

**SHIRE OF CHAPMAN VALLEY**

**BANK RECONCILIATION - MUNICIPAL FUNDS**

**As at 31 July 2015**

**SYNERGY**

<u>Balance as per Cash at Bank Account GL 160000</u>	9,542.44
<u>Balance as per Cash at Bank Account GL 170000</u>	1,717,767.86
<u>Balance as per Interfund Transfer A/c GL 161100</u>	-
Plus Income on smt not in system	-
Less Expenditure on smt not in system	-
	<b>\$1,727,310.30</b>

**BANK**

Business Account (Account No 000040)	8,663.86
Investment Accounts (Account No 305784)	\$ 1,717,767.86
Term Deposit 473702 maturing 24May15	
	<hr/>
	1,726,431.72
<i>Less Outstanding Payments</i>	853.42
<i>Plus Outstanding Deposits</i>	1,627.00
<i>Less Receipts Not Posted to GL</i>	
<i>Less Transfer from Muni to Trust</i>	(105.00)
	<hr/>
	<b>\$ 1,727,310.30</b>

Difference Check 0.00

Date Completed:

04/08/15

Completed by: Moreen Stewart  
Works Admin Officer

Moreen Stewart

Reviewed by: Dianne Raymond  
Mgr Finance & Corporate Services

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## List of Accounts Paid - July 2015

Chq/EFT	Date	Name	Amount
<b>MUNICIPAL ACCOUNT</b>			
4933	28/07/2015	Chapman Valley Agricultural Society	-853.42
EFT18268	03/07/2015	Aussie Sheds	-16644.00
EFT18269	03/07/2015	Anthony Abbott	-51.80
EFT18270	03/07/2015	Batavia Metal Roofing	-4235.00
EFT18271	03/07/2015	Bunnings Group Limited	-210.84
EFT18272	03/07/2015	Central West Pump Service	-160.00
EFT18273	03/07/2015	Courier Australia - Toll Ipec	-146.37
EFT18274	03/07/2015	Geraldton Ag Services	-362.92
EFT18275	03/07/2015	Geraldton Trophy Centre	-38.00
EFT18276	03/07/2015	Great Northern Rural Services	-5497.00
EFT18277	03/07/2015	Greenfield Technical Services	-4534.20
EFT18278	03/07/2015	Hille, Thompson & Delfos Surveyors & Planners (htd )	-440.00
EFT18279	03/07/2015	Hoppys Parts R Us	-418.13
EFT18280	03/07/2015	Jason Signmakers	-429.00
EFT18281	03/07/2015	Landgate	-510.40
EFT18282	03/07/2015	Leading Edge Computers	-2326.00
EFT18283	03/07/2015	Love N Laughter Day Care	-1206.00
EFT18284	03/07/2015	Mcleods Barristers And Solicitors	-592.52
EFT18285	03/07/2015	Miralec	-8932.00
EFT18286	03/07/2015	Mitchell & Brown	-110.00
EFT18287	03/07/2015	Risk Id	-11000.00
EFT18288	03/07/2015	Shire Of CV Trust Account	-6971.65
EFT18289	03/07/2015	Staples Australia Pty Limited	-423.83
EFT18290	03/07/2015	Shire Of Northampton	-858.00
EFT18291	03/07/2015	Thinkwater Geraldton	-99.70
EFT18292	03/07/2015	Westrac Pty Ltd	-988.37
EFT18293	03/07/2015	Boom Logistics Ltd	-363.00
EFT18297	10/07/2015	Action Asbestos	-330.00
EFT18298	10/07/2015	Ampac Debt Recovery (WA) Pty Ltd	-146.63
EFT18299	10/07/2015	Anthony Farrell	-6122.30
EFT18300	10/07/2015	Apprentice And Traineeship Company	-886.88
EFT18301	10/07/2015	Atom Supplies	-22.00
EFT18302	10/07/2015	Aussie Natural Spring Water Geraldton	-149.00
EFT18303	10/07/2015	Blackwoods	-272.01
EFT18304	10/07/2015	Boc Limited	-998.26
EFT18305	10/07/2015	Bunnings Group Limited	-905.79
EFT18306	10/07/2015	Chapman Valley Mens Shed	-5660.00
EFT18307	10/07/2015	Coates Hire Operations Pty Ltd	-8355.22
EFT18308	10/07/2015	Country Carriers	-43.55
EFT18309	10/07/2015	Courier Australia - Toll Ipec	-28.60
EFT18310	10/07/2015	Geraldton Fuel	-25369.79
EFT18311	10/07/2015	Ian Kenneth Maluish	-4147.36
EFT18312	10/07/2015	John Phillip Collingwood	-12837.18

EFT18313	10/07/2015	KW & V Farrell & Sons	-1502.70
EFT18314	10/07/2015	Land Insights	-6741.67
EFT18315	10/07/2015	Landgate	-376.25
EFT18316	10/07/2015	Limitless Promotions	-165.00
EFT18317	10/07/2015	Landmark	-3715.22
EFT18318	10/07/2015	Maurice John Battilana	-513.57
EFT18319	10/07/2015	Mcleods Barristers And Solicitors	-2416.13
EFT18320	10/07/2015	Mid West Group Of Affiliated Agricultural Soc	-220.00
EFT18321	10/07/2015	Midwest Chemical & Paper	-209.70
EFT18323	10/07/2015	Midwest Optical	-278.00
EFT18324	10/07/2015	Miralec	-660.00
EFT18325	10/07/2015	Nabawa Valley Tavern	-1653.35
EFT18326	10/07/2015	One Stop Electronics Geraldton	-99.85
EFT18327	10/07/2015	Patience Bulk Haulage Pty Ltd	-594.00
EFT18328	10/07/2015	Pauline Forrester	-5255.20
EFT18329	10/07/2015	Peter John Humphrey	-6358.80
EFT18330	10/07/2015	Queens Iga	-288.61
EFT18331	10/07/2015	Ricky Bones	-4.95
EFT18332	10/07/2015	Repco Auto Parts.	-177.10
EFT18333	10/07/2015	Shire of Mingenew	-350.00
EFT18334	10/07/2015	Staples Australia Pty Limited	-489.44
EFT18335	10/07/2015	Southside Mechanical Services	-1650.00
EFT18336	10/07/2015	The West Australian	-157.92
EFT18337	10/07/2015	Thinkwater Geraldton	-1280.00
EFT18338	10/07/2015	Total Uniforms	-119.95
EFT18339	10/07/2015	Trevor Leonard Royce	-4065.80
EFT18340	10/07/2015	Truckline	-176.13
EFT18341	10/07/2015	Veolia Environmental Services	-23385.60
EFT18342	10/07/2015	Veronica Mary Wood	-5255.76
EFT18343	10/07/2015	Warr, Kirralee Jane	-5229.24
EFT18344	10/07/2015	WBHO Pty Ltd	-911.06
EFT18345	10/07/2015	Western Australian Treasury Corp	-1936.49
EFT18346	10/07/2015	Westrac Pty Ltd	-4797.89
EFT18347	10/07/2015	Australian Taxation Office	-3948.31
EFT18348	10/07/2015	City Of Greater Geraldton	-1320.00
EFT18349	10/07/2015	The West Australian	-72.80
EFT18350	15/07/2015	Synergy	-815.55
EFT18351	15/07/2015	Australia Post	-410.26
EFT18352	15/07/2015	Pritchard Bookbinders	-55.00
EFT18353	15/07/2015	Shire Of Northampton	-462.00
EFT18354	15/07/2015	Simon Lancaster	-1606.77
EFT18355	15/07/2015	Talis Consultants Pty Ltd	-23870.00
EFT18361	17/07/2015	Geraldton Plumbing Services	-1070.00
EFT18362	17/07/2015	Kelly, Erskine Michael	-30.00
EFT18363	17/07/2015	Market Creations	-412.50
EFT18364	17/07/2015	Statewide Steel Pty Ltd	-283.80
EFT18365	17/07/2015	Elgas	-36.30

EFT18366	23/07/2015	AMP Superannuation	-204.52
EFT18367	23/07/2015	Colonial Superannuation	-423.23
EFT18368	23/07/2015	Hostplus Superannuation	-124.31
EFT18369	23/07/2015	LGSP	-7868.60
EFT18370	24/07/2015	Apprentice And Traineeship Company	-1065.99
EFT18371	24/07/2015	Geraldton Sheetmetal And Roofing	-330.00
EFT18372	24/07/2015	Landgate	-1963.50
EFT18373	24/07/2015	LGIS Insurance Broking - Jlt P/I A/c	-41805.17
EFT18374	24/07/2015	Local Government Insurance Services	-59470.06
EFT18375	24/07/2015	Nabawa Valley Tavern	-1696.00
EFT18376	24/07/2015	Waterman Irrigation Australia	-187.00
EFT18377	24/07/2015	Australian Taxation Office	-20929.00
EFT18378	31/07/2015	Apprentice And Traineeship Company	-505.99
EFT18379	31/07/2015	Courier Australia - Toll Ipec	-9.85
EFT18380	31/07/2015	Geraldton Sign Makers	-117.71
EFT18381	31/07/2015	IT Vision	-33501.05
EFT18382	31/07/2015	Midwest Mowers And Small Engines	-314.00
EFT18383	31/07/2015	Nabawa Valley Tavern	-833.35
EFT18384	31/07/2015	Patience Bulk Haulage Pty Ltd	-660.00
EFT18385	31/07/2015	Rachel Mckenzie	-1930.00
EFT18386	31/07/2015	Waterman Irrigation Australia	-125.40
EFT18387	31/07/2015	Western Resource Recovery Pty Ltd	-350.00
EFT18388	31/07/2015	Synergy	-3833.75
EFT18389	31/07/2015	Telstra	-1851.91
EFT18390	31/07/2015	Water Corporation	-1817.60
			<b><u>-432023.38</u></b>

#### TRUST ACCOUNT

EFT18294	03/07/2015	Department Of Commerce	-4588.66
EFT18295	03/07/2015	Building And Construction Industry Training Fund	-9949.73
EFT18296	03/07/2015	Shire Of Chapman Valley - Muni Account	-253.61
			<b><u>-14792.00</u></b>

**SHIRE OF CHAPMAN VALLEY**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 July 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 31 July 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 31 July 2015 of \$1,747,506.

