

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30 June 2015

SYNERGY

<u>Balance as per Cash at Bank Account GL 160000</u>	675,062.18
<u>Balance as per Cash at Bank Account GL 170000</u>	1,034,228.86
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$1,709,291.04

BANK

Business Account (Account No 000040)	675,061.48
Investment Accounts (Account No 305784)	\$ 1,034,228.86
Term Deposit 473702 maturing 24May15	
	<hr/>
	1,709,290.34
<i>Less Outstanding Payments</i>	-
<i>Plus Outstanding Deposits</i>	0.70
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	-
	<hr/>
	\$ 1,709,291.04

Difference Check 0.00

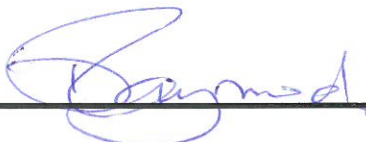
Date Completed:

01/07/15

Completed by: Moreen Stewart
Works Admin Officer



Reviewed by: Dianne Raymond
Mgr Finance & Corporate Services



List of Accounts Paid - June 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4930	12/06/2015	Chapman Valley Agricultural Society	-1110.00
4932	30/06/2015	Petty Cash	-96.75
EFT18137	05/06/2015	City of greater Geraldton	-660.00
EFT18138	05/06/2015	Apprentice and Traineeship Company	-751.17
EFT18139	05/06/2015	Midwest Mowers and Small Engines	-960.00
EFT18140	05/06/2015	Western Australian Treasury Corporation	-1912.70
EFT18141	12/06/2015	Action Asbestos	-330.00
EFT18142	12/06/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT18143	12/06/2015	BT Business Super	-204.52
EFT18144	12/06/2015	Barbecue Bazaar	-2913.00
EFT18145	12/06/2015	Colonial first state first choice super	-408.43
EFT18146	12/06/2015	Central earthmoving	-704.00
EFT18147	12/06/2015	Clark Rubber Geraldton	-3794.05
EFT18148	12/06/2015	Courier Australia - Toll Ipec	-24.81
EFT18149	12/06/2015	Five Star Business Equipment	-743.99
EFT18150	12/06/2015	GNC Concrete & Precast	-1983.30
EFT18151	12/06/2015	Geraldton Building Services & Cabinets	-199256.20
EFT18152	12/06/2015	Geraldton Floral Studio	-72.00
EFT18153	12/06/2015	Geraldton Fuel	-23505.10
EFT18154	12/06/2015	Geraldton Sign Makers	-291.45
EFT18155	12/06/2015	Great Northern Rural Services	-2041.15
EFT18156	12/06/2015	Greenfield Technical Services	-3665.20
EFT18157	12/06/2015	Hostplus Superannuation	-131.54
EFT18158	12/06/2015	Janet Johnson	-925.00
EFT18159	12/06/2015	Land Insights	-3106.18
EFT18160	12/06/2015	LGSP	-7959.44
EFT18161	12/06/2015	Long Neck Creek Holdings	-10888.90
EFT18162	12/06/2015	Maurice Battilana	-413.62
EFT18163	12/06/2015	Nabawa Valley tavern	-833.35
EFT18164	12/06/2015	Patience Bulk Haulage Pty Ltd	-594.00
EFT18165	12/06/2015	Queens Iga	-184.36
EFT18166	12/06/2015	Rachel McKenzie	-1902.50
EFT18167	12/06/2015	Spandex Asia Pacific Pty Ltd	-1077.55
EFT18168	12/06/2015	Urbis Pty Ltd	-1628.88
EFT18169	12/06/2015	Veolia	-26237.10
EFT18170	12/06/2015	AMP Flexible Super	-204.52
EFT18171	12/06/2015	Department of Health - Pesticide Safety	-480.00
EFT18172	12/06/2015	Synergy	-8391.70
EFT18174	17/06/2015	Synergy	-789.25
EFT18175	17/06/2015	Water Corporation	-2003.00

EFT18176	18/06/2015	Aussie Sheds	-35000.00
EFT18177	18/06/2015	BOQ Asset Finance	-1538.79
EFT18178	18/06/2015	Charles Brown	-800.00
EFT18179	18/06/2015	Clark Rubber Geraldton	-953.15
EFT18180	18/06/2015	Courier Australia - Toll Ipec	-31.96
EFT18181	18/06/2015	Dpt of Fire and Emergency Services	-5606.40
EFT18182	18/06/2015	Geraldton Bobcat	-1100.00
EFT18183	18/06/2015	Geraldton Mower & Repair Specialists	-1574.10
EFT18184	18/06/2015	Geraldton Sign Makers	-1905.75
EFT18185	18/06/2015	Greenfield Technical Services	-987.80
EFT18186	18/06/2015	Janet Johnson	-1500.00
EFT18187	18/06/2015	O'Donnell, Earl	-119.85
EFT18188	18/06/2015	Southside Mechanical Services	-933.10
EFT18189	18/06/2015	Total Uniforms	-794.85
EFT18190	18/06/2015	Ugle Fabrications	-200.00
EFT18191	18/06/2015	West Steel Sheds	-21742.81
EFT18192	26/06/2015	Geraldton plumbing Services	-2877.00
EFT18193	26/06/2015	AFGRI(Waltons)	-733.49
EFT18194	26/06/2015	Alicia Palwelski	-500.00
EFT18195	26/06/2015	AMPAC Debt Recovery	-1204.11
EFT18196	26/06/2015	Ashdown Ingram	-1355.75
EFT18197	26/06/2015	Aussie Tree Services	-2640.00
EFT18198	26/06/2015	Apprentice and Traineeship Company	-3543.70
EFT18199	26/06/2015	Atom Supplies	-4020.24
EFT18200	26/06/2015	Australia Post	-105.56
EFT18201	26/06/2015	Bitutek	-16929.00
EFT18202	26/06/2015	BT Business Super	-204.52
EFT18203	26/06/2015	Battery Mart	-591.80
EFT18204	26/06/2015	Boc Limited	-57.55
EFT18205	26/06/2015	Bridgestone Tyre Centre	-4022.00
EFT18206	26/06/2015	Broadview Venture	-1650.00
EFT18207	26/06/2015	Bunnings Group Limited	-2056.91
EFT18208	26/06/2015	Colonial Superannuation	-354.23
EFT18209	26/06/2015	CWA Yuna	-1000.00
EFT18210	26/06/2015	Courier Australia - Toll Ipec	-21.78
EFT18211	26/06/2015	Covs Parts Pty Ltd	-182.95
EFT18212	26/06/2015	Durack Institute of Technology	-716.10
EFT18213	26/06/2015	Five Star Business Equipment a	-666.40
EFT18214	26/06/2015	GHD Pty Ltd	-13758.80
EFT18215	26/06/2015	Geraldton Ag Services	-1454.93
EFT18216	26/06/2015	Geraldton Building Services & Cabinets	-131891.10
EFT18217	26/06/2015	Geraldton Toyota	-783.26
EFT18218	26/06/2015	Geraldton Tyrepower	-290.00
EFT18219	26/06/2015	Getaway Outdoors Geraldton	-44.95
EFT18220	26/06/2015	Glenfield IGA	-114.33
EFT18221	26/06/2015	Great Northern Rural Services	-16536.31
EFT18222	26/06/2015	Guardian Print & Graphics	-385.00
EFT18223	26/06/2015	HTD Surveyors & planners	-1320.00

EFT18224	26/06/2015	Holcim	-1424.34
EFT18225	26/06/2015	Hoppys Parts R Us	-173.17
EFT18226	26/06/2015	Hosexpress	-225.06
EFT18227	26/06/2015	Hostplus Superannuation	-134.88
EFT18228	26/06/2015	Instant Racking	-1234.01
EFT18229	26/06/2015	K9 Electrical	-102.86
EFT18230	26/06/2015	Landgate	-206.90
EFT18231	26/06/2015	LGSP	-7845.74
EFT18232	26/06/2015	M & B Quality Building Products	-1670.00
EFT18233	26/06/2015	ML Communications	-384.00
EFT18234	26/06/2015	Midwest Chemical & Paper	-583.51
EFT18235	26/06/2015	Miles Glass & Fly Screens Pty Ltd	-1145.00
EFT18236	26/06/2015	Miralec	-6930.00
EFT18237	26/06/2015	Mitchell & Brown	-2488.95
EFT18238	26/06/2015	N.A.C.C.	-7150.00
EFT18239	26/06/2015	Onsite Rental Group	-168.47
EFT18240	26/06/2015	Paper Plus Office National	-89.55
EFT18241	26/06/2015	Purcher International	-19364.11
EFT18242	26/06/2015	R&B Directional Drilling	-475.00
EFT18243	26/06/2015	Royal Life Saving Society WA	-775.70
EFT18244	26/06/2015	Staples	-130.57
EFT18245	26/06/2015	Moreen Stewart	-49.99
EFT18246	26/06/2015	Southside Mechanical Services	-97.00
EFT18247	26/06/2015	Splash Batavia Coast Pools & Spa	-1643.56
EFT18248	26/06/2015	Stirrup Iron Contracting	-21489.88
EFT18249	26/06/2015	The West Australian	-349.44
EFT18250	26/06/2015	Thurkles Dozing	-3810.00
EFT18251	26/06/2015	Totally Work Wear	-456.80
EFT18252	26/06/2015	UHY Haines Norton Chartered Accountants	-13081.50
EFT18253	26/06/2015	Ugle Fabrications	-3399.00
EFT18254	26/06/2015	Valley Vibes.	-3960.00
EFT18255	26/06/2015	Vinidex Pty Ltd	-5533.00
EFT18256	26/06/2015	WA Treasury Corporation	-2550.99
EFT18257	26/06/2015	Westrac Pty Ltd	-3235.25
EFT18258	26/06/2015	AMP Flexible Super	-204.52
EFT18259	26/06/2015	City of greater Geraldton	-1813.00
EFT18260	26/06/2015	MM Electrical Merchandising	-69.26
EFT18261	26/06/2015	Telstra	-1861.51
EFT18263	30/06/2015	AMP Flexible Super	-204.52
EFT18264	30/06/2015	BT Business Super	-255.53
EFT18265	30/06/2015	Colonial first state first choice super	-487.09
EFT18266	30/06/2015	Hostplus Superannuation	-157.37
EFT18267	30/06/2015	LGSP	-8062.46
DD14907.1	02/06/2015	Westpac	-314.75
			<u>-725916.28</u>

TRUST ACCOUNT

EFT18173	16/06/2015	SOCV - Muni Account	-22620.00
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EFT18262 26/06/2015 Sarah bridgeman

-4000.00
-26620.00

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2015

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 June 2015

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 June 2015 of \$1,961,845.

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

Preparation

Prepared by: Kristy Williams
Reviewed by: Dianne Raymond
Reviewed by: Maurice Battilana
Date prepared: 7-Jul-15

SHIRE OF CHAPMAN VALLEY
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2015

