

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - MUNICIPAL FUNDS

As at 30 September 2015

SYNERGY

Balance as per Cash at Bank Account GL 160000	24,280.96
Balance as per Cash at Bank Account GL 170000	3,312,767.86
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	\$3,337,048.82

BANK

Business Account (Account No 000040)	22,689.43
Investment Accounts (Account No 305784)	3,312,767.86
Term Deposit	
	<u>3,335,457.29</u>
Less Outstanding Payments	3,543.24
Plus Outstanding Deposits	5,134.77
Plus Transfer from Trust to Muni	-
	\$3,337,048.82

Difference Check 0.00

Completed by: Moreen Stewart
Moreen Stewart - Works Admin Officer

01/10/15
Date

Reviewed by: Dianne Raymond
Dianne Raymond - Mgr Finance & Corporate Services

2/10/2015
Date

List of Accounts Paid - September 2015

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4936	04/09/2015	Civic Legal	-66.00
4937	11/09/2015	Petty Cash	-39.35
EFT18476	04/09/2015	Australian Service Union	-25.80
EFT18477	04/09/2015	Geraldton Trophy Centre	-23.00
EFT18478	04/09/2015	Landgate	-171.85
EFT18479	04/09/2015	Ugle Fabrications	-2145.00
EFT18480	04/09/2015	Veolia Environmental Services	-12310.34
EFT18481	04/09/2015	Western Australian Treasury Corporation	-1908.27
EFT18482	07/09/2015	Nabawa Valley Tavern	-833.35
EFT18483	10/09/2015	Western Power	-450.00
EFT18484	11/09/2015	Aussie Sheds	-5000.00
EFT18485	11/09/2015	Apprentice And Traineeship Company - Midwest	-3268.26
EFT18486	11/09/2015	Australia Post	-96.41
EFT18487	11/09/2015	Citadines	-4355.00
EFT18488	11/09/2015	Cleanpak Total Solutions	-28.57
EFT18489	11/09/2015	Courier Australia - Toll Ipec	-28.60
EFT18490	11/09/2015	Durack Institute Of Technology	-31.20
EFT18491	11/09/2015	Five Star Business Equipment And Communications	-1406.91
EFT18492	11/09/2015	Geraldton Fuel	-28680.77
EFT18493	11/09/2015	Geraldton Plumbing Services	-872.00
EFT18494	11/09/2015	Geraldton Sign Makers	-232.10
EFT18495	11/09/2015	Great Northern Rural Services	-120.05
EFT18496	11/09/2015	Greenline Truck Hire	-4056.00
EFT18497	11/09/2015	Guardian Print & Graphics	-2309.00
EFT18498	11/09/2015	Hsa - Herring Storer Acoustics	-7381.00
EFT18499	11/09/2015	Josh Byrne & Associates	-11031.60
EFT18500	11/09/2015	Land Insights	-7321.16
EFT18501	11/09/2015	Lind Consulting	-500.00
EFT18502	11/09/2015	Maurice John Battilana	-413.62
EFT18503	11/09/2015	Nabawa Valley Tavern	-863.00
EFT18504	11/09/2015	Option Refrigeration & Air Conditioning	-436.70
EFT18505	11/09/2015	Queens Iga	-249.77
EFT18507	11/09/2015	Western Australian Local Government Association.	-6164.00
EFT18508	11/09/2015	Western Australian Treasury Corporation	-16733.87
EFT18509	11/09/2015	Western Resource Recovery Pty Ltd	-685.00
EFT18511	01/09/2015	Synergy	-362.95
EFT18512	18/09/2015	Aussie Natural Spring Water Geraldton	-266.00
EFT18513	18/09/2015	Australian Service Union	-25.80
EFT18514	18/09/2015	Boc Limited	-939.84
EFT18515	18/09/2015	Boq Asset Finance & Leasing Pty Limited	-1538.79
EFT18516	18/09/2015	Courier Australia - Toll Ipec	-32.01
EFT18517	18/09/2015	Department Of Fire And Emergency Services	-18651.60
EFT18518	18/09/2015	Dianne Raymond	-202.48
EFT18519	18/09/2015	Geraldton Laundry & Dry Cleaning	-39.60
EFT18520	18/09/2015	Geraldton Sign Makers	-544.50
EFT18521	18/09/2015	Greenline Truck Hire	-6854.10
EFT18522	18/09/2015	Janet Johnson	-316.00

Chq/EFT	Date	Name	Amount
EFT18523	18/09/2015	LMR Photography	-360.00

Chq/EFT	Date	Name	Amount
EFT18524	18/09/2015	Lind Consulting	-1000.00
EFT18525	18/09/2015	Midwest Traffic Controllers Pty Ltd	-2255.00
EFT18526	18/09/2015	Nabawa Valley Tavern	-1000.00
EFT18527	18/09/2015	O'donnell, Earl	-119.85
EFT18528	18/09/2015	Pest A Kill Wa	-1760.00
EFT18529	18/09/2015	RGI Signworks	-148.50
EFT18530	18/09/2015	Smart Mart.	-1150.00
EFT18531	18/09/2015	Synergy	-863.15
EFT18532	21/09/2015	Australian Taxation Office	-5245.75
EFT18533	25/09/2015	Afgri(waltons)	-2035.32
EFT18534	25/09/2015	Ampac Debt Recovery (WA) Pty Ltd	-322.32
EFT18535	25/09/2015	Apprentice And Traineeship Company	-628.82
EFT18536	25/09/2015	Arc Auto Electrical & Air Conditioning	-4888.29
EFT18537	25/09/2015	Atom Supplies	-74.62
EFT18538	25/09/2015	Auslec	-255.32
EFT18539	25/09/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT18540	25/09/2015	Australia Post	-732.34
EFT18541	25/09/2015	Australia's Coral Coast	-410.00
EFT18542	25/09/2015	Australian Service Union	-25.80
EFT18543	25/09/2015	Batavia Concrete	-1776.50
EFT18544	25/09/2015	Blackwoods	-1533.90
EFT18545	25/09/2015	Bridgestone Tyre Centre	-1213.50
EFT18546	25/09/2015	Bunnings Group Limited	-1172.26
EFT18548	25/09/2015	Coates Hire Operations Pty Ltd	-6188.88
EFT18549	25/09/2015	Geraldton Lock And Key	-44.80
EFT18550	25/09/2015	Geraldton Toyota	-1344.50
EFT18551	25/09/2015	Geraldton Tyrepower	-752.00
EFT18552	25/09/2015	Glenfield Iga	-153.13
EFT18553	25/09/2015	Hoppys Parts R Us	-77.84
EFT18554	25/09/2015	Hosexpress	-518.48
EFT18555	25/09/2015	Komatsu - Geraldton	-236.10
EFT18556	25/09/2015	Landgate	-220.05
EFT18557	25/09/2015	Local Community Insurance Services	-790.47
EFT18558	25/09/2015	M & B Quality Building Products	-152.38
EFT18559	25/09/2015	Marketforce Productions	-487.10
EFT18560	25/09/2015	Midwest Chemical & Paper	-185.00
EFT18561	25/09/2015	Midwest Landscaping Services	-2255.00
EFT18562	25/09/2015	Mitchell & Brown	-2380.00
EFT18563	25/09/2015	Nabawa Valley Tavern	-833.35
EFT18564	25/09/2015	Patience Bulk Haulage Pty Ltd	-1760.00
EFT18565	25/09/2015	Patience Sandland Pty Ltd.	-326.70
EFT18566	25/09/2015	Reece Pty Ltd	-261.21
EFT18567	25/09/2015	Rip-it Security Shredding And Paper Recyclers	-69.10
EFT18568	25/09/2015	Roller Parts Australia Pty Ltd	-2627.28
EFT18569	25/09/2015	Scoop Design	-495.00
EFT18570	25/09/2015	Staples Australia Pty Limited	-51.77
EFT18571	25/09/2015	Statewide Steel Pty Ltd	-169.13
EFT18572	25/09/2015	Sun City Plumbing	-211.20
EFT18573	25/09/2015	Surveying & Spatial Sciences Institute	-395.00
EFT18574	25/09/2015	The West Australian	-539.68
EFT18575	25/09/2015	Thurkles Dozing	-12719.00
EFT18576	25/09/2015	Veolia Environmental Services	-1921.30
EFT18577	25/09/2015	WA Country Builders	-1125.01

Chq/EFT	Date	Name	Amount
EFT18578	25/09/2015	Western Australian Treasury Corporation	-2536.46
EFT18579	25/09/2015	Westrac Pty Ltd	-5925.35
EFT18580	25/09/2015	Telstra	-2065.89
EFT18585	29/09/2015	City Of Greater Geraldton	-1438.00
DD15015.1	04/09/2015	LGSP	-7915.86
DD15021.1	02/09/2015	Westpac Geraldton	-937.96
DD15023.1	02/09/2015	Westpac Geraldton	-180.00
DD15041.1	08/09/2015	LGSP	-8107.17
DD15041.2	08/09/2015	Hostplus Superannuation	-130.01
DD15041.3	08/09/2015	Colonial First State First Choice Wholesale Personal Super	-447.71
DD15041.4	08/09/2015	Australian Super	-113.37
DD15041.5	08/09/2015	Praemium SMA Superannuation Fund	-163.76
DD15041.6	08/09/2015	Amp Flexible Super - Amp Retirement Trust	-209.47
DD15051.1	22/09/2015	LGSP	-8250.61
DD15051.2	22/09/2015	Colonial First State First Choice Wholesale Personal Super	-440.90
DD15051.3	22/09/2015	Hostplus Superannuation	-130.01
DD15051.4	22/09/2015	Australian Super	-300.48
DD15051.5	22/09/2015	Praemium SMA Superannuation Fund	-186.44
DD15051.6	22/09/2015	Amp Flexible Super - Amp Retirement Trust	-209.47
DD15051.7	22/09/2015	IOOF Portfolio Service Superannuation Fund	-223.18
			-258334.02
TRUST ACCOUNT			
EFT18510	11/09/2015	Shire Of Chapman Valley - Muni Account	-530.00
EFT18581	25/09/2015	Building And Construction Industry Training Fund	-2363.22
EFT18582	25/09/2015	Department of Commerce	-1974.83
EFT18583	25/09/2015	Rachel Elizabeth-Anne Teelow	-32.48
EFT18584	25/09/2015	Shire Of Chapman Valley - Muni Account	-8207.59
			-13108.12

SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 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 September 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 September 2015 of \$3,988,381.