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: 11-Aug-15

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

	Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Governance		\$ 7,700	\$ 0	\$ 0	\$ 0	%	
General Purpose Funding - Rates	9	2,321,246	2,321,246	0	(2,321,246)	(100.00%)	▼
General Purpose Funding - Other		475,211	5,267	4,102	(1,165)	(22.12%)	
Law, Order and Public Safety		33,970	0	25	25		
Health		4,573	256	236	(20)	(7.81%)	
Education and Welfare		8,022	0	0	0		
Housing		14,040	1,170	4,577	3,407	291.20%	
Community Amenities		222,290	5,615	5,814	199	3.54%	
Recreation and Culture		482,710	7,385	8,712	1,327	17.97%	
Transport		864,339	153,173	108,392	(44,781)	(29.24%)	▼
Economic Services		31,450	1,875	1,251	(624)	(33.28%)	
Other Property and Services		74,670	0	1,501	1,501		
<b>Total Operating Revenue</b>		<b>4,540,221</b>	<b>2,495,987</b>	<b>134,610</b>	<b>(2,361,377)</b>		
<b>Operating Expense</b>							
Governance		(451,002)	(124,468)	(40,436)	84,032	67.51%	▲
General Purpose Funding		(122,959)	(9,962)	(8,847)	1,115	11.19%	▲
Law, Order and Public Safety		(209,856)	(36,290)	(23,118)	13,172	36.30%	▲
Health		(8,370)	(364)	(190)	174	47.80%	▲
Education and Welfare		(7,200)	0	(35)	(35)		
Housing		(15,227)	(888)	(574)	314	35.36%	▲
Community Amenities		(974,229)	(77,339)	(38,015)	39,324	50.85%	▲
Recreation and Culture		(672,851)	(70,617)	(36,701)	33,916	48.03%	▲
Transport		(2,285,813)	(120,633)	(40,726)	79,907	66.24%	▲
Economic Services		(413,799)	(32,190)	(30,164)	2,026	6.29%	
Other Property and Services		(72,717)	16,754	3,788	(12,966)	77.39%	
<b>Total Operating Expenditure</b>		<b>(5,234,023)</b>	<b>(455,997)</b>	<b>(215,018)</b>	<b>240,979</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,280,034	106,671	0	(106,671)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>555,332</b>	<b>2,146,661</b>	<b>(80,408)</b>	<b>(2,227,069)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,073,328	128,655	148,410	19,755	15.36%	▲
Proceeds from Disposal of Assets	8	209,000	0	0	0		
<b>Total Capital Revenues</b>		<b>1,282,328</b>	<b>128,655</b>	<b>148,410</b>	<b>19,755</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(102,500)	(251)	102,249	99.76%	▲
Infrastructure - Roads	13	(2,145,792)	(177,265)	(105,656)	71,609	40.40%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	0	0	0		
Tools, Furniture and Equipment	13	(52,440)	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,795,378)</b>	<b>(279,765)</b>	<b>(105,907)</b>	<b>173,858</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,513,050)</b>	<b>(151,110)</b>	<b>42,503</b>	<b>193,613</b>		
<b>Financing</b>							
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	1,250	0	(1,250)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(58,888)	0	(3,622)	(3,622)		
Transfer to Reserves	7	(26,400)	(1,431)	(1,364)	67	4.68%	
<b>Net Cash from Financing Activities</b>		<b>339,452</b>	<b>(181)</b>	<b>(4,986)</b>	<b>(4,805)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,618,266)</b>	<b>1,995,370</b>	<b>(42,891)</b>	<b>(2,038,261)</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,618,266</b>	<b>1,618,266</b>	<b>1,790,397</b>	<b>172,131</b>	<b>10.64%</b>	<b>▲</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>3,613,636</b>	<b>1,747,506</b>	<b>(1,866,130)</b>		<b>▼</b>

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

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

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 July 2015**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,321,246	\$ 2,321,245	\$ 0	\$ (2,321,245)	% (100.00%)	▼
Operating Grants, Subsidies and Contributions	11	1,716,743	152,519	111,000	(41,519)	(27.22%)	▼
Fees and Charges		369,280	18,793	18,886	93	0.49%	
Interest Earnings		57,000	4,895	3,845	(1,050)	(21.45%)	
Other Revenue		11,050	870	878	8	0.92%	
Profit on Disposal of Assets	8	64,900	0	0	0		
<b>Total Operating Revenue</b>		<b>4,540,219</b>	<b>2,498,322</b>	<b>134,609</b>	<b>(2,363,713)</b>		
<b>Operating Expense</b>							
Employee Costs		(1,543,403)	(76,616)	(89,040)	(12,424)	(16.22%)	▼
Materials and Contracts		(2,017,477)	(106,820)	(29,535)	77,285	72.35%	▲
Utility Charges		(61,887)	(3,132)	(4,121)	(989)	(31.58%)	
Depreciation on Non-Current Assets		(1,280,034)	(106,671)	0	106,671	100.00%	▲
Interest Expenses		(10,701)	(251)	(195)	56	22.31%	▲
Insurance Expenses		(187,854)	(130,325)	(92,068)	38,257	29.36%	▲
Other Expenditure		(98,665)	(34,517)	(58)	34,459	99.83%	▲
Loss on Disposal of Assets	8	(34,000)	0	0	0		
<b>Total Operating Expenditure</b>		<b>(5,234,021)</b>	<b>(458,332)</b>	<b>(215,017)</b>	<b>243,315</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,280,034	106,671	0	(106,671)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(30,900)	0	0	0		
Interfund Transfers		0	0	0	0		
<b>Net Cash from Operations</b>		<b>555,332</b>	<b>2,146,661</b>	<b>(80,408)</b>	<b>(2,227,069)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,073,328	128,655	148,410	19,755	15.36%	
Proceeds from Disposal of Assets	8	209,000	0	0	0		
<b>Total Capital Revenues</b>		<b>1,282,328</b>	<b>128,655</b>	<b>148,410</b>	<b>19,755</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(284,146)	(102,500)	(251)	102,249	99.76%	▲
Infrastructure - Roads	13	(2,145,792)	(177,265)	(105,656)	71,609	40.40%	▲
Infrastructure - Parks	13	(500,000)	0	0	0		
Plant and Equipment	13	(813,000)	0	0	0		
Tools Furniture and Equipment	13	(52,440)	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,795,378)</b>	<b>(279,765)</b>	<b>(105,907)</b>	<b>173,858</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,513,050)</b>	<b>(151,110)</b>	<b>42,503</b>	<b>193,613</b>		
<b>Financing</b>							
Proceeds from New Debentures		140,199	0	0			
Transfer from Reserves	7	284,541	1,250	0	(1,250)	(100.00%)	
Repayment of Debentures	10	(58,888)	0	(3,622)	(3,622)		
Transfer to Reserves	7	(26,400)	(1,431)	(1,364)	67	4.68%	
<b>Net Cash from Financing Activities</b>		<b>339,452</b>	<b>(181)</b>	<b>(4,986)</b>	<b>(4,805)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,618,266)</b>	<b>1,995,370</b>	<b>(42,891)</b>	<b>(2,038,261)</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,618,266</b>	<b>1,618,266</b>	<b>1,790,397</b>	<b>172,131</b>	<b>10.64%</b>	<b>▲</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>3,613,636</b>	<b>1,747,506</b>	<b>(1,866,130)</b>		

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

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

**(o) Current and Non-Current Classification**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

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

*Economic: Business development and attraction.*

*Leadership: Engagement and communication*

*Community: Maintaining and growing the population*

*Environment: Protection and sustainability*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	0				Nil
General Purpose Funding - Rates	(2,321,246)	(100.00%)		Timing	Rates to be raised in August not July
General Purpose Funding - Other	(1,165)	(22.12%)			Below \$10,000
Law, Order and Public Safety	25				Below \$10,000
Health	(20)	(7.81%)	▼		Below \$10,000
Education and Welfare	0				Nil
Housing	3,407	291.20%			Below \$10,000
Community Amenities	199	3.54%			Below \$10,000
Recreation and Culture	1,327	17.97%			Below \$10,000
Transport	(44,781)	(29.24%)	▲	Timing	Grant funds not received as early as budgeted
Economic Services	(624)	(33.28%)	▲		Below \$10,000
Other Property and Services	1,501		▲		Below \$10,000
<b>Operating Expense</b>					
Governance	84,032	67.51%	▲	Timing	A number of expenses budgeted to be paid earlier see schedules
General Purpose Funding	1,115	11.19%	▲	Timing	Below \$10,000
Law, Order and Public Safety	13,172	36.30%	▲	Timing	A number of expenses budgeted to be paid earlier see schedules
Health	174	47.80%	▲		Below \$10,000
Education and Welfare	(35)				Below \$10,000
Housing	314	35.36%	▲		Below \$10,000
Community Amenities	39,324	50.85%	▲	Timing	Timing of refuse collection. Various other projects not yet commenced see schedules
Recreation and Culture	33,916	48.03%	▲	Timing	A number of expenses budgeted to be paid earlier see schedules
Transport	79,907	66.24%	▲	Timing	Timing of all road projects yet to be reflected in YTD figures
Economic Services	2,026	6.29%			Below \$10,000
Other Property and Services	(12,966)	77.39%		Timing	A number of expenses budgeted to be paid earlier see schedules
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	19,755	15.36%	▲	Timing	Timing of grant funding varying from budget timing
Proceeds from Disposal of Assets	0				Nil
<b>Capital Expenses</b>					
Land and Buildings	102,249	99.76%	▲	Timing	Budgeted for Yuna Community Centre to be completed earlier
Infrastructure - Roads	71,609	40.40%	▲	Timing	Timing of progressing works
Infrastructure - Parks	0				Nil
Plant and Equipment	0				Nil
Tools and Equipment	0				Nil
<b>Financing</b>					
Loan Principal	(3,622)			Timing	Below \$10,000
Transfers to reserves	67	4.68%		Timing	Timing