	Note	Original Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
Governance		32,500	7,500	7,500	22,660	15,160	202.13%	▲
General Purpose Funding - Rates	9	2,199,837	2,218,533	2,218,533	2,188,163	(30,370)	(1.37%)	
General Purpose Funding - Other		906,081	908,081	908,081	1,374,810	466,729	51.40%	▲
Law, Order and Public Safety		36,365	32,225	32,225	41,163	8,938	27.74%	
Health		5,450	5,450	5,450	8,918	3,468	63.63%	
Education and Welfare		7,320	7,320	7,320	7,292	(28)	(0.38%)	
Housing		9,360	9,360	9,360	23,705	14,345	153.26%	▲
Community Amenities		388,149	334,220	334,220	476,962	142,742	42.71%	▲
Recreation and Culture		73,610	72,480	72,480	82,873	10,393	14.34%	▲
Transport		131,934	135,724	135,724	139,500	3,776	2.78%	
Economic Services		20,400	20,400	20,400	37,107	16,707	81.90%	▲
Other Property and Services		72,750	88,356	88,356	116,121	27,765	31.42%	▲
Total Operating Revenue		3,883,756	3,839,649	3,839,649	4,519,274	679,625		
Operating Expense								
Governance		(443,203)	(453,076)	(453,076)	(282,069)	171,007	37.74%	▲
General Purpose Funding		(239,620)	(237,920)	(237,920)	(202,182)	35,738	15.02%	▲
Law, Order and Public Safety		(171,819)	(179,099)	(179,099)	(183,871)	(4,772)	(2.66%)	
Health		(21,333)	(21,333)	(21,333)	(21,107)	226	1.06%	
Education and Welfare		(7,839)	(7,839)	(7,839)	(3,448)	4,391	56.01%	▲
Housing		(32,786)	(32,786)	(32,786)	(27,046)	5,740	17.51%	▲
Community Amenities		(1,075,741)	(1,201,612)	(1,201,612)	(986,799)	214,813	17.88%	▲
Recreation and Culture		(515,697)	(526,123)	(526,123)	(442,406)	83,717	15.91%	▲
Transport		(1,293,611)	(1,463,241)	(1,463,241)	(1,503,500)	(40,259)	(2.75%)	
Economic Services		(184,995)	(184,995)	(184,995)	(168,203)	16,792	9.08%	
Other Property and Services		(253,407)	(222,498)	(222,498)	(5,729)	216,769	97.43%	▲
Total Operating Expenditure		(4,240,051)	(4,530,522)	(4,530,522)	(3,826,360)	704,162		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	1,098,985	1,172,435	73,450	6.68%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(3,100)	7,449	(70.61%)	
Adjust Provisions and Accruals		0	0	0	2	2		
Net Cash from Operations		732,141	397,563	397,563	1,862,251	1,464,688		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	2,864,748	2,608,894	(255,854)	(8.93%)	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	83,351	(1,649)	(1.94%)	
Total Capital Revenues		3,276,720	2,949,748	2,949,748	2,692,245	(257,503)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(1,235,322)	(986,839)	248,483	20.11%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(3,052,257)	(2,574,666)	477,591	15.65%	▲
Infrastructure - Parks	13	(272,727)	(272,727)	(272,727)	0	272,727	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(213,985)	(314,707)	(100,722)	(47.07%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,798,427)	(4,798,427)	(3,899,911)	898,516		
Net Cash from Capital Activities		(1,925,719)	(1,848,679)	(1,848,679)	(1,207,666)	641,013		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Interfund Transfer		0	0	0	(14,792)	(14,792)		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	782,462	859,486	859,486	808,553	(50,933)	(5.93%)	
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(153,983)	(2,375)	(1.57%)	
Transfer to Reserves	7	(301,765)	(241,765)	(241,765)	(317,521)	(75,756)	(31.33%)	▼
Net Cash from Financing Activities		329,089	466,113	466,113	322,257	(143,856)		
Net Operations, Capital and Financing		(864,489)	(985,003)	(985,003)	976,842	1,961,845		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	0	1,961,845	1,961,845		

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 June 2015

	Note	Annual Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Operating Revenues								
Rates	9	2,199,837	2,218,533	2,218,533	2,188,163	(30,370)	(1.37%)	
Operating Grants, Subsidies and Contributions	11	1,215,030	1,147,570	1,147,570	1,843,849	696,279	60.67%	▲
Fees and Charges		392,040	392,908	392,908	385,532	(7,376)	(1.88%)	
Interest Earnings		65,800	65,800	65,800	90,706	24,906	37.85%	▲
Other Revenue		500	500	500	6,747	6,247	1249.40%	
Profit on Disposal of Assets	8	14,338	14,338	14,338	3,100	(11,238)	(78.38%)	
Total Operating Revenue		3,887,545	3,839,649	3,839,649	4,518,097	678,448		
Operating Expense								
Employee Costs		(1,223,219)	(1,278,326)	(1,278,326)	(1,255,860)	22,466	1.76%	
Materials and Contracts		(1,623,816)	(1,841,620)	(1,841,620)	(1,103,995)	737,625	40.05%	▲
Utility Charges		(75,975)	(59,550)	(59,550)	(51,642)	7,908	13.28%	▲
Depreciation on Non-Current Assets		(1,098,985)	(1,098,985)	(1,098,985)	(1,172,435)	(73,450)	(6.68%)	
Interest Expenses		(19,031)	(19,031)	(19,031)	(14,779)	4,252	22.34%	▲
Insurance Expenses		(167,025)	(167,025)	(167,025)	(170,568)	(3,543)	(2.12%)	
Other Expenditure		(32,000)	(62,196)	(62,196)	(55,902)	6,294	10.12%	▲
Loss on Disposal of Assets	8	(3,789)	(3,789)	(3,789)	0	3,789		
Total Operating Expenditure		(4,243,840)	(4,530,522)	(4,530,522)	(3,825,181)	705,341		
Funding Balance Adjustments								
Add back Depreciation		1,098,985	1,098,985	1,098,985	1,172,435	73,450	6.68%	
Adjust (Profit)/Loss on Asset Disposal	8	(10,549)	(10,549)	(10,549)	(3,100)	7,449	(70.61%)	
Interfund Transfers		0	0	0	(14,792)	(14,792)		▼
Net Cash from Operations		732,141	397,563	397,563	1,847,459	1,449,896		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,191,720	2,864,748	2,864,748	2,608,894	(255,854)	(8.93%)	
Proceeds from Disposal of Assets	8	85,000	85,000	85,000	83,351	(1,649)	(1.94%)	
Total Capital Revenues		3,276,720	2,949,748	2,949,748	2,692,245	(257,503)		
Capital Expenses								
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(980,748)	(1,235,322)	(1,235,322)	(986,839)	248,483	20.11%	▲
Infrastructure - Roads	13	(3,180,843)	(3,052,257)	(3,052,257)	(2,574,666)	477,591	15.65%	▲
Infrastructure - Parks	13	(272,727)	(272,727)	(272,727)	0	272,727	100.00%	▲
Plant and Equipment	13	(743,985)	(213,985)	(213,985)	(314,707)	(100,722)	(47.07%)	▼
Tools and Equipment	13	(24,136)	(24,136)	(24,136)	(23,699)	437	1.81%	
Total Capital Expenditure		(5,202,439)	(4,798,427)	(4,798,427)	(3,899,911)	898,516		
Net Cash from Capital Activities		(1,925,719)	(1,848,679)	(1,848,679)	(1,207,666)	641,013		
Financing								
Transfer from Reserves	7	782,462	859,486	859,486	808,553	(50,933)	(5.93%)	
Repayment of Debentures	10	(151,608)	(151,608)	(151,608)	(153,983)	(2,375)	(1.57%)	
Transfer to Reserves	7	(301,765)	(241,765)	(241,765)	(317,521)	(75,756)	(31.33%)	▼
Net Cash from Financing Activities		329,089	466,113	466,113	337,049	(129,064)		
Net Operations, Capital and Financing		(864,489)	(985,003)	(985,003)	976,842	1,961,845		
Opening Funding Surplus(Deficit)	3	864,489	985,003	985,003	985,003	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	0	0	1,961,845	1,961,845		

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 CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 30 June 2015

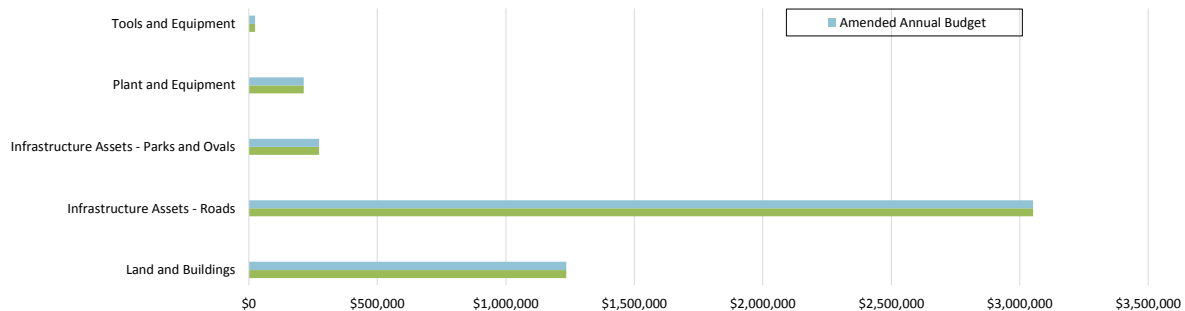
YTD 30 06 2015							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	952,204	34,635	986,839	1,235,322	1,235,322	(248,483)
Infrastructure Assets - Roads	13	0	2,574,666	2,574,666	3,052,257	3,052,257	(477,591)
Infrastructure Assets - Parks and Ovals	13	0	0	0	272,727	272,727	(272,727)
Plant and Equipment	13	0	314,707	314,707	213,985	213,985	100,722
Tools and Equipment	13	13,509	10,190	23,699	24,136	24,136	(437)
Capital Expenditure Totals		965,713	2,934,198	3,899,911	4,798,427	4,798,427	(898,516)

Funded By:

Capital Grants and Contributions	2,608,894	2,864,748	3,191,720	255,854
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	83,351	85,000	85,000	(1,649)
Own Source Funding - Cash Backed Reserves				
Building Reserve	19,926	20,000	135,000	(74)
Unspent Grants Reserve	367,365	367,365	367,365	0
Plant Replacement Reserve	0	0	127,000	0
Total Own Source Funding - Cash Backed Reserves	387,291	859,486	629,365	(472,195)
Own Source Funding - Operations	433,084	601,828	262,977	(168,744)
Capital Funding Total	3,899,911	4,798,427	4,798,427	(898,516)

Comments and graphs

Capital Expenditure Program YTD



Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads	12 to 50 years
Footpaths	40 years
Sewerage Piping	100 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

Economic: Business development and attraction.

Leadership: Engagement and communication

Community: Maintaining and growing the population

Environment: Protection and sustainability

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF CHAPMAN VALLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	15,160	202.13%		Permanent	Insurance rebates received
General Purpose Funding - Rates	(30,370)	(1.37%)	▲	Permanent	Excess rates recognised in 13/14
General Purpose Funding - Other	466,729	51.40%	▲	Permanent	Partly due to increase interest on muni fund \$434,536 extra in early payment of FAGS grants
Law, Order and Public Safety	8,938	27.74%	▲		Below \$10,000
Health	3,468	63.63%			Below \$10,000
Education and Welfare	(28)	(0.38%)	▲		On budget
Housing	14,345	153.26%	▲	Permanent	Rental income from housing higher and profit on sale of house higher than budget
Community Amenities	142,742	42.71%		Permanent	Refuse collection income higher than budgeted
				Permanent	Dolby Creek reimbursement not in budget
				Permanent	Eliza Shaw Drive reimbursement not in the budget
Recreation and Culture	10,393	14.34%		Permanent	Camping and Showground fees higher than budget
Transport	3,776	2.78%	▲		Below \$10,000
Economic Services	16,707	81.90%	▲	Permanent	Building licence revenue higher than budget
Other Property and Services	27,765	31.42%		Permanent	Workers comp higher than budget
				Permanent	Private works income below budget
				Permanent	Diesel fuel rebate higher than budget
Operating Expense					
Governance	171,007	37.74%	▲	Timing	Various expenses are under due to timing, see schedules for comprehensive notes. Some are to be recognised
General Purpose Funding	35,738	15.02%	▲	Timing	Admin allocation are under budget
Law, Order and Public Safety	(4,772)	(2.66%)			Below \$10,000
Health	226	1.06%			Below \$10,000
Education and Welfare	4,391	56.01%	▲		Below \$10,000
Housing	5,740	17.51%	▲		Below \$10,000
Community Amenities	214,813	17.88%	▲	Timing	Refuse collection costs have been delayed Buller Development Zone Structure Plan and Nabawa Townsite Revitalisation Plan not yet completed
Recreation and Culture	83,717	15.91%	▲	Timing	A number of areas are lower than YTD budget, see schedules for comprehensive list.
Transport	(40,259)	(2.75%)		Timing	Below 10% material variance
Economic Services	16,792	9.08%		Timing	Timing, a number of small variations
Other Property and Services	216,769	97.43%	▲	Timing	Timing difference for allocations
Capital Revenues					
Grants, Subsidies and Contributions	(255,854)	(8.93%)		Timing	This included developer contribution transfer from trust for Bill Hemsley Park - carried forward to next year
Proceeds from Disposal of Assets	(1,649)	(1.94%)			Below \$10,000
Capital Expenses					
Land and Buildings	248,483	20.11%	▲	Timing	Yuna Community Centre not yet complete. Other projects under budget
Infrastructure - Roads	477,591	15.65%	▲	Timing	Under budget
Infrastructure - Parks	272,727	100.00%	▲	Timing	This included developer contribution transfer from trust for Bill Hemsley Park - carried forward to next year
Plant and Equipment	(100,722)	(47.07%)	▼	Timing	\$116,000 for the replacement of fire vehicle not in the budget, fund by FESA
Tools and Equipment	437	1.81%			Below \$10,000
Financing					
Loan Principal	(2,375)	(1.57%)		Timing	Below \$10,000
Transfers to reserves	(75,756)	(31.33%)	▼	Timing	Timing

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
Note	YTD 30 Jun 2015	30th June 2014	
	\$	\$	
Current Assets			
Cash Unrestricted	4	1,709,991	1,086,716
Cash Restricted	4	1,160,712	1,651,745
Receivables - Rates	6	112,036	110,084
Receivables -Other	6	257,679	190,269
Interest / ATO Receivable/Trust		0	83,719
Inventories		2,086	3,653
		3,242,504	3,126,186
Less: Current Liabilities			
Payables		(88,636)	(432,488)
ATO Payable		(31,312)	(56,949)
Provisions		(343,551)	(343,551)
		(463,499)	(832,988)
Less: Cash Reserves	7	(1,160,712)	(1,651,745)
Add: Leave Provisions		343,551	343,551
Net Current Funding Position		1,961,844	985,004