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-Sep-15

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

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		7,700	6,651	0	(6,651)	(100.00%)	
General Purpose Funding - Rates	9	2,321,246	2,321,246	2,318,605	(2,641)	(0.11%)	
General Purpose Funding - Other		475,211	134,897	137,220	2,323	1.72%	
Law, Order and Public Safety		33,970	0	678	678		
Health		4,573	2,273	2,939	666	29.30%	
Education and Welfare		8,022	0	0	0		
Housing		14,040	3,510	6,017	2,507	71.42%	
Community Amenities		222,290	144,417	148,598	4,181	2.90%	
Recreation and Culture		482,710	23,445	27,711	4,266	18.20%	
Transport		864,339	263,729	109,518	(154,211)	(58.47%)	▼
Economic Services		31,450	8,034	12,490	4,456	55.46%	
Other Property and Services		74,670	7,642	29,930	22,288	291.65%	▲
Total Operating Revenue		4,540,221	2,915,844	2,793,706	(122,138)		
Operating Expense							
Governance		(451,002)	(218,084)	(82,846)	135,238	62.01%	▲
General Purpose Funding		(122,959)	(34,526)	(22,743)	11,783	34.13%	▲
Law, Order and Public Safety		(209,856)	(66,686)	(35,955)	30,731	46.08%	▲
Health		(8,370)	(1,801)	(1,326)	475	26.37%	▲
Education and Welfare		(7,200)	0	(140)	(140)		
Housing		(15,227)	(3,194)	(650)	2,544	79.65%	▲
Community Amenities		(974,229)	(258,471)	(136,649)	121,822	47.13%	▲
Recreation and Culture		(672,851)	(192,093)	(71,736)	120,357	62.66%	▲
Transport		(2,285,813)	(368,225)	(159,445)	208,780	56.70%	▲
Economic Services		(413,799)	(118,070)	(74,554)	43,516	36.86%	▲
Other Property and Services		(72,717)	(69,611)	44,886	114,497	164.48%	▲
Total Operating Expenditure		(5,234,023)	(1,330,761)	(541,158)	789,603		
Funding Balance Adjustments			1,968,254				
Add back Depreciation		1,280,034	320,013	0	(320,013)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		555,332	1,905,096	2,252,548	347,452		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	383,171	404,218	21,047	5.49%	
Proceeds from Disposal of Assets	8	209,000	29,000		(29,000)	(100.00%)	▼
Total Capital Revenues		1,282,328	412,171	404,218	(7,953)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(177,646)	(129,748)	47,898	26.96%	▲
Infrastructure - Roads	13	(2,145,792)	(531,795)	(318,023)	213,772	40.20%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(63,000)	0	63,000	100.00%	▲
Tools, Furniture and Equipment	13	(52,440)	(25,692)	0	25,692	100.00%	▲
Total Capital Expenditure		(3,795,378)	(798,133)	(447,771)	350,362		
Net Cash from Capital Activities		(2,513,050)	(385,962)	(43,553)	342,409		
Financing							
Proceeds from New Debentures		140,199	0	0	0		
Interfund Transfer		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	284,541	62,584	0	(62,584)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(58,888)	(22,354)	(23,558)	(1,204)	(5.39%)	
Transfer to Reserves	7	(26,400)	(14,282)	(4,009)	10,273	71.93%	▲
Net Cash from Financing Activities		339,452	25,948	(27,567)	(53,515)		
Net Operations, Capital and Financing		(1,618,266)	1,545,082	2,181,428	636,346		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	3,163,348	3,988,381	825,033		

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 September 2015

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Operating Revenues							
Rates	9	2,321,246	2,321,245	2,318,605	(2,640)	(0.11%)	
Operating Grants, Subsidies and Contributions	11	1,716,743	389,994	261,885	(128,109)	(32.85%)	▼
Fees and Charges		369,280	181,485	183,691	2,206	1.22%	
Interest Earnings		57,000	17,649	20,799	3,150	17.85%	
Other Revenue		11,050	5,471	6,662	1,191	21.77%	
Profit on Disposal of Assets	8	64,900	0	0	0		
Total Operating Revenue		4,540,219	2,915,844	2,791,642	(124,202)		
Operating Expense							
Employee Costs		(1,543,403)	(406,361)	(289,477)	116,884	28.76%	▲
Materials and Contracts		(2,017,477)	(345,102)	(150,641)	194,461	56.35%	▲
Utility Charges		(61,887)	(13,447)	(2,990)	10,457	77.76%	▲
Depreciation on Non-Current Assets		(1,280,034)	(320,013)	0	320,013	100.00%	▲
Interest Expenses		(10,701)	(4,359)	(3,346)	1,013	23.24%	▲
Insurance Expenses		(187,854)	(187,855)	(92,068)	95,787	50.99%	▲
Other Expenditure		(98,665)	(53,624)	(572)	53,052	98.93%	▲
Loss on Disposal of Assets	8	(34,000)	0	0	0		
Total Operating Expenditure		(5,234,021)	(1,330,761)	(539,094)	791,667		
Funding Balance Adjustments							
Add back Depreciation		1,280,034	320,013	0	(320,013)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Interfund Transfers		0	0	0	0		
Net Cash from Operations		555,332	1,905,096	2,252,548	347,452		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,073,328	383,171	404,218	21,047	5.49%	
Proceeds from Disposal of Assets	8	209,000	29,000	0	(29,000)	(100.00%)	
Total Capital Revenues		1,282,328	412,171	404,218	(7,953)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(177,646)	(129,748)	47,898	26.96%	▲
Infrastructure - Roads	13	(2,145,792)	(531,795)	(318,023)	213,772	40.20%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	(63,000)	0	63,000	100.00%	▲
Tools Furniture and Equipment	13	(52,440)	(25,692)	0	25,692	100.00%	▲
Total Capital Expenditure		(3,795,378)	(798,133)	(447,771)	350,362		
Net Cash from Capital Activities		(2,513,050)	(385,962)	(43,553)	342,409		
Financing							
Proceeds from New Debentures		140,199	0	0			
Transfer from Reserves	7	284,541	62,584	0	(62,584)	(100.00%)	
Repayment of Debentures	10	(58,888)	(22,354)	(23,558)	(1,204)	(5.39%)	
Transfer to Reserves	7	(26,400)	(14,282)	(4,009)	10,273	71.93%	▲
Net Cash from Financing Activities		339,452	25,948	(27,567)	(53,515)		
Net Operations, Capital and Financing		(1,618,266)	1,545,082	2,181,428	636,346		
Opening Funding Surplus(Deficit)	3	1,618,266	1,618,266	1,806,953	188,687	11.66%	▲
Closing Funding Surplus(Deficit)	3	0	3,163,348	3,988,381	825,033		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(6,651)	(100.00%)			Below \$10,000
General Purpose Funding - Rates	(2,641)	(0.11%)			Below \$10,000
General Purpose Funding - Other	2,323	1.72%			Below \$10,000
Law, Order and Public Safety	678				Below \$10,000
Health	666	29.30%	▼		Below \$10,000
Education and Welfare	0				Nil
Housing	2,507	71.42%	▲		Below \$10,000
Community Amenities	4,181	2.90%			Below \$10,000
Recreation and Culture	4,266	18.20%			Below \$10,000
Transport	(154,211)	(58.47%)	▲	Timing	Grant funds(flood damage) not received as early as budgeted
Economic Services	4,456	55.46%	▲		Below \$10,000
Other Property and Services	22,288	291.65%	▲	Timing	Allocation of overheads. Plant depn allocated but still not calculated
Operating Expense					
Governance	135,238	62.01%	▲	Timing	Delayed expenditure
General Purpose Funding	11,783	34.13%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	30,731	46.08%	▲	Timing	Delayed expenditure
Health	475	26.37%	▲		Below \$10,000
Education and Welfare	(140)				Below \$10,000
Housing	2,544	79.65%	▲		Below \$10,000
Community Amenities	121,822	47.13%	▲	Timing	Delayed expenditure
Recreation and Culture	120,357	62.66%	▲	Timing	Delayed expenditure
Transport	208,780	56.70%	▲	Timing	Delayed expenditure
Economic Services	43,516	36.86%	▲		Delayed expenditure
Other Property and Services	114,497	164.48%	▲	Timing	Delayed expenditure
Capital Revenues					
Grants, Subsidies and Contributions	21,047	5.49%		Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	(29,000)	(100.00%)	▼		Trade of vehicle has not yet occurred
Capital Expenses					
Land and Buildings	47,898	26.96%	▲	Timing	Building projects progressing slower than timing of budget (ref note 13)
Infrastructure - Roads	213,772	40.20%	▲	Timing	Expenditure on roadworks progressing slower than timing of budget (ref note 13)
Infrastructure - Parks	0				Nil
Plant and Equipment	63,000	100.00%	▲		Trade and purchase of vehicle has not yet occurred
Tools and Equipment	25,692	100.00%	▲	Timing	Computer server not yet purchased
Financing					
Loan Principal	(1,204)	(5.39%)			Below \$10,000
Transfers to reserves	10,273	71.93%	▲	Timing	Timing

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)	
		YTD 30 Sep 2015	30th June 2015
Note		\$	\$
Current Assets			
	Cash Unrestricted	3,337,749	1,700,530
	Cash Restricted	1,174,184	1,651,745
	Receivables - Rates	708,124	125,964
	Receivables -Other	11,252	257,679
	Interest / ATO Receivable/Trust	452	3,729
	Inventories	2,086	2,086
		5,233,847	3,741,733
Less: Current Liabilities			
	Payables	(52,392)	(262,072)
	ATO Payable	(18,890)	(20,964)
	Provisions	(314,941)	(314,941)
		(386,223)	(597,977)
	Less: Cash Reserves	(1,174,184)	(1,651,745)
	Add: Leave Provisions	314,941	314,941
	Net Current Funding Position	3,988,381	1,806,952