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

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)	
		YTD 31 Jul 2015	30th June 2015
Note		\$	\$
<b>Current Assets</b>			
	Cash Unrestricted	1,728,010	1,700,530
4	Cash Restricted	1,171,537	1,651,745
4	Receivables - Rates	108,095	112,036
6	Receivables -Other	15,069	261,408
6	Interest / ATO Receivable/Trust	3,729	0
	Inventories	2,086	2,086
		3,028,526	3,727,805
<b>Less: Current Liabilities</b>			
	Payables	(86,812)	(264,699)
	ATO Payable	(22,671)	(20,964)
	Provisions	(343,551)	(343,551)
		(453,034)	(629,214)
	Less: Cash Reserves	(1,171,537)	(1,651,745)
7	Add: Leave Provisions	343,551	343,551
	<b>Net Current Funding Position</b>	<b>1,747,506</b>	<b>1,790,397</b>

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

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
At Call (000040)		9,542			9,542	WBC	
At Call (305784)		1,717,768			1,717,768	WBC	
TD 473702 (YFIG Contribution)	2.97%	0				WBC	
At Call (000067)					0	WBC	
Cash On Hand		700		95,217	95,917		
<b>(b) Term Deposits</b>							
TD 39-6911 - Leave	2.10%		92,691		92,691	WBC	
TD 39-6938 - Water	2.10%		13,829		13,829	WBC	
TD 39-6903 - Office	2.10%		43,696		43,696	WBC	
TD 39-2531 - Vehicle	2.10%		129,080		129,080	WBC	
TD 39-2582 - Legal	2.10%		28,411		28,411	WBC	
TD 39-6946 - Grants	2.10%		63,609		63,609	WBC	
TD 39-2574 - Land	2.10%		120,195		120,195	WBC	
TD 39-2590 - Roadworks	2.10%		112,584		112,584	WBC	
TD 39-2582 - Landcare	2.10%		36,664		36,664	WBC	
TD 39-2558 - Building	2.10%		530,778		530,778	WBC	
TD 462763 - POS Bill Hemsley	3.03%			283,485	283,485	WBC	11.08.2015
TD 454181 - POS Wokarena	2.91%			128,072	128,072	WBC	30.07.2015
TD 454202 - Wokarena Interse	2.91%			113,717	113,717	WBC	30.07.2015
<b>Total</b>		<b>1,728,010</b>	<b>1,171,537</b>	<b>620,491</b>	<b>3,520,038</b>		

**Comments/Notes - Investments**

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

Note 5: BUDGET AMENDMENTS

Nil

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

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

	YTD 31 Jul 2015	31 July 2014
	\$	\$
Opening Arrears Previous Years	112,036	74,593
Levied this year	0	2,199,837
Refuse levied this year	0	96,850
<u>Less</u> Collections to date	(3,941)	(29,881)
Equals Current Outstanding	<b>108,095</b>	<b>2,341,399</b>
<b>Net Rates Collectable</b>	<b>108,095</b>	<b>2,341,399</b>
% Collected	3.52%	1.31%

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	2,677	4,498	0	7,894
<b>Total Receivables General Outstanding</b>				<b>15,069</b>

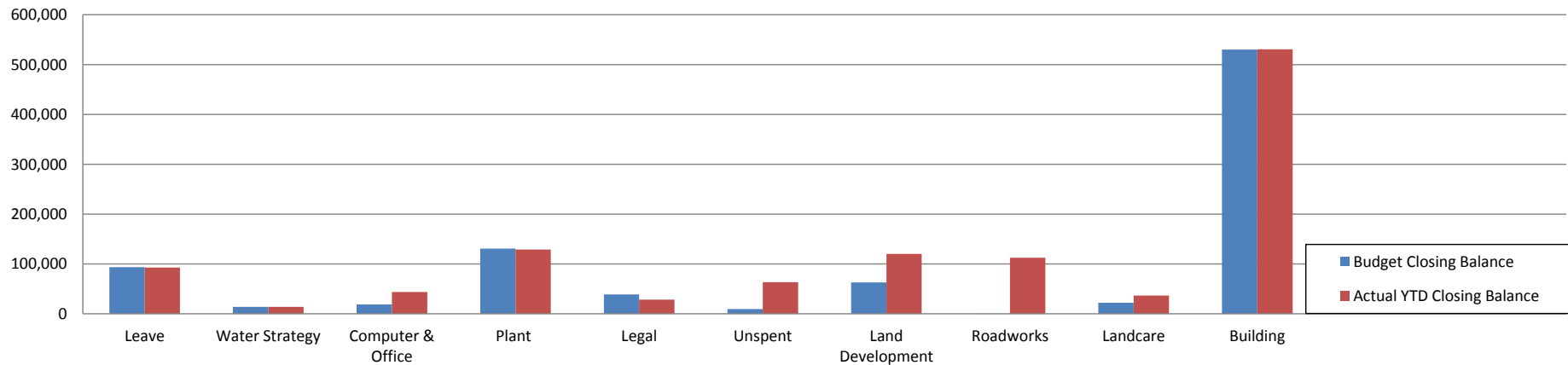
**Amounts shown above include GST (where applicable)**

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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	108	0	0	0	0		93,583	92,691
Water Strategy	13,813	200	16	0	0	0	0		14,013	13,829
Computer & Office	43,645	200	51	0	0	(25,000)	0		18,845	43,696
Plant	128,929	2,000	151	0	0	0	0		130,929	129,080
Legal	28,378	500	33	10,000	0	0	0		38,878	28,411
Unspent	63,541	0	68	0	0	(54,080)	0		9,461	63,609
Land Development	120,054	2,000	141	0	0	(59,000)	0	02/15-22	63,054	120,195
Roadworks	112,452	0	132	0	0	(112,000)	0		452	112,584
Landcare	36,621	500	43	0	0	(15,000)	0	08/14-8	22,121	36,664
Building	530,157	10,000	621	0	0	(10,000)	0	08/14-8	530,157	530,778
	<b>1,170,173</b>	<b>16,400</b>	<b>1,364</b>	<b>10,000</b>	<b>0</b>	<b>(275,080)</b>	<b>0</b>		<b>921,493</b>	<b>1,171,537</b>

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



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

**Note 8 CAPITAL DISPOSALS**

Nil YTD disposals

Shire of Chapman Valley  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 July 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 \$
<b>Differential General Rate</b>											
GRV	6.8778	243	4,757,575	0	0	0	0	322,062	0	0	322,062
UV Rural	0.9629	401	178,445,017	0	0	0	0	1,701,116	0	0	1,701,116
UV Oakajee	1.9280	2	9,135,000	0	0	0	0	174,168	0	0	174,168
<b>Sub-Totals</b>		646	192,337,592	0	0	0	0	2,197,346	0	0	2,197,346
<b>Minimum Payment</b>											
	<b>Minimum \$</b>										
GRV	525.00	222	1,218,299	0	0	0	0	116,550	0	0	116,550
UV Rural	350.00	21	138,678	0	0	0	0	7,350	0	0	7,350
UV Oakajee Industrial Estate	350.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		243	1,356,977	0	0	0	0	123,900	0	0	123,900
Concession							0				2,321,246
<b>Amount from General Rates</b>							0				0
Ex-Gratia Rates							0				0
Excess Rates							0				0
<b>Totals</b>							0				2,321,246

Comments - Rating Information

**Shire of Chapman Valley**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 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		0	7,482	47,243	39,761	-	3,154
Loan 95 - Plant	22,236		3,622	22,236	18,614	0	194	2,958
Loan 96 - Plant	123,380		0	29,170	123,380	94,210	-	5,433
Loan 97 - Plant	0	140,199	0	0	0	140,199	-	5,433
	192,859	140,199	3,622	58,888	189,237	274,170	194	16,978

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.



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

**Note 11: GRANTS AND CONTRIBUTIONS**  
To be presented in September

Program/Details GL	Grant Provider	Approval	2015-16 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Variance
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC		494,172	0	494,172	0	763,527	(269,355)
Grants Commission - Roads	WALGGC		325,091	0	325,091	0	490,272	(165,181)
Ex Gratia Rates	CBH	Y	9,018	0	9,018	0	9,551	(533)
<b>GOVERNANCE</b>								
Minor Income Received	Not specified		500	0	500	0	314	186
Experience Funds	LGIS		6,500	0	6,500	0	15,338	(8,838)
Workforce Planning	Dept of Local Gov & Reg Development		25,000	(25,000)	0	0	0	0
Other / Minor							7,639	
<b>LAW, ORDER, PUBLIC SAFETY</b>								
FESA Capital Grant	Dept. of Fire & Emergency Serv.		550,000	(350,000)	0	200,000	195,133	4,867
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.		28,140	(4,140)	24,000	0	32,065	(8,065)
FESA Grant - Operating Bush Fire Brigade	Fire Vehicle			0	0	0	116,557	(116,557)
<b>HOUSING</b>								
Other / Minor				0	0	0	1,276	(1,276)
<b>COMMUNITY AMENITIES</b>								
Waste Management Improvement Plan	BROC		18,400	0	18,400	0	18,401	(1)
Invasive Species Project	Midwest Ports Authority		26,300	0	26,300	0	19,100	7,200
Invasive Species Project	Landcorp		10,000	0	10,000	0	10,000	0
Invasive Species Project	Dept of Agriculture & Food WA						22,000	(22,000)
Protecting Waterways & Remnant Vegetation	Chapman River		25,000	0	25,000	0	25,000	0
Moresby Ranges Stage 4			25,000	0	25,000	0	25,000	0
Coastal Management Plan	Dept of Planning		30,000	0	30,000	0	21,000	9,000
Declared Species			7,449	15,548	22,997	0	22,996	1
Declared Species	Contributions						1,569	
Dolby Creek Management Plan	Trust recoup						10,690	
Eliza Shaw Fencing Project	Main Roads WA		0	0	0	0	26,044	0
Buller Development Zone Structure Plan	Dept of Planning	See Note below	41,696	(41,696)	0	0	0	0
Nabawa Townsite Revitalisation Plan	Dept of Planning		30,779	(30,779)	0	0	0	0
Mens Shed Project	Lotterywest		42,974	0	42,974	42,974	42,974	0
Mens Shed Project	National Menshed		7,500	(7,500)	0	0	0	0
Mens Shed Project	FRRR		2,200	(2,200)	0	0	0	0
Community Awareness Event	Mental Health Commission			9,600		9,600	14,110	(4,510)
Dept of Sport and Rec	Pool revitalisation			8,128		8,128	15,000	(6,872)
Community Arts Grant - Cloud Chasing	CANWA			15,000		15,000	15,000	0
Other / Minor				3,000	3,000		5,599	(2,599)
<b>TOTALS</b>			<b>4,406,750</b>	<b>(394,433)</b>	<b>1,147,569</b>	<b>2,864,748</b>	<b>4,452,743</b>	<b>(292,691)</b>
Operating	Operating		1,215,030		1,147,569	0	1,843,849	
Non-Operating	Non-operating		3,191,720		0	2,864,748	2,608,894	
			<u>4,406,750</u>		<u>1,147,569</u>	<u>2,864,748</u>	<u>4,452,743</u>	