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		675,062			675,062	WBC	
At Call (305784)		1,034,229			1,034,229	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)				108,326	108,326	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,583		92,583	WBC	
TD 39-6938 - Water	2.10%		13,813		13,813	WBC	
TD 39-6903 - Office	2.10%		43,645		43,645	WBC	
TD 39-2531 - Vehicle	2.10%		128,929		128,929	WBC	
TD 39-2582 - Legal	2.10%		28,378		28,378	WBC	
TD 39-6946 - Grants	2.10%		54,080		54,080	WBC	
TD 39-2574 - Land	2.10%		120,054		120,054	WBC	
TD 39-2590 - Roadworks	2.10%		112,452		112,452	WBC	
TD 39-2582 - Landcare	2.10%		36,621		36,621	WBC	
TD 39-2558 - Building	2.10%		530,157		530,157	WBC	
TD 462763 - POS Bill Hemsley P	3.03%			283,485	283,485	WBC	11.08.2015
TD 454181 - POS Wokarena	2.91%			127,150	127,150	WBC	30.07.2015
TD 454202 - Wokarena Interse	2.91%			112,898	112,898	WBC	30.07.2015
Total		1,709,991	1,160,712	631,859	3,502,562		

Comments/Notes - Investments

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus		120,515		120,515
	Permanent Changes				0		120,515
122130.19	Opening surplus adjustment				0		120,515
120420.02	Declared Species Grant Income	08/14-8	Operating Revenue		15,548		136,063
120220.02	Declared Species Group Expense	08/14-8	Operating Expenses			(31,096)	104,967
120220.02	Landcare Expenditure	08/14-8	Operating Expenses			(2,000)	102,967
120550.99	Transfer from Landcare Reserve	08/14-8	Capital Revenue		47,744		150,711
119320.09	Reimbursement of Grant Funds	08/14-8	Operating Expenses			(30,196)	120,515
131320.02	Community Development Expenses	08/14-8	Operating Expenses			(5,226)	115,289
171550.99	Transfer from Building Reserve	08/14-8	Capital Revenue		14,926		130,215
136330.18	Community Development Expenses	08/14-8	Operating Revenue			(9,700)	120,515
108840.99	Purchase Plant & Equipment MUN	02/15-8	Capital Expenses		226,725		347,240
109150.18	Capital Grant - FESA MUN	02/15-8	Capital Revenue			(226,725)	120,515
107330.19	FESA Grant Income MUN	02/15-8	Capital Revenue			(4,140)	116,375
104820.02	Office Telephone & Internet Ex	02/15-8	Operating Expenses			(21,000)	95,375
104820.03	Office Telephone & Internet Ex	02/15-8	Operating Expenses		16,500		111,875
105530.19	Grant Income - Admin MUN	02/15-8	Operating Revenue			(25,000)	86,875
101630.2	Town Planning Projects - Incom	02/15-8	Operating Revenue			(72,475)	14,400
103330.2	Contr. & Reim. (PWO). MUN	02/15-8	Operating Revenue		15,606		30,006
113040.99	Capital Expenditure Plant & Eq	02/15-8	Capital Expenses			(8,000)	22,006
104730.02	Admin Building Repairs & Maint	02/15-8	Operating Expenses			(5,300)	16,706
119620.02	Abandoned Vehicle Expense MUN	02/15-8	Operating Expenses			(3,000)	13,706
129330.2	Reimbursements & Sundry Income	02/15-8	Operating Revenue		3,000		16,706
136330.18	Grant - Community Development	02/15-8	Capital Revenue		32,728		49,434
131320.02	Community Development Expenses	02/15-8	Operating Expenses			(32,728)	16,706
127430.15	Sports Club Hire Income MUN	02/15-8	Operating Expenses			(1,130)	15,576
101730.14	Legal Fees - Recovered MUN	02/15-8	Capital Revenue			(6,000)	9,576
100120.02	Legal Fees GST Free MUN	02/15-8	Operating Expenses		8,000		17,576
100220.02	Rates - Legal Expenses MUN	02/15-8	Operating Expenses			(2,000)	15,576
127020.02	Indoor Complex Expense MUN	02/15-8	Operating Expenses			(5,000)	10,576
119030.14	Domestic Rubbish Collection Fe	02/15-8	Capital Revenue		5,200		15,776
119040.14	Additional Domestic Rubbish Co	02/15-8	Capital Revenue			(5,200)	10,576
108920.01	Rangers Wages Expense MUN	02/15-8	Operating Expenses			(7,280)	3,297
108750.99	Transfer from Leave Reserve MU	02/15-8	Capital Revenue		7,280		10,577
100330.11	Back Rates MUN	02/15-8	Capital Revenue		2,264		12,841
100710.11	Interim Rates Raised MUN	02/15-8	Capital Revenue		16,432		29,273
101320.02	Valuation Expenses MUN	02/15-8	Operating Expenses		3,700		32,973
117620.02	Domestic Rubbish Collection Ex	02/15-8	Operating Expenses			(21,625)	11,348
135020.01	Depot Maintenance MUN	02/15-8	Operating Expenses			(5,544)	5,804
135540.99	Plant & Equipment Purchases MU	02/15-8	Capital Expenses			(12,000)	(6,197)
135610.99	T/f From PI Reserve-plant MUN	02/15-8	Capital Revenue		7,000		803
131840.01	Council Funded Roadworks Expen	02/15-8	Capital Expenses		23,997		24,800
131840.02	Council Funded Roadworks Expen	02/15-8	Capital Expenses		49,816		74,616
131840.3	Council Funded Roadworks Expen	02/15-8	Capital Expenses		18,286		92,902
131840.31	Council Funded Roadworks Expen	02/15-8	Capital Expenses		26,622		119,524
131840.33	Council Funded Roadworks Expen	02/15-8	Capital Expenses		9,866		129,390
133720.01	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(23,998)	105,392
133720.02	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(50,618)	54,774
133720.3	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(18,286)	36,488
133720.31	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(26,622)	9,866
133720.33	Road Maintenance Expense MUN	02/15-8	Operating Expenses			(9,866)	0
109150.18	Capital Grant - FESA MUN	03/15-14	Capital Revenue		200,000		200,000
107440.99	Capital Expenditure Plant & Eq	03/15-14	Capital Expenses			(200,000)	0
148100.99	Tfr from Land Development Reserve	02/15-22	Capital Revenue		60,000		60,000
122640.99	Land Development	02/15-22	Capital Expenses			(60,000)	0
128340.99	Land and Buildings	04/15-7	Capital Expenses		5,426		5,426
136020.02	Historical Roads Board Building	04/15-7	Operating Expenses		3,145		8,571
136020.02	Sporting Club Expenses	04/15-7	Operating Expenses			(8,571)	0
				0	940,326	(940,326)	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 30 Jun 2015	30 June 2014
	\$	\$
Opening Arrears Previous Years	110,084	93,351
Levied this year	2,188,163	2,073,347
Refuse levied this year	96,850	
<u>Less</u> Collections to date	(2,283,061)	(2,056,614)
Equals Current Outstanding	112,036	110,084
Net Rates Collectable	112,036	110,084
% Collected	99.34%	94.92%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	225,254	0	29,799	2,626
Total Receivables General Outstanding				<u>257,679</u>

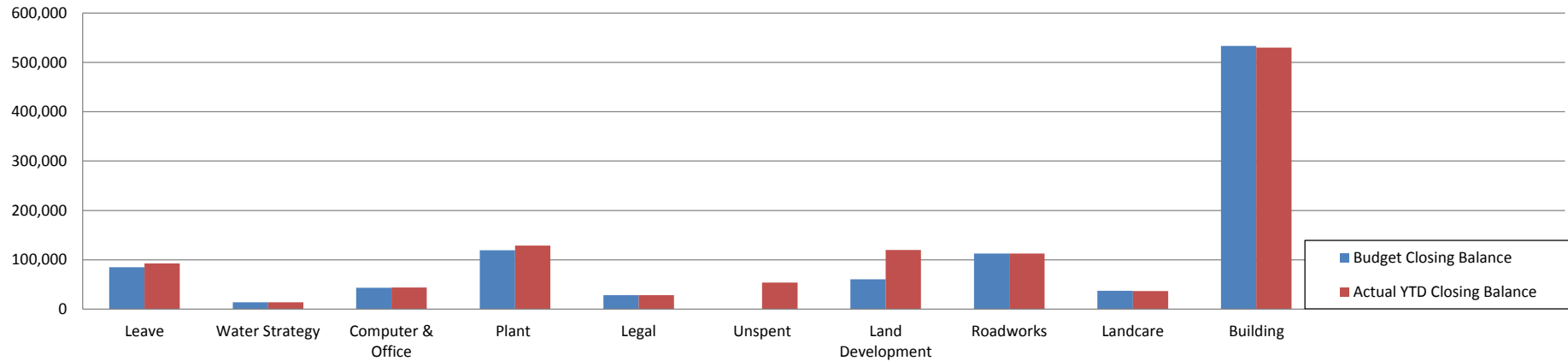
Amounts shown above include GST (where applicable)

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 7: Cash Backed Reserve

2014-15										
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	\$ 41,295	\$ 1,000	\$ 1,288	\$ 50,000	\$ 50,000	\$ (7,280)	\$ 0		\$ 85,015	\$ 92,583
Water Strategy	13,535	350	278	0	0	0	0		13,885	13,813
Computer & Office	8,197	300	448	35,065	35,000	0	0		43,562	43,645
Plant	120,390	1,000	3,539	125,000	125,000	(127,000)	(120,000)		119,390	128,929
Legal	27,808	650	570	0	0	0	0		28,458	28,378
Unspent	542,462	0	8,749	0	0	(542,462)	(497,131)		0	54,080
Land Development	117,644	2,700	2,410	0	0	(60,000)	0	02/15-22	60,344	120,054
Roadworks	110,195	2,700	2,257	0	0	0	0		112,895	112,452
Landcare	83,085	2,000	1,280	0	0	(47,744)	(47,744)	08/14-8	37,341	36,621
Building	587,133	16,000	12,442	65,000	74,260	(135,000)	(143,678)	08/14-8	533,133	530,157
	1,651,744	26,700	33,261	275,065	284,260	(919,486)	(808,553)		1,034,023	1,160,712

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 June 2015

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	
\$	\$	\$	\$	\$	\$	\$		
0	0	0	0	Plant and Equipment				
12,727	(1,953)	9,091	(1,683)	Kubota Mower (2008)	(14,338)	0	14,338	
				Isuzu Tip Truck (2000)	3,789	-1,683	(5,472)	
70,000	(524)	74,260	4,784	Housing				
				Yuna Residence	0	4,784	4,784	
82,727	(2,477)	83,351	3,101		(10,549)	3,101	13,650	

Comments - Capital Disposal/Replacements

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.9473	232	4,301,956	298,870	23,366	2,264	324,500	298,870	16,432	2,264	317,566
UV Rural	0.9067	399	177,982,013	1,613,763	(320)	0	1,613,443	1,613,763	0	0	1,613,763
UV Oakajee	1.8134	3	9,134,000	165,636	0	0	165,636	165,636	0	0	165,636
Sub-Totals		634	191,417,969	2,078,269	23,046	2,264	2,103,579	2,078,269	16,432	2,264	2,096,965
	Minimum \$										
Minimum Payment											
GRV	516.00	221	1,214,434	115,068	0	0	115,068	115,068	0	0	115,068
UV Rural	325.00	20	123,690	6,500	0	0	6,500	6,500	0	0	6,500
UV Oakajee Industrial Estate	325.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		241	1,338,124	121,568	0	0	121,568	121,568	0	0	121,568
Concession							2,225,147				2,218,533
Amount from General Rates							0				0
Ex-Gratia Rates											0
Excess Rates							(36,984)				0
Totals							2,188,163				2,218,533

Comments - Rating Information

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	54,293		7,050	7,050	47,243	47,243	3,154	3,154
Loan 94 - Buller Study	22,379		22,379	21,120	0	1,259	1,059	2,248
Loan 93 - Plant	75,377		75,377	75,377	0	0	3,238	3,238
Loan 95 - Plant	43,293		21,057	19,941	22,236	23,352	1,895	2,958
Loan 96 - Plant	151,500		28,120	28,120	123,380	123,380	5,433	5,433
	346,842	0	153,983	151,608	192,859	195,234	14,779	17,031