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
At Call (000040)		24,281			24,281	WBC	
At Call (305784)		3,312,768			3,312,768	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)				89,438	89,438	WBC	
Cash On Hand		700			700		
(b) Term Deposits							
TD 39-6911 - Leave	2.10%		92,901		92,901	WBC	
TD 39-6938 - Water	2.10%		13,860		13,860	WBC	
TD 39-6903 - Office	2.10%		43,795		43,795	WBC	
TD 39-2531 - Vehicle	2.10%		129,371		129,371	WBC	
TD 39-2582 - Legal	2.10%		28,476		28,476	WBC	
TD 39-6946 - Grants	2.10%		63,753		63,753	WBC	
TD 39-2574 - Land	2.10%		120,466		120,466	WBC	
TD 39-2590 - Roadworks	2.10%		112,838		112,838	WBC	
TD 39-2582 - Landcare	2.10%		36,747		36,747	WBC	
TD 39-2558 - Building	2.10%		531,977		531,977	WBC	
TD 462763 - POS Bill Hemsley	3.03%			285,478	285,478	WBC	11.11.2015
TD 454181 - POS Wokarena	2.91%			128,072	128,072	WBC	30.10.2015
TD 454202 - Wokarena Interest	2.91%			113,717	113,717	WBC	30.10.2015
Total		3,337,749	1,174,184	616,705	5,128,638		

Comments/Notes - Investments

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

Note 5: BUDGET AMENDMENTS

Nil

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 30 Sep 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	125,964	110,084
Levied this year	2,318,605	2,188,163
Refuse levied this year	121,766	96,850
<u>Less Collections to date</u>	(1,858,211)	(2,269,133)
Equals Current Outstanding	708,124	125,964
Net Rates Collectable	708,124	125,964
% Collected	76.01%	98.73%

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	7,517	1,027	135	2,573
Total Receivables General Outstanding				<u>11,252</u>

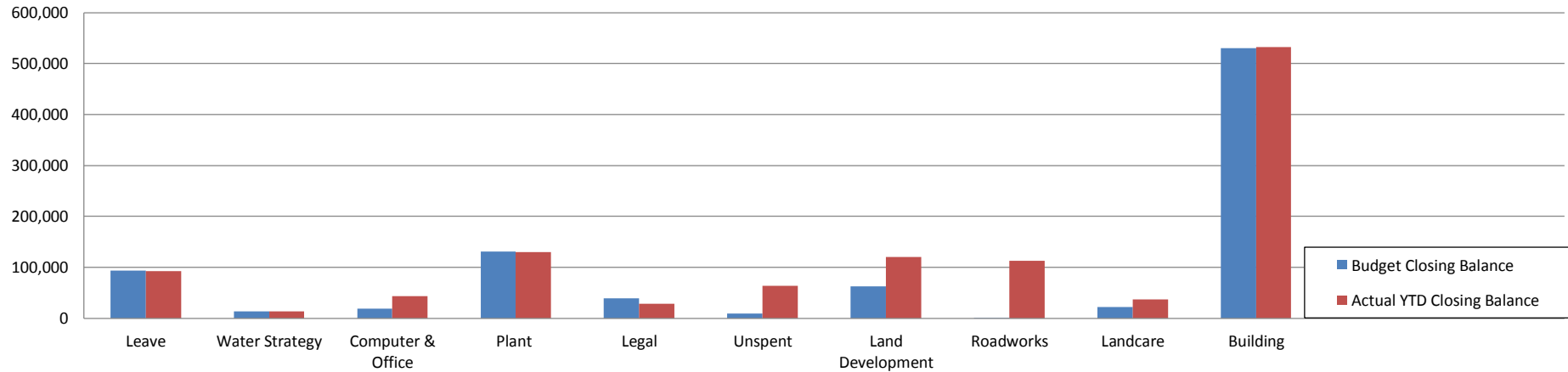
Amounts shown above include GST (where applicable)

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

Note 7: Cash Backed Reserve

2015-16 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave	92,583	1,000	318	0	0	0	0		93,583	92,901
Water Strategy	13,813	200	47	0	0	0	0		14,013	13,860
Computer & Office	43,645	200	150	0	0	(25,000)	0		18,845	43,795
Plant	128,929	2,000	442	0	0	0	0		130,929	129,371
Legal	28,378	500	98	10,000	0	0	0		38,878	28,476
Unspent	63,541	0	212	0	0	(54,080)	0		9,461	63,753
Land Development	120,054	2,000	412	0	0	(59,000)	0	02/15-22	63,054	120,466
Roadworks	112,452	0	386	0	0	(112,000)	0		452	112,838
Landcare	36,621	500	126	0	0	(15,000)	0	08/14-8	22,121	36,747
Building	530,157	10,000	1,820	0	0	(10,000)	0	08/14-8	530,157	531,977
	1,170,173	16,400	4,011	10,000	0	(275,080)	0		921,493	1,174,184

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 September 2015

Note 8 CAPITAL DISPOSALS

Nil YTD disposals

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
GRV	6.8778	243	4,757,575	322,062	11,215	579	333,856	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	1,701,116	0	0	1,701,116	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	174,168	0	0	174,168	174,168	0	0	174,168
Sub-Totals		646	192,337,592	2,197,346	11,215	579	2,209,140	2,197,346	0	0	2,197,346
Minimum Payment	Minimum \$										
GRV	525.00	222	1,218,299	116,550	0	0	116,550	116,550	0	0	116,550
UV Rural	350.00	21	138,678	7,350	0	0	7,350	7,350	0	0	7,350
UV Oakajee Industrial Estate	350.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		243	1,356,977	123,900	0	0	123,900	123,900	0	0	123,900
Concession							2,333,040				2,321,246
Amount from General Rates							2,333,040				2,321,246
Ex-Gratia Rates							0				0
Excess Rates							(14,435)				0
Totals							2,318,605				2,321,246

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Loan 89 - Stadium Upgrade	47,243		1,829	7,482	45,414	39,761	707	3,154
Loan 95 - Plant	22,236		7,278	22,236	14,958	0	355	2,958
Loan 96 - Plant	123,380		14,451	29,170	108,929	94,210	2,283	5,433
Loan 97 - Plant	0	140,199	0	0	0	140,199	-	5,433
	192,859	140,199	23,558	58,888	169,301	274,170	3,345	16,978

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: GRANTS AND CONTRIBUTIONS

To be presented in September

Program/Details GL	Grant Provider	Approval (Y/N)	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
			\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC		175,594		175,594		43,899	131,695
Grants Commission - Roads	WALGGC		225,934		225,934		55,753	170,181
Ex Gratia Rates	CBH		10,124		10,124		10,077	47
GOVERNANCE								
Minor Income Received	Not specified		1,200		1,200			1,200
Other / Minor			6,500		6,500			
LAW, ORDER, PUBLIC SAFETY								
FESA Capital Grant	Dept. of Fire & Emergency Serv.							0
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		24,195		24,195			24,195
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle							0
HOUSING								
Other / Minor								0
COMMUNITY AMENITIES								
Coastal Planning Project	Dept of Planning		9,000		9,000		3,000	6,000
Reimbursements							3,355	
Dolby Creek	Tfr from trust		20,000		20,000		7,309	12,691
Cemetery Income			3,540		3,540			3,540
Chapman Valley Mens Shed	Menshed reimbursement		5,000		5,000			5,000
RECREATION AND CULTURE								
Transfer from Trust	Developer Contribution		400,000	0	400,000			400,000
Yuna Community Centre	Dept of Sport and Rec		37,500	0	0	37,500	37,500	0
Reimbursements public halls	General						2,503	
SHO approved consultants	State Heritage Office		2,000			2,000		2,000
SHO approved consultants	State Heritage Office		2,000		2,000			2,000
TRANSPORT								
Dartmoor road gravel sheeting	RRG		96,000	0	0	96,000	38,400	57,600
Valentine Road - upgrade seal	RRG		261,667			261,667	104,677	156,990
Wheeldon Hosking/East Naraling Rd	RRG		13,333			13,333	5,333	8,000
Roads to Recovery	R2R		662,828			662,828	218,308	444,520
Direct Grant	Main Roads		108,000		108,000		108,000	0
Flood Damage	WANDRRA		652,051		652,051			652,051
Nolba Raod	Landowner contribution		18,600		18,600			18,600
Dartmoor road gravel sheeting	Hudson Resources		12,585		12,585			12,585
OTHER ECONOMIC SERVICES								
Contribution to tourism maps			500		500			0
OTHER								
Workers Compensation			0	0	0	0	19,909	0
Other/minor			1,920	0	1,920	0	0	0
Diesel Fuel Rebate			40,000		40,000		8,082	0
TOTALS			2,790,071	0	1,716,743	1,073,328	666,105	2,109,395

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

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 30-Sep-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	3,170	(530)	2,640
Nomination Deposits	0	400	0	400
Building Commission	4,905	2,439	(6,754)	590
CTF Levy	10,413	2,879	(12,576)	716
Yuna Swimming Pool Subsidy	3	0	0	3
Sale of Land	0	0	0	0
Social Club	0	0	0	0
Refundable Deposit	5,000	0	0	5,000
Contribution from Sub-divider	610,498	3,735	(8,040)	606,193
Post Office Deposit Income	940	124	0	1,064
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	100	0	0	100
Wokarena Height Development	0	0	0	0
Bonds - Council Houses	0	0	0	0
	631,859	12,747	(27,900)	616,706