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

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Jul-15
	\$	\$	\$	\$
Bonds - Hall Hire	0	1,050	0	1,050
Nomination Deposits	0	0	0	0
Building Commission	211	410	0	621
CTF Levy	315	223	0	538
Yuna Swimming Pool Subsidy	0	0	0	0
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	610,501	1,741	0	612,242
Post Office Deposit Income	940	0	0	940
Engineering Bond	0	0	0	0
Engineering Bond	0	0	0	0
Unclaimed Monies	0	0	0	0
Standpipe Card Bond Income	0	0	0	0
Wokarena Height Development	100	0	0	100
Bonds - Council Houses	0	0	0	0
	<b>617,067</b>	<b>3,424</b>	<b>0</b>	<b>620,491</b>

**Level of Completion Indicators**

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

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

**Note 13: CAPITAL ACQUISITIONS**  
To be presented in September

<b>Summary by Program</b>				
	<b>July 15</b>	<b>July 15</b>	<b>2015/2016</b>	<b>30-Jun-15</b>
<b>Operating Expenditure</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Budget</b>	<b>YTD Actual</b>
General Purpose Funding	8,847	9,962	133,959	202,690
Governance	40,436	124,468	451,002	378,543
Law, Order and Public Safety	23,118	36,290	209,856	183,909
Education	35	0	7,200	3,448
Health	190	364	8,370	21,527
Housing	574	888	15,227	27,046
Community Amenities	38,015	77,339	974,229	1,018,947
Recreation and Culture	36,701	70,617	672,851	451,438
Transport	40,726	120,633	2,285,811	1,508,140
Economic Services	30,164	32,190	413,799	171,580
Other Property and Services	(3,788)	(16,754)	72,714	32,183
<b>Total Expenditure (E)</b>	<b>215,016</b>	<b>455,997</b>	<b>5,245,019</b>	<b>3,999,452</b>
	<b>July 15</b>	<b>July 15</b>	<b>2015/2016</b>	<b>30-Jun-15</b>
<b>Operating Revenue</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Full Budget</b>	<b>YTD Actual</b>
General Purpose Funding	(4,102)	(2,326,513)	(2,807,457)	(3,562,973)
Governance	0	0	(7,700)	(24,510)
Law, Order and Public Safety	(25)	0	(33,970)	(352,853)
Education	0	0	(8,022)	(7,292)
Health	(236)	(256)	(4,573)	(8,918)
Housing	(4,577)	(1,170)	(14,040)	(23,705)
Community Amenities	(5,814)	(5,615)	(222,290)	(476,962)
Recreation and Culture	(8,712)	(7,385)	(522,210)	(838,914)
Transport	(256,801)	(281,828)	(1,898,164)	(1,680,663)
Economic Services	(1,251)	(1,875)	(31,450)	(37,107)
Other Property and Services	(1,501)	0	(74,670)	(120,187)
<b>Total Revenue (R)</b>	<b>(283,019)</b>	<b>(2,624,642)</b>	<b>(5,624,546)</b>	<b>(7,134,084)</b>
<b>Operating (Profit)/Loss (R-E)</b>	<b>(68,002)</b>	<b>(2,168,645)</b>	<b>(379,527)</b>	<b>(3,134,632)</b>

<b>Adjustment for Non-Cash Items</b>	<b>July 15 YTD Actual</b>	<b>July 15 YTD Budget</b>	<b>2015/2016 Full Budget</b>	<b>30-Jun-15 YTD Actual</b>
Depreciation	0	106,671	1,280,034	1,172,435
Profit/Loss on Sale of Asset	0	0	(30,900)	(3,100)
Movement in wage accruals		0		0
Movement in deferred pensioner rates				5,327
Interfund tfr				(14,792)
<b>Total Non-Cash Items (NC)</b>	<b>0</b>	<b>106,671</b>	<b>1,249,134</b>	<b>1,159,869</b>
<b>Capital Expenditure</b>	<b>July 15 YTD Actual</b>	<b>July 15 YTD Budget</b>	<b>2015/2016 Full Budget</b>	<b>30-Jun-15 YTD Actual</b>
Land and Buildings	251	102,500	284,146	965,889
Plant and Equipment	0	0	813,000	314,707
Furniture and Equipment	0	0	25,692	0
Roads	105,656	177,265	2,145,792	2,584,265
Tools and Equipment	0	0	26,748	23,699
Parks and Ovals	0	0	500,000	20,949
Transfer from Reserves	0	(1,250)	(284,541)	(687,383)
Transfer to Reserves	1,364	1,431	26,400	196,351
Repayment of Debentures	3,622	0	58,889	153,982
Proceeds from new loans	0	0	(140,199)	0
Proceeds from sale of equipment	0	0	(209,000)	(83,351)
	110,893	279,946	3,246,927	3,489,109
Opening (Surplus)/Deficit	(1,790,396)	(1,618,266)	(1,618,266)	(985,004)
Closing (Surplus)/Deficit	(1,747,505)	(3,613,636)	0	(1,790,396)

Appendix A - By Program

Note: Areas highlighted denote change from workshop document

COA	Rate Revenue	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
0022	Rates - Legal Expenses	0	0	11,000	12,404	0		
0032	Rates Stationary/postage	0	1,050	2,500	1,220	1,050		
0062	Sundry Expenses	2	166	2,000	15	164		
0082	Rates - Other Costs.	0	100	1,200	120	100		
0132	Valuation Expenses	0	0	13,500	13,222	0		
0352	Rates - Administration Allocation	8,844	8,480	101,759	175,697	(364)		
	Total Operating Expenditure	8,846	9,796	131,959	202,678			
	<b>Operating Revenue</b>							
0030	General Rates Income	0	(2,321,245)	(2,321,245)	(2,162,853)	(2,321,245)	*	Timing - rates to be raised in August
0012	Legal Fees GST Free	0	0	(11,000)	(10,964)	0		
0033	Back Rates	0	0	0	(2,264)	0		
0061	Ex Gratia Rates	0	0	(10,124)	(9,551)	0		
0071	Interim Rates Raised	0	0	0	(23,046)	0		
0113	Interest - Overdue Rates	(343)	(1,387)	(10,000)	(14,554)	(1,044)		
0123	Interest - Instalment Payments	0	(15)	(5,000)	(6,654)	(15)		
0133	Interest - Deferred Rates	0	0	(100)	(232)	0		
0143	Administration Charges	0	(20)	(3,500)	(4,104)	(20)		
0173	Legal Fees - Recovered	0	0	0	0	0		
0183	Account Enquiry Charges	(257)	(353)	(3,060)	(5,685)	(96)		
	Total Operating Revenue	(600)	(2,323,020)	(2,364,029)	(2,239,908)			
	Total Rate Revenue	8,246	(2,313,224)	(2,232,070)	(2,037,229)			

Appendix A - By Program

Note: Areas highlighted denote change from workshop document

COA	General Purpose Income	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Full Year Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
9992	Interest & Overdraft Fees	0	166	2,000	11	166		
	<b>Operating Revenue</b>							
0201	Legal Reserve Income	(33)	(42)	(500)	(570)	(9)		
0203	Leave Reserve Income	(108)	(83)	(1,000)	(1,288)	25		
0204	Land Development Reserve Income	(141)	(167)	(2,000)	(2,410)	(26)		
0205	Building Reserve Income	(621)	(833)	(10,000)	(12,442)	(212)		
0206	Roadworks Reserve Income	(132)	(42)	(500)	(2,258)	90		
0213	Plant Reserve Income	0	0	0	0	0		
0215	Unspent Grants Reserve Income	(68)	0	0	(8,749)	68		
0223	Water Strategy Reserve Income	(16)	(17)	(200)	(277)	(1)		
0233	Grants Commission - Road Funding	0	0	(225,934)	(763,527)	0		
0243	Office & Equipment Reserve Income	(51)	(17)	(200)	(383)	34		
0253	Grants Commission - Equalisation	0	0	(175,594)	(490,272)	0		
0273	Plant/Light Vehicle Reserve Income	(151)	(167)	(2,000)	(3,538)	(16)		
0453	Interest Received - Municipal Account	(2,138)	(2,083)	(25,000)	(36,070)	55		
0506	Landcare Reserve Income	(43)	(42)	(500)	(1,280)	1		
	Total Operating Revenue	(3,502)	(3,493)	(443,428)	(1,323,065)			
	Total General Purpose Income	(3,501)	(3,327)	(441,428)	(1,323,053)			
	<b>Total General Purpose Funding</b>	<b>4,744</b>	<b>(2,316,551)</b>	<b>(2,673,498)</b>	<b>(3,360,283)</b>			

Appendix A - Summary

COA	Governance	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
0112	Election & Poll Expenses.	0	500	13,500	0	500		
0182	Subscriptions & Memberships Expense	10,293	11,250	22,500	17,911	957		
0192	Members Conference & Training Expenses	0	0	15,000	11,805	0		
0202	Members Insurance Expense	10,498	14,552	14,552	13,600	4,054		
0232	Consultancy & Legal Expenses	0	1,666	20,000	4,069	1,666		
0242	Members Sitting Fees.	0	15,000	35,076	28,343	15,000		
0252	Members Remuneration Expenses	59	18,500	20,600	10,835	18,441	*	Timing
0262	President & Deputy Allowances.	0	1,016	12,189	8,033	1,016	*	Timing
0272	Council Chambers Repairs & Maintenance	0	433	5,326	139	433		
0332	Furniture & Equipment	0	0	9,000	0	0		
0442	Members Administration Allocation	18,794	17,488	209,852	188,369	(1,306)		
0462	Meeting & Refreshments Expense	477	383	26,000	16,890	(94)		
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	600	7,202	2,902	600		
	Total Operating Expenditure	40,121	81,388	450,797	347,186			
	<b>Operating Revenue</b>							
1213	Governance Income	0	0	0	(2,489)	0		
	Total Governance	40,121	81,388	450,797	344,697			