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		494,172	0	494,172	0	763,527	(269,355)
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	490,272	(165,181)
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
GOVERNANCE								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	15,338	(8,838)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	(25,000)	0	0	0	0
Other / Minor							7,639	
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	(350,000)	0	200,000	195,133	4,867
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	(4,140)	24,000	0	32,065	(8,065)
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle			0	0	0	116,557	(116,557)
HOUSING								
Other / Minor				0	0	0	1,276	(1,276)
COMMUNITY AMENITIES								
Waste Management Improvement Plan	BROC		18,400	0	18,400		18,401	(1)
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000		25,000	0
Moresby Ranges Stage 4			25,000	0	25,000		25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000		21,000	9,000
Declared Species			7,449	15,548	22,997		22,996	1
Declared Species	Contributions						1,569	
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning	below	30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	0	42,974	42,974	0
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission			9,600		9,600	14,110	(4,510)
Dept of Sport and Rec	Pool revitalisation			8,128		8,128	15,000	(6,872)
Community Arts Grant - Cloud Chasing	CANWA			15,000		15,000	15,000	0
Other / Minor				3,000	3,000		5,599	(2,599)

Program/Details GL	Grant Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		272,727	0	0	272,727	0	272,727
Yuna Community Centre	YFIG		100,000	0	0	100,000	120,000	(20,000)
Yuna Community Centre	Lotterywest		200,000	0	0	200,000	200,000	0
Yuna Community Centre	MW Development Commission		250,000	0	0	250,000	250,000	0
Yuna Community Centre	Dept of Sport and Rec		150,000	0	0	150,000	112,500	37,500
Yuna Community Centre	Interest		0	0	0	0	2,119	(2,119)
Museum Extension	CVHS and other		60,000	0	0	60,000	52,422	7,578
Heritage Trails	Community Heritage Programs		25,000	0	0	25,000	0	25,000
Womens Program Grant							3,648	
Nanson Showgrounds Water Project	MW Development Commission		0	0	0	0	19,000	(19,000)
TRANSPORT								
Insurance Reimbursement			0	15,606	15,606		15,606	
Contribution to Dolby							20,455	
Dartmoor Road	Hudson Resources		12,585	0	12,585	0	12,585	0
Direct Road Grant	Main Roads WA		99,400	0	99,400		99,400	0
Commodity Route Funding - East Nabawa Road	Main Roads WA		50,000	0	0	50,000	50,000	0
RRG - Dartmoor Road (13/14 project)	Main Roads WA		117,986	0	0	117,986	109,144	8,842
RRG - Dartmoor Road (14/15 project)	Main Roads WA		300,000	0	0	300,000	308,842	(8,842)
RRG - Yuna Tenindewa Road	Main Roads WA		223,333	0	0	223,333	223,333	0
Roads to Recovery			240,000	0	0	240,000	240,000	0
Royalties for Regions - East Bowes Road			600,000	0	0	600,000	605,191	(5,191)
Royalties for Regions - East Bowes Road Interest			0	0	0	0	4,653	(4,653)
OTHER								
Workers Compensation			0	0	0	0	34,028	0
Diesel Fuel Rebate							43,662	
TOTALS			4,406,750	(394,433)	1,147,569	2,864,748	4,452,743	(292,691)
Operating	Operating		1,215,030		1,147,569	0	1,843,849	
Non-Operating	Non-operating		3,191,720		0	2,864,748	2,608,894	
			<u>4,406,750</u>		<u>1,147,569</u>	<u>2,864,748</u>	<u>4,452,743</u>	

Shire of Chapman Valley
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2015

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 30-Jun-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	(3,150)	3,150	0
Nomination Deposits	0	0	0	0
Building Commission	(86)	(13,722)	13,597	(211)
CTF Levy	(100)	(27,573)	27,358	(315)
Yuna Swimming Pool Subsidy	0	0	0	0
Sale of Land	0	0	0	0
Social Club	(90)	0	90	0
Refundable Deposit	0	(9,050)	4,050	(5,000)
Contribution from Sub-divider	(736,425)	(15,930)	61,045	(691,310)
Post Office Deposit Income	(940)	(120)	120	(940)
Engineering Bond	0	0	10,000	10,000
Engineering Bond	(10,000)	0	0	(10,000)
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	(100)	0	0	(100)
Wokarena Height Development	80,809	0	0	80,809
Bonds - Council Houses	0	(2,660)	2,660	0
Interfund transfer				(14,792)
	(666,932)	(72,205)	122,070	(631,859)

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 June 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Land and Buildings							
	Governance							
○	Install small shed to store generator	6,000	6,000	6,000	0	(6,000)	0	Power upgrade only - completed
●	Repair and Repaint Office	9,000	9,000	9,000	5,900	(3,100)	0	Back Office completed
○	Governance Total	15,000	15,000	15,000	5,900	(9,100)	0	
	Fire Prevention							
●	Howatharra Shed	0	200,000	200,000	198,885	(1,115)	0	Estimated completion date 1 June
●	Fire Prevention Total	0	200,000	200,000	198,885	(1,115)	0	
	Community Amenities							
○	Nabawa Cemetery parking / entry statement	29,748	29,748	29,748	3,971	(25,777)	0	Finalise for 14/15
○	Green Drive Land Development	0	60,000	60,000	1,714	(58,286)	0	Ref minute 02/15-22 Budget Variation. Will continue into July/Aug 2015
○	Community Amenities Total	29,748	89,748	89,748	5,685	(84,063)	0	
	Recreation and Culture							
●	Yuna Community Centre Construction	805,000	805,000	805,000	674,254	(130,746)	0	Progressing well, roof is on & cladding to start soon.
○	Ticket Box at the Nabawa Showgrounds	5,000	5,000	5,000	0	(5,000)	0	Not required by CVAS
●	Nabawa Sports Complex (deck, power, concrete slab)	24,500	19,074	19,074	18,156	(918)	0	Complete
●	BBQ at Centenary Park	6,500	6,500	6,500	2,793	(3,707)	0	Waiting on delivery, will utilise prison crew labour
●	Nanson Museum Extensions	80,000	80,000	80,000	79,065	(935)	0	Grant applications approved. Monies rec'd from CVHS. Site work & concrete complete
○	Coronation Beach Campground - additional sites	5,000	5,000	5,000	0	(5,000)	0	15/16 Budget (includes internal road & fencing)
●	Recreation And Culture Total	926,000	920,574	920,574	774,268	(146,306)	0	
	Transport							
○	Power to Yuna Depot	10,000	10,000	10,000	2,101	(7,899)	0	Progressing however will carry forward to 15/16 Budget, easement may be required
○	Transport Total	10,000	10,000	10,000	2,101	(7,899)	0	
●	Land & Buildings Total	980,748	1,235,322	1,235,322	986,839	(248,483)	0	

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 June 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Roads							
	Transport							
●	East Bowes Road	1,061,641	1,061,641	1,061,641	1,106,930	45,289	0	Complete
●	Yuna Tenindewa Road	335,000	335,000	335,000	337,447	2,447	0	Complete
	Dartmoor Road - finish 13/14 job (total project \$228,853. 13/14 incurred \$161,669))		0	0	73,472	73,472	0	Complete
●	Dartmoor Road - 14/15 project (total project \$450,000)	450,000	450,000	450,000	450,000	0	0	Complete
	Dartmoor Road - extra funding (total project \$66,312)			0	109,098	109,098	0	Complete
●	East Nabawa Road	75,000	75,000	75,000	139,443	64,443	0	Complete
○	Valentine Road	198,333	198,333	198,333	14,855	(183,478)	0	Partial works done
●	Nolba Road	197,461	197,461	197,461	170,899	(26,562)	0	Partial works done Grant funded projects scheduled to be completed prior to commencing Shire
○	Wandana Road	229,107	229,107	229,107	6,800	(222,307)	0	works Grant funded projects scheduled to be completed prior to commencing Shire
○	Cannon Whelarra Road	73,747	73,747	73,747	24,846	(48,901)	0	works
●	Richards Road	94,064	94,064	94,064	48,959	(45,105)	0	Completed
●	Dolby Road	89,713	89,713	89,713	48,266	(41,447)	0	Completed Grant funded projects scheduled to be completed prior to commencing Shire
○	Bella Vista	116,129	116,129	116,129	6,527	(109,602)	0	works
●	Parkfalls Estate	26,694	26,694	26,694	12,310	(14,384)	0	Scheduled to commence May
●	Wheeldon Hosking/Naralling East intersection	133,026	4,440	4,440	4,440	0	0	Deferred 15/16, 16/17 subject to State Blackspot Grant funding
●	Nanson Showground driveway	26,781	26,781	26,781	20,374	(6,407)	0	Gravel has been pushed, scheduled to complete prior to June 2015
○	Contingency	74,147	74,147	74,147	0	(74,147)	0	
●	Transport Total	3,180,843	3,052,257	3,052,257	2,574,666	(477,591)	0	
●	Infrastructure - Roads Total	3,180,843	3,052,257	3,052,257	2,574,666	(477,591)	0	

SHIRE OF CHAPMAN VALLEY
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 June 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Infrastructure - Parks and Ovals Recreation and Culture							
	Bill Hemsley Park	272,727	272,727	272,727	0	(272,727)	0	Management committee meeting held 22 April met with the consultant appointed to undertake the drafting of the concept plan and then visited Bill Hemsley Park prior to the Management Committee meeting to review the concept plan in context with the site - subject to funding
	Recreation and Culture Total	272,727	272,727	272,727	0	(272,727)	0	
	Infrastructure - Parks and Ovals Total	272,727	272,727	272,727	0	(272,727)	0	
	Tools and Equipment							
	Transport							
	2 x Traffic Classifiers	9,700	9,700	9,700	10,190	490	0	Purchased/Complete
	Auto Cad Network Licence	14,436	14,436	14,436	13,509	(927)	0	Purchased/Complete
	Transport Total	24,136	24,136	24,136	23,699	(437)	0	
	Tools and Equipment Total	24,136	24,136	24,136	23,699	(437)	0	
	Plant , Equip. & Vehicles							
	Law, Order And Public Safety							
	Rangers Vehicle	35,000	35,000	35,000	34,749	(251)	0	Purchased/Complete
	Replace fire vehicle CV19	550,000	0	0	116,557	116,557	0	Fast Attack Naraling
	Law, Order And Public Safety Total	585,000	35,000	35,000	151,306	116,306	0	
	Economic Services							
	Spray Unit	15,000	15,000	15,000	14,925	(75)	0	Purchased/Complete
	Economic Services Total	15,000	15,000	15,000	14,925	(75)	0	
	Recreation And Culture							
	Slasher and Minor Equipment - Western Regions Maintenance in-hou	0	8,000	8,000	5,043	(2,957)	0	
	Recreation And Culture Total	0	8,000	8,000	5,043	(2,957)	0	
	Transport							
	Tandem Trailer	2,000	8,000	8,000	8,800	800	0	Purchased/Complete
	RO Mower	27,463	27,463	27,463	23,774	(3,689)	0	Purchased/Complete
	Tipper Truck	65,000	71,000	71,000	65,840	(5,160)	0	Purchased/Complete
	Utility (Works Supervisor)	49,522	49,522	49,522	45,019	(4,503)	0	Purchased
	Transport Total	143,985	155,985	155,985	143,433	(12,552)	0	
	Plant , Equip. & Vehicles Total	743,985	213,985	213,985	314,707	100,722	0	
	Capital Expenditure Total	5,202,439	4,798,427	4,798,427	3,899,911	(898,516)	0	

Appendix A - Summary

	30-Jun-15	30-Jun-15	2014/2015	2013/2014		
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	202,182	237,920	237,920	200,526	(35,738)	-15%
Governance	282,069	453,003	453,003	370,878	(170,933)	-38%
Law, Order and Public Safety	183,871	179,099	179,099	223,743	4,773	3%
Education	3,448	7,839	7,839	697	(4,391)	-56%
Health	21,107	21,333	21,333	23,860	(226)	-1%
Housing	27,046	32,786	32,786	54,920	(5,740)	-18%
Community Amenities	986,799	1,201,612	1,201,612	1,061,798	(214,813)	-18%
Recreation and Culture	442,406	526,123	526,123	377,267	(83,717)	-16%
Transport	1,503,500	1,463,241	1,463,241	1,645,931	40,259	3%
Economic Services	168,203	184,995	184,995	182,354	(16,792)	-9%
Other Property and Services	5,729	222,498	222,498	55,259	(216,769)	-97%
Total Expenditure (E)	3,826,360	4,530,447	4,530,447	4,197,235		