0

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 September 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Annual Budget	Revised Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Land and Buildings					
	Governance					
○	Office Improvements (painting, carpets, ceiling_	20,000		7,500	0	(7,500)
○	Designs for storage enclosure	10,000		0	0	0
○	Governance Total	30,000	0	7,500	0	(7,500)
	Community Amenities					
○	Nabawa Cemetery Plan and Shoring boards	25,000		10,000	0	(10,000)
○	Green Drive Land Development	59,000		0	0	0
○	Community Amenities Total	84,000	0	10,000	0	(10,000)
	Recreation and Culture					
●	Yuna Community Centre Construction	150,146		150,146	129,748	(20,398)
○	Nanson Showgrounds Ticketbox and carparking	5,000		5,000	0	(5,000)
○	Coronation Beach Campground - additional sites	5,000		5,000	0	(5,000)
○	Recreation And Culture Total	160,146	0	160,146	129,748	(30,398)
	Transport					
○	Power to Yuna Depot	10,000		0	0	0
○	Transport Total	10,000	0	0	0	0
○	Land & Buildings Total	284,146	0	177,646	129,748	(47,898)
	Infrastructure - Roads					
	Transport					
○	Wandana Road	337,764		84,441	37,831	(46,610)
○	Yuna Tenindewa Road	258,331		64,581	0	(64,581)
●	Dartmoor Road Gravel Resheeting (Regional Road Group)	140,009		35,001	195,544	160,543
○	Valentine Road - Upgrade From Gravel To 7M Seal (Regional Road	387,663		96,918	0	(96,918)
○	Wheeldon Hosking/Naraling East Intersection-Reconfigure Intersec	20,000		5,001	0	(5,001)
○	Durawah Road	158,816		39,705	0	(39,705)
○	Nolba Road	0		0	40,010	40,010
○	Indialla Road	211,521		52,878	0	(52,878)
○	Valentine Road	203,656		50,913	420	(50,493)
○	Cannon Whelarra Road	0		0	21,674	21,674
○	Hickety Road	86,188		21,549	0	(21,549)
○	Bella Vista Road	111,665		27,915	0	(27,915)
○	Nabawa Yetna Road	57,870		14,466	0	(14,466)
○	Contraction Parkfalls Estate	145,908		36,477	22,544	(13,933)
○	Nolba Road	26,400		1,950	0	(1,950)
○	Transport Total	2,145,792	0	531,795	318,023	(213,772)
○	Infrastructure - Roads Total	2,145,792	0	531,795	318,023	(213,772)
	Infrastructure - Parks and Ovals					
	Recreation and Culture					
○	Bill Hemsley Park	500,000		0	0	0
○	Recreation and Culture Total	500,000	0	0	0	0
○	Infrastructure - Parks and Ovals Total	500,000	0	0	0	0
	Tools, Furniture and Equipment					
	Governance					
○	Computer Server	25,692		25,692	0	(25,692)
○	Transport Total	25,692	0	25,692	0	(25,692)
	Transport					
○	Vehicle Tracking Device	26,748		0	0	0
○	Transport Total	26,748	0	0	0	0
○	Tools and Equipment Total	52,440	0	25,692	0	(25,692)
	Plant , Equip. & Vehicles					
	Transport					
○	Grader	380,000		0	0	0
○	Crew Cab Truck	150,000		0	0	0
○	Backhoe	105,000		0	0	0
○	2WD Tractor	40,000		0	0	0
○	4x4 Utility	25,000		0	0	0
○	CEO Vehicle	63,000		63,000	0	(63,000)
○	Mgr Planning Vehicle	50,000		0	0	0
○	Transport Total	813,000	0	63,000	0	(63,000)
○	Plant , Equip. & Vehicles Total	813,000	0	63,000	0	(63,000)
○	Capital Expenditure Total	3,795,378	0	798,133	447,771	(350,362)

Summary by Program				
	30-Sep-15	30-Sep-15	2015/2016	30-Jun-15
Operating Expenditure	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	22,743	34,526	133,959	202,690
Governance	82,846	218,084	451,002	384,992
Law, Order and Public Safety	35,955	66,686	209,856	182,015
Education	140	0	7,200	3,448
Health	1,326	1,801	8,370	21,527
Housing	650	3,194	15,227	27,046
Community Amenities	136,649	258,471	974,229	1,002,221
Recreation and Culture	71,736	192,093	672,851	460,950
Transport	159,445	368,225	2,285,811	1,445,917
Economic Services	74,554	118,070	413,799	175,354
Other Property and Services	(44,886)	69,611	72,714	89,155
Total Expenditure (E)	541,158	1,330,761	5,245,019	3,995,315
	30-Sep-15	30-Sep-15	2015/2016	30-Jun-15
Operating Revenue	YTD Actual	YTD Budget	Full Budget	YTD Actual
General Purpose Funding	(2,455,825)	(2,456,143)	(2,807,457)	(3,577,408)
Governance	0	(6,651)	(7,700)	(24,510)
Law, Order and Public Safety	(678)	0	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(2,939)	(2,273)	(4,573)	(8,918)
Housing	(6,017)	(3,510)	(14,040)	(23,705)
Community Amenities	(148,598)	(144,417)	(222,290)	(476,962)
Recreation and Culture	(65,211)	(60,945)	(522,210)	(838,914)
Transport	(476,236)	(609,400)	(1,898,164)	(1,680,663)
Economic Services	(12,490)	(8,034)	(31,450)	(37,107)
Other Property and Services	(29,930)	(7,642)	(74,670)	(120,187)
Total Revenue (R)	(3,197,924)	(3,299,015)	(5,624,546)	(7,148,519)
Operating (Profit)/Loss (R-E)	(2,656,766)	(1,968,254)	(379,527)	(3,153,204)

Adjustment for Non-Cash Items	30-Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Depreciation	0	320,013	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	0	(30,900)	16,658
Movement in wage accruals		0		(48,852)
Movement in deferred pensioner rates				(343)
Interfund tfr				0
Total Non-Cash Items (NC)	0	320,013	1,249,134	1,139,898
Capital Expenditure	30-Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Full Budget	30-Jun-15 YTD Actual
Land and Buildings	129,748	177,646	284,146	957,355
Plant and Equipment	0	63,000	813,000	309,080
Furniture and Equipment	0	25,692	25,692	0
Roads	318,023	531,795	2,145,792	2,584,265
Tools and Equipment	0	0	26,748	23,699
Parks and Ovals	0	0	500,000	17,155
Transfer from Reserves	0	(62,584)	(284,541)	(591,821)
Transfer to Reserves	4,009	14,282	26,400	100,789
Repayment of Debentures	23,558	22,354	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	(29,000)	(209,000)	(83,351)
	475,338	743,185	3,246,927	3,471,153
Opening (Surplus)/Deficit	(1,806,953)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(3,988,381)	(3,163,348)	0	(1,806,953)

Appendix A - By Program

COA	Rate Revenue	30-Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0022	Rates - Legal Expenses	676	4,640	11,000	12,404	3,964		
0032	Rates Stationary/postage	1,173	1,550	2,500	1,220	377		
0062	Sundry Expenses	5	498	2,000	15	493		
0082	Rates - Other Costs.	0	300	1,200	120	300		
0132	Valuation Expenses	1,735	1,600	13,500	13,222	(135)		
0352	Rates - Administration Allocation	19,154	25,440	101,759	175,697	6,286		
	Total Operating Expenditure	22,743	34,028	131,959	202,678			
	Operating Revenue							
0030	General Rates Income	(2,306,810)	(2,321,245)	(2,321,245)	(2,177,288)	(14,435)	*	Effect of excess rates
0012	Legal Fees GST Free	(2,064)	(2,751)	(11,000)	(10,964)	(687)		
0033	Back Rates	(579)	0	0	(2,264)	579		
0061	Ex Gratia Rates	(10,077)	(10,124)	(10,124)	(9,551)	(47)		
0071	Interim Rates Raised	(11,216)	0	0	(23,046)	11,216	*	Additonal income, offsets excess rates
0113	Interest - Overdue Rates	(4,135)	(2,397)	(10,000)	(14,554)	1,738		
0123	Interest - Instalment Payments	(5,323)	(4,773)	(5,000)	(6,654)	550		
0133	Interest - Deferred Rates	0	0	(100)	(232)	0		
0143	Administration Charges	(4,032)	(3,321)	(3,500)	(4,104)	711		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(597)	(671)	(3,060)	(5,685)	(74)		
	Total Operating Revenue	(2,344,832)	(2,345,282)	(2,364,029)	(2,254,343)			
	Total Rate Revenue	(2,322,089)	(2,311,254)	(2,232,070)	(2,051,665)			

Appendix A - By Program

COA	General Purpose Income	30-Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
9992	Interest & Overdraft Fees	0	498	2,000	11	498		
	Operating Revenue							
0201	Legal Reserve Income	(97)	(126)	(500)	(570)	(29)		
0203	Leave Reserve Income	(318)	(249)	(1,000)	(1,288)	69		
0204	Land Development Reserve Income	(412)	(501)	(2,000)	(2,410)	(89)		
0205	Building Reserve Income	(1,819)	(2,499)	(10,000)	(12,442)	(680)		
0206	Roadworks Reserve Income	(386)	(126)	(500)	(2,258)	260		
0213	Plant Reserve Income	0	0	0	0	0		
0215	Unspent Grants Reserve Income	(212)	0	0	(8,749)	212		
0223	Water Strategy Reserve Income	(47)	(51)	(200)	(277)	(4)		
0233	Grants Commission - Road Funding	(55,753)	(56,484)	(225,934)	(763,527)	(731)		
0243	Office & Equipment Reserve Income	(150)	(51)	(200)	(383)	99		
0253	Grants Commission - Equalisation	(43,899)	(43,899)	(175,594)	(490,272)	0		
0273	Plant/Light Vehicle Reserve Income	(442)	(501)	(2,000)	(3,538)	(59)		
0453	Interest Received - Municipal Account	(7,332)	(6,249)	(25,000)	(36,070)	1,083		
0506	Landcare Reserve Income	(126)	(126)	(500)	(1,280)	(0)		
	Total Operating Revenue	(110,992)	(110,861)	(443,428)	(1,323,065)			
	Total General Purpose Income	(110,992)	(110,363)	(441,428)	(1,323,053)			
	Total General Purpose Funding	(2,433,081)	(2,421,617)	(2,673,498)	(3,374,718)			

Appendix A - Summary

COA	Governance	Sep-15	Sep-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Expenditure							
0112	Election & Poll Expenses.	0	2,500	13,500	0	2,500		
0182	Subscriptions & Memberships Expense	14,925	22,500	22,500	17,911	7,575		
0192	Members Conference & Training Expenses	9,031	11,000	15,000	11,805	1,969		
0202	Members Insurance Expense	10,498	14,552	14,552	13,600	4,054		
0232	Consultancy & Legal Expenses	3,000	4,998	20,000	4,069	1,998		
0242	Members Sitting Fees.	0	35,076	35,076	28,343	35,076	*	Timing
0252	Members Remuneration Expenses	162	18,800	20,600	10,835	18,638	*	Timing
0262	President & Deputy Allowances.	0	3,048	12,189	8,033	3,048		
0272	Council Chambers Repairs & Maintenance	22	1,299	5,326	139	1,277		
0332	Furniture & Equipment	0	1,500	9,000	0	1,500		
0442	Members Administration Allocation	40,702	52,464	209,852	188,369	11,762	*	Admin costs are currently below budget
0462	Meeting & Refreshments Expense	4,505	2,612	26,000	16,890	(1,893)		
1822	Accounting & Audit Expenses	0	0	40,000	41,872	0		
3112	Rangers Expenses Allocation	0	0	0	2,417	0		
7202	Members Depreciation	0	1,800	7,202	2,902	1,800		
	Total Operating Expenditure	82,846	172,149	450,797	347,186			
	Operating Revenue							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	82,846	172,149	450,797	344,697			