Appendix A - Summary

COA	Adminstration	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
0102	Provision for LSL	0	0	0	26,968	0		
0222	Fringe Benefits Tax	0	0	28,500	27,988	0		
0282	Administration SGC 9.50%	3,513	4,380	52,565	47,149	867		
0292	Admin Salaries Expense	39,918	50,002	600,026	505,317	10,084	*	Timing
0294	Admin Staff Housing Allowance	1,090	1,558	18,693	15,039	468		
0312	Admin - Max 3% Council Additional Contr	757	1,383	16,600	7,920	626		
0362	Acc Annual Leave - Admin	0	0	0	0	0		
0372	Admin Workers Compensation Expense	8,439	10,664	21,328	19,933	2,225		
0402	Insurance Expense	1,566	1,903	3,806	3,557	337		
0422	Office Gardens Expenses	936	2,599	29,179	19,924	1,663		
0432	Admin Building Operations	3,716	7,469	26,316	24,501	3,753		
0472	Office Expenses - General	2,574	5,554	15,500	9,992	2,980		
0473	Admin Building Repairs & Maintenance	140	833	10,000	10,332	693		
0482	Office Telephone & Internet Expenses	1,420	1,611	21,840	21,139	191		
0492	Advertising Expenses	375	1,177	10,000	3,425	802		
0502	Computer Hardware Service & Repair	4,077	5,500	26,500	21,748	1,423		
0512	Furniture & Equipment - (Expensed)	124	0	7,500	3,732	(124)		
0522	Freight & Postage Expense	0	250	3,000	2,317	250		
0542	Printing & Stationary Expense	1,304	500	30,000	25,510	(804)		
0552	Motor Vehicle Expenses	279	417	5,000	14,131	138		
0592	Admin Allocated to Programs	(110,554)	(102,151)	(1,225,814)	(1,005,706)	8,403		
0622	Uniform Expense	0	0	3,700	1,399	0		
0632	Staff Training, Conference and Recruitment	0	549	31,500	14,044	549		
0662	Public Liability Insurance	9,050	9,100	18,200	17,016	50		
0682	Consultancy Fees	600	2,399	113,786	65,123	1,799		
0702	Bank Fees & Charges	351	72	6,100	5,910	(279)		
0712	Occupational Health & Safety	0	416	5,000	6,428	416		
0722	Accounting Software Operating Expenditure	30,640	30,101	39,850	35,673	(539)		
7002	Admin Depreciation	0	6,794	81,530	80,850	6,794		
	<b>Total Operating Expenditure</b>	<b>314</b>	<b>43,080</b>	<b>204</b>	<b>31,357</b>			

COA	Adminstation	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Full Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Revenue</b>						
0383	Minor Income Received - Other General	0	0	(1,200)	(2,438)	0	
0553	Grant Income - Admin	0	0	0	0	0	
0563	Reimb Telephone Expenses	0	0	0	0	0	
0573	Reimbursements & Contributions	0	0	(6,500)	(19,583)	0	
	Total Operating Revenue	0	0	(7,700)	(22,020)		
	<b>Capital Expenditure / Reserve Transfers</b>						
0564	Building Improvements (L&B)	0	2,500	30,000	5,900		
0364	Office Furniture & Equipment (F&E)	0	0	25,692	0	0	
0371	T/f From Office Eq Reserve	0	0	(25,000)	0	0	
4750	Tfr to Leave Rerserve	108	83	1,000	51,288	(25)	
4785	Transfer from Unspent Grant Fund	0	0	(12,406)	0	0	
4770	Tfr to Office & Equipment Reserve	51	17	200	35,448	(34)	
4780	Tfr to Plant/Light Vehicle Reserve	151	167	2,000	3,538	16	
	Total Capital Expenditure / Reserve Transfers	311	2,767	21,486	96,174		
	Total Administration	625	45,847	13,990	105,510		
	<b>Total Governance/Administration</b>	<b>40,746</b>	<b>127,235</b>	<b>464,788</b>	<b>450,207</b>		

Appendix A - Summary

COA	Fire Prevention	July 15 YTD Actual	31-Jul-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
0602	Fire Control - Admin Allocation Expense	1,106	1,170	14,038	24,539	64	
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	759	1,457	17,480	10,700	698	
0832	ESL - Shire Properties.	0	0	800	768	0	
0882	Fire Prevention Enforcement Expenditure	0	83	1,000	0	83	
1722	Brigades Operating Expenses	16,980	17,219	37,390	37,915	239	
8012	Loss on Sale of Assets.	0	0	0	0	0	
7012	Fire Control Depreciation	0	5,702	68,420	67,715	5,702	
	Total Operating Expenditure	18,845	25,631	141,628	143,046		
	<b>Operating Revenue</b>						
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)		
	<b>Capital Expenditure / Reserve Transfers</b>						
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	18,845	25,631	111,183	105,437		

Appendix A - Summary

COA	Animal Control	July 15 YTD Actual	31-Jul-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
0792	Animal Control - Admin Allocation Expenses	2,211	2,179	26,150	11,264	(32)	
0842	Animal Control Expenses	665	458	5,500	5,222	(207)	
0852	Rangers Allocation	759	1,457	17,480	6,448	698	
		0	0	0		0	
	Total Operating Expenditure	3,635	4,094	49,130	22,933		
	<b>Operating Revenue</b>						
0843	Impoundment Fees	0	0	(250)	(141)	0	
0853	Dog/Cat Registrations Income	(25)	0	(2,775)	(3,413)	25	
0863	Fines & Penalties	0	0	(500)	0	0	
						0	
	Total Operating Revenue	(25)	0	(3,525)	(3,554)		
	Total Animal Control	3,610	4,094	45,605	19,379		

COA	Other Law, Order and Public Safety	July 15 YTD Actual	31-Jul-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
0862	Community Safety and Crime Prevention	0	0	0	1,524	0	
0902	Rangers Allocation	379	728	8,740	16,207	349	
0962	Misc. Expenses - Other Law and Order	0	0	1,000	200	0	
	Total Operating Expenditure	379	728	9,740	17,930		
	<b>Operating Revenue</b>						
0973	Community safety & Crime Prevention.	0	0	0	0		
	Total Other Law, Order and Public Safety	379	728	9,740	17,930		

Appendix A - Summary

COA	Rangers Expenses	July 15 YTD Actual	31-Jul-15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
0872	Rangers Superannuation - Council 3%	143	161	1,928	1,883	18	
0892	Salary & Wages Expense-Rangers	2,433	5,575	66,900	62,072	3,142	
0912	Rangers Workers Compensation Expense	766	968	1,937	1,810	202	
0922	Rangers Superannuation SGC 9.50%	453	546	6,553	6,143	93	
0932	Conference & Training	0	125	1,500	0	125	
0952	Rangers Expenses Allocated	(3,795)	(7,283)	(87,400)	(78,306)	(3,488)	
0982	Rangers Expense	258	662	7,940	6,018	404	
1012	Tools & Equipment - Low Value	0	83	1,000	380	83	
0152	Provision for LSL	0	5,000	9,000	0	5,000	
3872	Accrued Annual Leave - Rangers	0	0	0	0	0	
1232	Salary & Wages Expense-Fire Patrol	0	0	0	0	0	
	Total Operating Expenditure	258	5,837	9,358	0		
	<b>Capital Expenditure / Reserve Transfers</b>						
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.	2	0	(1,514)	(10,582)	(2)	
	Total Capital Expenditure / Reserve Transfers	2	0	(1,514)	24,338		
	Total Rangers Expenses	260	5,837	7,844	24,338		
	<b>Total Law, Order and Fire Safety</b>	<b>23,094</b>	<b>36,290</b>	<b>174,372</b>	<b>167,084</b>		

Appendix A - Summary

COA	Education	July 15 YTD Actual	July 15 Budget YTD	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
0992	<b>Operating Expenditure</b> Pre-School Repairs & Maintenance	35	0	7,200	3,448	(35)	
						0	
0993	<b>Operating Revenue</b> Lease/Rental Income - Pre-School	0	0	(8,022)	(7,292)	0	
						0	
	<b>Total Education</b>	<b>35</b>	<b>0</b>	<b>(822)</b>	<b>(3,844)</b>		

Appendix A - Summary

COA	Health Inspection and Administration	July 15 YTD Actual	30/06/2015 YTD Budget	2015/2016 Budget	30/06/2015 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
1282	Pool Inspections Expense	190	364	4,370	1,585	174	
1292	Health Expenses General			4,000	6,767		
		0	0			0	
1402	Health Expenses - Admin Allocation	0	0	0	13,175	0	
	Total Operating Expenditure	190	364	8,370	21,527		
	<b>Operating Revenue</b>						
1383	Swimming Pool Inspection Fees			(1,155)	(1,155)		
		0	0			0	
1393	Licences Income Received - Caravan Park	0	0	(350)	(354)	0	
1573	Health Septic Fees			(3,068)	(3,648)		
		(118)	(256)			(138)	
1583	Health Administration Fees	(118)	0	0	(3,761)	118	
	Total Operating Revenue	(236)	(256)	(4,573)	(8,918)		
	<b>Total Health Inspection and Administration</b>	<b>(46)</b>	<b>108</b>	<b>3,797</b>	<b>12,609</b>		