	30-Jun-15	30-Jun-15	2014/2015	2013/2014		
Operating Revenue	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	(3,562,973)	(3,126,614)	(3,126,614)	(2,600,415)	(436,359)	14%
Governance	(22,660)	(7,500)	(7,500)	(36,902)	(15,160)	202%
Law, Order and Public Safety	(352,853)	(232,225)	(232,225)	(526,791)	(120,628)	52%
Education	(7,292)	(7,320)	(7,320)	(7,149)	28	0%
Health	(8,918)	(5,450)	(5,450)	(7,177)	(3,468)	64%
Housing	(23,705)	(9,360)	(9,360)	(409,835)	(14,345)	153%
Community Amenities	(476,962)	(409,924)	(409,924)	(766,252)	(67,038)	16%
Recreation and Culture	(838,914)	(1,130,207)	(1,130,207)	(122,800)	291,293	-26%
Transport	(1,680,663)	(1,667,043)	(1,667,043)	(1,137,822)	(13,621)	1%
Economic Services	(37,107)	(20,400)	(20,400)	(30,940)	(16,707)	82%
Other Property and Services	(116,121)	(88,356)	(88,356)	(96,228)	(27,765)	31%
Total Revenue (R)	(7,128,169)	(6,704,398)	(6,704,398)	(5,742,309)		
Operating (Profit)/Loss (R-E)	(3,301,809)	(2,173,951)	(2,173,951)	(1,545,074)		

Appendix A - Summary

	30-Jun-15	30-Jun-15	2014/2015	2013/2014		
Adjustment for Non-Cash Items	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
Depreciation	1,172,435	1,098,985	1,098,985	1,054,925		
Profit/Loss on Sale of Asset	(3,100)	(10,549)	(10,549)	(321,483)		
Movement in wage accruals	0	0	0	64,812		
Movement in deferred pensioner rates				(1,494)		
Rounding/Interfund Transfer	(14,792)	1	1	(1)		
Total Non-Cash Items (NC)	1,154,542	1,088,437	1,088,437	796,759		

	30-Jun-15	30-Jun-15	2014/2015	2013/2014		
Capital Expenditure and Reserve	YTD Actual	YTD Budget	Full Budget	Actual	YTD Var	YTD Var %
General Purpose Funding	0	0	0	0		
Governance	96,174	102,365	102,365	23,950		
Law, Order and Public Safety	336,028	217,138	217,138	478,289		
Education	0	0	0	0		
Health	0	0	0	0		
Housing	12,442	16,000	16,000	(566,195)		
Community Amenities	(151,878)	(190,968)	(190,968)	178,041		
Recreation and Culture	666,361	1,108,351	1,108,351	78,145		
Transport	2,505,180	2,979,154	2,979,154	2,261,747		
Economic Services	15,203	15,350	15,350	332		
Other Property and Services	0	0	0	(12,459)		
Total Capital / Reserve Transfers	3,479,510	4,247,391	4,247,391	2,441,850		
Sub-Total (Op Profit - NC - Cap)	(976,841)	985,003	985,003	100,016		
Opening Current Position	985,003	985,003	985,003	1,085,019		
YTD Current Position	1,961,844	0	0	985,003		
Balance should be zero	0	0	0	(0)		

Appendix A - Summary

COA	Rate Revenue	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0010	Rates Written Off	2	0	0	0	2		
0022	Rates - Legal Expenses	12,271	8,000	8,000	2,561	4,271		Offset with COA GL 0012
0032	Rates Stationary/postage	1,220	2,500	2,500	1,726	(1,280)		
0062	Sundry Expenses	15	2,000	2,000	180	(1,985)		
0082	Rates - Other Costs.	120	1,710	1,710	280	(1,590)		
0132	Valuation Expenses	12,845	9,000	9,000	21,961	3,845		
0352	Rates - Administration Allocation	175,697	212,710	212,710	173,809	(37,013)	*	Admin allocations are under budget
	Total Operating Expenditure	202,171	235,920	235,920	200,517			
	Operating Revenue							
0030	General Rates Income	(2,162,853)	(2,199,837)	(2,199,837)	(2,100,742)	36,984	*	Excess rates recognised 13/14
0012	Legal Fees GST Free	(10,964)	(8,000)	(8,000)	0	(2,964)		Offset with COA GL 0022
0033	Back Rates	(2,264)	(2,264)	(2,264)	(5)	(0)		
0061	Ex Gratia Rates	(9,551)	(9,018)	(9,018)	(7,573)	(533)		
0071	Interim Rates Raised	(23,046)	(16,432)	(16,432)	(9,585)	(6,614)		
0113	Interest - Overdue Rates	(14,554)	(9,000)	(9,000)	(10,309)	(5,554)		
0123	Interest - Instalment Payments	(6,654)	(5,000)	(5,000)	(5,328)	(1,654)		
0133	Interest - Deferred Rates	(232)	(100)	(100)	0	(132)		
0143	Administration Charges	(4,104)	(3,000)	(3,000)	(3,472)	(1,104)		
0173	Legal Fees - Recovered	0	0	0	(1,500)	0		
0183	Account Enquiry Charges	(5,685)	(3,000)	(3,000)	(6,210)	(2,685)		
	Total Operating Revenue	(2,239,908)	(2,255,651)	(2,255,651)	(2,144,723)			
	Total Rate Revenue	(2,037,737)	(2,019,731)	(2,019,731)	(1,944,206)			

Appendix A - Summary

COA	General Purpose Income	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	11	2,000	2,000	9	(1,989)		
	Operating Revenue							
0201	Legal Reserve Income	(570)	(650)	(650)	(681)	80		
0203	Leave Reserve Income	(1,288)	(1,000)	(1,000)	(1,109)	(288)		
0204	Land Development Reserve Income	(2,410)	(2,700)	(2,700)	(2,938)	290		
0205	Building Reserve Income	(12,442)	(16,000)	(16,000)	(15,969)	3,558		
0206	Roadworks Reserve Income	(2,258)	(2,700)	(2,700)	(2,700)	442		
0213	Plant Reserve Income	0	(1,000)	(1,000)	0	1,000		
0215	Unspent Grants Reserve Income	(8,749)	0	0	0	(8,749)		
0223	Water Strategy Reserve Income	(277)	(350)	(350)	(332)	73		
0233	Grants Commission - Road Funding	(763,527)	(494,172)	(494,172)	(229,848)	(269,355)	*	Part of 15/16 allocation received
0243	Office & Equipment Reserve Income	(383)	(300)	(300)	(379)	(83)		
0253	Grants Commission - Equalisation	(490,272)	(325,091)	(325,091)	(155,700)	(165,181)	*	Part of 15/16 allocation received
0273	Plant/Light Vehicle Reserve Income	(3,538)	0	0	(2,557)	(3,538)		
0453	Interest Received - Municipal Account	(36,070)	(25,000)	(25,000)	(41,354)	(11,070)	*	Income exceeds budget
0506	Landcare Reserve Income	(1,280)	(2,000)	(2,000)	(2,127)	720		
	Total Operating Revenue	(1,323,065)	(870,963)	(870,963)	(455,692)			
	Total General Purpose Income	(1,323,053)	(868,963)	(868,963)	(455,683)			
Total General Purpose Funding		(3,360,791)	(2,888,694)	(2,888,694)	(2,399,889)			

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COA	Governance	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
1213	Governance Income	(639)	(500)	(500)	(1,751)	(139)		
	Operating Expenditure							
0112	Election & Poll Expenses.	0	6,000	6,000	9,660	(6,000)		
0182	Subscriptions & Memberships Expense	17,911	21,170	21,170	15,895	(3,259)		
0192	Members Conference & Training Expenses	11,805	15,000	15,000	20,802	(3,195)		
0202	Members Insurance Expense	13,600	13,600	13,600	12,161	0		
0212	Donations & Gifts	0	0	0	8,860	0		
0232	Consultancy & Legal Expenses	2,689	10,000	10,000	3,195	(7,311)		
0242	Members Sitting Fees.	(60)	34,054	34,054	32,223	(34,114)	*	Timing
0252	Members Remuneration Expenses	(3,850)	20,000	20,000	20,236	(23,850)	*	Over accrual in previous year and timing
0262	President & Deputy Allowances.	0	15,625	15,625	17,402	(15,625)	*	Timing
0272	Council Chambers Repairs & Maintenance	139	2,285	2,285	96	(2,145)		
0332	Furniture & Equipment	0	2,500	2,500	0	(2,500)		
0412	Chambers Extension - Loan 87 - Interest	0	0	0	(9)	0		
0442	Members Administration Allocation	188,369	228,035	228,035	186,345	(39,666)	*	Admin costs are under budget
0462	Meeting & Refreshments Expense	16,040	26,800	26,800	13,143	(10,760)	*	Below budget
1822	Accounting & Audit Expenses	29,872	45,800	45,800	29,140	(15,928)	*	Partly to be carried forward 15/16
3112	Rangers Expenses Allocation	2,417	2,310	2,310	2,335	107		
7202	Members Depreciation	2,902	25	25	24	2,877		
	Total Operating Expenditure	281,835	443,203	443,203	371,505			
	Total Governance	281,196	442,703	442,703	369,754			

Appendix A - Summary

COA	Adminstration	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0102	Provision for LSL	26,968	13,226	13,226	245	13,742	*	Includes payment to Shire of Carnarvon (I D'Arcy)
0222	Fringe Benefits Tax	24,040	24,000	24,000	19,238	40		
0282	Administration SGC 9.50%	47,149	48,091	48,091	45,247	(942)		
0292	Admin Salaries Expense	504,510	574,947	574,947	488,563	(70,436)	*	Below budget
0294	Admin Staff Housing Allowance	15,039	15,000	15,000	17,095	39		
0312	Admin - Max 3% Council Additional Contr	7,920	11,736	11,736	7,392	(3,815)		
0362	Acc Annual Leave - Admin	0	0	0	17,950	0		
0372	Admin Workers Compensation Expense	19,933	19,933	19,933	12,688	(0)		
0402	Insurance Expense	3,557	3,557	3,557	3,004	0		
0422	Office Gardens Expenses	19,408	45,971	45,971	19,122	(26,562)	*	Allocation of overheads is below budget
0432	Admin Building Operations	24,075	29,759	29,759	25,657	(5,684)		
0472	Office Expenses - General	9,757	14,240	14,240	13,978	(4,483)		
0473	Admin Building Repairs & Maintenance	10,332	12,500	12,500	2,107	(2,168)		
0482	Office Telephone & Internet Expenses	21,136	21,000	21,000	17,230	136		
0492	Advertising Expenses	3,332	10,000	10,000	8,686	(6,668)		
0502	Computer Hardware Service & Repair	21,748	30,270	30,270	19,313	(8,522)		
0512	Furniture & Equipment - (Expensed)	3,732	9,000	9,000	2,792	(5,268)		
0522	Freight & Postage Expense	1,944	4,500	4,500	2,274	(2,556)		
0542	Printing & Stationary Expense	24,455	30,500	30,500	30,047	(6,045)		
0552	Motor Vehicle Expenses	14,131	12,300	12,300	30,660	1,831		
0592	Admin Allocated to Programs	(1,005,706)	(1,217,585)	(1,217,585)	(994,899)	211,879	*	Adminstration costs are below budget
0622	Uniform Expense	1,299	3,500	3,500	2,182	(2,201)		
0632	Staff Training, Conference and Recruitment	13,726	33,750	33,750	21,378	(20,024)	*	Below Budget
0662	Public Liability Insurance	17,016	19,642	19,642	19,062	(2,626)		
0682	Consultancy Fees	42,223	117,100	117,100	55,917	(74,877)	*	Partly to be carried forward to 15/16
0702	Bank Fees & Charges	5,559	6,000	6,000	4,650	(441)		
0712	Occupational Health & Safety	6,428	7,000	7,000	6,240	(572)		
0722	Accounting Software Operating Expenditure	35,673	39,865	39,865	32,062	(4,192)		
4262	BAD DEBTS WRITTEN OFF	0	0	0	0	0		
7002	Admin Depreciation	80,850	70,000	70,000	69,491	10,850	*	Depn higher than budget due to revaluation
	Total Operating Expenditure	234	9,800	9,800	(628)			

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COA	Adminstation	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
0383	Minor Income Received - Other General	(2,438)	(500)	(500)	(672)	(1,938)		
0553	Grant Income - Admin	0	0	0	(25,000)	0		
0563	Reimb Telephone Expenses	0	0	0	(97)	0		
0573	Reimbursements & Contributions	(19,583)	(6,500)	(6,500)	(9,382)	(13,083)	*	Income exceeds budget, insurance rebates
	Total Operating Revenue	(22,020)	(7,000)	(7,000)	(35,151)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	5,900	15,000	15,000	0	(9,100)		
0574	Furniture & Equipment (F&E)	0	0	0	8,721	0		
0371	T/f From Office Eq Reserve	0	0	0	4,665	0		
4750	Tfr to Leave Rerserve	51,288	51,000	51,000	1,109	288		
4770	Tfr to Office & Equipment Reserve	35,448	35,365	35,365	(9,114)	83		
4780	Tfr to Plant/Light Vehicle Reserve	3,538	1,000	1,000	18,569	2,538		
	Total Capital Expenditure / Reserve Transfers	96,174	102,365	102,365	23,950			
	Total Administration	74,387	105,165	105,165	(11,828)			
	Total Governance/Administration	355,583	547,868	547,868	357,926			

