-581.61
EFT19245	29/04/2016	Geraldton Ag Services	-350.61
EFT19246	29/04/2016	Geraldton Decorator Centre T/a Paint Place Geraldton	-184.49
EFT19247	29/04/2016	Geraldton Lock And Key	-44.00
EFT19248	29/04/2016	Geraldton Mower & Repair Specialists	-595.50
EFT19249	29/04/2016	Geraldton Toyota	-909.77
EFT19250	29/04/2016	Geraldton Trophy Centre	-440.00
EFT19251	29/04/2016	Glenfield Iga	-154.91
EFT19252	29/04/2016	Hosexpress	-9093.16
EFT19253	29/04/2016	It Vision	-1177.00
EFT19254	29/04/2016	K10 Electrical	-104.00
EFT19255	29/04/2016	Landgate	-185.35
EFT19256	29/04/2016	Landmark	-1462.18
EFT19257	29/04/2016	Leading Edge Computers	-5916.00
EFT19258	29/04/2016	MGB Diesel Contracting Pty Ltd	-2585.99
EFT19259	29/04/2016	Mach 1 Auto One	-112.60
EFT19260	29/04/2016	Market Creations	-7829.74
EFT19261	29/04/2016	Midwest Chemical & Paper	-902.62
EFT19262	29/04/2016	Midwest Mowers And Small Engines	-1043.75
EFT19263	29/04/2016	Mitchell & Brown	-319.00
EFT19264	29/04/2016	ML Communications	-274.95
EFT19265	29/04/2016	Nabawa Valley Tavern	-833.35
EFT19266	29/04/2016	One Stop Electronics Geraldton	-30.00
EFT19267	29/04/2016	Purcher International	-532.17
EFT19268	29/04/2016	Repco Auto Parts.	-290.40
EFT19269	29/04/2016	Staples Australia Pty Limited	-651.56
EFT19270	29/04/2016	The West Australian	-447.73
EFT19271	29/04/2016	Toxfree	-12642.50
EFT19272	29/04/2016	Unimec Pty Ltd	-349.80
EFT19273	29/04/2016	Westrac Pty Ltd	-27.89
EFT19274	29/04/2016	Young Motors	-28936.47
EFT19275	29/04/2016	Miralec	-2177.56
		<b>Total Municipal Fund Payments</b>	<b>-427142.12</b>

### List of Accounts Paid - April 2016

Chq/EFT	Date	Name	Amount
<b>TRUST ACCOUNT</b>			
EFT19212	14/04/2016	Building And Construction Industry Training Fund	-1668.11
EFT19213	14/04/2016	Building Commission / Department Of Commerce	-1427.17
EFT19214	14/04/2016	Chapman Valley Football Club	-530.00
EFT19215	14/04/2016	Jane Barndon	-50.00
EFT19216	14/04/2016	Loretta Routledge	-50.00
EFT19217	14/04/2016	Shire Of Chapman Valley - Muni Account	-2343.21
		<b>Total Trust Fund Payments</b>	<b>-6068.49</b>

## SHIRE OF CHAPMAN VALLEY

### BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30th April 2016

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	6,065.37
Balance as per Cash at Bank Account GL 170000	2,596,186.45
Balance as per Interfund Transfer A/c GL 161100	-
<i>Plus</i> Income on Bank Stmt not in system	-
<i>Less</i> Expenditure on Bank Stmt not in system	-
	<b>\$2,602,251.82</b>

**BANK**

Business Account (Account No 000040)	4,352.04
Investment Accounts (Account No 305784)	2,596,186.45
Term Deposit	
	<u>2,600,538.49</u>
<i>Less</i> Outstanding Payments	184.42
<i>Plus</i> Outstanding Deposits	1,959.40
<i>Plus</i> Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(61.65)
	<b>\$2,602,251.82</b>

Difference Check 0.00

Completed by:



Moreen Stewart - Works Admin Officer

03 / 05 / 16  
Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

5 / 15 / 2016  
Date

28 APR 2016



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

Facility Number	00018023 20000001
Payment Due Date	02 May 2016
Closing Balance	\$279.59

**This amount will be swept from a nominated account.**

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

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

<b>Company Name</b>	Shire Of Chapman Valley	<b>Number of Cards</b>	1	<b>Annual % Rate</b>	15.65%
<b>Contact Name</b>	The Shire Clerk	<b>Facility Number</b>	00018023 20000001	<b>Credit Limit</b>	10,000
<b>Statement From</b>	21 Mar 2016	<b>Statement To</b>	20 Apr 2016	<b>Payment Due Date</b>	02 May 2016
				<b>Opening Balance</b>	488.55
				<b>Closing Balance</b>	279.59
				<b>Available Credit</b>	9,720.41

**CARDHOLDER TRANSACTION DETAILS**

<b>Cardholder Name</b>	Maurice Battilana	<b>Card Number</b>	5163 2531 0083 1327	<b>Credit Limit</b>	6,000	<b>Available Credit</b>	5,720.41
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Corporate Card Transactions		Received:	Debits/Credits	Cardholder Comments
Date of Transaction	Description	Authorised:		
		GL: <u>per like item</u>		
		GL: _____		
		JOB: _____		
		JOB: _____ PO: _____		
01 APR	<b>Payments</b> AUTOMATIC PAYMENT		488.55-	
			<b>Sub Total:</b>	
			488.55-	
	<b>Purchases</b>			
21 MAR	SWAN TAXIS 13 13 30 VICTORIA PARK AUS		42.74	106320.02 CEO
21 MAR	TAXICABS/LIMOUSINES VICTORIA PARK AUS		40.74	106320.02 CEO
21 MAR	SWAN TAXIS 13 13 30 VICTORIA PARK AUS		40.74	106320.02 CEO
21 MAR	TAXICABS/LIMOUSINES VICTORIA PARK AUS		40.74	106320.02 CEO
21 MAR	CITY OF GRT GERALDTON MOONYOONOOKA AUS		20.00	106320.02 CEO
15 APR	AUTOMOBILE PARKING LOTS AND COLES EXPRESS 2010 BUSSELTON AUS		102.26	P54-156-600
17 APR	SERVICE STATIONS BP BALDIVIS NB7375 BALDIVIS AUS		73.85	P54-156-600
	SERVICE STATIONS			



SC000850 / M000307 / 112 / CN1VP4P1



# Corporate Card Statement

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
<b>Sub Total:</b>		<b>279.59</b>	

## Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
488.55	488.55 -	279.59	0.00	0.00	0.00	279.59	0.00

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

Cardholder Signature \_\_\_\_\_

Date 28/04/16

Transactions examined and approved.

Manager/Supervisor Signature \_\_\_\_\_

Date 28/04/16