Appendix A - Summary

COA	Adminstration	Sep-15	Sep-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Expenditure							
0102	Provision for LSL	0	0	0	40,163	0		
0222	Fringe Benefits Tax	0	7,125	28,500	27,988	7,125		
0282	Administration SGC 9.50%	10,908	13,140	52,565	47,149	2,232		
0292	Admin Salaries Expense	127,250	150,006	600,026	505,317	22,756	*	Timing
0294	Admin Staff Housing Allowance	3,244	4,674	18,693	15,039	1,430		
0312	Admin - Max 3% Council Additional Contr	2,276	4,149	16,600	7,920	1,873		
0362	Acc Annual Leave - Admin	0	0	0	(6,573)	0		
0372	Admin Workers Compensation Expense	8,439	21,328	21,328	19,933	12,889	*	Timing
0402	Insurance Expense	1,566	3,806	3,806	3,557	2,240		
0422	Office Gardens Expenses	1,507	6,744	29,179	19,924	5,237		
0432	Admin Building Operations	4,059	14,400	26,316	24,501	10,341	*	Timing
0472	Office Expenses - General	5,562	10,767	15,500	9,992	5,205		
0473	Admin Building Repairs & Maintenance	1,487	2,499	10,000	10,332	1,012		
0482	Office Telephone & Internet Expenses	8,574	4,833	21,840	21,139	(3,741)		
0492	Advertising Expenses	1,054	3,897	10,000	3,425	2,843		
0502	Computer Hardware Service & Repair	9,003	6,500	26,500	21,748	(2,503)		
0512	Furniture & Equipment - (Expensed)	124	2,274	7,500	3,732	2,150		
0522	Freight & Postage Expense	778	750	3,000	2,317	(28)		
0542	Printing & Stationary Expense	6,555	6,217	30,000	25,510	(338)		
0552	Motor Vehicle Expenses	1,364	1,251	5,000	14,131	(113)		
0592	Admin Allocated to Programs	(239,422)	(306,453)	(1,225,814)	(1,005,706)	(67,031)	*	Admin costs are currently below budget
0622	Uniform Expense	202	57	3,700	1,399	(145)		
0632	Staff Training, Conference and Recruitment	1,425	2,010	31,500	14,044	585		
0662	Public Liability Insurance	9,050	18,200	18,200	17,016	9,150		
0682	Consultancy Fees	3,575	12,197	113,786	65,123	8,622		
0702	Bank Fees & Charges	780	1,611	6,100	5,737	831		
0712	Occupational Health & Safety	0	1,248	5,000	6,428	1,248		
0722	Accounting Software Operating Expenditure	30,640	32,323	39,850	35,673	1,683		
7002	Admin Depreciation	0	20,382	81,530	80,850	20,382	*	Depn not finalised until after audit
	Total Operating Expenditure	(0)	45,935	204	37,806			

Appendix A - Summary

COA	Adminstration	Sep-15	Sep-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	Budget YTD	Full Budget	YTD Actual			
	Operating Revenue							
0383	Minor Income Received - Other General	0	(151)	(1,200)	(2,438)	(151)		
0553	Grant Income - Admin	0	0	0	0	0		
0563	Reimb Telephone Expenses	0	0	0	0	0		
0573	Reimbursements & Contributions	0	(6,500)	(6,500)	(19,583)	(6,500)		
	Total Operating Revenue	0	(6,651)	(7,700)	(22,020)			
	Capital Expenditure / Reserve Transfers							
0564	Building Improvements (L&B)	0	7,500	30,000	5,900			
0364	Office Furniture & Equipment (F&E)	0	25,692	25,692	0	25,692	*	Timing
0371	T/f From Office Eq Reserve	0	(25,000)	(25,000)	0	(25,000)	*	Timing
4750	Tfr to Leave Rerserve	318	249	1,000	51,288	(69)		
4785	Transfer from Unspent Grant Fund	0	0	(12,406)	12,406	0		
4770	Tfr to Office & Equipment Reserve	150	51	200	35,448	(99)		
4780	Tfr to Plant/Light Vehicle Reserve	442	501	2,000	3,538	59		
	Total Capital Expenditure / Reserve Transfers	910	8,993	21,486	108,580			
	Total Administration	910	48,277	13,990	124,366			
	Total Governance/Administration	83,755	220,426	464,788	469,063			

Appendix A - Summary

COA	Fire Prevention	Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0602	Fire Control - Admin Allocation Expense	2,394	3,510	14,038	24,539	1,116		
0672	Fire Break Inspection Fees	0	0	2,500	1,409	0		
0752	FESA - Shire Operating Expenses	0	0	0	0	0		
0762	Ranger's Allocation Expenses	3,863	4,371	17,480	10,700	508		
0832	ESL - Shire Properties.	0	0	800	768	0		
0882	Fire Prevention Enforcement Expenditure	0	249	1,000	0	249		
1722	Brigades Operating Expenses	17,733	19,941	37,390	37,915	2,208		
8012	Loss on Sale of Assets.	0	0	0	0	0		
7012	Fire Control Depreciation	0	17,106	68,420	67,715	17,106	*	Depn not calculated until after audit
	Total Operating Expenditure	23,990	45,177	141,628	143,046			
	Operating Revenue							
0703	Fines & Penalties Income	0	0	(1,250)	(1,544)	0		
0713	ESL Administration Fees	0	0	(4,000)	(4,000)	0		
0733	FESA Grant Income	0	0	(24,195)	(32,065)	0		
0765	Proceeds from Disposal of Assets	0	0	0	0	0		
0883	Fire Prevention Enforcement Income	0	0	(1,000)	0	0		
0915	Capital Grant - FESA	0	0	0	(311,690)	0		
	Total Operating Revenue	0	0	(30,445)	(349,299)			
	Capital Expenditure / Reserve Transfers							
0884	Purchase Plant & Equipment	0	0	0	116,557	0		
0925	Tfr from Building Reserve	0	0	0	(3,752)	0		
0744	Capital Exp. - Land & Buildings	0	0	0	198,885	0		
		0	0	0	311,690			
	Total Fire Prevention	23,990	45,177	111,183	105,437			

Appendix A - Summary

COA	Animal Control	Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0792	Animal Control - Admin Allocation Expenses	4,788	6,537	26,150	11,264	1,749		
0842	Animal Control Expenses	1,382	1,374	5,500	5,222	(8)		
0852	Rangers Allocation	3,863	4,371	17,480	6,448	508		
		0	0	0		0		
	Total Operating Expenditure	10,033	12,282	49,130	22,933			
	Operating Revenue							
0843	Impoundment Fees	(30)	0	(250)	(141)	30		
0853	Dog/Cat Registrations Income	(448)	0	(2,775)	(3,413)	448		
0863	Fines & Penalties	(200)	0	(500)	0	200		
						0		
	Total Operating Revenue	(678)	0	(3,525)	(3,554)			
	Total Animal Control	9,356	12,282	45,605	19,379			

COA	Other Law, Order and Public Safety	Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0862	Community Safety and Crime Prevention	0	0	0	1,524	0		
0902	Rangers Allocation	1,932	2,184	8,740	16,207	252		
0962	Misc. Expenses - Other Law and Order	0	500	1,000	200	500		
	Total Operating Expenditure	1,932	2,684	9,740	17,930			
	Operating Revenue							
0973	Community safety & Crime Prevention.	0	0	0	0			
	Total Other Law, Order and Public Safety	1,932	2,684	9,740	17,930			

Appendix A - Summary

COA	Rangers Expenses	Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0872	Rangers Superannuation - Council 3%	436	483	1,928	1,883	47		
0892	Salary & Wages Expense-Rangers	14,836	16,725	66,900	62,072	1,889		
0912	Rangers Workers Compensation Expense	766	1,936	1,937	1,810	1,170		
0922	Rangers Superannuation SGC 9.50%	1,380	1,638	6,553	6,143	258		
0932	Conference & Training	0	375	1,500	0	375		
0952	Rangers Expenses Allocated	(19,317)	(21,849)	(87,400)	(78,306)	(2,532)		
0982	Rangers Expense	1,899	1,986	7,940	6,018	87		
1012	Tools & Equipment - Low Value	0	249	1,000	380	249		
0152	Provision for LSL	0	5,000	9,000	(7,385)	5,000		
3872	Accrued Annual Leave - Rangers	0	0	0	5,491	0		
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0		
	Total Operating Expenditure	(0)	6,543	9,358	(1,894)			
	Capital Expenditure / Reserve Transfers							
0874	Plant & Equipment - Rangers	0	0	0	34,749	0		
0875	Tfr from Leave Reserve	0	0	0	0	0		
0970	Tfr to Unspent Grants Res.	0	0	0	171	0		
0971	Tfr from Unspent Grant Res.	5	(1,514)	(1,514)	(9,068)	(1,519)		
	Total Capital Expenditure / Reserve Transfers	5	(1,514)	(1,514)	25,852			
	Total Rangers Expenses	5	5,029	7,844	23,958			
	Total Law, Order and Fire Safety	35,283	65,172	174,372	166,705			

Appendix A - Summary

COA	Education	Sep-15 YTD Actual	30-Sep-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
0992	Pre-School Repairs & Maintenance	140	0	7,200	3,448	(140)		Expenditure deferred
	Operating Revenue							
0993	Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	0		
	Total Education	140	0	(822)	(3,844)			

Appendix A - Summary

COA	Health Inspection and Administration	Sep-15 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
1282	Pool Inspections Expense	966	1,092	4,370	1,585	126		
1292	Health Expenses General	360	709	4,000	6,767	349		
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0		
	Total Operating Expenditure	1,326	1,801	8,370	21,527			
	Operating Revenue							
1383	Swimming Pool Inspection Fees	(1,169)	(1,155)	(1,155)	(1,155)	14		
1393	Licences Income Received - Caravan Park	(354)	(350)	(350)	(354)	4		
1573	Health Septic Fees	(708)	(768)	(3,068)	(3,648)	(60)		
1583	Health Administration Fees	(708)	0	0	(3,761)	708		
	Total Operating Revenue	(2,939)	(2,273)	(4,573)	(8,918)			
	Total Health Inspection and Administration	(1,613)	- 472	3,797	12,609			