Appendix A - Summary

COA	Fire Prevention	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	24,539	29,710	29,710	24,276	(5,171)		
0672	Fire Break Inspection Fees	1,409	2,500	2,500	1,341	(1,091)		
0752	FESA - Shire Operating Expenses	0	0	0	(1)	0		
0762	Ranger's Allocation Expenses	10,700	10,226	10,226	10,336	474		
0832	ESL - Shire Properties.	768	840	840	840	(72)		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	5,167	(1,000)		
1722	Brigades Operating Expenses	37,902	38,627	38,627	54,544	(725)		
8012	Loss on Sale of Assets.	0	0	0	43,897	0		
7012	Fire Control Depreciation	67,715	39,000	39,000	39,531	28,715	*	Depn higher than previous due to new plant
	Total Operating Expenditure	143,033	121,903	121,903	179,930			
	Operating Revenue							
0703	Fines & Penalties Income	(1,544)	(1,250)	(1,250)	(1,000)	(294)		
0713	ESL Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	FESA Grant Income	(32,065)	(24,000)	(24,000)	(36,994)	(8,065)		
0765	Proceeds from Disposal of Assets	0	0	0	(26,843)	0		
0915	Capital Grant - FESA	(311,690)	(200,000)	(200,000)	(440,864)	(111,690)	*	Changeover for P49 Naraling BFB Tender See COA 0884
	Total Operating Revenue	(349,299)	(229,250)	(229,250)	(509,701)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	116,557	0	0	467,707	116,557	*	Changeover for P49 Naraling BFB Tender See COA 0915
0744	Capital Exp. - Land & Buildings	198,885	200,000	200,000	0	(1,115)		Howatharra Fire Shed
		315,442	200,000	200,000	467,707			
	Total Fire Prevention	109,176	92,653	92,653	137,936			

Appendix A - Summary

COA	Animal Control	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	11,264	13,636	13,636	11,143	(2,372)		
0842	Animal Control Expenses	5,196	2,775	2,775	978	2,421		
0852	Rangers Allocation	6,448	5,340	5,340	5,397	1,108		
	Total Operating Expenditure	22,908	21,751	21,751	17,519			
	Operating Revenue							
0843	Impoundment Fees	(141)	(200)	(200)	(165)	59		
0853	Dog/Cat Registrations Income	(3,413)	(2,775)	(2,775)	(3,646)	(638)		
	Total Operating Revenue	(3,554)	(2,975)	(2,975)	(3,811)			
	Total Animal Control	19,354	18,776	18,776	13,707			

COA	Other Law, Order and Public Safety	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	1,524	10,582	10,582	10,240	(9,058)		
0902	Rangers Allocation	16,207	14,771	14,771	14,929	1,436		
1152	BAD DEBT WRITE-OFF	0	0	0	726	0		
0962	Misc. Expenses - Other Law and Order	200	1,000	1,000	370	(800)		
	Total Operating Expenditure	17,930	26,353	26,353	26,265			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	(13,278)	0		
	Total Other Law, Order and Public Safety	17,930	26,353	26,353	12,987			

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COA	Rangers Expenses	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	1,883	0	0	1,757	1,883		
0892	Salary & Wages Expense-Rangers	62,072	70,722	70,722	57,915	(8,650)		Allocation ref total wages
0912	Rangers Workers Compensation Expense	1,810	1,812	1,812	0	(2)		
0922	Rangers Superannuation SGC 9.50%	6,143	5,514	5,514	5,418	628		
0932	Conference & Training	0	1,500	1,500	0	(1,500)		
0952	Rangers Expenses Allocated	(78,306)	(74,837)	(74,837)	(75,640)	(3,469)		
0982	Rangers Expense	6,018	3,380	3,380	1,115	2,638		
1012	Tools & Equipment - Low Value	380	1,000	1,000	0	(620)		
0152	Provision for LSL	0	0	0	3,190	0		
3872	Accrued Annual Leave - Rangers	0	0	0	6,245	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	29	0		
	Total Operating Expenditure	0	9,092	9,092	29			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	34,749	35,000	35,000	0	(251)		
0875	Tfe from Leave Reserve	0	(7,280)	(7,280)	0	7,280		
0925	Tfr from Building Reserve	(3,752)	0	0	0	(3,752)		
0970	Tfr to Unspent Grants Res.	171	0	0	10,582	171		
0971	Tfr from Unspent Grant Res.	(10,582)	(10,582)	(10,582)	0	0		
	Total Capital Expenditure / Reserve Transfers	20,586	17,138	17,138	10,582			
	Total Rangers Expenses	20,586	26,230	26,230	10,611			
	Total Law, Order and Fire Safety	167,046	164,012	164,012	175,242			

Appendix A - Summary

COA	Education	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
0992	Operating Expenditure Pre-School Repairs & Maintenance	3,448	7,839	7,839	697	(4,391)		
0993	Operating Revenue Lease/Rental Income - Pre-School	(7,292)	(7,320)	(7,320)	(7,149)	28		
	Total Education	(3,844)	519	519	(6,452)			

Appendix A - Summary

COA	Health Inspection and Administration	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	1,585	1,515	1,515	1,531	70		
1292	Health Expenses General	6,347	3,866	3,866	4,536	2,481		
1402	Health Expenses - Admin Allocation	13,175	15,952	15,952	13,033	(2,777)		
	Total Operating Expenditure	21,107	21,333	21,333	19,100			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,155)	(1,100)	(1,100)	(1,122)	(55)		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	(4)		
1573	Health Septic Fees	(3,648)	(2,000)	(2,000)	(2,763)	(1,648)		
1583	Health Administration Fees	(3,761)	(2,000)	(2,000)	(2,938)	(1,761)		
	Total Operating Revenue	(8,918)	(5,450)	(5,450)	(7,177)			
	Total Health Inspection and Administration	12,189	15,883	15,883	11,923			

COA	Other Health	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1812	Donations.	0	0	0	4,760	0		
	Total Other Health	0	0	0	4,760			
	Total Health	12,189	15,883	15,883	16,683			

Appendix A - Summary

COA	Housing	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	10,359	12,543	12,543	10,247	(2,184)		
2422	Rangers Admin Allocation Expenses	5,310	5,075	5,075	5,129	235		
2522	Staff Housing Repairs & Maintenance	5,934	2,200	2,200	33,298	3,734		
2532	Staff Housing Insurance.	0	0	0	1,763	0		
7172	Staff Housing Depreciation	3,724	3,000	3,000	2,992	724		
2512	Repairs & Maintenance - Non Employee Housing	1,718	8,168	8,168	0	(6,450)		
2542	Housing Other Depreciation	0	1,800	1,800	1,491	(1,800)		
	Total Operating Expenditure	27,046	32,786	32,786	54,920			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	(5,260)	0		
2563	Staff Housing Income	0	0	0	(17,626)	0		
8023	Profit on Sale of Asset.	(4,784)	0	0	(375,987)	(4,784)		Residence - Lot 27 Yuna
2553	Rental Income - Non Employee Housing	(17,383)	(9,360)	(9,360)	(10,275)	(8,023)		
4713	Reimbursements Received	(1,538)	0	0	(687)	(1,538)		
	Total Operating Revenue	(23,705)	(9,360)	(9,360)	(409,835)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	86,702	81,000	81,000	(48,705)	5,702		
0805	Proceeds from Disposal of Asset - Housing	(74,260)	(65,000)	(65,000)	(517,490)	(9,260)		
	Total Capital / Reserves	12,442	16,000	16,000	(566,195)			
	Total Housing	15,783	39,426	39,426	(921,109)			

Appendix A - Summary

COA	Natural Resource Management	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	(12,700)	0		
2123	State NRM Community Grant	0	0	0	(75,000)	0		
3073	PROFIT/LOSS ON SALE	0	0	0	(3,343)	0		
	Total Operating Revenue	0	0	0	(91,043)			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	(16,013)	0		
	Total Capital / Reserve Transfers	0	0	0	(16,013)			
	Total Natural Resource Management	0	0	0	(107,055)			

Appendix A - Summary

COA	Sanitation - Household Refuse	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	133,267	160,000	160,000	115,985	(26,733)	*	Timing - invoices delayed.
1772	Sanitation Household Refuse Depreciation	4,008	4,000	4,000	4,008	8		
1792	Refuse Site Repairs & Maintenance	16,886	27,832	27,832	11,508	(10,946)	*	Below Budget
2502	Domestic Rubbish - Admin Allocation	25,847	31,292	31,292	25,569	(5,445)		
	Total Operating Expenditure	180,008	223,124	223,124	157,070			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(109,021)	(96,525)	(96,525)	(75,900)	(12,496)	*	Income exceeds budget
1904	Additional Domestic Rubbish Collection	0	0	0	(10,125)	0		
	Total Operating Revenue	(109,021)	(96,525)	(96,525)	(86,025)			
	Total Sanitation - Household Refuse	70,987	126,599	126,599	71,045			

COA	Sanitation - Other	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	357	341	341	345	16		
1882	Parks & Gardens Rubbish Collection Expenses	11,679	20,737	20,737	11,653	(9,058)		
1892	Waste Management Facility Improvement Plan	28,486	30,493	30,493	13,975	(2,006)		
1912	Refuse Collection Expenses	5,324	5,500	5,500	2,595	(176)		
	Total Operating Expenditure	45,846	57,071	57,071	28,568			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	(18,400)	(18,400)	(18,400)	(22,490)	0		
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	195	0	0	12,092	195		
	Total Sanitation - Other	27,641	38,670	38,670	18,170			

Appendix A - Summary

COA	Protection of Environment	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	187,300	165,300	165,300	15,223	22,000	*	Additional Projects
1932	Reimbursement of Grant Funds P o E	22,996	30,196	30,196	0	(7,200)		
1942	NACC (Other) Grants Expenditure	0	0	0	13,150	0		
1962	Abandoned Vehicle Expense	1,400	3,000	3,000	0	(1,600)		
2022	Landcare Expenditure	2,395	27,000	27,000	15,769	(24,605)	*	Refer COA GL 1902 Offset
2040	Dolby Creek Expenditure	10,690	0	0	15,596	10,690	*	Trust recoup - ref COA GL 2923
2042	Declared Species Group Expenses	18,197	45,993	45,993	25,693	(27,796)	*	Timing
2062	Coastal Planning Projects Expenses	20,445	40,000	40,000	0	(19,555)	*	Timing
2072	Rangers Allocation	912	871	871	880	41		
2312	Sundry Expenses (P of E)	0	0	0	581	0		
	Total Operating Expenditure	264,334	312,360	312,360	86,893			
	Operating Revenue							
2203	Grant Income - Other	(122,100)	(116,300)	(116,300)	0	(5,800)		
2213	Declared Species Grant Income	(24,365)	(22,996)	(22,996)	(21,845)	(1,369)		
2923	Dolby Creek Management Plan Income (gst fre	(10,690)	0	0	(15,796)	(10,690)	*	Trust recoup - ref COA GL 2040
2933	Reimbursements & Sundry Income (P of E)	(1,200)	(3,000)	(3,000)	(4,229)	1,800		
	Total Operating Revenue	(158,355)	(142,296)	(142,296)	(41,870)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	(47,744)	(47,744)	(47,744)	0	0		
2054	Tfr to Unspent Grant Reserve	1,289	0	0	79,949	1,289		
2080	Tfr to Landcare Reserve	1,280	2,000	2,000	2,127	(720)		
2071	Tfr from Unspent Grant Res.	(92,041)	(92,041)	(92,041)	0	0		
	Total Capital Expenditure / Reserve Transfers	(137,216)	(137,785)	(137,785)	82,076			
	Total Protection of Environment	(31,237)	32,279	32,279	127,098			