Appendix A - Summary

COA	Housing	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
2302	Staff Housing - Admin Allocation	0	0	0	10,359	0	
2422	Rangers Admin Allocation Expenses	0	0	0	5,310	0	
2512	Repairs & Maintenance - Non Employee Housing			11,452	1,718		
		574	573			(1)	
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	315	3,775	3,724	315	
2542	Housing Other Depreciation	0	0	0	0	0	
	Total Operating Expenditure	574	888	15,227	27,046		
	<b>Operating Revenue</b>					0	
2543	Rental Income - Staff Housing	0	0	0	0	0	
2563	Staff Housing Income	0	0	0	0	0	
8023	Profit on Sale of Asset.	0	0	0	(4,784)	0	
2553	Rental Income - Non Employee Housing	(4,577)	(1,170)	(14,040)	(17,383)	3,407	
4713	Reimbursements Received	0	0	0	(1,538)	0	
	Total Operating Revenue	(4,577)	(1,170)	(14,040)	(23,705)		
	<b>Capital Expenditure / Reserve Transfers</b>						
2544	Capital Expenditure - Housing (L&B)	0	0	0	0	0	
2550	Tfr to Building Reserve	621	833	10,000	86,702	212	
0805	Proceeds from Disposal of Asset - Housing	0	0	0	(74,260)	0	
	Total Capital / Reserves	621	833	10,000	12,442		
	<b>Total Housing</b>	<b>(3,383)</b>	<b>551</b>	<b>11,187</b>	<b>15,783</b>		



Appendix A - Summary

COA	Natural Resource Management	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
2032	NRM Expenditure	0	1,667	20,000	0	1,667	
	Total Operating Expenditure	0	1,667	20,000	0		
	<b>Operating Revenue</b>						
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		
	<b>Capital Expenditure / Reserve Transfers</b>						
2075	Proceeds from Disposal of Assets	0	0	0	0	0	
2095	Transfer from Landcare Reserve	0	(1,250)	(15,000)	0	(1,250)	
	Total Capital / Reserve Transfers	0	(1,250)	(15,000)	0		
	<b>Total Natural Resource Management</b>	0	417	5,000	0		

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COA	Sanitation - Household Refuse	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
1762	Domestic Rubbish Collection Expenses	0	13,334	160,000	151,546	13,334	*
1772	Sanitation Household Refuse Depreciation	0	335	4,015	4,008	335	
1792	Refuse Site Repairs & Maintenance	1,061	3,817	44,215	16,886	2,756	
2502	Domestic Rubbish - Admin Allocation	4,422	3,692	44,301	25,847	(730)	
	Total Operating Expenditure	5,483	21,178	252,531	198,287		
	<b>Operating Revenue</b>						
1903	Domestic Rubbish Collection Fees	0	0	(120,250)	(109,021)	0	
	Total Operating Revenue	0	0	(120,250)	(109,021)		
	Total Sanitation - Household Refuse	5,483	21,178	132,281	89,266		

COA	Sanitation - Other	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
1872	Street Rubbish Collection Expenses	0	100	1,200	357	100	
1882	Parks & Gardens Rubbish Collection Expenses	875	1,195	12,382	11,679	320	
1892	Waste Management Facility Improvement Plan	0	0	0	28,486	0	
1912	Refuse Collection Expenses	0	417	5,000	5,324	417	
	Total Operating Expenditure	875	1,712	18,582	45,846		
	<b>Operating Revenue</b>						
1883	Waste Management Facility Improvement Plan	0	0	0	(18,400)		
	<b>Capital Expenditure / Reserve Transfers</b>						
1894	Tfr to Unspent Grant Res.	0	0	0	195		
	Total Sanitation - Other	875	1,712	18,582	27,641		

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COA	Protection of Environment	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
1902	Grant Expenditure - Other	0	0	0	187,300	0	
1932	Reimbursement of Grant Funds P o E	0	0	0	22,996	0	
1942	NACC (Other) Grants Expenditure	0	0	0	0	0	
1962	Abandoned Vehicle Expense	0	0	0	1,400	0	
2002	Project Management Fees	0	833	10,000	0	833	
2022	Landcare Expenditure	0	0	0	5,755	0	
2040	Dolby Creek Expenditure	5,990	1,667	20,000	10,690	(4,323)	
2042	Declared Species Group Expenses	0	1,887	22,646	20,497	1,887	
2062	Coastal Planning Projects Expenses	0	5,000	22,000	26,574	5,000	
2072	Rangers Allocation	0	0	0	912	0	
2312	Sundry Expenses (P of E)	0	0	0	0	0	
	<b>Total Operating Expenditure</b>	<b>5,990</b>	<b>9,387</b>	<b>74,646</b>	<b>276,123</b>		
	<b>Operating Revenue</b>						
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)	0	0	(20,000)	(1,200)	0	
	<b>Total Operating Revenue</b>	<b>(3,000)</b>	<b>0</b>	<b>(29,000)</b>	<b>(158,355)</b>		
	<b>Capital Expenditure / Reserve Transfers</b>						
2055	Tfr from Landcare Reserve	0	0	0	(47,744)	0	
2054	Tfr to Unspent Grant Reserve	16	0	(14,873)	1,289	(16)	
2080	Tfr to Landcare Reserve	43	65	500	1,280	22	
2071	Tfr from Unspent Grant Res.	1	0	0	(92,041)	(1)	
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>59</b>	<b>65</b>	<b>(14,373)</b>	<b>(137,216)</b>		
	<b>Total Protection of Environment</b>	<b>3,049</b>	<b>9,452</b>	<b>31,273</b>	<b>(19,448)</b>		

Appendix A - Summary

COA	Town Planning and Regional Development	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
0942	Town Planning Depreciation	0	1,000	12,000	11,173	1,000	
0162	Provision for LSL	0	0	16,000	0	0	
2162	Accrued Annual Leave - Planning	0	0	0	0	0	
2102	Workers Compensation Insurance	1,535	1,940	3,879	3,625	405	
2112	Salary & Wages Expense-T/Plan	8,144	15,639	187,674	166,713	7,495	
2122	Superannuation - Council Maximum of 3%	249	478	5,755	3,372	229	
2132	Superannuation - SGC 9.50%	789	1,518	18,224	16,358	729	
2142	Interest Expense - Loan 94 - Buller River	0	0	0	1,047	0	
2182	Other Employee Expenses	0	0	11,800	508	0	
2192	Heritage Expenses	0	417	5,000	1,818	417	
2202	Town Planners Expenses	32	167	2,000	2,726	135	
2222	Motor Vehicle Expenses	258	375	4,500	5,524	117	
2232	Legal Expenses - Town Planners	0	833	10,000	1,037	833	
2242	Engineering Expenses	0	1,250	15,000	2,075	1,250	
2252	Advertising Expenses	0	167	2,000	1,404	167	
3012	Admin Allocation Expenses	4,422	4,442	53,310	66,879	20	
7052	Surveying & Land Expenses	0	3,333	40,000	3,520	3,333	
7062	T/P Expenses Recoverable	0	0	0	21,084	0	
7072	Planning Projects - Expenses	0	5,453	68,570	43,830	5,453	
	<b>Total Operating Expenditure</b>	<b>15,430</b>	<b>37,012</b>	<b>455,712</b>	<b>352,695</b>		

Appendix A - Summary

COA	Town Planning and Regional Development	July 15	July 15	2015/2016	30-Jun-15	YTD Var	>\$10K
		YTD Actual	YTD Budget	Budget	YTD Budget		
	<b>Operating Revenue</b>						
0163	Town Planning Projects - Income	0	0	0	0	0	
0343	Contributions & Reimbursements	0	0	0	(26,141)	0	
2233	Town Planning Fees Income - GST Free	(2,814)	(5,615)	(33,000)	(35,494)	(2,801)	
2243	Outsourced Planning Fees - Other LGs	0	0	(24,500)	(28,340)	0	
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	(2,814)	(5,615)	(64,500)	(96,240)		
	<b>Capital Expenditure / Reserve Transfers</b>						
2254	Tfr from Unspent Grant Reserve	13	0	(12,998)	(25,974)	(13)	
2264	Land Development	0	0	59,000	1,714	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	13	0	0	0	(13)	
4801	Tfr to Land Development Reserv	141	196	2,000	2,410	55	
4810	Tfr from Land Development Reserve	0	0	(59,000)	0	0	
4820	Tfr to Legal Reserve	33	50	10,500	570	17	
		201	246	(498)	1,098		
	<b>Total Town Planning and Regional Development</b>	<b>12,816</b>	<b>31,643</b>	<b>390,714</b>	<b>257,553</b>		

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COA	Other Community Amenities	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Budget	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
3102	Cemetery Expenses	59	1,385	16,020	9,028	1,326	
3132	Community Development Expenses	3,545	125	28,250	123,140	(3,420)	
3162	Administration Allocated	6,633	6,367	76,409	0	(266)	
3212	Other Community Amenities Depreciation	0	173	2,080	2,077	173	
3222	Community Growth Fund	0	0	30,000	11,750	0	
	Total Operating Expenditure	10,238	8,050	152,759	145,996		
	<b>Operating Revenue</b>						
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)		
	<b>Capital Expenditure / Reserve Transfers</b>						
2415	Capital Expenditure Nabawa Cemetery (P&O)	0	0	25,000	3,971	0	
0471	Tf From Unspent Grants/loans Res.	23	0	(21,750)	0	(23)	
7155	Tfr from Building Reserve	0	0	0	(19,926)	0	
	Total Capital Expenditure/Reserve Transfers	23	0	3,250	(15,955)		
	Total Other Community Amenities	10,261	8,050	147,469	35,095		
<b>Total Community Amenities</b>		<b>32,485</b>	<b>72,452</b>	<b>725,319</b>	<b>390,107</b>		

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COA	Public Halls and Civic Centres	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
2602	Public Halls Depreciation	0	2,303	27,635	27,601	2,303		
2722	Public Halls & Showgrounds Expense			69,368	18,413			
2732	Nabawa Community Centre Expenses	5,100	8,302	81,834	40,123	3,202		
2742	Loan 89 Interest - Nabawa Stadium Upgrade	3,430	9,576			6,146		
3202	Public Halls Admin Allocation	0	0	2,901	3,154	0		
		2,211	1,824	21,894	20,014	(387)		
	<b>Total Operating Expenditure</b>	<b>10,741</b>	<b>22,005</b>	<b>203,632</b>	<b>109,305</b>			
	<b>Operating Revenue</b>							
2443	Yuna Hall Hire Income Received	0	0	(110)	(38)	0		
2453	Showground/Halls Income Received			(12,000)	(6,484)			
		(460)	0			460		
3423	Grant Income - Yuna Community Centre	0	0	(37,500)	(684,620)	0		
	<b>Total Operating Revenue</b>	<b>(460)</b>	<b>0</b>	<b>(49,610)</b>	<b>(691,142)</b>			
	<b>Capital Expenditure / Reserve Transfers</b>							
2644	Capital Exp. - Land & Buildings			155,146	674,254			
4925	Principal Repayment - Loan 89	251	100,000			99,749	*	Timing
7385	Tfr from Building Reserve	0	0	7,482	7,050	0		
		0	0	(10,000)	(100,000)			
		0	0			0		
	<b>Total Capital Expenditure / Reserve Transfer</b>	<b>251</b>	<b>100,000</b>	<b>152,628</b>	<b>581,304</b>			
	<b>Total Public Halls and Civic Centres</b>	<b>10,532</b>	<b>122,005</b>	<b>306,650</b>	<b>(532)</b>			