Appendix A - Summary

COA	Housing	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0		
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0		
2512	Repairs & Maintenance - Non Employee Housing	650	2,249	11,452	1,718	1,599		
2522	Staff Housing Repairs & Maintenance	0	0	0	5,934	0		
2532	Staff Housing Insurance.	0	0	0	0	0		
7172	Staff Housing Depreciation	0	945	3,775	3,724	945		
2542	Housing Other Depreciation	0	0	0	0	0		
	Total Operating Expenditure	650	3,194	15,227	27,046			
	Operating Revenue							
2543	Rental Income - Staff Housing	0	0	0	0	0		
2563	Staff Housing Income	0	0	0	0	0		
8023	Profit on Sale of Asset.	0	0	0	(4,784)	0		
2553	Rental Income - Non Employee Housing	(6,017)	(3,510)	(14,040)	(17,383)	2,507		
4713	Reimbursements Received	0	0	0	(1,538)	0		
	Total Operating Revenue	(6,017)	(3,510)	(14,040)	(23,705)			
	Capital Expenditure / Reserve Transfers							
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0		
2550	Tfr to Building Reserve	1,819	2,499	10,000	86,702	680		
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0		
	Total Capital / Reserves	1,819	2,499	10,000	12,442			
	Total Housing	(3,548)	2,183	11,187	15,783			

Appendix A - Summary

COA	Natural Resource Management	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2032	NRM Expenditure	0	5,001	20,000	0	5,001		
	Total Operating Expenditure	0	5,001	20,000	0			
	Operating Revenue							
2033	Nacc (Other) Grants Income.	0	0	0	0	0		
2123	State NRM Community Grant	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0			
	Capital Expenditure / Reserve Transfers							
2075	Proceeds from Disposal of Assets	0	0	0	0	0		
2095	Transfer from Landcare Reserve	0	(3,750)	(15,000)	0	(3,750)		
	Total Capital / Reserve Transfers	0	(3,750)	(15,000)	0			
	Total Natural Resource Management	0	1,251	5,000	0			

Appendix A - Summary

COA	Sanitation - Household Refuse	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1762	Domestic Rubbish Collection Expenses	12,188	40,002	160,000	151,546	27,814	*	Timing
1772	Sanitation Household Refuse Depreciation	0	1,005	4,015	4,008	1,005		
1792	Refuse Site Repairs & Maintenance	9,986	11,293	44,215	16,886	1,307		
2502	Domestic Rubbish - Admin Allocation	9,577	11,076	44,301	25,847	1,499		
	Total Operating Expenditure	31,751	63,376	252,531	198,287			
	Operating Revenue							
1903	Domestic Rubbish Collection Fees	(121,762)	(120,250)	(120,250)	(109,021)	1,512		
	Total Operating Revenue	(121,762)	(120,250)	(120,250)	(109,021)			
	Total Sanitation - Household Refuse	(90,011)	(56,874)	132,281	89,266			

COA	Sanitation - Other	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1872	Street Rubbish Collection Expenses	0	300	1,200	357	300		
1882	Parks & Gardens Rubbish Collection Expenses	2,952	2,858	12,382	11,679	(94)		
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0		
1912	Refuse Collection Expenses	0	1,251	5,000	5,324	1,251		
	Total Operating Expenditure	2,952	4,409	18,582	45,846			
	Operating Revenue							
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)			
	Capital Expenditure / Reserve Transfers							
1894	Tfr to Unspent Grant Res.	0	0	0	195			
	Total Sanitation - Other	2,952	4,409	18,582	27,641			

Appendix A - Summary

COA	Protection of Environment	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
1902	Grant Expenditure - Other	0	0	0	187,300	0		
1932	Reimbursement of Grant Funds P of E	0	0	0	22,996	0		
1942	NACC (Other) Grants Expenditure	0	0	0	0	0		
1962	Abandoned Vehicle Expense	0	0	0	1,400	0		
2002	Project Management Fees	0	2,499	10,000	0	2,499		
2022	Landcare Expenditure	0	0	0	5,755	0		
2040	Dolby Creek Expenditure	8,040	5,001	20,000	10,690	(3,039)		
2042	Declared Species Group Expenses	0	5,661	22,646	20,497	5,661		
2062	Coastal Planning Projects Expenses	6,656	22,000	22,000	26,574	15,344	*	Timing
2072	Rangers Allocation	0	0	0	912	0		
2312	Sundry Expenses (P of E)	0	0	0	0	0		
	Total Operating Expenditure	14,696	35,161	74,646	276,123			
	Operating Revenue							
2203	Grant Income - Other	(3,000)	0	(9,000)	(122,100)	3,000		
2213	Declared Species Grant Income	0	0	0	(24,365)	0		
2923	Dolby Creek Management Plan Income (gst free)	0	0	0	(10,690)	0		
2933	Reimbursements & Sundry Income (P of E)	(7,309)	(4,000)	(20,000)	(1,200)	3,309		
	Total Operating Revenue	(10,309)	(4,000)	(29,000)	(158,355)			
	Capital Expenditure / Reserve Transfers							
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0		
2054	Tfr to Unspent Grant Reserve	50	(14,873)	(14,873)	16,162	(14,923)	*	Timing
2080	Tfr to Landcare Reserve	126	193	500	1,280	67		
2071	Tfr from Unspent Grant Res.	2	0	0	(92,041)	(2)		
	Total Capital Expenditure / Reserve Transfers	177	(14,680)	(14,373)	(122,343)			
	Total Protection of Environment	4,564	16,481	31,273	(4,575)			

Appendix A - Summary

COA	Town Planning and Regional Development	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
0942	Town Planning Depreciation	0	3,000	12,000	11,173	3,000		
0162	Provision for LSL	0	0	16,000	(10,662)	0		
2162	Accrued Annual Leave - Planning	0	0	0	(11,580)	0		
2102	Workers Compensation Insurance	1,535	3,880	3,879	3,625	2,345		
2112	Salary & Wages Expense-T/Plan	25,068	46,917	187,674	166,713	21,849	*	Budget includes planning officer
2122	Superannuation - Council Maximum of 3%	766	1,434	5,755	3,372	668		
2132	Superannuation - SGC 9.50%	2,427	4,554	18,224	16,358	2,127		
2142	Interest Expense - Loan 94 - Buller River	0	0	0	878	0		
2182	Other Employee Expenses	30	0	11,800	508	(30)		
2192	Heritage Expenses	450	1,251	5,000	1,818	801		
2202	Town Planners Expenses	95	501	2,000	2,726	406		
2222	Motor Vehicle Expenses	998	1,125	4,500	5,524	127		
2232	Legal Expenses - Town Planners	6,710	2,499	10,000	1,037	(4,211)		
2242	Engineering Expenses	0	3,750	15,000	3,789	3,750		
2252	Advertising Expenses	0	501	2,000	1,404	501		
3012	Admin Allocation Expenses	9,577	13,326	53,310	66,879	3,749		
7052	Surveying & Land Expenses	0	9,999	40,000	3,520	9,999		
7062	T/P Expenses Recoverable	0	0	0	21,084	0		
7072	Planning Projects - Expenses	10,029	19,486	68,570	43,830	9,457		
	Total Operating Expenditure	57,685	112,223	455,712	331,998			

Appendix A - Summary

COA	Town Planning and Regional Development	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Revenue							
0163	Town Planning Projects - Income	0	0	0	0	0		
0343	Contributions & Reimbursements	(3,355)	0	0	(26,141)	3,355		
2233	Town Planning Fees Income - GST Free	(6,649)	(14,153)	(33,000)	(35,494)	(7,504)		
2243	Outsourced Planning Fees - Other LGs	(6,523)	(6,014)	(24,500)	(28,340)	509		
2263	Town Planning Fees Income - GST inc	0	0	(5,000)	(5,356)	0		
3603	Heritage Income	0	0	(2,000)	(909)	0		
	Total Operating Revenue	(16,527)	(20,167)	(64,500)	(96,240)			
	Capital Expenditure / Reserve Transfers							
2254	Tfr from Unspent Grant Reserve	41	(12,443)	(12,998)	(67,611)	(12,484)	*	Timing
2264	Land Development	0	0	59,000	0	0		
2274	Capital Expenditure - Plant & Equipment	0	0	0	0	0		
2294	Principal Repayments - Loan 94 - Buller River	0	0	0	22,378	0		
4745	T/f From Lt Vehicle Reser	41	0	0	0	(41)		
4801	Tfr to Land Development Reserv	412	581	2,000	2,410	169		
4810	Tfr from Land Development Reserve	0	0	(59,000)	0	0		
4820	Tfr to Legal Reserve	97	10,150	10,500	570	10,053	*	Timing
		592	(1,712)	(498)	(42,252)			
	Total Town Planning and Regional Development	41,750	90,344	390,714	193,506			

Appendix A - Summary

COA	Other Community Amenities	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K	Comments
	Operating Expenditure							
3102	Cemetery Expenses	348	4,095	16,020	12,999	3,748		
3132	Community Development Expenses	14,853	19,027	28,250	123,140	4,174		
3162	Administration Allocated	14,365	19,101	76,409	0	4,736		
3212	Other Community Amenities Depreciation	0	519	2,080	2,077	519		
3222	Community Growth Fund	0	560	30,000	11,750	560		
	Total Operating Expenditure	29,566	43,302	152,759	149,966			
	Operating Revenue							
3113	Cemetery Income Received	0	0	(3,540)	(4,213)	0		
3613	Reimbursements & Contributions	0	0	(5,000)	0	0		
3633	Grant - Community Development	0	0	0	(90,732)	0		
	Total Operating Revenue	0	0	(8,540)	(94,945)			
	Capital Expenditure / Reserve Transfers							
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	10,000	25,000	0	10,000	*	Timing
0471	Tf From Unspent Grants/loans Res.	72	(5,004)	(21,750)	22,305	(5,077)		
7155	Tfr from Building Reserve	0	0	0	(19,926)	0		
	Total Capital Expenditure/Reserve Transfers	72	4,996	3,250	2,379			
	Total Other Community Amenities	29,638	48,298	147,469	57,400			
	Total Community Amenities	(11,108)	103,909	725,319	363,237			