Appendix A - Summary

COA	Town Planning and Regional Development	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	11,173	11,200	11,200	9,305	(27)		
0162	Provision for LSL	0	0	0	10,343	0		
2162	Accrued Annual Leave - Planning	0	0	0	(1,457)	0		
2102	Workers Compensation Insurance	3,625	3,624	3,624	3,296	1		
2112	Salary & Wages Expense-T/Plan	166,713	181,970	181,970	180,877	(15,257)	*	Expenditure below budget
2122	Superannuation - Council Maximum of 3%	3,372	3,084	3,084	3,127	288		
2132	Superannuation - SGC 9.50%	16,358	16,063	16,063	16,347	295		
2142	Interest Expense - Loan 94 - Buller River	1,047	2,248	2,248	2,204	(1,201)		
2182	Other Employee Expenses	508	11,800	11,800	6,838	(11,292)	*	Expenditure below budget
2192	Heritage Expenses	1,818	4,000	4,000	0	(2,182)		
2202	Town Planners Expenses	1,119	2,000	2,000	1,754	(881)		
2222	Motor Vehicle Expenses	5,524	8,000	8,000	8,731	(2,476)		
2232	Legal Expenses - Town Planners	220	10,000	10,000	15,009	(9,780)		
2242	Engineering Expenses	2,075	15,000	15,000	9,920	(12,925)	*	Expenditure below budget
2252	Advertising Expenses	1,338	5,000	5,000	9,164	(3,662)		
3012	Admin Allocation Expenses	66,879	80,971	80,971	66,161	(14,092)	*	Admin costs are below budget
7052	Surveying & Land Expenses	3,520	40,000	40,000	31,206	(36,480)	*	Expenditure below budget
7062	T/P Expenses Recoverable	21,084	0	0	272,727	21,084	*	Eliza Shaw fencing project MRWA See COA GL 0343
7072	Planning Projects - Expenses	43,830	80,000	80,000	138,875	(36,170)	*	To be carried forward 15/16
	Total Operating Expenditure	350,205	474,960	474,960	784,426			
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	(316,727)	0		Eliza Shaw fencing project MRWA
0343	Contributions & Reimbursements	(26,141)	0	0	(118,184)	(26,141)	*	See COA GL 7062
2233	Town Planning Fees Income - GST Free	(35,494)	(32,000)	(32,000)	(38,273)	(3,494)		
2243	Outsourced Planning Fees - Other LGs	(28,340)	(40,000)	(40,000)	(47,398)	11,660	*	Revenue below budget
2263	Town Planning Fees Income - GST inc	(5,356)	(1,500)	(1,500)	(1,191)	(3,856)		
3603	Heritage Income	(909)	(2,000)	(2,000)	(647)	1,091		
	Total Operating Revenue	(96,240)	(75,500)	(75,500)	(522,420)			

Appendix A - Summary

COA	Town Planning and Regional Development	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	(25,974)	(72,475)	(72,475)	72,474	46,501	*	Timing
2264	Land Development	1,714	60,000	60,000	0	(58,286)	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	22,378	21,120	21,120	21,120	1,258		
4801	Tfr to Land Development Reserv	2,410	2,700	2,700	2,938	(290)		
4810	Tfr from Land Development Reserve	0	(60,000)	(60,000)	0	60,000	*	Purchase of Lot 59 Cahill Rise, Nabawa - Minute ref 02/15-22
4820	Tfr to Legal Reserve	570	650	650	681	(80)		
		1,098	(48,005)	(48,005)	97,214			
	Total Town Planning and Regional Development	255,063	351,455	351,455	359,220			

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COA	Other Community Amenities	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	9,028	6,470	6,470	2,836	2,558		
3132	Community Development Expenses	123,770	95,628	95,628	1	28,142	*	Corresponding grant projects
3212	Other Community Amenities Depreciation	2,077	2,000	2,000	2,006	77		
3222	Community Growth Fund	11,530	30,000	30,000	0	(18,470)	*	Timing
	Total Operating Expenditure	146,405	134,098	134,098	4,842			
	Operating Revenue							
3113	Cemetery Income Received	(4,213)	(1,500)	(1,500)	(2,405)	(2,713)		
3633	Grant - Community Development	(90,732)	(75,702)	(75,702)	0	(15,030)	*	Grant funding will be offset with grant expenditure
	Total Operating Revenue	(94,945)	(77,202)	(77,202)	(2,405)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	3,971	29,748	29,748	2,672	(25,777)	*	Carried over to 14/15
7155	Tfr from Building Reserve	(19,926)	(34,926)	(34,926)	0	15,000	*	Reserve transfers not finalised
	Total Capital Expenditure/Reserve Transfers	(15,955)	(5,178)	(5,178)	2,672			
	Total Other Community Amenities	35,505	51,718	51,718	5,110			
	Total Community Amenities	357,959	600,721	600,721	473,588			

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COA	Public Halls and Civic Centres	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	> \$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	27,601	400	400	356	27,201	*	Depn higher due to reval buildings
2722	Public Halls & Showgrounds Expense	18,065	22,334	22,334	25,621	(4,269)		
2732	Nabawa Community Centre Expenses	39,574	68,342	68,342	43,644	(28,768)	*	Overhead allocations only
2742	Loan 89 Interest - Nabawa Stadium Upgrade	3,154	3,154	3,154	3,574	0		
3202	Public Halls Admin Allocation	20,014	24,230	24,230	19,799	(4,216)		
	Total Operating Expenditure	108,408	118,460	118,460	92,994			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	(38)	(100)	(100)	0	62		
2453	Showground/Halls Income Received	(6,484)	(1,060)	(1,060)	(1,578)	(5,424)		
3423	Grant Income - Yuna Community Centre	(684,620)	(700,000)	(700,000)	0	15,380	*	Balance of funds to be rec'd 15/16
	Total Operating Revenue	(691,142)	(701,160)	(701,160)	(1,578)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	674,254	810,000	810,000	39,612	(135,746)	*	Timing, project completion July 15
4925	Principal Repayment - Loan 89	7,050	7,050	7,050	8,243	0		
7385	Tfr from Building Reserve	(100,000)	(100,000)	(100,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	581,304	717,050	717,050	47,855			
	Total Public Halls and Civic Centres	(1,429)	134,350	134,350	139,271			

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COA	Swimming Areas and Beaches	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	\$10K	Comments
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	20,114	24,352	24,352	19,898	(4,238)		Below Budget
3412	Coronation Beach Expenses	27,581	41,234	41,234	30,916	(13,654)	*	
7082	Beaches Depreciation	4,712	8,500	8,500	8,451	(3,788)		
	Total Operating Expenditure	52,407	74,086	74,086	59,264			
	Operating Revenue							
3443	Coronation Beach Camping Fees	(68,111)	(62,000)	(62,000)	(69,219)	(6,111)		
3444	Fig Tree Camping Fees	(4,555)	(5,500)	(5,500)	(6,796)	945		
	Total Operating Revenue	(72,666)	(67,500)	(67,500)	(76,014)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(20,259)	11,586	11,586	(16,750)			

Appendix A - Summary

COA	Other Recreation and Sport	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
1462	Mower Repairs & Maintenance	7,952	6,757	6,757	4,742	1,195		
1472	Yuna Oval Expenses	623	3,022	3,022	584	(2,399)		
1482	Sporting Clubs Expenses	71,187	80,782	80,782	61,441	(9,595)		
2642	Parks, Gardens Expense	38,506	57,436	57,436	24,360	(18,930)	*	Timing
2702	Indoor Complex Expense	11,771	16,732	16,732	6,303	(4,961)		
2712	Tennis Clubs Expenses	4,838	6,293	6,293	3,981	(1,454)		
2752	Nabawa - Sport Complex Expense	11,432	13,007	13,007	6,722	(1,575)		
3442	Rec & Sport Admin Allocations	40,027	48,462	48,462	39,597	(8,435)		
7022	Parks & Gardens Depreciation	15,529	16,000	16,000	15,773	(471)		
7092	Other Rec & Sports Depreciation	38,887	5,500	5,500	5,469	33,387	*	Non-cash item - over budget due to revaluation
	Total Operating Expenditure	240,752	253,991	253,991	168,972			
	Total Revenue							
2743	Sports Club Hire Income	(3,675)	(3,820)	(3,820)	(4,095)	145		
2803	Grants & Other Income Received	0	(272,727)	(272,727)	0	272,727	*	Bill Hemsley Park funds only reimbursed from Trust in accordance with conditions set in the "Agreement for the arrangement of Parkfalls recreation site" Expenditure in COA CL 2834
	Total Operating Revenue	(3,675)	(276,547)	(276,547)	(4,095)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	5,043	8,000	8,000	0	(2,957)		
2834	Land & Buildings - Capital Expense	20,949	298,301	298,301	0	(277,352)	*	This included the budget for Bill Hemsley Park Refer COA GL 2803
2834	Land & Buildings - Capital Expense	25,992	306,301	306,301	0			
	Total Other Recreation and Sport	263,069	283,745	283,745	164,877			

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COA	Libraries	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
2902	Library Expense	1,509	2,000	2,000	1,080	(491)		
2912	Honorarium Yuna Librarian	1,000	1,000	1,000	1,000	0		
3582	Libraries Admin Allocations	28,160	34,094	34,094	27,857	(5,934)		
6922	Libraries Depreciation	56	60	60	56	(4)		
	Total Libraries	30,725	37,154	37,154	29,993			

COA	Other Culture	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>	Comments
	Operating Expenditure							
3602	Historical Roads Board Building Expense	3,321	5,180	5,180	4,483	(1,859)		
3626	Museum & Road Board Expense	3,625	8,251	8,251	2,530	(4,626)		
3652	Other Culture Depreciation	3,167	4,000	4,000	3,806	(833)		
3662	Community Heritage Programs	0	25,000	25,000	15,224	(25,000)	*	Subject to grant funding
	Total Operating Expenditure	10,114	42,431	42,431	26,044			
	Operating Revenue							
3445	Grant Funding Received	(71,422)	(85,000)	(85,000)	(40,089)	13,578	*	Grant funding not rec'd for Heritage Programs
3623	Reimbursements & Contributions - Culture	0	0	0	(1,023)	0		
2983	Reimbursements Costs	(10)	0	0	0	(10)		
	Total Operating Revenue	(71,432)	(85,000)	(85,000)	(41,112)			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	79,065	80,000	80,000	30,290	(935)		
3635	Building Reserve - Transfer from	(20,000)	0	0	0	(20,000)	*	
3604	Capital Exp. - Land & Buildings	59,065	80,000	80,000	30,290	(20,935)	*	Timing
	Total Other Culture	(2,254)	37,431	37,431	15,222			
	Total Recreation and Culture	269,852	504,267	504,267	332,613			

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COA	Road Constuction	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	56,923	68,914	68,914	56,311	(11,991)	*	Admin allocation only
	Operating Revenue							
3133	Income Received - Cons. STS	(20,455)	0	0	0	(20,455)	*	Contributions Dolby Drive
3154	Main Roads - Commodity Route Funding	0	(50,000)	(50,000)	(14,524)	50,000	*	Offset COA GL 3173
3173	MW Regional Road Funding	(691,319)	(641,319)	(641,319)	(439,285)	(50,000)	*	Offset COA GL 3154
3183	R4R Grant Income	(609,844)	(600,000)	(600,000)	(367,365)	(9,844)		Extra amount is interest
3193	R2R (Construction) Income	(240,000)	(240,000)	(240,000)	(174,179)	0		
	Total Operating Revenue	(1,561,617)	(1,531,319)	(1,531,319)	(995,353)			
	Capital Expenditure / Reserve Transfers							
3125	Royalties for Regions (R4R) Expenditure	1,106,930	1,061,641	1,061,641	987,369	45,289	*	Complete, materials within budget
3126	Regional Road Group (RRG) Expenditure	1,109,460	860,001	860,001	637,390	249,459	*	Dartmoor project not budgeted but cost was all internal costs, no materials
3170	Tfr to Unspent Grants Reserve	5,925	0	0	366,757	5,925		
3184	Council Funded Roadworks Expenditure	358,276	1,130,617	1,130,617	13,636	(772,341)	*	Timing
3234	Blackspot Program Expenditure	0	0	0	83,404	0		
4840	Tfr to Roadworks Reserve	2,258	2,700	2,700	2,700	(442)		
	Total Capital Expenditure / Reserve Transfers	2,582,848	3,054,959	3,054,959	2,091,256			
	Total Road Construction	1,078,154	1,592,554	1,592,554	1,152,215			

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COA	Road Maintenance	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	478,989	434,875	434,875	644,285	44,114	*	Materials are within budget
3502	Depot Maintenance	29,776	23,003	23,003	23,551	6,773		
3512	Street Lighting Expense	6,979	9,300	9,300	9,738	(2,321)		
3522	Depreciation	4,671	3,500	3,500	3,077	1,171		
3532	Street Trees	4,885	7,000	7,000	7,000	(2,115)		
3542	License & Subscriptions	5,463	4,901	4,901	4,902	562		
3562	Road Sign Expense	4,840	5,000	5,000	0	(160)		
3382	Flood Damage Expense	15,473	0	0	0	15,473	*	Council contribution 14/15
3592	Depot Tools (Not Capitalised)	1,964	2,500	2,500	0	(536)		
3802	Road Maintenance Admin Allocation	62,052	75,125	75,125	61,385	(13,073)	*	Admin is below budget
3822	Bore Maintenance	145	0	0	0	145		
6912	Roads Depreciation	749,135	730,000	730,000	728,955	19,135	*	Small percentage variation
	Total Operating Expenditure	1,364,372	1,295,204	1,295,204	1,482,893			
	Operating Revenue							
3143	MRWA Direct Grant.	(99,400)	(99,400)	(99,400)	(91,440)	0		
3153	Other General Income	0	0	0	(0)	0		
3393	Hudson Resources - Dartmoor Road	(12,586)	(12,586)	(12,586)	(38,367)	0		
	Total Operating Revenue	(111,986)	(111,986)	(111,986)	(129,807)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	2,101	10,000	10,000	0	(7,899)		Yuna Depot power yet to be resolved
3171	Tfr from Unspent Grants Reserve	(367,365)	(367,365)	(367,365)	0	0		
	Total Capital Expenditure / Reserve Transfers	(365,264)	(357,365)	(357,365)	0			
	Total Road Maintenance	887,122	825,854	825,854	1,353,085			