Appendix A - Summary

COA	Swimming Areas and Beaches	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
3302	Swimming Areas Admin Allocations	2,211	1,789	21,471	20,114	(422)	
3412	Coronation Beach Expenses			50,111	31,931		
		2,681	4,756			2,075	
7082	Beaches Depreciation	0	428	5,140	4,712	428	
	Total Operating Expenditure	4,892	6,973	76,722	56,757		
	<b>Operating Revenue</b>					0	
3443	Coronation Beach Camping Fees	(7,563)	(6,305)	(62,000)	(68,111)	1,258	
	Total Operating Revenue	(7,563)	(6,305)	(62,000)	(68,111)		
	<b>Capital Expenditure / Reserve Transfers</b>						
7164	Land and Buildings	0	0	5,000	0		
	Total Swimming Areas and Beaches	(2,671)	668	19,722	(11,354)		



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COA	Other Recreation and Sport	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
1462	Mower Repairs & Maintenance	1,450	583	7,000	7,952	(867)		
1472	Yuna Oval Expenses	4	58	700	623	54		
1482	Sporting Clubs Expenses	6,520	7,802	66,037	72,567	1,282		
2642	Parks, Gardens Expense			141,786	38,952			
		1,417	11,653			10,236	*	Timing
2702	Indoor Complex Expense	1,889	3,807	24,544	13,066	1,918		
2712	Tennis Clubs Expenses	896	1,480	6,784	4,838	584		
2752	Nabawa - Sport Complex Expense	53	0	800	11,432	(53)		
2772	Minor Gardening Equipment.	0	125	1,500	0	125		
2812	Golf Courses	585	882	1,765	0	297		
3442	Rec & Sport Admin Allocations	1,106	730	8,756	40,027	(376)		
7022	Parks & Gardens Depreciation	0	1,289	15,465	15,529	1,289		
7092	Other Rec & Sports Depreciation	0	3,245	38,935	38,887	3,245		
	Total Operating Expenditure	13,919	31,654	314,072	243,873			
	<b>Operating Revenue</b>							
2743	Sports Club Hire Income	0	0	(3,600)	(3,675)	0		
2803	Grants & Other Income Received			(400,000)	0			
		0	0			0		
3444	Fig Tree Camping Fees	(690)	(1,080)	(5,000)	(4,555)	(390)		
	Total Operating Revenue	(690)	(1,080)	(408,600)	(8,230)			
	<b>Capital Expenditure / Reserve Transfers</b>							
1304	Capital Expenditure Plant & Equip	0	0	0	5,043	0		
1315	Tfr From Building Reserve	0	0	0	0	0		
2834	Land & Buildings - Capital Expense			500,000	20,949			
		0	0			0		
	Total Capital Expenditure / Reserve Transfer	0	0	500,000	25,992			
	<b>Total Other Recreation and Sport</b>	<b>13,229</b>	<b>30,574</b>	<b>405,472</b>	<b>261,636</b>			

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COA	Libraries	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
2902	<b>Operating Expenditure</b> Library Expense	58	225	4,900	1,509	167		
2912	Honorarium Yuna Librarian	0	0	1,000	1,000	0		
3582	Libraries Admin Allocations	5,528	4,668	56,012	28,160	(860)		
6922	Libraries Depreciation	0	5	56	56	5		
	<b>Total Operating Expenditure</b>	<b>5,586</b>	<b>4,898</b>	<b>61,968</b>	<b>30,725</b>			
COA	Other Culture	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
3602	<b>Operating Expenditure</b> Historical Roads Board Building Expense	0	0	0	3,385	0		
3626	Museum & Road Board Expense			8,282	4,225			
		1,563	4,822			3,259		
3652	Other Culture Depreciation	0	265	3,175	3,167	265		
3662	Community Heritage Programs			5,000	0			
		0	0			0		
	<b>Total Operating Expenditure</b>	<b>1,563</b>	<b>5,087</b>	<b>16,457</b>	<b>10,777</b>			
3445	<b>Operating Revenue</b> Grant Funding Received			(2,000)	(71,422)			
		0	0			0		
3623	Reimbursements & Contributions - Culture	0	0	0	0	0		
2983	Reimbursements Costs	0	0	0	(10)	0		
	<b>Total Operating Revenue</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>(71,432)</b>			
3604	<b>Capital Expenditure / Reserve Transfers</b> Capital Exp. - Land & Buildings	0	0	0	79,065			
	<b>Total Other Culture</b>	<b>1,563</b>	<b>5,087</b>	<b>14,457</b>	<b>18,410</b>			
	<b>Total Recreation and Culture</b>	<b>28,239</b>	<b>163,232</b>	<b>808,269</b>	<b>298,885</b>			

COA	Road Constuction	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3702	Road Construction - Admin Allocation	0	0	0	56,923	0		
	<b>Operating Revenue</b>							
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)	(128,655)	(371,000)	(641,319)	19,755	*	Timing
3183	R4R Grant Income	0	0	0	(609,844)	0		
3193	R2R (Construction) Income	0	0		(240,000)	0		
				(662,828)		0		
	Total Operating Revenue	(148,410)	(128,655)	(1,052,428)	(1,561,617)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
3124	Roads to Recovery (R2R) Expenditure	0	49,674	596,095	0	49,674	*	Timing
3125	Royalties for Regions (R4R) Expenditure	0	0	0	1,106,930	0		
3126	Regional Road Group (RRG) Expenditure	35,555	45,640	547,673	1,110,623			
						10,085	*	Timing
3170	Tfr to Unspent Grants Reserve	0	0	0	5,925	0		
3184	Council Funded Roadworks Expenditure	70,100	81,951	1,002,024	366,712	11,851	*	Timing
3234	Blackspot Program Expenditure	0	0	0	0	0		
4840	Tfr to Roadworks Reserve	132	0	0	2,258	(132)		
	Total Capital Expenditure / Reserve Transfers	105,787	127,591	2,145,792	2,592,448			
	<b>Total Road Construction</b>	<b>(42,623)</b>	<b>(1,064)</b>	<b>1,093,364</b>	<b>1,087,753</b>			

COA	Road Maintenance	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
3372	Road Maintenance Expense	29,995	48,373	569,491	481,606	18,378	*	Timing
3502	Depot Maintenance	3,313	2,944	29,037	30,355			
						(369)		
3512	Street Lighting Expense	0	775	9,300	7,864	775		
3522	Depreciation	0	366	4,395	4,671	366		
3532	Street Trees	0	0	3,131	4,885	0		
3542	License & Subscriptions	0	0	7,200	5,463	0		
3562	Road Sign Expense	0	0	6,000	4,840	0		
3382	Flood Damage Expense	705	0	803,878	15,473			
						(705)		
3592	Depot Tools (Not Capitalised)	0	0	2,000	2,494	0		
3802	Road Maintenance Admin Allocation	0	0	0	62,052	0		
3822	Bore Maintenance	2,573	833	10,000	145			
						(1,740)		
6912	Roads Depreciation	0	62,500	750,000	749,135	62,500	*	Depn not y
	<b>Total Operating Expenditure</b>	<b>36,586</b>	<b>115,791</b>	<b>2,194,432</b>	<b>1,368,984</b>			
	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	(54,338)	(652,051)	0	(54,338)	*	Timing
	<b>Total Operating Revenue</b>	<b>(108,000)</b>	<b>(152,519)</b>	<b>(772,636)</b>	<b>(111,986)</b>			
	Capital Expenditure / Reserve Transfers							
3264	Capital Exp. - Depot Construction.	0	0	10,000	2,101			
						0		
3171	Tfr from Unspent Grants Reserve	0	0	0	(367,365)	0		
3205	Tfr from Roadworks Reserve	0	0	(112,000)	0			
						0		
	<b>Total Capital Expenditure / Reserve Transfers</b>	<b>0</b>	<b>0</b>	<b>(102,000)</b>	<b>(365,264)</b>			
	<b>Total Road Maintenance</b>	<b>(71,414)</b>	<b>(36,728)</b>	<b>1,319,796</b>	<b>891,735</b>			

COA	Road Plant Purchases	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
3572	Interest Expense - Loan 93	0	0	0	3,238	0	
3576	Interest Expense - Loan 95	194	85	800	1,899	(109)	
3642	Loss on Sale Assets.	0	0	34,000	0	0	
3912	Interest Expense - Loan 96	0	0	5,000	5,458	0	
	Total Operating Expenditure	194	85	39,800	10,595		
	<b>Operating Revenue</b>						
3543	Profit on Sale of Assets	0	0	(64,900)	1,684	0	
	Total Operating Revenue	0	0	(64,900)	1,684		
	<b>Capital Expenditure / Reserve Transfers</b>						
3554	Plant & Equipment Purchases	0	0	813,000	143,433		
3574	Principal Repayment - Loan 93	0	0	0	75,377	0	
3914	Principal Repayments - Loan 96	0	0	29,170	28,120	0	
3577	Principal Repayments - Loan 95	3,622	1,807	22,237	21,057	(1,815)	
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	0	(209,000)	(9,091)	0	
	Total Capital Expenditure / Reserve Transfers	3,622	1,807	515,208	258,897		
	Total Road Plant Purchases	3,817	1,892	490,108	271,175		