Appendix A - Summary

COA	Public Halls and Civic Centres	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
2602	Public Halls Depreciation	0	6,909	27,635	27,601	6,909		
2722	Public Halls & Showgrounds Expense	12,281	24,355	69,368	19,163	12,074	*	Timing
2732	Nabawa Community Centre Expenses	5,924	24,803	81,834	40,123	18,879	*	Timing
2742	Loan 89 Interest - Nabawa Stadium Upgrade	707	998	2,901	3,080	291		
3202	Public Halls Admin Allocation	4,788	5,472	21,894	20,014	684		
	Total Operating Expenditure	23,701	62,537	203,632	109,981			
	Operating Revenue							
2443	Yuna Hall Hire Income Received	0	0	(110)	(38)	0		
2453	Showground/Halls Income Received	(1,827)	(500)	(12,000)	(6,484)	1,327		
2683	Contributions & Reimbursements	(2,503)	0	0	0	2,503		
3423	Grant Income - Yuna Community Centre	(37,500)	(37,500)	(37,500)	(684,620)	0		
	Total Operating Revenue	(41,829)	(38,000)	(49,610)	(691,142)			
	Capital Expenditure / Reserve Transfers							
2644	Capital Exp. - Land & Buildings	129,748	155,146	155,146	673,505	25,398	*	Timing
4925	Principal Repayment - Loan 89	1,829	2,457	7,482	7,050	628		
7385	Tfr from Building Reserve	0	0	(10,000)	(100,000)	0		
	Total Capital Expenditure / Reserve Transfer	131,577	157,603	152,628	580,555			
	Total Public Halls and Civic Centres	113,449	182,140	306,650	(606)			

Appendix A - Summary

COA	Swimming Areas and Beaches	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3302	Swimming Areas Admin Allocations	4,788	5,367	21,471	20,114	579		
3412	Coronation Beach Expenses	6,399	14,021	50,111	31,931	7,622		
7082	Beaches Depreciation	0	1,284	5,140	4,712	1,284		
	Total Operating Expenditure	11,187	20,672	76,722	56,757			
	Operating Revenue					0		
3443	Coronation Beach Camping Fees	(17,149)	(17,583)	(62,000)	(68,111)	(434)		
3444	Fig Tree Camping Fees	(2,579)	(2,960)	(5,000)	(4,555)	(381)		
	Total Operating Revenue	(19,728)	(20,543)	(67,000)	(72,666)			
	Capital Expenditure / Reserve Transfers							
7164	Land and Buildings	0	5,000	5,000	0			
	Total Swimming Areas and Beaches	(8,541)	5,129	14,722	(15,909)			

Appendix A - Summary

COA	Other Recreation and Sport	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
1462	Mower Repairs & Maintenance	2,788	1,749	7,000	7,952	(1,039)		
1472	Yuna Oval Expenses	9	174	700	623	165		
1482	Sporting Clubs Expenses	8,953	18,812	66,037	72,567	9,859		
2642	Parks, Gardens Expense	3,017	34,497	141,786	42,746	31,480	*	Timing
2702	Indoor Complex Expense	3,018	9,250	24,544	13,066	6,232		
2712	Tennis Clubs Expenses	1,078	4,779	6,784	4,838	3,701		
2752	Nabawa - Sport Complex Expense	371	800	800	11,432	429		
2772	Minor Gardening Equipment.	0	375	1,500	5,043	375		
2812	Golf Courses	585	1,764	1,765	0	1,179		Special Risk Policy - Nanson & Yuna Golf Courses (2 Instalments)
3442	Rec & Sport Admin Allocations	2,394	2,190	8,756	40,027	(204)		
7022	Parks & Gardens Depreciation	0	3,867	15,465	15,529	3,867		
7092	Other Rec & Sports Depreciation	0	9,735	38,935	38,887	9,735		
	Total Operating Expenditure	22,214	87,992	314,072	252,710			
	Operating Revenue							
2743	Sports Club Hire Income	(3,654)	(2,402)	(3,600)	(3,675)	1,252		
2803	Grants & Other Income Received	0	0	(400,000)	0	0		
	Total Operating Revenue	(3,654)	(2,402)	(403,600)	(3,675)			
	Capital Expenditure / Reserve Transfers							
1304	Capital Expenditure Plant & Equip	0	0	0	0	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense	0	0	500,000	17,155	0		
	Total Capital Expenditure / Reserve Transfer	0	0	500,000	17,155			
	Total Other Recreation and Sport	18,560	85,590	410,472	266,191			

Appendix A - Summary

COA		Sep-15	30-Sep-15	2015/2016	30-Jun-15			
COA	Libraries	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
2902	Library Expense	285	1,179	4,900	1,509	894		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libaries Admin Allocations	11,971	14,004	56,012	28,160	2,033		
6922	Libraries Depreciation	0	15	56	56	15		
	Total Operating Expenditure	12,256	15,198	61,968	30,725			
COA	Other Culture	YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
3602	Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense	2,377	4,899	8,282	4,225	2,522		
3652	Other Culture Depreciation	0	795	3,175	3,167	795		
3662	Community Heritage Programs	0	0	5,000	0	0		
	Total Operating Expenditure	2,377	5,694	16,457	10,777			
	Operating Revenue							
3445	Grant Funding Received	0	0	(2,000)	(71,422)	0		
3623	Reimbursements & Contributions - Culture	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(10)	0		
	Total Operating Revenue	0	0	(2,000)	(71,432)			
	Capital Expenditure / Reserve Transfers							
3604	Capital Exp. - Land & Buildings	0	0	0	79,065			
3635	Building Reserve - Transfer from	0	0	0	(20,000)			
	Total Capital/Reserves	0	0	0	59,065			
	Total Other Culture	2,377	5,694	14,457	(1,590)			
	Total Recreation and Culture	138,102	293,751	808,269	278,811			

COA	Road Constuction	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	Operating Revenue							
3133	Income Received - Cons. STS	0	0	(18,600)	(20,455)	0		
3154	Main Roads - Commodity Route Funding	0	0	0	(50,000)	0		
3173	MW Regional Road Funding	(148,410)	(179,964)	(371,000)	(641,319)	(31,554)	*	Timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	(218,308)	(165,707)	(662,828)	(240,000)	52,601	*	Timing
	Total Operating Revenue	(366,718)	(345,671)	(1,052,428)	(1,561,617)	0		
	Capital Expenditure / Reserve Transfers							
3124	Roads to Recovery (R2R) Expenditure	37,831	149,022	596,095	0	111,191	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	195,544	136,920	547,673	1,110,623	(58,624)	*	Timing
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	84,648	245,853	1,002,024	366,712	161,205	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	386	0	0	2,258	(386)		
	Total Capital Expenditure / Reserve Transfers	318,409	382,773	2,145,792	2,592,448			
	Total Road Construction	(48,309)	37,102	1,093,364	1,087,753			

COA	Road Maintenance	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3372	Road Maintenance Expense	119,785	142,627	569,491	418,909	22,842	*	Timing
3502	Depot Maintenance	15,931	6,697	29,037	33,041	(9,234)		
3512	Street Lighting Expense	1,392	2,325	9,300	7,864	933		
3522	Depreciation	0	1,098	4,395	4,671	1,098		
3532	Street Trees	0	0	3,131	4,885	0		
3542	License & Subscriptions	5,588	7,200	7,200	5,463	1,612		
3562	Road Sign Expense	0	145	6,000	4,840	145		
3382	Flood Damage Expense	705	0	803,878	15,473	(705)		
3592	Depot Tools (Not Capitalised)	854	2,000	2,000	2,494	1,146		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	3,095	2,499	10,000	145	(596)		
6912	Roads Depreciation	0	187,500	750,000	749,135	187,500	*	Depn not yet calculated until asset register is finalised
	Total Operating Expenditure	147,350	352,091	2,194,432	1,308,972			
	Operating Revenue							
3143	MRWA Direct Grant.	(108,000)	(98,181)	(108,000)	(99,400)	9,819		
3153	Other General Income	0	0	0	0	0		
3393	Hudson Resources - Dartmoor Road	0	0	(12,585)	(12,586)	0		
3803	Contributions - Flood Damage.	0	(163,014)	(652,051)	0	(163,014)	*	Timing
	Total Operating Revenue	(108,000)	(261,195)	(772,636)	(111,986)			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	10,000	0	0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	0	0	(112,000)	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	(102,000)	(367,365)			
	Total Road Maintenance	39,350	90,896	1,319,796	829,622			

COA	Road Plant Purchases	Sep-15	30-Sep-15	2015/2016	30-Jun-15	YTD Var	>\$10K	Comments
		YTD Actual	YTD Budget	Budget	YTD Actual			
	Operating Expenditure							
3572	Interest Expense - Loan 93	0	0	0	1,453	0		
3576	Interest Expense - Loan 95	355	245	800	1,772	(110)		
3580	Interest Expense - Loan 92	0	0	0	0	0		
3642	Loss on Sale Assets.	0	0	34,000	0	0		
3912	Interest Expense - Loan 96	2,283	2,618	5,000	5,158	335		
	Total Operating Expenditure	2,638	2,863	39,800	8,383			
	Operating Revenue							
3543	Profit on Sale of Assets	0	0	(64,900)	1,684	0		
	Total Operating Revenue	0	0	(64,900)	1,684			
	Capital Expenditure / Reserve Transfers							
3554	Plant & Equipment Purchases	0	63,000	813,000	142,848	63,000	*	Timing
3574	Principal Repayment - Loan 93	0	0	0	75,377	0		
3914	Principal Repayments - Loan 96	14,451	14,451	29,170	28,120	(0)		
3577	Principal Repayments - Loan 95	7,278	5,446	22,237	21,057	(1,832)		
3581	Principal Repayments - Loan 92	0	0	0	0	0		
7135	Loan Funds Rec'd.	0	0	(140,199)	0	0		
3561	Tfr from Plant/Light Vehicle Reserve	0	0	0	0	0		
3575	Proceeds from Sale of Plant & Equip	0	(29,000)	(209,000)	(9,091)	(29,000)	*	Timing
	Total Capital Expenditure / Reserve Transfers	21,729	53,897	515,208	258,312			
	Total Road Plant Purchases	24,367	56,760	490,108	268,379			