Appendix A - Summary

COA	Road Plant Purchases	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3572	Interest Expense - Loan 93	3,238	3,238	3,238	5,681	0		
3576	Interest Expense - Loan 95	1,895	2,958	2,958	2,942	(1,063)		
3580	Interest Expense - Loan 92	0	0	0	1,991	0		
3642	Loss on Sale Assets.	0	3,789	3,789	17,423	(3,789)		
3912	Interest Expense - Loan 96	5,433	5,433	5,433	1,639	0		
	Total Operating Expenditure	10,566	15,418	15,418	29,676			
	Operating Revenue							
3543	Profit on Sale of Assets	1,684	(14,338)	(14,338)	(2,273)	16,022	*	Non Cash Item
	Total Operating Revenue	1,684	(14,338)	(14,338)	(2,273)			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	143,433	155,986	155,986	205,968	(12,553)	*	Below Budget
3574	Principal Repayment - Loan 93	75,377	75,377	75,377	71,493	0		
3914	Principal Repayments - Loan 96	28,120	28,120	28,120	0	0		
3577	Principal Repayments - Loan 95	21,057	19,941	19,941	19,941	1,116		
3581	Principal Repayments - Loan 92	0	0	0	65,788	0		
7135	Loan Funds Rec'd.	0	0	0	(151,500)	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	(7,000)	(7,000)	0	7,000		Reserve transfer to be done
3575	Proceeds from Sale of Plant & Equip	(9,091)	(20,000)	(20,000)	(40,000)	10,909	*	No trade for Kubota ROM
	Total Capital Expenditure / Reserve Transfers	258,897	252,424	252,424	171,690			
	Total Road Maintenance	21,057	19,941	19,941	19,941			
	Total Road Plant Purchases	271,147	253,504	253,504	199,094			

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COA	Traffic Control	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4102	Traffic Admin Allocation	64,667	78,292	78,292	63,972	(13,625)	*	Admin costs below budget
6502	Vehicle Examination Expense	6,971	4,912	4,912	5,208	2,059		
7672	Loss on Sale of Assets.	0	0	0	(1,200)	0		
7572	Traffic Counters Expense	0	500	500	9,071	(500)		
	Total Operating Expenditure	71,638	83,704	83,704	77,051			
	Operating Revenue							
7513	Licensing Commission Income	(6,236)	(6,000)	(6,000)	(6,064)	(236)		
7533	Licensing Transactions - In	(30)	0	0	0	(30)		
7523	Vehicle Examination Fees Received	(2,478)	(3,400)	(3,400)	(4,324)	922		
	Total Operating Revenue	(8,744)	(9,400)	(9,400)	(10,388)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	23,699	24,136	24,136	0	(437)		
7685	Proceeds from Disposal of Assets	0	0	0	(1,200)	0		
4645	Tfr to Plant/Light Vehicle Reserve	5,000	5,000	5,000	0			
	Total Capital Expenditure / Reserve Transfers	28,699	29,136	29,136	(1,200)			
	Total Traffic Control	91,593	103,440	103,440	65,463			
	Total Transport	2,328,016	2,775,353	2,775,353	2,769,856			

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COA	Rural Services	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4462	Rural Services Admin Allocation	4,526	5,479	5,479	4,477	(953)		
6722	Noxious Weeds & Pest Expense	1,508	5,000	5,000	3,213	(3,492)		
	Total Operating Expenditure	6,034	10,479	10,479	7,690			
	Capital Expenditure / Reserve Transfers							
4404	Capital Exp. - Plant & Equipment	14,925	15,000	15,000	0			
	Total Rural Services	20,959	25,479	25,479	7,690			

COA	Tourism and Area Promotion	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	1,000	1,000	0	(1,000)		
3982	Tourism Expense	2,536	4,424	4,424	2,450	(1,888)		
4282	Promotional Expense	1,103	1,200	1,200	560	(97)		
	Total Tourism and Area Promotion	3,639	6,624	6,624	3,010			

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COA	Building Control	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	97,927	90,374	90,374	110,869	7,553		Includes Internal Plant
4142	Reimbursement Expenditure	100	0	0	0	100		
4622	Building Admin Allocation	45,156	54,668	54,668	44,671	(9,512)		
	Total Operating Expenditure	143,183	145,042	145,042	155,540			
	Operating Revenue							
4153	Building Licenses Income	(30,872)	(15,000)	(15,000)	(24,654)	(15,872)	*	Income exceeds budget
4163	Builder's Registration Board Fee	0	(300)	(300)	0	300		
4173	CTF Commissions Received	(285)	(150)	(150)	(329)	(135)		
4213	Building Commissions Received	(259)	(400)	(400)	(409)	141		
	Total Operating Revenue	(31,416)	(15,850)	(15,850)	(25,392)			
	Total Building Control	111,766	129,192	129,192	130,148			

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COA	Other Economic Services	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	(133)	500	500	5,003	(633)		Invoice not paid accrued
4242	Rehab. Gravel Pits Expense	2,718	10,000	10,000	0	(7,282)		Less works undertaken 14/15
4252	Purchase of Stamps.	37	350	350	82	(313)		
4272	Other Expenditure	12,725	12,000	12,000	11,029	725		
	Total Operating Expenditure	15,347	22,850	22,850	16,114			
	Operating Revenue							
4223	Commission Received Australia Post	(3,943)	(3,500)	(3,500)	(4,303)	(443)		
4243	Annual Post Office Box Fee	(1,173)	(250)	(250)	(36)	(923)		
4253	Postage Stamp Income	(106)	(150)	(150)	(128)	44		
4273	Standpipe Water Income	0	0	0	(169)	0		
4333	Photocopying Income	(18)	(200)	(200)	(462)	182		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(5,691)	(4,550)	(4,550)	(5,548)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	277	350	350	332			
	Total Other Economic Services	9,934	18,650	18,650	10,897			
	Total Economic Services	146,299	179,945	179,945	151,746			

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COA	Plant Depreciation	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5012	Plant Depreciation	161,942	200,000	200,000	160,135	(38,058)	*	Allocation of depn varies to budget
6890	Depn Posted to Jobs	(165,714)	(200,000)	(200,000)	(160,135)	34,286	*	Non-cash item
	Total Plant Depreciation	(3,772)	0	0	0			

COA	Private Works	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
7302	Private Works Expense	15,829	49,969	49,969	30,128	(34,140)	*	Less work than estimated on private works
	Operating Income							
7333	Private Works Income	(22,802)	(57,500)	(57,500)	(32,460)	34,698	*	Partly offset by less costs
	Total Private Works	(6,974)	(7,531)	(7,531)	(2,332)			

Appendix A - Summary

COA	Public Works Overheads	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0342	Provision for LSL	0	0	0	24,631	0		
4312	Superannuation - Max 3% Works Staff	7,184	4,585	4,585	6,541	2,599		
4322	Superannuation Guarantee - Works Manager	8,778	7,450	7,450	5,280	1,328		
4332	Superannuation Guarantee - Works Staff	64,632	55,973	55,973	55,335	8,659		
4342	Salary Works Manager	89,636	84,680	84,680	90,728	4,956		Refer COA GL 4652
4352	Superannuation Max 3% - Works Manager	2,774	2,100	2,100	1,713	674		
4372	Public Works Sundry Expense	21,687	38,000	38,000	60,789	(16,313)	*	Overhead Allocation Only
4382	Works Manager - Conference Attendance	2,287	3,000	3,000	0	(713)		
4392	External Engineering Services	8,132	25,000	25,000	19,324	(16,868)	*	Below Budget
4402	Sick Leave	13,284	24,161	24,161	7,753	(10,877)	*	Overhead Allocation Only
4412	Annual Leave	57,232	56,779	56,779	57,490	453		
4432	Public Holiday Pay	27,311	24,161	24,161	22,558	3,149		
4422	LSL Taken - PWO	0	0	0	0	0		Ref COA GL 0102
4442	Occupational Health & Safety Expense	4,991	10,000	10,000	6,224	(5,009)		
4452	Protective Uniform/ Minor Workwear	6,878	10,300	10,300	5,467	(3,422)		
4582	Accrued Leave Works Crew	0	0	0	17,096	0		
4652	Works Staff Housing Allowance	28,547	35,875	35,875	20,041	(7,329)		Refer COA GL 4342 for actual allowance paid Works Manager
4662	Public Works Expense Recoverable	0	0	0	660	0		
5202	Public Works Overheads - Admin Allocation	83,574	101,181	101,181	82,676	(17,607)	*	Admin allocations are below budget
6782	Workers Compensation Insurance	18,123	18,121	18,121	12,719	1		
7422	Less PWO Allocated to W & S	(432,910)	(501,367)	(501,367)	(497,025)	68,457	*	Overall less has been spent in public works overhead compared to YTD budget for the area
	Total Operating Expenditure	12,141	0	0	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	(15,606)	(15,606)	(15,606)	(810)	(0)		Insurance claim for roadworks
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	(12,459)	0		
	Total Public Works Overheads	(3,465)	(15,606)	(15,606)	(13,269)			

Appendix A - Summary

COA	Plant Operation Costs	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4472	In House Repairs & Maintenance	59,130	178,320	178,320	67,868	(119,190)	*	Salaries & Wages overhead allocation only
4482	Tyre Purchase Expense	35,975	50,000	50,000	45,675	(14,025)	*	Below budget
4492	Parts & Outside Repairs Expense	225,042	243,837	243,837	231,264	(18,795)	*	Below budget
4502	Plant Licences Expense	1,142	5,500	5,500	5,467	(4,358)		
4512	Less POC Allocated to W & S	(739,020)	(778,895)	(778,895)	(812,783)	39,875	*	Total costs are below budget
4532	Tools & Consumables	11,500	12,000	12,000	13,916	(500)		
4542	Fuel, Oil & Grease	247,886	330,000	330,000	326,526	(82,114)	*	Timing
4552	Cutting Edges & Tips	7,409	13,000	13,000	14,366	(5,591)		
5112	Plant Operator - Admin Allocation	64,365	77,925	77,925	63,674	(13,560)	*	Admin allocations are below budget
6772	Plant Insurance Expense	35,842	35,842	35,842	43,959	0		
4602	Training Expense	6,663	5,000	5,000	70	1,663		
	Total Operating Expenditure	(44,066)	172,529	172,529	(0)			
	Operating Revenue							
4503	Sale of Scrap.	0	(250)	(250)	0	250		
4513	Diesel Fuel Rebate Received	(43,663)	(15,000)	(15,000)	(43,906)	(28,663)	*	This will exceed budget
4983	Income Received	0	0	0	(376)	0		
	Total Operating Revenue	(43,663)	(15,250)	(15,250)	(44,282)			
	Total Plant Operation Costs	(87,729)	157,279	157,279	(44,282)			

Appendix A - Summary

COA	Salaries and Wages	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	576	0		
4570	Salary & Wages Expense - Admin	813,263	880,311	880,311	889,113	(67,048)	*	Salaries and wages combined are within budget Ref GL 4613 cost is reimbursed
4580	Salary & Wages Expense - Works	889,824	846,049	846,049	728,708	43,775	*	
4592	Workers Compensation Paid	25,313	0	0	17,181	25,313	*	
4600	Less Salary & Wages Allocated	(1,703,087)	(1,726,360)	(1,726,360)	(1,617,821)	23,274	*	
	Total Operating Expenditure	25,313	0	0	17,757			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(33,766)	0	0	(11,302)	(33,766)	*	Ref GL 4592 reimbursement of cost
	Total Salaries and Wages	(8,452)	0	0	6,455			

COA	Unclassified	30-Jun-15 YTD Actual	30-Jun-15 YTD Budget	2014/2015 Full Budget	2013/2014 Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	284	0	0	7,374	284		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	(284)	0	0	(7,374)	(284)		
	Total Unclassified	0	0	0	0			
	Total Other Property and Services	(110,392)	134,142	134,142	(53,428)			