COA	Traffic Control	July 15	July 15	2015/2016	30-Jun-15		
		YTD Actual	YTD Budget	Budget	YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
4102	Traffic Admin Allocation	3,317	3,487	41,839	64,667	170	
6502	Vehicle Examination Expense	629	1,228	9,240	6,971		
						599	
7672	Loss on Sale of Assets.	0	0	0	0	0	
7572	Traffic Counters Expense	0	42	500	0	42	
	Total Operating Expenditure	3,946	4,757	51,579	71,638		
	<b>Operating Revenue</b>						
7513	Licensing Commission Income	(296)	(500)	(6,000)	(6,236)	(205)	
7533	Licensing Transactions - In	0	0	0	(30)	0	
7523	Vehicle Examination Fees Received	(95)	(154)	(2,200)	(2,478)	(59)	
	Total Operating Revenue	(391)	(654)	(8,200)	(8,744)		
	<b>Capital Expenditure / Reserve Transfers</b>						
7574	Capital Exp. - Tools & Equip.	0	0	26,748	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	3,555	4,103	70,127	91,593		
	Total Transport	(106,665)	(31,797)	2,973,395	2,342,256		

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COA	Rural Services	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
4462	Rural Services Admin Allocation	569	1,092	13,110	4,526	523	
6722	Noxious Weeds & Pest Expense	48	0	5,000	4,885	(48)	
	Total Operating Expenditure	617	1,092	18,110	9,411		
	<b>Capital Expenditure / Reserve Transfers</b>						
4404	Capital Exp. - Plant & Equipment	0	0	0	14,925	0	
	Total Rural Services	617	1,092	18,110	24,337		

COA	Tourism and Area Promotion	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
3952	Tourism Signage Expense	0	83	1,000	0	83	
3982	Tourism Expense			4,000	2,536		
	Promotional Expense	0	0			0	
4282	Promotional Expense	0	100	1,200	1,103	100	
	Total Operating Expenditure	0	183	6,200	3,639		
	<b>Operating Revenue</b>						
3973	Contr. & Reim. (Tourism).	0	0	(500)	0	0	
	Total Operating Revenue	0	0	(500)	0		
	Total Tourism and Area Promotion	0	183	5,700	3,639		

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COA	Building Control	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
4132	Building Surveyor Expenses	7,027	9,701	116,425	97,927	2,674	
4142	Reimbursement Expenditure	0	0	0	100	0	
4152	Provision for LSL	0	0	18,500	0	0	
4622	Building Admin Allocation	9,950	9,391	112,692	45,156	(559)	
	Total Operating Expenditure	16,976	19,092	247,617	143,183		
	<b>Operating Revenue</b>						
4153	Building Licenses Income	(669)	(1,500)	(22,500)	(30,872)	(831)	
4163	Builder's Registration Board Fee	0	0	0	0	0	
4173	CTF Commissions Received	(135)	0	(250)	(285)	135	
4213	Building Commissions Received	(96)	0	(250)	(259)	96	
	Total Operating Revenue	(899)	(1,500)	(23,000)	(31,416)		
	<b>Capital Expenditure / Reserve Transfers</b>						
4215	Tfr from Leave Reserve	0	0	0	0	0	
	Total Capital Expenditure/Reserve Transfers	0	0	0	0		
	<b>Total Building Control</b>	<b>16,077</b>	<b>17,592</b>	<b>224,617</b>	<b>111,766</b>		



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COA	Other Economic Services	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K
	<b>Operating Expenditure</b>						
4232	Water Supply Stand Pipes Expense	0	21	250	(133)	21	
4222	Administration Allocation	11,055	10,515	126,181	0	(540)	
4242	Rehab. Gravel Pits Expense	0	417	5,000	2,718	417	
4252	Purchase of Stamps.	0	8	100	37	8	
4272	Other Expenditure	1,515	862	10,341	12,725	(653)	
	Total Operating Expenditure	12,571	11,823	141,872	15,347		
	<b>Operating Revenue</b>						
4223	Commission Received Australia Post	(348)	(350)	(4,200)	(3,943)	(2)	
4243	Annual Post Office Box Fee	0	0	(3,150)	(1,173)	0	
4253	Postage Stamp Income	(4)	(20)	(100)	(106)	(16)	
4333	Photocopying Income	0	(5)	(50)	(18)	(5)	
4913	Shire Leased Reserves Income	0	0	(450)	(450)	0	
	Total Operating Revenue	(351)	(375)	(7,950)	(5,691)		
	<b>Capital Expenditure / Reserve Transfers</b>						
4760	Tfr to Water Strategy Reserve	16	20	200	277		
	Total Other Economic Services	12,235	11,468	134,122	9,934		
	<b>Total Economic Services</b>	<b>28,930</b>	<b>30,335</b>	<b>382,549</b>	<b>149,676</b>		

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COA	Plant Depreciation	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
5012	<b>Operating Expenditure</b>							
6890	Plant Depreciation	0	19,451	233,411	161,942	19,451	*	Depn not calculated until asset register is finalised
	Depn Posted to Jobs	(12,711)	(19,451)	(233,411)	(165,714)	(6,740)		
	<b>Total Plant Depreciation</b>	(12,711)	0	0	(3,772)			
COA	Private Works	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
7302	<b>Operating Expenditure</b>							
	Private Works Expense	190	2,295	30,545	15,829	2,105		
7333	<b>Operating Income</b>							
	Private Works Income	(1,501)	0	(32,500)	(22,802)	1,501		
	<b>Total Private Works</b>	(1,311)	2,295	(1,955)	(6,974)			

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COA	Public Works Overheads	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
0342	Provision for LSL	0	0	19,060	0	0		
4312	Superannuation - Max 3% Works Staff	547	1,498	17,976	7,184	951		
4322	Superannuation Guarantee - Works Manager	697	781	9,376	8,778	84		
4332	Superannuation Guarantee - Works Staff	3,906	5,292	63,501	64,632	1,386		
4342	Salary Works Manager	11,534	7,358	88,295	89,636	(4,176)		
4352	Superannuation Max 3% - Works Manager	220	247	2,961	2,774	27		
4372	Public Works Sundry Expense	1,690	500	6,000	21,687	(1,190)		
4382	Works Manager - Conference Attendance	35	0	3,000	2,287	(35)		
4392	External Engineering Services	0	0	20,000	8,132	0		
4402	Sick Leave	233	2,821	30,334	13,284	2,588		
4412	Annual Leave	(3,788)	949	70,286	57,232	4,737		
4432	Public Holiday Pay	(232)	0	30,334	27,311	232		
4422	LSL Taken - PWO	0	0	0	0	0		
4442	Occupational Health & Safety Expense	0	812	9,752	5,004	812		
4452	Protective Uniform/ Minor Workwear	400	900	10,800	7,260	500		
4582	Accrued Leave Works Crew	0	0	0	0	0		
4652	Works Staff - Allowances	1,620	2,801	33,608	28,547	1,181		
4662	Public Works Expense Recoverable	0	0	0	0	0		
5202	Public Works Overheads - Admin Allocation	27,639	25,200	302,394	83,574	(2,439)		
6782	Workers Compensation Insurance	7,672	9,696	19,391	18,123	2,024		
7422	Less PWO Allocated to W & S	(30,606)	(88,596)	(737,068)	(432,910)	(57,990)	*	Overall timing of public works overheads is below budget
	Total Operating Expenditure	21,567	(29,741)	(0)	12,536			
	<b>Operating Revenue</b>							
0333	Contrib. & Reimb. (PWO).	0	0	0	(15,606)	0		
	<b>Capital Expenditure / Reserve Transfers</b>							
7631	T/f From Leav Reserve-pwo	0	0	0	0	0		
	Total Public Works Overheads	21,567	(29,741)	(0)	(3,070)			

COA	Plant Operation Costs	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4472	In House Repairs & Maintenance	6,099	8,971	107,653	59,130	2,872		
4482	Tyre Purchase Expense	415	3,417	41,000	35,975	3,002		
4492	Parts & Outside Repairs Expense	10,937	11,680	276,000	231,064	743		
4502	Plant Licences Expense	6,403	6,950	6,950	1,142	547		
4512	Less POC Allocated to W & S	(68,279)	(67,663)	(811,960)	(739,020)	616		
4532	Tools & Consumables	1,603	226	16,000	11,997	(1,377)		
4542	Fuel, Oil & Grease	(639)	27,000	330,000	267,426	27,639	*	Timing
4552	Cutting Edges & Tips	0	0	9,500	7,409	0		
5112	Plant Operator - Admin Allocation	1,106	730	8,756	64,365	(376)		
6772	Plant Insurance Expense			38,351	35,842			
		19,081	38,351			19,270	*	Timing
4602	Training Expense			18,000	6,663			
		0	0			0		
	Total Operating Expenditure	(23,273)	29,662	40,250	(18,007)			
	<b>Operating Revenue</b>							
4503	Sale of Scrap.	0	0	(250)	0	0		
4513	Diesel Fuel Rebate Received	0	0	(40,000)	(47,729)	0		
4983	Income Received	0	0	0	0	0		
	Total Operating Revenue	0	0	(40,250)	(47,729)			
	Total Plant Operation Costs	(23,273)	29,662	0	(65,736)			

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COA	Salaries and Wages	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
4362	Unallocated Wages	0	0	0	0	0		
4570	Salary & Wages Expense - Admin	54,331	114,673	897,287	813,263	60,342	*	Timing
4580	Salary & Wages Expense - Works	59,138	76,682	920,183	889,824	17,544	*	Timing
4592	Workers Compensation Paid	10,439	0	0	25,313	(10,439)	*	Timing
4600	Less Salary & Wages Allocated	(113,469)	(210,645)	(1,817,470)	(1,703,087)	(97,176)	*	Timing
	Total Operating Expenditure	10,439	(19,290)	(0)	25,313			
	<b>Operating Revenue</b>							
4613	Salaries & Wages Reimbursement Received	0	0	0	(33,766)	0		
	Total Salaries and Wages	10,439	(19,290)	(0)	(8,452)			
COA	Unclassified	July 15 YTD Actual	July 15 YTD Budget	2015/2016 Budget	30-Jun-15 YTD Actual	YTD Var	>\$10K	
	<b>Operating Expenditure</b>							
5022	Overpayments/Recoverables - Expenditure	0	320	1,920	284	320		
	<b>Operating Revenue</b>							
5023	Overpayments/Recoverables - Income	0	0	(1,920)	(284)	0		
	Total Unclassified	0	320	0	0			
	Total Other Property and Services	(5,289)	(16,754)	(1,956)	(88,004)			