COA	Traffic Control	Sep-15	30-Sep-15	2015/2016	30-Jun-15		>\$10K	Comments
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var		
	Operating Expenditure							
4102	Traffic Admin Allocation	7,183	10,461	41,839	64,667	3,278		
6502	Vehicle Examination Expense	2,275	2,684	9,240	6,971	410		
7672	Loss on Sale of Assets.	0	0	0	0	0		
7572	Traffic Counters Expense	0	126	500	0	126		
	Total Operating Expenditure	9,457	13,271	51,579	71,638			
	Operating Revenue							
7513	Licensing Commission Income	(1,423)	(1,500)	(6,000)	(6,236)	(77)		
7533	Licensing Transactions - In	0	0	0	(30)	0		
7523	Vehicle Examination Fees Received	(95)	(1,034)	(2,200)	(2,478)	(939)		
	Total Operating Revenue	(1,518)	(2,534)	(8,200)	(8,744)			
	Capital Expenditure / Reserve Transfers							
7574	Capital Exp. - Tools & Equip.	0	0	26748	23,699	0		
7685	Proceeds from Disposal of Assets	0	0	0	0	0		
4645	Tfr to Plant/Light Vehicle Reserve	0	0		5,000	0		
	Total Capital Expenditure / Reserve Transfers	0	0	26,748	28,699			
	Total Traffic Control	7,939	10,737	70,127	91,593			
	Total Transport	23,347	195,495	2,973,395	2,277,347			

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COA	Rural Services	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
4462	Operating Expenditure							
	Rural Services Admin Allocation	2,897	3,276	13,110	4,526	379		
6722	Noxious Weeds & Pest Expense	48	2,500	5,000	4,885	2,452		
	Total Operating Expenditure	2,946	5,776	18,110	9,411			
4404	Capital Expenditure / Reserve Transfers							
	Capital Exp. - Plant & Equipment	0	0	0	14,925	0		
	Total Rural Services	2,946	5,776	18,110	24,337			

COA	Tourism and Area Promotion	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
3952	Tourism Signage Expense	0	249	1,000	0	249		
3982	Tourism Expense	0	500	4,000	2,536	500		
4282	Promotional Expense	810	300	1,200	1,103	(510)		
	Total Operating Expenditure	810	1,049	6,200	3,639			
	Operating Revenue							
3973	Contr. & Reim. (Tourism).	0	0	(500)	0	0		
	Total Operating Revenue	0	0	(500)	0			
	Total Tourism and Area Promotion	810	1,049	5,700	3,639			

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COA	Building Control	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4132	Building Surveyor Expenses	21,941	29,103	116,425	101,700	7,162		
4142	Reimbursement Expenditure	0	0	0	100	0		
4152	Provision for LSL	0	18,500	18,500	0	18,500	*	Timing
4622	Building Admin Allocation	21,548	28,173	112,692	45,156	6,625		
	Total Operating Expenditure	43,489	75,776	247,617	146,956			
	Operating Revenue							
4153	Building Licenses Income	(3,880)	(6,500)	(22,500)	(30,872)	(2,620)		
4163	Builder's Registration Board Fee	0	0	0	0	0		
4173	CTF Commissions Received	(210)	(62)	(250)	(285)	148		
4213	Building Commissions Received	(173)	(62)	(250)	(259)	111		
	Total Operating Revenue	(4,262)	(6,624)	(23,000)	(31,416)			
	Capital Expenditure / Reserve Transfers							
4215	Tfr from Leave Reserve	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0			
	Total Building Control	39,226	69,152	224,617	115,540			

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COA	Other Economic Services	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	Comments
	Operating Expenditure							
4232	Water Supply Stand Pipes Expense	0	63	250	(133)	63		
4222	Administration Allocation	23,942	31,545	126,181	0	7,603		
4242	Rehab. Gravel Pits Expense	337	1,251	5,000	2,718	914		
4252	Purchase of Stamps.	0	24	100	37	24		
4272	Other Expenditure	3,030	2,586	10,341	12,725	(444)		
	Total Operating Expenditure	27,309	35,469	141,872	15,347			
	Operating Revenue							
4223	Commission Received Australia Post	(967)	(1,050)	(4,200)	(3,943)	(83)		
4243	Annual Post Office Box Fee	(3,061)	0	(3,150)	(1,173)	3,061		
4253	Postage Stamp Income	(15)	(46)	(100)	(106)	(31)		
4263	Income Received	(3,875)	0	0	0	3,875		
4333	Photocopying Income	(12)	(14)	(50)	(18)	(2)		
4913	Shire Leased Reserves Income	(300)	(300)	(450)	(450)	0		
	Total Operating Revenue	(8,228)	(1,410)	(7,950)	(5,691)			
	Capital Expenditure / Reserve Transfers							
4760	Tfr to Water Strategy Reserve	47	58	200	277			
	Total Other Economic Services	19,129	34,117	134,122	9,934			
	Total Economic Services	62,111	110,094	382,549	153,449			

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COA	Plant Depreciation	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
5012	Operating Expenditure							
6890	Plant Depreciation	0	58,353	233,411	161,942	58,353	*	Depn not calculated until asset register is finalised
	Depn Posted to Jobs	(37,742)	(58,353)	(233,411)	(161,942)	(20,611)	*	Depn not calculated until asset register is finalised
	Total Plant Depreciation	(37,742)	0	0	0			
COA	Private Works	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
7302	Operating Expenditure							
	Private Works Expense	4,740	8,885	30,545	15,829	4,145		
7333	Operating Income							
	Private Works Income	(8,611)	0	(32,500)	(22,802)	8,611		
	Total Private Works	(3,871)	8,885	(1,955)	(6,974)			

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COA	Public Works Overheads	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
0342	Provision for LSL	0	6,000	19,060	10,663	6,000		
4312	Superannuation - Max 3% Works Staff	1,727	4,494	17,976	7,184	2,767		
4322	Superannuation Guarantee - Works Manager	2,122	2,343	9,376	8,778	221		
4332	Superannuation Guarantee - Works Staff	13,005	15,876	63,501	64,632	2,871		
4342	Salary Works Manager	22,341	22,074	88,295	89,636	(267)		
4352	Superannuation Max 3% - Works Manager	670	741	2,961	2,774	71		
4372	Public Works Sundry Expense	4,672	1,500	6,000	21,687	(3,172)		
4382	Works Manager - Conference Attendance	1,162	0	3,000	2,287	(1,162)		
4392	External Engineering Services	0	20,000	20,000	8,132	20,000	*	Timing
4402	Sick Leave	2,646	9,564	30,334	13,284	6,918		
4412	Annual Leave	4,148	8,807	70,286	57,232	4,659		
4432	Public Holiday Pay	(232)	0	30,334	27,311	232		
4422	LSL Taken - PWO	3,967	0	0	0	(3,967)		
4442	Occupational Health & Safety Expense	593	2,436	9,752	5,004	1,843		
4452	Protective Uniform/ Minor Workwear	400	2,700	10,800	7,260	2,300		
4582	Accrued Leave Works Crew	0	0	0	(16,389)	0		
4652	Works Staff - Allowances	5,407	8,403	33,608	28,547	2,996		
4662	Public Works Expense Recoverable	0	0	0	0	0		
4982	STAFF MEDICALS	185	0	0	0	(185)		
5202	Public Works Overheads - Admin Allocation	59,856	75,600	302,394	83,574	15,744	*	Overall timing of administration overheads is below budget
6782	Workers Compensation Insurance	7,672	19,392	19,391	18,123	11,720	*	Timing
7422	Less PWO Allocated to W & S	(89,179)	(174,244)	(737,068)	(439,720)	(85,065)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	41,163	25,686	(0)	0			
	Operating Revenue							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	Capital Expenditure / Reserve Transfers							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	41,163	25,686	(0)	(15,606)			

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COA	Plant Operation Costs	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4472	In House Repairs & Maintenance	8,756	26,913	107,653	59,130	18,157	*	Timing
4482	Tyre Purchase Expense	2,690	10,251	41,000	35,975	7,561		
4492	Parts & Outside Repairs Expense	32,941	41,038	276,000	231,064	8,097		
4502	Plant Licences Expense	6,561	6,950	6,950	1,142	389		
4512	Less POC Allocated to W & S	(188,571)	(202,989)	(811,960)	(673,284)	(14,418)	*	Overall timing of plant operatating overheads is below budget
4532	Tools & Consumables	5,022	3,564	16,000	11,997	(1,458)		
4542	Fuel, Oil & Grease	44,588	82,500	330,000	267,426	37,912	*	Timing
4552	Cutting Edges & Tips	2,669	5,930	9,500	7,409	3,261		
5112	Plant Operator - Admin Allocation	2,394	2,190	8,756	64,365	(204)		
6772	Plant Insurance Expense	19,081	38,351	38,351	35,842	19,270	*	Timing
4602	Training Expense	0	10,000	18,000	6,663	10,000	*	Timing
	Total Operating Expenditure	(63,870)	24,698	40,250	47,729			
	Operating Revenue							
4503	Sale of Scrap.	0	0	(250)	0	0		
4513	Diesel Fuel Rebate Received	(8,082)	(7,322)	(40,000)	(47,729)	760		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	(8,082)	(7,322)	(40,250)	(47,729)			
	Total Plant Operation Costs	(71,952)	17,376	0	0			

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COA	Salaries and Wages	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	172,023	282,914	897,287	813,263	110,891	*	Timing
4580	Salary & Wages Expense - Works	197,088	230,046	920,183	889,824	32,958	*	Timing
4592	Workers Compensation Paid	19,033	0	0	25,313	(19,033)	*	Offsets - ref below 4613
4600	Less Salary & Wages Allocated	(377,519)	(503,258)	(1,817,470)	(1,703,087)	(125,739)	*	Timing
	Total Operating Expenditure	10,625	9,702	(0)	25,313			
	Operating Revenue							
4613	Salaries & Wages Reimbursement Received	(19,909)	0	0	(33,766)	19,909	*	Workers Compensation - Offsets - ref above 4592
	Total Salaries and Wages	(9,284)	9,702	(0)	(8,452)			
COA	Unclassified	Sep-15 YTD Actual	30-Sep-15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	Operating Expenditure							
5022	Overpayments/Recoverables - Expenditure	197	640	1,920	284	443		
	Operating Revenue							
5023	Overpayments/Recoverables - Income	6,672	(320)	(1,920)	(284)	(6,992)		
	Total Unclassified	6,868	320	0	0			
	Total Other Property and Services	(74,816)	61,969	(1,956)	(31,032)			